Intralot

SUSTAINABILITY STATEMENT 2024

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ESRS 2 GENERAL DISCLOSURES

About this report [BP-1]

Scope against the financial statements

INTRALOT Group of companies' (hereinafter "INTRALOT" or the "Group") Sustainability Statement has been prepared in accordance with the requirements of the European Sustainability Reporting Standards (ESRS) framework. The scope of this statement aligns with that of the Group's financial statements, providing stakeholders with a cohesive view of INTRALOT 's global operations by integrating both financial and sustainability activities. **[BP-1.5 b(i)]**

Consolidation

The data disclosed in the Sustainability Statement are consolidated at the Group level, encompassing the listed parent Group INTRALOT S.A. - Integrated Lottery Systems and Services, as well as its subsidiaries, associates, and joint-ventures[1] (hereinafter "Subsidiaries" or "entities"). This process involves aligning the scope, structure, and content of the Sustainability Statement with ESRS guidelines to ensure thorough and compliant reporting. The current sustainability statement cover all entities within the Group and presents essential environmental, social, and governance (ESG) information to meet the requirements of both regulatory frameworks and stakeholders. Transitioning to an ESRS-aligned sustainability statement will enhance the transparency, relevance, and comparability of INTRALOT Group's sustainability disclosures, enabling the Group to more effectively demonstrate its ESG commitments and performance on a broader scale. **[BP-1 5 a, BP-1 5 b(ii)]**

INTRALOT's Sustainability Statement not only covers its internal operations but also extends to the entire value chain, including suppliers, partners, and customers. This comprehensive approach is essential from both the ESRS and ESG perspectives as it ensures that all aspects of the Group's environmental, social, and governance impacts are accounted for and managed. By addressing the entire value chain, INTRALOT can identify and mitigate risks, enhance transparency, and drive improvements across all areas of its business. This alignment with ESRS guidelines ensures thorough and compliant reporting, while also demonstrating INTRALOT's commitment to sustainability and responsible business practices, ultimately strengthening stakeholder trust and supporting long-term value creation. **[BP 1 5c, AR 1]**

Omission of EU-related information

INTRALOT is fully committed to transparency in its sustainability reporting and corporate disclosures. In alignment with the European Sustainability Reporting Standards (ESRS) and Directive 2013/34/EU, the Group affirms that it will not apply the option to withhold information related to intellectual property, know-how, or innovation outcomes, as specified in ESRS 1 section 7.7.

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[1] From the metric - related KPIs data submission process, nine entities have been excluded since either no operation exists or no operational control. In addition, there was no available data for S1 & E1-E5 for thirteen entities due to the fact that there are no employees or operations in these entities. Last but not least, the total number of employees in this sustainability statement differs from that in financial statements due to the fact that, during the data collection process for the S1 related metrics, some entities have been excluded since the absence of operations or employees.

Additionally, INTRALOT will not utilize the exemption outlined in articles 19a(3) and 29a(3) of Directive 2013/34/EU concerning impending developments or ongoing negotiations. The Group remains committed to delivering complete and precise information to all stakeholders, upholding accountability, and adhering to the highest standards of corporate governance and transparency. **[BP-1 5 d] [BP-1 5 e]**

Additional information [BP-2]

Time horizons

INTRALOT structures its sustainability reporting in accordance with the timelines set by the European Sustainability Reporting Standards (ESRS), incorporating a short-term horizon of up to one year, a mid-term horizon spanning one to five years, and a long-term horizon extending beyond five years. This alignment guarantees consistency with ESRS guidelines and establishes a transparent framework for evaluating and documenting sustainability goals and achievements over various periods. **[B2 – 9 a, b]**

Value chain metrics

INTRALOT is dedicated to maintaining the highest standards of accuracy, transparency, and accountability in its sustainability reporting processes. As part of this commitment, the Group has carefully assessed the metrics used for value chain data and has determined that estimations from indirect sources have been appropriately utilized where necessary.

By leveraging well-founded estimations alongside direct data sources, INTRALOT ensures a comprehensive and reliable approach to reporting. The Group remains committed to clarity and verifiability, continuously enhancing its methodologies to provide stakeholders with meaningful and insightful sustainability disclosures.

Furthermore, INTRALOT has established sustainable procurement policies, implemented effective monitoring mechanisms, and conducts regular audits to uphold its high standards and reinforce trust across its value chain. **[BP-2 10 a, b, c]**

Measurement uncertainty, assumptions, and judgements

Furthermore, INTRALOT remains committed to delivering precise quantitative metrics and monetary values, derived from dependable data and calculated using established methodologies and procedures. All reported data and metrics are subject to minimal measurement uncertainty, ensuring a high level of reliability and accuracy in the Group's sustainability statement. **[BP-2 11 a]**

Changes against last year

For the current reporting year, INTRALOT is updating its sustainability report to align with the Corporate Sustainability Reporting Directive (CSRD) requirements. Previously, the sustainability report was structured in accordance with the GRI Standards and the latest edition of the Athens Stock Exchange's ESG 2022 Disclosure Guide. However, recognizing the need for a more comprehensive and standardized

reporting framework, INTRALOT is adopting the European Sustainability Reporting Standards (ESRS) to ensure compliance with applicable European legislation. **[BP-2 13 a]**

INTRALOT also confirms that no material errors were identified in the prior reporting periods. Additionally, no adjustments or corrections have been applied to the current sustainability statement for the prior reporting periods included. As a result, there is no need to address the impracticability of any relevant adjustments or corrections. **[BP-2 14 a, b, c]**

INTRALOT has established a reliable disclosure procedure to safeguard the revised comparative figures, ensuring that the related figures will be accurately reported. Conversely, the Group confirms that there are no revised comparative figures from previous years that need to be restructured for the current reporting year. Finally, the current report includes all subsidiaries of the Group, while until last year the reporting was to INTRALOT S.A., INTRALOT Inc. and INTRALOT AUS. **[BP-2 13 b, c]**

Other EU legislation included

This Sustainability Statement includes data from all entities within the INTRALOT Group, offering a thorough overview of the Group's operations. It provides stakeholders with insights into how INTRALOT addresses significant issues, the measures the Group takes towards Sustainable Development, and Group's responsible efforts in supporting the United Nations Sustainable Development Goals (SDGs). Compliant with the CSRD, this report demonstrates INTRALOT's commitment to transparency, accountability, and adherence to evolving sustainability standards. The reporting period spans from January 1, 2024, to December 31, 2024, covering all business activities of INTRALOT and its subsidiaries. **[BP-2 15]**

Incorporation by reference

When INTRALOT fully applies other reporting standards or frameworks, this is explicitly stated within the sustainability statement. For instances where only partial application occurs, the group provides detailed references to the specific sections of the standards or frameworks that have been utilised. This approach guarantees transparency and clarity for stakeholders regarding the origins and extent of the disclosed sustainability information.

INTRALOT ensures that any information derived from other legislation or widely accepted sustainability reporting standards and frameworks is clearly indicated in the sustainability statement. In cases of partial application, exact references to the relevant sections are provided, preserving the integrity and transparency of the reporting process.

Governance

The role of the BoD [GOV-1]

In accordance with Article 18 of its Articles of Association, the Group is governed by a Board of Directors, comprising between seven (7) and twelve (12) members, whose duties are outlined in both the Law and the Articles of Association. The Board of Directors collectively possesses ample knowledge and

experience in the Group's activities, enabling effective oversight of all operations. Members of the Board are elected by the General Meeting of Shareholders and may include executive, non-executive, and independent non-executive members, as stipulated by Law 4706/2020. The Board meets according to a predetermined schedule, adopts an annual action plan, makes decisions, oversees all Group activities, and supervises executives assigned with specific responsibilities, either according to the organizational chart or directly by the Board itself. Board members are eligible for re-election and can be dismissed at any time by the General Meeting, irrespective of their term's expiration.

The current Board, elected by the Annual General Meeting of Shareholders on 30 May 2024 and at that time it was consisted of twelve (12) members with a six-year term. Following resignation of one member, on 5 December 2024 the Board of Directors was formed into body for its remaining term, that is until 30.5.2030 consisting of eleven (11) members. The Board includes a diverse composition with 27% female representation, ensuring a range of perspectives and experiences. Additionally, 4 out of 11 members are independent non-executive members, representing 36% of the Board.

The Board of Directors of INTRALOT comprises individuals with extensive and diverse expertise across various sectors, products, and geographic locations, ensuring robust governance and strategic oversight. Key members include Sokratis Kokkalis, Chairman and Executive Member, the visionary founder with a strong background in technology and international business and Soohyung Kim, Non-Executive Vice-Chairman, with valuable investment management skills and huge knowledge of the gaming sector. Nikolaos Nikolakopoulos, Group CEO, has vast experience in the games of chance market serving the Group since 2007, while Chrysostomos Sfatos, Group Deputy CEO, adds corporate strategy and sustainability expertise. Technological innovation is driven by Konstantinos Farris, Group CTO, while Vladimira Mircheva contributes significant financial analysis skills and Dimitrios Theodoridis brings experience in business development and strategic planning. The Board also benefits from the financial acumen of Georgios Karamichalis and Ioannis Tsoumas, the strategic and international experience of Adamantini Lazari and the legal expertise of Dionysia Xirokosta. Collectively, their diverse backgrounds and skills ensure effective oversight and strategic direction for the Group. INTRALOT does not maintain designated elected representative from its own workforce on the Board of Directors (BoD). According to the current governance structure, the Deputy CEO advocates for labor-related matters to the BoD. **[GOV-1 21 a, b, c, d, e AR 5]**

Sustainability governance

Following the introduction of CSRD regulation, INTRALOT has established a robust sustainability governance framework in early 2025 that drives the Group's sustainability strategy and promotes the integration of ESG initiatives across its operations. This governance structure is built on an annual sustainability plan, comprehensive reporting and data management, performance monitoring, stakeholder engagement, and the identification and management of relevant risks and controls. To effectively manage and oversee the Group's sustainability impacts, risks, and opportunities, INTRALOT has formed a cross-departmental structure, which consists of Units (Departments and Divisions) with a well-defined structure, roles, and responsibilities. This structure functions as an in-house community dedicated to ensuring the Group's sustainability efforts are aligned with its goals and continuously improved. While this structure ensures the development of sustainability policies and processes across

the Group's entities, it has yet to assign targets for the identified material impacts, risks, and opportunities at each level of governance. Specific targets will be established and allocated for monitoring and implementation in the upcoming reporting cycles.

At the **Supervisory Level**, the Board of Directors (BoD) supervises the sustainability strategy, aligning it with the Group's long-term goals and corporate strategy. They monitor performance, due diligence processes, and provide strategic direction to address key impacts, risks, and opportunities identified through materiality assessments. The Audit Committee ensures the integrity of the sustainability statement and compliance with relevant regulations, collaborating with the Management Level, Internal Audit Unit, and external auditor for thorough review and approval.

At the **Management Level**, the Group CEO integrates sustainability with business goals, shaping the Group's approach to sustainable development. The Group Deputy CEO & Sustainability Officer aligns the sustainability strategy with corporate objectives, integrates initiatives across functions, and adapts ESG policies to regulatory requirements. The Sustainability Officer leads the Sustainability Coordinating Team and engages stakeholders to ensure strategic alignment. The Group CTO drives innovation in sustainable product solutions and services, aiming to reduce environmental impact and improving efficiency. The Group CFO ensures sustainability investments align with financial objectives and regulatory requirements, including EU Taxonomy and climate-related disclosures. The Group CLO oversees regulatory compliance, advising on sustainability practices related to human rights, anti-corruption, and governance. The Group CCO integrates sustainability into the commercial strategy, promoting sustainable products, identifying market opportunities, and fostering customer relationships. The Risk Management Committee identifies and mitigates risks, ensuring proactive adaptation to challenges. The Responsible Gaming Committee upholds responsible gaming principles, integrating features into products and services, and ensuring compliance with the World Lottery Association framework.

At the **Administrative Level**, the Coordinating Team executes the sustainability strategy, providing training on reporting standards, engaging with the Management of INTRALOT Group and ensuring accurate ESG metrics reporting. The Corporate Affairs & Sustainability Unit aligns executive directives with annual plans, collects ESG data, develops the sustainability report, and fosters transparent communication with stakeholders. The Finance Unit verifies financial data related to sustainability projects, ensuring alignment with ESG performance and financial reporting. The Regulatory Compliance Unit ensures sustainability data compliance with laws and regulations, providing advice to the Coordinating Team. The Human Resources Unit embeds sustainability into corporate culture through training, engagement initiatives, and integrating principles into recruitment and performance management. Additionally, is responsible for the development and implementation of all human resources policies. The Risk Management Unit aligns sustainability initiatives with data security and privacy regulations, managing operational risks. The Supply Chain Unit is responsible for the alignment of procurement objectives with the sustainability strategy, ensuring all supply chain stakeholders meet ESG criteria and reporting on performance. The Technology Unit develops sustainable product solutions, adapting innovative technologies to support the environmental footprint reduction and efficiency improvement. It supports circular economy goals through optimized resource use in product

development. General Managers of INTRALOT's subsidiaries integrates sustainability strategy into their local initiatives, aligning with the Group's goals and providing feedback on performance.

The Audit process takes place through the Internal Audit Unit and an appointed External Auditor. The Internal Audit Unit monitors and evaluates the sustainability statement process, by reviewing content under CSRD regulations, assessing the risks that may affect the financial statements. The External Auditor conducts limited assurance engagements on the sustainability statement to ensure accuracy, reliability, and compliance with CSRD regulation**.**

[GOV-1 22 a, GOV-1 22 b, AR 3] [GOV-1 22 c, AR 4] [GOV-1 22 c(i)] [GOV-1 22 c(ii)] [GOV-1 22 c(iii)] [GOV-1 22 d] [GOV-1 21 b]

Training Management on Sustainable Development Issues

The Group is responsible for developing and implementing a comprehensive training program on risk management, in alignment with both institutional regulations and internal policies. This program will include introductory training materials tailored for various stakeholders, such as Board members, management staff, and relevant personnel from different Divisions. The objective is to educate participants on the fundamental principles, governance, classification, and methodologies of risk management. Board members will receive training upon assuming their roles and periodically throughout their tenure, ensuring compliance with the Board Members' Suitability Policy.

The training policy for the Board of Directors, top management team, and other executives, particularly those involved in control, risk management, regulatory compliance, and information systems functions, is integrated into the internal rules of operation. It is important for INTRALOT's path towards sustainability, to ensure a deep understanding of sustainability across the organization through tailored training sessions for all levels, from the Management to Administrative Level. This includes educating the Board of Directors and executives per focus of area on high-level sustainability concepts, governance, and risk management, while providing operational teams with practical knowledge on implementing sustainable practices in their daily work. We offer a variety of learning materials such as seminars, webinars, workshops, and ongoing educational resources to keep employees informed about the latest sustainability trends and best practices. By fostering continuous learning and a culture of ownership, we ensure that every employee is empowered to contribute to INTRALOT's sustainability goals, aligning both individual and organizational efforts with our commitment to making a positive social and environmental impact.

The Board of Directors of INTRALOT possesses a diverse array of skills and expertise crucial for effectively overseeing sustainability matters. The Board ensures that the necessary skills and expertise are either directly available or developed through a combination of direct experience and access to external experts or training. This encompasses expertise in technology, international business, finance, accounting, legal and regulatory compliance, strategic planning, and investment management.

The Board's collective expertise is closely aligned with the Group's material impacts, risks, and opportunities. They utilize their knowledge to identify and mitigate sustainability-related risks, foster innovation in sustainable products and services, enhance stakeholder engagement, ensure regulatory

compliance, and support sustainable financial planning. This holistic approach enables the Board to steer INTRALOT towards achieving its sustainability objectives and contributing to long-term success and value creation for all stakeholders. **[GOV-1 23, AR 5, GOV-1 23 a, GOV-1 23 b]**

Oversight of sustainability matters [GOV-2]

At INTRALOT, the administrative, management, and supervisory bodies, including their relevant committees, are regularly informed about material impacts, risks, and opportunities, as well as the implementation of due diligence and the results and effectiveness of policies, actions, metrics, and targets adopted to address them.

Roles & Responsibilities

INTRALOT's sustainability governance framework is structured across three main levels of responsibility: **Supervisory, Management,** and **Administrative Levels**. These roles and responsibilities ensure sustainability is integrated into every aspect of INTRALOT's operations, from strategy development to day-to-day execution, reinforcing the Group's commitment to delivering long-term value through responsible, sustainable practices. In addition, the Internal Audit Unit monitors and evaluates the process of the Sustainability Statement development under CSRD and relevant regulations, while External Auditor performs a limited assurance engagement on the consolidated Sustainability Statement of INTRALOT under CSRD.

SUSTAINABILITY GOVERNANCE
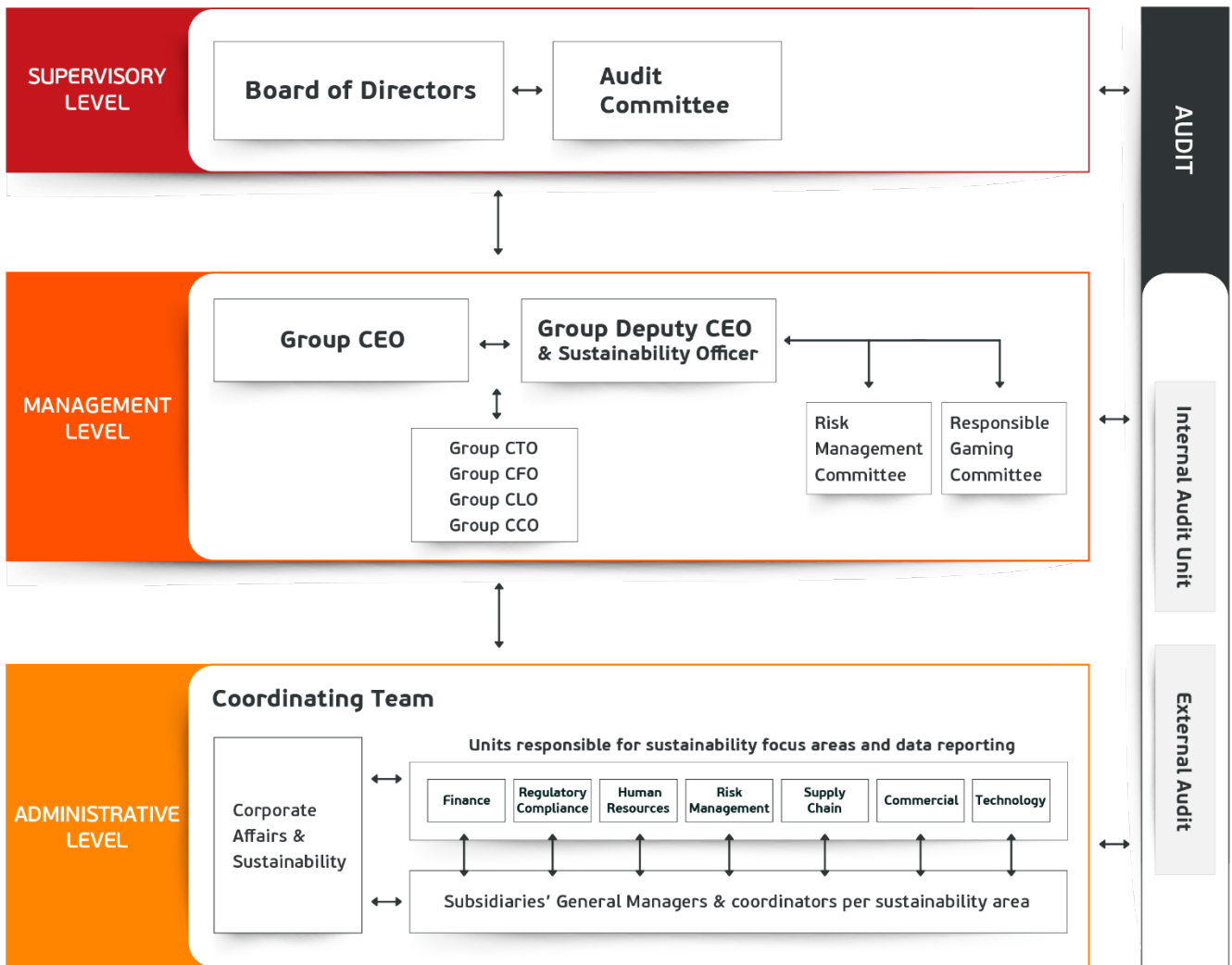
SUPERVISORY LEVEL

Board of Directors (BoD): The Board of Directors oversees the Sustainability Strategy, ensuring it aligns with the Group's long-term objectives and corporate strategy, while addressing key sustainability impacts, risks, and opportunities (IROs) identified through the double materiality assessment. In addition, the BoD monitors INTRALOT's overall sustainability performance and due diligence processes and provides strategic directions to meet Group goals.

Audit Committee: The Audit Committee assesses the integrity of INTRALOT's sustainability statement and monitors its compliance with all relevant financial, environmental, social and governance regulations. This committee examines the most significant sustainability reporting matters in the group's financial statements, in collaboration with the Management Level, the Internal Audit Unit, and the external auditor, in order to be submitted for approval to the BoD.

MANAGEMENT LEVEL

Group CEO: The Group CEO demonstrates corporate commitment to sustainability by ensuring the integration of the Group's sustainability strategy with overall business goals. The Group CEO plays a key role in shaping the Group's approach to sustainable development and resource management.

Group Deputy CEO & Sustainability Officer: The Group Deputy CEO & Sustainability Officer holds overarching responsibility for the Group's sustainability strategy, ensuring alignment with both corporate and industry objectives, integrating sustainability initiatives across key Group functions, and adapting ESG policies in response to evolving regulatory requirements and business needs. The Sustainability Officer also leads the Sustainability Coordinating Team, ensuring effective collaboration across functions to drive sustainability initiatives. Additionally, the Sustainability Officer engages with stakeholders to ensure alignment with the sustainability strategy.

Group Chief Technology Officer (CTO): The CTO leads and oversees the development of INTRALOT's wide range of sustainable product solutions and services, driving innovation that supports the reduction of the environmental footprint of our corporate operation and our customers who use our products and solutions. The CTO also leads the integration of new technologies, such as cloud solutions, AI, and data analytics, as well as extensive automations in our products and projects development life cycle to improve efficiency and resource utilization, aiming to support circular economy synergies.

Group Chief Financial Officer (CFO): The CFO integrates sustainability strategy into the Group's financial strategy, ensuring that sustainability investments are viable and align with financial objectives. This includes overseeing financial materiality results of identified Impacts, Risks and Opportunities (IROs) that affect (or could reasonably be expected to affect) the Group's financial position, financial performance, cash flows, and cost of capital over the short, medium or long-term. Additionally, the CFO oversees alignment with the EU Taxonomy for sustainable finance and the climate-related financial disclosures, ensuring compliance with regulatory requirements and integrating sustainability considerations into financial decision-making.

Group Chief Legal & Regulatory Compliance Counsel (CLO): The Group CLO oversees INTRALOT's regulatory compliance function and advises the Executive Level as well as, if requested, the Supervisory Level on the Group's sustainability initiatives and practices in order to comply with all relevant environmental, social, and governance (ESG) regulations, both locally and internationally. This includes, without limitation, adhering to laws related to human rights, anti-corruption, whistleblowing, and Code of Conduct.

Group Chief Commercial Officer (CCO): The CCO holds a pivotal role in integrating sustainability into INTRALOT's commercial strategy by aligning sustainability goals with business objectives and customer needs. The CCO fosters strong customer relationships, promoting sustainable products and services that meet growing demand for environmentally and socially responsible solutions. They identify new market opportunities, ensuring the Group's offerings align with sustainability trends and business needs. The CCO collaborates across functions to embed sustainability in all customer-facing activities and works closely with stakeholders to communicate and advance INTRALOT's sustainability initiatives,

while monitoring and reporting on their commercial impact. The CCO may seek partnerships with organizations focused on sustainability to innovate and enhance the organization's ability to meet sustainability goals.

Risk Management Committee: The Risk Management Committee is responsible for identifying, assessing, and mitigating risks across the organization. This includes monitoring risks related to business activities, ensuring that risk management practices align with ESG impacts of material topics, and ensuring the Group is prepared to proactively adapt to potential challenges.

Responsible Gaming (RG) Committee: To ensure that responsible gaming remains a key focus within the Group's sustainability framework, the RG Committee is tasked with upholding responsible gaming principles and practices across its operations, product portfolio, and services. The Committee oversees the annual initiatives plan, the integration of responsible gaming features into the product portfolio, and the implementation of training programs to ensure compliance with the World Lottery Association (WLA) framework, under which the Group is certified.

ADMINISTRATIVE LEVEL

Coordinating Team

At the administrative level, a Coordinating Team has been established to execute and implement the sustainability strategy. The Coordinating Team plays a pivotal role in addressing medium- to long-term environmental, social, and governance (ESG) challenges by engaging regularly with the Management of INTRALOT Group to enhance decision-making and align sustainability objectives. Additionally, the team is responsible for providing specialized training on sustainability reporting standards and requirements, and for engaging all relevant functions to ensure accurate, consistent reporting and monitoring of ESG metrics to drive alignment across all entities within the Group. The Coordinating Team consists of:

Corporate Affairs & Sustainability Unit: This Unit aligns executive sustainability directives with the annual plan and initiatives across the Group. It collects ESG data and metrics from all functions and subsidiaries to develop the annual sustainability report in compliance with legal frameworks. The function fosters transparent communication with external stakeholders, ensuring alignment with industry standards, and develops strategic communication plans to promote sustainability initiatives both internally and externally. It synthesizes input from various functions to ensure consistent monitoring of sustainability metrics, supports CSRD reporting, and ensures that all communications reflect INTRALOT's long-term vision and drive engagement across the organization.

Finance Unit: This Unit is responsible for collecting and verifying financial data related to sustainability projects and the EU Taxonomy, ensuring that reported accounts meet eligibility criteria and align with overall ESG performance in financial reporting. Additionally, the team evaluates the financial materiality of identified Impacts, Risks, and Opportunities (IROs) that may affect or are likely to affect the Group's financial position, performance, cash flows, and cost of capital in the short, medium, and long term. This ensures that the Group's financial reporting accurately reflects the potential financial implications of sustainability-related factors.

Regulatory Compliance Unit: This Unit examines that all sustainability-related data input are in line with local and international laws and regulations and provides relevant advices to all members of the Coordinating Team to ensure such compliance with the applicable legislation, ensuring transparency and consistency across the organization. The function also monitors the legal framework for latest updates and new requirements and safeguards the regulatory compliance of the sustainability policies therewith.

Human Resources Unit: This Unit is responsible for embedding sustainability into INTRALOT's corporate culture. They oversee training programs, employee engagement initiatives, and integrate sustainability into recruitment and performance management, ensuring that sustainability principles are reflected in every aspect of the employee experience.

Risk Management Unit: This Unit ensures that sustainability initiatives align with data security and privacy regulations. They also manage business risks distinct from sustainability risks, focusing on operational risks that may affect the broader sustainability strategy.

Supply Chain Unit: This Unit leads procurement strategies that support the Group's sustainability objectives. They ensure that suppliers meet ESG criteria, mitigate risks related to sustainability, and promote ethical sourcing, regularly reporting to leadership on supply chain sustainability performance.

Technology Unit: The Technology Unit ensures that financial data related to sustainability technology investments is accurately inputted and verified. They collaborate with other departments to ensure technology-driven sustainability projects are aligned with INTRALOT's financial and operational objectives.

Subsidiaries' General Managers & Coordinators: The General Managers of INTRALOT's subsidiaries are responsible for executing sustainability initiatives within their regions. They ensure that global sustainability goals are adapted and implemented at the local level, providing feedback on performance and aligning subsidiary operations with INTRALOT's overarching sustainability strategy.

AUDIT

Internal Audit Unit: The Head of Internal Audit Unit monitors and evaluates the process of drawing up and submitting the Sustainability Statement in terms of design and effectiveness. The Head of Internal Audit Unit reviews the content of the Sustainability Statement under CSRD and relevant regulations, by capturing information about ESG-related matters that may affect the financial statements, assessing the risks of material misstatement of the financial statements resulting from such matters and evaluating such matters to determine whether they may need to be reflected in the financial statements.

External Audit: The appointed External Auditor is responsible for performing a limited assurance engagement on the consolidated Sustainability Statement of INTRALOT, under the Corporate Sustainability Reporting Directive (CSRD), to ensure accuracy, reliability, and compliance of the reported information according to the respective regulation. **[GOV-2 26 a]**

During the reporting period, the administrative, management, and supervisory bodies, including their relevant committees, addressed several material impacts, risks, and opportunities.

Specifically, the bodies focused on energy consumption and emissions, developing and implementing climate change mitigation strategies to manage associated impacts and risks. Waste management and materials were also a priority, with an emphasis on the circular economy and sustainable materials management, evaluating the risks and opportunities related to waste practices. Fair employment, diversity, and inclusion were key areas of focus, ensuring fair employment practices, talent attraction, and retention. The Group promoted human rights, diversity, and equal opportunities, enhanced employee training and skills development, and established grievance mechanisms to address employee concerns. Employee health, safety, and wellbeing were prioritized, with measures implemented to mitigate risks and enhance workplace safety.

Responsible gaming was another critical area, promoting a safe gaming experience and responsible gaming awareness, and designing products with responsible gaming features to mitigate associated risks. Innovation and technology were leveraged to drive sustainable products and services through digitization, addressing related risks and opportunities.

Data privacy and security were ensured, with robust measures implemented to protect customer data and address risks related to data breaches. The Group engaged with local communities to understand and address their needs, evaluating the economic impact of its operations on these communities. Corporate governance and business ethics were promoted, with a focus on business conduct and anti-corruption measures, ensuring compliance with ethical standards and regulatory requirements. Lastly, responsible procurement practices were implemented, assessing risks and opportunities related to the supply chain and procurement processes.

These material impacts, risks, and opportunities were addressed by INTRALOT's administrative, management, and supervisory bodies, ensuring alignment with the Group's sustainability goals and strategic objectives. **[GOV-2 26 b, GOV-2 26 c]**

Incentive schemes [GOV-3]

Incentive schemes

The Remuneration Policy for Board of Directors members consider the existing legal framework, the Hellenic Corporate Governance Code and the Group's Internal Regulation to align the Board's remuneration with the interests of all Group stakeholders. This policy conforms to market practices, supports the business strategy, long-term interests, and sustainability of the Group. It achieves this by providing the flexibility to hire individuals with the appropriate skills and levels for various roles, ensuring their remuneration is closely linked to INTRALOT's long-term goals. Primarily, the policy aligns remuneration with the interests of the Group's shareholders while also considering a broader group of stakeholders, such as employees. The Remuneration Policy complies with legal requirements and ensures adherence to the European and Greek legal frameworks.

The information regarding incentive schemes linked to sustainability matters is currently unavailable. INTRALOT explores incentive schemes aiming to incorporate them into sustainability-related targets and metrics. This review is part of the Group's broader initiative to align its remuneration policies with its sustainability goals. INTRALOT aims to consider this information in the next reporting cycles once the review and updates are completed. This will include descriptions of the key characteristics of the incentive schemes and the specific sustainability-related targets.

[GOV-3 29, AR 7] [GOV-3 29 a] [GOV-3 29 e] [GOV-3 29 b] [GOV-3 29 c]

Due diligence [GOV-4]

Statement on Due Diligence

Core elements of due diligence	Sections in the sustainability statement
a) **Embedding due diligence in governance, strategy, and business model**	GOV 3, SBM 3
b) **Engaging with affected stakeholders in all key steps of the due diligence**	SBM 2, IRO 1, MDR-P
c) **Identifying and assessing adverse impacts**	IRO 1, SBM 3
d) **Taking actions to address those adverse impacts**	MDR-A
e) **Tracking the effectiveness of these efforts and communicating**	MDR-M, MDR-T

General Principles

The Group is diligent in identifying potential risks of corruption or bribery within its operations, incorporating responsible internal operational principles and implementing internal policies, rules, and regulations to govern its daily activities. This includes compliance with regulations in all jurisdictions of operation and identifying dormant and potential risks related to corruption.

INTRALOT, also, conducts thorough assessments of its suppliers' financial and technical performance, monitoring products and service providers based on criteria such as quality of deliverables, infrastructure deployment, testing, system performance, and incidents recorded by its Global Service Desk. Additionally, INTRALOT performs due diligence on suppliers' financial data and business partners, including agents, consultants, suppliers, suppliers, intermediaries, consortium or joint venture partners, contractors or major sub-contractors, and distributors before engaging in any business relationship.

Moreover, INTRALOT integrates its due diligence findings into its operational processes. The Group has established a Procurement Policy that mandates responsible procurement practices globally. Anti-corruption contractual clauses are included in all supplier agreements to ensure adherence to relevant legislation. The Group also conducts a thorough corruption risk assessment and refrains from any business activity if due diligence findings are not satisfactory.

The Group implements a standardized internal auditing procedure performed annually to assess its business units for relevant risks and monitor high-risk areas. INTRALOT also underwent an extensive independent assessment of its responsible gaming practices and products, resulting in the renewal of

its Certificate of Alignment with the World Lottery Association (WLA) Responsible Gaming Framework for Associate members until 2027.

INTRALOT's Double Materiality Assessment evaluates sustainability impacts from two perspectives: impact materiality, which considers the effects on society, governance, and the environment, and financial materiality, which addresses how sustainability issues affect the Group's value creation and financial performance. This assessment aligns with regulatory requirements and integrates considerations from INTRALOT's internal Risk Registry. Lastly, INTRALOT has established grievance mechanisms that allow employees to seek justice for any harassment or discrimination they may have experienced. INTRALOT follows a meritocratic approach and does not tolerate any form of retaliation, ensuring that employees can use the grievance mechanism without fear of retribution.

Risk management and internal controls [GOV-5]

Risk management and internal controls

The Group has established a Risk Management System (RMS) as part of its Internal Control System (ICS) in accordance with corporate governance regulations for listed companies. The ICS includes a set of internal control mechanisms and procedures, including risk management, internal audit and regulatory compliance, which covers on a continuous basis every activity of the Group and contributes to its safe and efficient operation. In this context, the Group has established and implements a number of policies, procedures and mechanisms to ensure the efficiency of corporate operations, the reliability of financial reporting and the compliance with the applicable laws and regulations, and has adopted a Risk Management System and a Regulatory Compliance System covering all the activities of the Group. The RMS enables the collection of risk monitoring information by Group management, guiding decision-making processes and actions for optimal risk management. Effective risk management supports the Group's strategic objectives amidst domestic and international influences.

The Risk Management System (RMS) is built on four key pillars:

- Risk identification,
- Risk assessment,
- Risk response, and
- Risk monitoring and reporting

The Group has also established a RMS Governance Framework which helps identify the structures and processes that will most effectively contribute to the achievement of objectives and facilitate strong governance and risk management. The Board of Directors holds ultimate responsibility for managing risk and determining the Group's risk appetite, approves the Enterprise Risk Management Framework and ensures the adequate and effective operation of the Internal Control System (ICS). Supporting the BoD, the Risk Management Committee actively engages in the risk management process, evaluates and approves the ERM Framework, and oversees its proper implementation. The Risk Management Officer acts as a liaison between the Board of Directors and operational management, by coordinating the implementation of risk management process He/she is responsible for the management and monitoring of risks (depending on the level of risk), coordinates the actions required under the RMS, and prepares periodic reports on risk management and submits them to the Board of Directors on a regular basis

(through the Risk Management Committee). The functional Divisions and Departments serve as frontline units responsible for identifying, managing, and monitoring risks within their areas of operation, reporting significant risks to the Risk Management Committee and the Board through the Risk Management Officer.

The Board of Directors is tasked with presenting all significant business risks related to the operation of the Group and the companies included in the consolidated financial statements, providing explanations where necessary, in the preparation of annual and interim financial statements.

Furthermore, the Internal Audit Unit plays a crucial role by providing independent and objective assurance and advisory services with a view to adding value and improving the operations of the Group. The Internal Audit Unit supports the Group in achieving its objectives by applying a systematic and professional approach on the evaluation and improvement of the effectiveness of the risk management, corporate governance and internal control systems and processes of the Group. The Internal Audit Unit monitors and evaluates:

- the implementation of INTRALOT's Internal Regulation and the internal control system, particularly concerning the adequacy and accuracy of financial and non-financial information, risk management, the regulatory compliance, and the Code of Corporate Governance adopted by the Group
- the compliance with the Articles of Association and, in general, the legislation governing the Group, the particularly stock market and Société Anonyme companies' legislation
- the quality assurance mechanisms
- the corporate governance mechanisms
- the compliance with the commitments outlined in Group's press releases and business plans concerning the utilization of the funds raised from the regulated stock market

The Audit Committee is responsible for monitoring and evaluating the adequacy of the internal control system and risk management system of the Group. The Committee is informed of the annual audit program of the Internal Audit Unit prior to its implementation and holds regular meetings with the Head of the Internal Audit Unit to discuss relevant issues and any problems arising from the internal audit procedure. The Committee also monitors the financial reporting processes.

In summary, the Group's Risk Governance framework involves the Board of Directors, the Risk Management Committee, the Risk Management Officer, the functional Divisions and Departments, the Internal Audit Unit, and the Audit Committee. Each entity has defined roles and responsibilities to ensure effective risk management, regulatory compliance, and accurate financial reporting, thereby supporting the Group's strategic objectives and operational integrity.

[GOV-5 36 a, 36 b, 36 e, AR 11]

Risk catalogue

Through the above procedure the Group has identified the below two risks:

1. Accuracy of Data Due to the Nature of the Subsidiaries

Risk: The diverse nature of subsidiaries can lead to inconsistencies and inaccuracies in data, which can affect the overall reliability of consolidated sustainability statements.

For the mitigation controls the group has implemented:

- **Standardisation of Reporting:** INTRALOT has implemented standardised reporting templates and guidelines across all subsidiaries to ensure uniformity in data collection and reporting.
- **Regular Audits:** INTRALOT conducts regular internal audits to verify the accuracy and completeness of the data reported by subsidiaries.
- **Training and Development:** INTRALOT provides ongoing training to subsidiary finance teams on the importance of data accuracy and the use of standardised reporting tools.

2. Consolidation of the Data

Risk: The process of consolidating data from multiple subsidiaries can be complex and prone to errors, leading to inaccurate sustainability reporting.

For the mitigation controls the group has implemented:

- **Reconciliation Procedures:** INTRALOT has implemented robust reconciliation procedures to ensure that intragroup transactions and balances are accurately eliminated during consolidation.
- **Regular Review and Monitoring:** INTRALOT has established a regular review and monitoring process to identify and address any discrepancies or issues in the consolidation process.
- **Segregation of Duties:** INTRALOT ensures segregation of duties within the consolidation process to prevent errors and fraud. Different individuals are responsible for data entry, review, and approval.

3. Investment in the Appropriate Tools

Risk: Inadequate investment in the right tools and technologies can hinder the accuracy and efficiency of data management and consolidation processes.

For the mitigation controls the group has implemented:

- **Budget Allocation:** INTRALOT has allocated sufficient budget for the procurement and implementation of the necessary tools and technologies.
- **Vendor Selection:** INTRALOT carefully selects vendors and solutions that have a proven track record in supporting financial data management and consolidation.
- **Training and Support:** INTRALOT provides comprehensive training and ongoing support to ensure that staff are proficient in using the new tools and technologies.

By implementing these mitigation strategies and related controls, INTRALOT significantly reduces the risks associated with data accuracy and consolidation, ensuring reliable and accurate sustainability reporting.

[GOV-5 36 c, AR 11] [GOV-5 36 d, AR 11]

Strategy

Strategy, business model and value chain [SBM-1]

Profile - Group Snapshot

INTRALOT is a global leader in gaming technology that delivers secure, entertaining and responsible gaming experiences across player segments, distribution channels and regulated gaming verticals in 40 operations across the globe. Being a technology driven corporation, the Group serves as a partner to state and state-licensed operators for setting up secure and reliable systems and infrastructures which shape a responsible gaming environment while raising contributions for their beneficiaries. Concurrently, INTRALOT prioritizes maintaining a responsible stance on the environment, society, and governance (ESG). As a member of the UN Global Compact, INTRALOT is a global corporate citizen committed to the UNGC Ten Principles, in the areas of Human Rights, Labour, Environment and Anti-Corruption, and continuous sustainable development.

Based on its overarching strategic rationale in "Driving Lottery Digital Transformation with flexible, reliable, secure solutions and systems", INTRALOT is committed to modernize Lotteries by delivering innovative lottery and sports betting solutions, shaping the future of gaming.

Setting as a long-term goal the maximization of the value created by INTRALOT, for the benefit of all its stakeholders, INTRALOT has incorporated the best practices of corporate governance into our activities, adopting the principles of good corporate governance and managing its activities in an organized and coordinated manner, always with corporate responsibility in mind. INTRALOT is primarily concerned with operating transparently, respecting the Code of Conduct, both within the organization and in its transactions with third parties and is opposed to any form of corruption or bribery.

In addition, as a WLA Responsible Gaming Framework certified vendor, we are an active proponent of and maintain an unwavering commitment to Responsible Gaming. What is more, we are accredited according to the most stringent industry standards on quality and safety management systems. INTRALOT was the first vendor in the sector certified with the WLA SCS:2016 (Security Control Standard) and ISO 27001:2013 for its Information Security Management Systems. In addition, INTRALOT has been certified according to ISO 9001:2015 (Quality Management Systems), ISO 14001:2015 (Environmental Management Systems), ISO 20000:2018 (IT Service Management Systems), ISO 29993:2017 (Learning Services Outside Formal Education) and ISO 37001:2016 (Anti-Bribery Management Systems).

INTRALOT, as part of its stakeholder engagement approach, collaborates with many external stakeholders, among them all major international industry associations including the World Lottery Association, the European Lotteries, the North American Association of State & Provincial Lotteries (NASPL), the Asia Pacific Lottery Association (APLA), and the Gaming Standards Association. INTRALOT is a valued partner of those industry organizations, and we strive to contribute decisively to the development of the regulated gaming industry.

Vision & Mission

INTRALOT is a technology-driven corporation, uniquely positioned to offer flexible, reliable, and secure gaming products and services to licensed lottery and gaming organizations globally.

Vision

INTRALOT's vision aims at transforming field experience from gaming operations into intelligent solutions that meet customer needs in the digital era and creating value for all stakeholders sustainably and responsibly.

Mission

INTRALOT's mission focuses on:

- Delivering innovation driven by experience.
- Modernizing licensed lotteries in today's digital world and supply them with entertaining gaming options, exciting omnichannel content, integrated best-in-class technology solutions, flexible future-proofed platforms, and added value services.
- Operating lotteries in a secure, reliable, and transparent manner, by consistently providing engaging player experiences.

Business Model

Technology innovation is spearheading the way we conduct our business and is the driving force behind our leading position in the gaming industry. For this reason, we leverage our large investments in research and innovation, which have resulted in the cutting-edge technologies we have developed over the years. In addition, we utilize global player insights, our diverse project experience and our operational expertise, so to be able to deliver entertaining gaming content across-channels and regulated segments that responsibly engage players and drive sustainable growth. These core components of our business model are complemented by our well-established local presence in key geographies and the collaborative relationships we maintain with governments and regulators around the world.

These assets, qualities and capabilities shape a resilient business model which is characterized by robust and long-term recurring revenues and a diversified geographic and game vertical/product mix. This business model encompasses: a) the categories/gaming verticals which we serve, b) the technology products and solutions which cater for the needs of each vertical, c) the services which are provided as part of our offering and d) the activities/types of engagement in which we are delivering our offering to our customers.

a) Categories /Gaming Verticals

Our services are offered across 5 distinct gaming verticals/products, namely:

- **Lottery Games**, include the operation and supply of technology services for numerical and traditional lottery games, instant tickets and fast draw games.
- **Sports Betting**, includes the operation, supply of technology, bookmaking, and risk management services.

- **Video Lottery Terminals/Amusement** with Prizes Machines, include solutions and services for VLT monitoring, gaming venues and server-based gaming.
- **Racing** includes technology, content, and integrated services for pari-mutuel and fixed odds race betting on horse racing events, as well as virtual games.
- **IT Products and Services**, include technology and operational services to state and state-licensed organizations.

b) Products

Lottery Solution & Lotos X omni

INTRALOT's Lottery Solution, currently deployed in 36 Lottery operations worldwide, is tailored to suit the needs of regulated Lotteries globally, catering to customers' needs across all channels and is an all-in-one solution that fully covers the needs of managing an online and retail Lottery operation. INTRALOT's Lottery Solution is an omnichannel solution that can serve both retail and digital worlds as it consists of the Lotos X platform, our cutting-edge lottery game platform for centralized end to end management of all lottery products (numerical, passive or instants) including Lotos Promotions and Lotos Instant Game Management System and of i-Lottery, including digital channel of website portal and mobile application, and PAM (Player Account Management) system.

Sports Betting Solution & INTRALOT Orion

INTRALOT's Sports Betting Solutions, currently deployed in 9 Lottery & Sports Betting operations worldwide, are also tailored to suit the needs of regulated Lotteries and pure Sports Betting operators globally. The solution offers among others rich risk management tools, highly automated and efficient management of events and high frequency markets, derivatives engine that enhance efficiencies and reduce man effort. Our solution comes preintegrated with all major 3rd party data feed providers; therefore, the coverage is exhaustive and meets the needs of every forward-looking operator.

VLT Monitoring Solution – iGEM

iGEM currently deployed in 5 major Lottery operators across the world, is a specialized system designed to monitor and control large gaming networks that include gaming machines from various manufacturers and protocols, such as G2S, SAS, and several legacy protocols. It offers support for progressive and mystery jackpots, diverse payment options, responsible gaming practices, and advanced player services. Our in-house developed Site Controller HW and SMIB HW devices seamlessly connect operators of EGM/VLT/COAM with a comprehensive monitoring solution.

INTRALOT Enablers – Catering both Lottery and Sports Betting Solutions

INTRALOT enablers include a set of platform components and applications for addressing additional operational aspects of our customers, outside the two core gaming platforms.

- The management of content: Canvas Content Management System (CMS) is a powerful platform for managing the content and UI across multiple touchpoints (websites, mobile native apps, self-service terminals, retailer terminals, etc.) with build-in personalization and content optimization features. Includes products of Canvas Retailer (POS terminal application and

backend platform) and Canvas Signage (content management, delivery and playout that enrich the retail gaming experience and boost player entertainment and engagement).

- The management of the retailers: RetailerX is an end-to-end solution designed to empower and motivate retailers, while enabling operators to efficiently manage retail network information, ordering, ticketing and inventory.
- The management of the players: PlayerX is a platform managing identifiable players in both retail and online domains, to maximize their lifetime value and reduce churn.
- The management of the devices: Device Management System (DMS) manages centrally all retail network peripherals, while monitoring their performance and identifying any update or upgrade needs.

Customer Touchpoints (Operator, Retailer and Player) – Available for both Lottery and Sports Betting Solutions

INTRALOT is constantly enhancing its Retail and Digital Transformation proposition for its customers by introducing retail concepts, digital workflows and player journeys including responsible gaming practices. INTRALOT is a 'one-stop-shop' for any Lottery or Sports Betting operator, either in the retail or online space. The standard touchpoints INTRALOT provides solutions for are:

- Retailer terminals: A wide range of bespoke terminals used by the retailer/clerk in any type of retail store (e.g., shop-in-shop, in-lane, dedicated store).
- Self-Service Terminals and Vending Machines: A wide range of player terminals that deliver a thrilling gaming experience by dispensing actual products (scratch tickets, betslips & playslips) either instore or in semi-attended spaces.
- Portal websites and mobile applications: Digital channels for playslip preparation and real-money gaming.
- Retail Digital Program: A revolutionary solution of digital journeys to provide retail players with an experience that closely resembles the features offered by online gaming platforms.

c) Services

Our offered services cover the whole spectrum of the day-to-day operational activities of lottery organizations and are categorized into the following areas:

- IT Professional Services
- Technical Support
- Game Operations
- Sports Betting – Managed Trading Services
- Sales & Marketing Services

d) Activities/Types of engagement

INTRALOT is a leading supplier of integrated gaming systems and services, being well diversified geographically and with a balanced presence in both developed and developing markets as well as a leading market position in licensed gaming in most of the highly regulated markets in which we operate. We conduct and report our business activities as per three engagement models – Technology and support services, management contracts and Licensed operations – representing our different contractual activities.

The following table summarizes the principal products and services provided in each of our business activities:

	Technology and Support Services Contracts	Management Contracts	Licensed Operations
Description	Provision of: • Central gaming system • Lottery terminals • Telecommunications system/solutions • Related peripheral equipment and software • Implementation services and/or • Maintenance and support services • Monitoring systems for VLT operations	Management of all the aspects of a gaming operation: • Provision of technology solutions as described under "Technology and Support Services Contracts" • Day-to-day operations • Marketing services • Sales network development and management and/or • Risk management/odds setting for sports betting games	Ownership of a license to operate games including: • Management of services as described under "Management Contracts" and/or • Provision of technology solutions as described under "Technology and Support Services Contracts"
Holder of License	State or state-licensed operator maintains the license	State or state-licensed operator maintains the license	INTRALOT or our partner maintain the license, which is acquired from a competent local/state government authority
Key Geographies	United States, Greece, Australia, New Zealand, Canada and Argentina	United States, Turkey	Argentina
Other Geographies	Croatia, Chile, Netherlands, Ireland, Germany, Malaysia, Taiwan, Philippines and Peru	Morocco	

Strategy

Our overarching strategy to deliver stakeholder value is based on 5 strategic pillars:

• **Deliver best-in-class technology solutions and maintain sustainable leadership in technology innovation.**
Continuously invest in R&D activities to develop leading technology solutions and streamline technology development through measures to enhance efficiency and promote agility and performance.

• **Expand our footprint in strategic markets & maintain portfolio diversification.** Expand our contract base with our main focus being the US market, the current epicenter of industry developments with sports betting and iLottery regulation evolving across States, while our business development efforts underpin our strategic shift from emerging markets to mature markets, like North America and Europe. Maintain a well-diversified portfolio across the three core business activities of technology and support services, management contracts and licensed operations.

• **Value creation driven by increased cash flow generation, margin expansion and improving longer-term revenue visibility.**
Create cost savings and operational efficiencies through cost optimization initiatives, effective management of long-term contracts and strategic partnerships.

• **Disciplined capital allocation aimed to optimize our capital structure.**

Steadily de-lever business through additional cash flows generated by expected operational and financial synergies and efficiencies, as well as expected positive cash flows impact from the shift to an 'asset-light' model.

- **Unwavering commitment to Responsible Gaming, Social Responsibility, and Integrity.** Promote responsible gaming, social responsibility, and integrity throughout our global activities in any type of engagement. **[SBM-1 40 a(i), AR 12, AR 13], [SBM-1 40 a(ii), AR 12, AR 13] [SBM-1 42 a] [SBM-1 42 b]**

Lastly, INTRALOT's total headcount is distributed across all continents reflecting its global presence. In North and South America, the Group employs 775 individuals, while in Oceania, the workforce consists of 70 employees. In Africa, INTRALOT has a team of 36 employees, and in Asia, the headcount reaches 209. The number of employees in Europe is 579. This distribution highlights INTRALOT's strategic expansion and operational footprint across geographies. **[SBM-1 40 a(iii)]**

Value chain

INTRALOT is driving digital transformation for State and State-licensed lottery and gaming operators, aiming to responsibly deliver economic growth for the benefit of societies. The Group provides advanced lottery and gaming technology solutions and services to both State and private State-licensed operators across geographies. The strategy and business model are designed to ensure the secure and continuous operation of the entire value chain, spanning upstream, own operations, and downstream activities.

VALUE CHAIN

UPSTREAM

Raw materials and business partners
- IT hardware components
- Software licenses

OWN OPERATIONS
B2B/G & B2C

Gaming technology development
- Software design
- System integration
- Software deployment and implementation
- Gaming equipment design, development, and assembly

Go-To-Market and sales
- Market research and analysis
- Positioning and branding
- Lead generation and client acquisition
- Bidding

Output and delivery
- Delivery, hosting, and maintenance of gaming solutions
- Operational services

Support activities
- Human capital management and development
- Procurement
- Shared services (finance, legal & compliance)

DOWNSTREAM

Lottery and Gaming solutions
- Platforms
- Central systems Infrastructure (data centers/cloud)
- Network equipment
- Hardware

OUTCOME

Driving digital transformation of State and State-licensed lottery and gaming operators to responsibly deliver economic growth for the benefit of societies.

We deliver lottery and gaming technology solutions and services to State and private State-licensed operators across geographies. Further information is outlined in our strategy and business model section of this report.

As a Lottery and Gaming technology supplier, our material IROs are mainly located in our own operations related to our own workforce and the resources used when operating gaming platforms and IT infrastructures for hosting our solutions. In addition, parts of our upstream and downstream value chain include crucial equipment and services that we are dependent on to deliver value to our customers and to enable the secure and continuous operation of our gaming systems. Some of our key business relationships are located in our upstream, mainly suppliers of hardware, software and specialized operational support services, whereas data center and/or cloud hosting suppliers are considered predominantly in the downstream value chain. In addition to our own employees, these upstream components of our value chain enable us to sustain our strategy and business model. With hardware being crucial to our business model, another feature of our downstream value chain includes the resource outputs related to decommissioned data centers, terminal equipment and office hardware. Our dependencies described above were carefully considered when performing our DMA.

Upstream

The input and approach of the Group's value chain is characterized by the procurement of essential raw materials and business partnerships. This includes IT hardware components and software licenses, which are critical to operations. INTRALOT adopts a meticulous approach to gathering, developing, and securing these inputs, ensuring that high standards of quality and reliability are maintained.

Own Operations

Within its own operations, INTRALOT focuses on the development of gaming technology through software design, system integration, software deployment, and implementation. Additionally, the Group engages in the design, development, and assembly of gaming equipment. The go-to-market and sales strategies involve comprehensive market research and analysis, effective positioning and branding, lead generation, client acquisition, and competitive bidding processes. The output encompasses the delivery, hosting, and maintenance of gaming solutions, alongside operational services that support customers. Finally, support activities are integral to the Group's cycle of operations to deliver value to customers and maintain operational excellence. INTRALOT invests in human capital management and development, procurement, and shared services such as finance, legal, and compliance.

Downstream

The output of the Group's value chain is the delivery of lottery and gaming solutions, encompassing platforms, central systems infrastructure (data centres/cloud), network equipment, and hardware to ensure seamless and efficient operation of Lottery and Gaming operators.

Outcome

By leveraging the value chain, INTRALOT drives digital transformation for lottery and gaming operators, fostering economic growth that benefits societies. The commitment to delivering high-quality technology solutions and services is reflected in the strategic approach and business model, which prioritises the needs of customers and other stakeholders.

The material impacts, risks, and opportunities (IROs) are predominantly located within INTRALOT's own operations, particularly concerning the workforce and the resources utilised in operating gaming platforms and IT infrastructures. The upstream and downstream components of the value chain, including key suppliers of hardware, software, and operational support services, are essential to deliver value and sustain the strategy. These dependencies are carefully considered in decision-making processes to ensure the continued success and resilience of the business model.

[SBM-1 42, AR 14] [SBM-1 42 c, AR 15]

Sustainability strategy

INTRALOT's sustainability strategy is centered around five key areas, as outlined in the latest Sustainability and NFR reports. By concentrating on these areas, the Group aims to generate sustainable

long-term value for all stakeholders while upholding its commitment to social and environmental responsibility.

Economic Sustainability: INTRALOT is dedicated to creating long-term value for shareholders, employees, and stakeholders by enhancing its activities, products, and services. The Group embraces innovation and strives to offer high-quality, competitively priced products, aiming for sustainable profits and financial stability.

Governance: INTRALOT adheres to Corporate Governance principles, aligning its practices with Greek laws and international standards, with a focus on shareholder and stakeholder rights, transparency, and responsibility. The Group employs clear procedures for business activities and prioritizes transparent practices, including fraud prevention and employee training.

Responsible Gaming: Committed to the WLA Responsible Gaming Framework, INTRALOT implements best practices in gaming and offers tailored responsible gaming product features. The Group educates employees and players on gaming regulations and promotes responsible gaming behaviors.

Climate and Environment: INTRALOT is dedicated to environmental protection, complying with relevant legislation, and minimizing environmental impact. The Group's efforts include recycling, using eco-friendly materials, conserving resources, reducing plastic use, and addressing transportation pollution.

Employees and Community Engagement: INTRALOT supports social welfare and local communities, focusing on cultural preservation and improving the quality of life. The Group's community initiatives include support for underprivileged children and volunteer programs. INTRALOT ensures a safe, non-discriminatory workplace with equal opportunities, respects trade union rights, and adheres to health and safety regulations. Emphasizing human resource quality, the Group prioritizes fair personnel practices and employee development.

INTRALOT's sustainability strategy framework is currently under review and development and the Group will finalize it within 2025 to be incorporated into each business strategy. This framework guides INTRALOT's sustainability efforts, ensuring that the Group operates in a socially responsible and environmentally sustainable manner. It encompasses policies and procedures related to environmental stewardship, social responsibility, and governance.

[SBM-1 40 g, AR 12, AR 13] [SBM-1 40 e, f, AR 12, AR 13]

Revenue

In 2024, INTRALOT Group reported a revenue of €376.4 million and employed 1,676 individuals. The consolidated subsidiaries included in the scope of the Sustainability Statement also achieved a revenue of €376.4 million in 2024, with a total of 1,669 employees.

INTRALOT, due to its nature of activities, is active in R92 - Gambling and betting activities. The specific disclosure requirements regarding the related revenues for significant ESRS activities are not applicable

for the Group. More information on the financial statement can be found in **INTRALOT's Annual Report 2024**.

Interests and views of stakeholders [SBM-2]

Stakeholder groups

The Group has identified stakeholders as the natural and/or legal persons who are directly or indirectly connected to, influence, or are affected by our decisions and activities. As part of our commitment to good business practices, we regularly engage with our key stakeholders. This engagement process helps us understand, prioritize, and manage our sustainability impacts as an organization, thereby enhancing our sustainable business practices and improving our performance. We strive to engage in meaningful dialogue and close cooperation with our stakeholders by clearly outlining INTRALOT's positions and policies and understanding other perspectives. Our main identified stakeholder groups include Shareholders, Employees, Customers, Suppliers, Business Partners, Investors and Financial Community, National and International Regulatory Authorities, Industry Associations, Community and NGOs, Media, Retailers, Players, and Industry Peers. **[SBM-2 45 a(i), AR 16]**

Stakeholder engagement

INTRALOT has identified stakeholders as groups that are directly or indirectly linked to, influence, or are affected by its decisions and activities. In line with its commitment to ethical business practices, INTRALOT regularly engages with key stakeholders. This engagement helps the Group understand, prioritize, and manage its sustainability impacts, thereby enhancing its sustainable business practices and improving overall performance. INTRALOT is dedicated to fostering meaningful discussions and strong collaboration with stakeholders, aiming to clearly outline its position and embrace diverse perspectives on sustainability areas.

In addition to collaborating with research organizations and independent institutions, INTRALOT engages with governments, regulatory authorities, and NGOs through ongoing collaborations and strategic partnerships. The Group organizes various stakeholder engagement initiatives and participates in international trade conferences and events towards industry-related, sustainability, and Responsible Gaming matters. Through stakeholder engagement, INTRALOT aims to add thought-leadership, a better understanding of gaming social impact, and player protection.

INTRALOT maintains robust communication and engagement practices with its stakeholders to ensure alignment with their expectations and needs. This approach enhances the Group's sustainable development actions and overall performance. The following outlines the methods and focus areas for communication with various stakeholder groups:

<u>**Shareholders**</u>

Shareholders are engaged through Shareholders' General Meetings, BoD meeting, BoD Committees meetings, Annual Reports, Quarterly Reports, corporate website, Whistleblowing form, Press Releases, social media, articles and interviews. Key topics of communication include strategy and business

objectives, corporate governance and business ethics, innovation and technology. Communication with shareholders is conducted whenever deemed necessary.

Employees

Communication with employees is facilitated through multiple channels, including the Corporate Intranet (iSpace), Whistleblowing form, Corporate Events, Social Events, Trainings, social media, "Your Voice" platform, Announcements and Meetings. The focus areas for these communications include fair employment, diversity and inclusion, employee health, safety and wellbeing, and innovation and technology. Communication with employees is conducted on frequent basis.

Customers

Communication with customers is managed through formal communications, RFIs/RFPs, meetings, training sessions, call centre, customer visits, corporate website, Whistleblowing Form, UNGC CoP, Sustainability Report, Press Releases, social media, articles, interviews and international conferences, seminars and exhibitions. The primary focus areas are innovation and technology, market trends and insights, commercial-related matters and Responsible Gaming. Communication with customers is conducted regularly and whenever deemed necessary.

Business Partners

Business partners are engaged through meetings, formal communications, corporate website, Press Releases, social media, articles, interviews. Key topics of communication include partnership opportunities, business development, innovation and technology, and industry-related matters. Communication with business partners is conducted whenever deemed necessary.

Suppliers

Suppliers are communicated through formal communications, RFPs, meetings/visits, exhibitions, corporate website, Press Releases, and social media. The focus areas for these communications include financial, human rights, health and safety, data privacy and security, energy and emissions, waste management and materials. Communication with suppliers is conducted whenever deemed necessary.

Financial Institutions and Investors

Communication with financial institutions and investors involves formal communications, Quarterly Earnings Conference Call, Shareholders General Meetings, Road Shows, Presentations, corporate website, Press Releases, Announcements. The focus areas include financial, strategy and business objectives, market opportunities, corporate governance and business ethics. Communication with financial institutions and investors is conducted whenever deemed necessary.

Industry Associations

Engagement with lottery, gaming, and trade associations is conducted through industry events and exhibitions, corporate website, Press Releases, social media, articles, interviews and seminars. The

primary focus areas are responsible gaming, innovation and technology, certifications, industry-related matters and data privacy and security. Communication with industry associations is conducted whenever deemed necessary.

National Regulatory Authorities

Engagement with National Regulatory Authorities is conducted through formal communications, formal meetings with representatives of Authorities, presentations, corporate website, Press Releases, industry events and Chambers of Commerce. The focus areas of communication are regulation developments, industry developments, sustainability, responsible gaming, and innovation and technology. Communication with National Regulatory Authorities is conducted regularly.

Media

Engagement with the media is conducted through Press Releases, announcements, social media, articles, interviews, and providing material/information upon request. The focus areas of communication are Group developments, market trends and insights, sustainability, responsible gaming, and innovation and technology. Communication with trade press is conducted regularly.

Community and Non-Governmental Organizations

Communication with local communities and non-governmental organizations occurs through meetings, events, corporate websites and social media. The focus areas of communication include sustainability, local communities' matters and responsible gaming. Communication with local communities and NGOs is conducted whenever deemed necessary.

Retailers

Retailers are engaged through Call Center, commercial and technical visits, corporate website and social media. Key topics of communication include product updates, customer feedback, sales strategies, and market trends. Communication with retailers is conducted whenever deemed necessary to ensure effective operation and address any issues promptly.

Players

Players are engaged through gaming platforms, Call Center, corporate website, social media, articles and Press Releases. The primary focus areas for communication with players include game updates, new releases and player protection. Communication with players is conducted whenever deemed necessary.

Industry Peers

Industry peers are engaged through published research, industry events and exhibitions, corporate website, Press Releases, social media, thought-leadership panels. Key topics of communication include industry trends, best practices, innovation and technology, and regulatory developments. Communication with industry peers is conducted whenever deemed necessary.

Through these comprehensive engagement efforts, INTRALOT ensures that it maintains a balanced and inclusive perspective on material topics, effectively aligning its sustainable development actions with the expectations and needs of all its stakeholders. In the final stage of the materiality assessment process, INTRALOT engaged with its stakeholder groups to prioritize material topics. Recognizing that dialogue with stakeholders acts as a catalyst for progress and a mean to validate our strategy, we have considered their expectations. We aim to address their concerns by responding to negative impacts, enhancing positive impacts, and focusing on our future sustainability goals.

[SBM-2 45 a(ii), AR 16,] [SBM-2 45 a, a(iii), a(iv), a(v), AR 16]

Stakeholders/ Business model

Following the final assessment of the IROs, a validation process was undertaken to ensure that the shortlisted material topics were aligned with both internal priorities and external expectations. This validation involved deeper engagement with a broad spectrum of stakeholders, including customers, suppliers, communities, investors, and shareholders. The aim was to ensure that the sustainability topics identified were not only reflective of strategic priorities but also resonated with the concerns and expectations of external stakeholders.

The assessment process included direct feedback from external stakeholders, which played a significant role in shaping the final materiality list. By engaging with stakeholders, diverse perspectives on the significance of various sustainability issues were gathered. This engagement was facilitated through a structured survey designed to capture both quantitative data on stakeholder perceptions and qualitative insights into their expectations. The survey provided a comprehensive understanding of stakeholder priorities, which was essential for the validation process.

The feedback collected from these engagement activities was carefully analysed to identify common themes, areas of alignment, and any divergent views regarding the material topics. This analysis informed the final prioritization of issues, ensuring that the materiality list was reflective of stakeholder concerns and priorities. By incorporating stakeholder feedback, a commitment to transparency and responsible business practices was demonstrated. This engagement process allowed stakeholders to feel heard and valued, reinforcing the notion that sustainability is a collaborative effort between the organisation and its community.

In response to the insights gained from stakeholder engagement, several amendments to the strategy and business model have been taken into consideration. These changes are aimed at addressing the interests and views of stakeholders more effectively. Further steps have been outlined, along with a timeline for their implementation. These steps are expected to modify the relationship with stakeholders and influence their views positively.

The administrative, management, and supervisory bodies are informed whenever deemed necessary about the views and interests of affected stakeholders concerning sustainability-related impacts. This ensures that the leadership is aware of stakeholder concerns and can make informed decisions that align with sustainability goals.

By fostering a sense of shared responsibility and building trust through transparent engagement processes, the Group is committed to addressing sustainability challenges collaboratively with its Stakeholders. **SBM-2 45 b, c, c(i), AR 16, c(ii),c(iii), SBM-2 45 d]**

Material impacts, risks and opportunities [SBM-3]

Risks and opportunities description

Material risks and opportunities				
ESRS Topic	**ESRS Sub-Topic**	**Risk or opportunity description**		**Time horizon**
E1 Climate Change	**E1. Climate change adaptation**	INTRALOT's comprehensive flood prevention plan and renewed fire safety measures, along with certifications under ISO 50001, 14001, and 14064, focus on mitigating key environmental risks. These actions provide significant financial benefits by protecting valuable assets from climate-related and operational risks, thus avoiding potential damage costs and business disruptions. Operationally, these actions enhance resilience, ensuring continuity and minimizing downtime. Legally, these measures help ensure compliance with safety and environmental regulations, reducing the risk of fines and legal liabilities related to environmental harm or operational failures.	Opportunity	Long-term
E1 Climate Change	**E1. Energy**	INTRALOT 's focus on energy efficiency offers financial benefits through cost savings and long-term profitability by reducing energy consumption and maintenance costs. Operationally, it improves system performance and resource optimization, while enhancing the Group's reputation as a sustainability leader, attracting customers and investors. Additionally, these efforts help mitigate regulatory risks and future-proof the Group against tightening environmental laws.	Opportunity	Long-term
E1 Climate Change	**E1. Energy**	By adopting cloud services, INTRALOT not only offers clients a more secure environment compared to traditional on-site IT systems, which may lack the same level of expertise and resources for maintaining high-security standards, but also enhances its own operational efficiency. In addition, the cloud migration reduces energy costs and optimizes resource utilization, leading to lower operational expenses.	Opportunity	Long-term
G1 Business conduct	**G1. Corporate culture**	A comprehensive set of Policies and a formalized Code of Conduct, accompanied by regular updates, mitigate risks of non-compliance and potential fines, enhance brand reputation, and improve stakeholder trust. This proactive approach can lead to operational efficiencies, attract socially conscious investors, creating a positive impact on the Group's financial performance.	Opportunity	Long-term
G1 Business conduct	**G1. Corruption and bribery**	Established anti-corruption and anti-bribery mechanisms reduce exposure to financial and reputational risks. The absence of recorded incidents enhances the Group's reputation as a transparent and trustworthy organization. Potential additional cost of expanding training programs, are likely to be offset by the long-term benefits.	Opportunity	Long-term
G1 Business conduct	**G1. Management of relationships with suppliers including payment practices**	This approach can enhance stakeholder trust and goodwill, particularly among Greek stakeholders and communities. Operationally, this practice may streamline procurement for Greek subsidiaries by leveraging established local relationships.	Opportunity	Long-term
G1 Business conduct	**G1. Management of relationships with suppliers including payment practices**	By ensuring consistent payments, coupled with flexibility for SMEs, the Group promotes trust and cooperation, and contributes to a resilient and dependable supply chain. Demonstrating support for smaller suppliers can improve the Group's brand image as a fair and ethical business partner.	Opportunity	Long-term
G1 Business conduct	**G1. Political engagement and lobbying activities**	INTRALOT's focus on responsible gaming enhances its enterprise value by boosting reputation, attracting ethical investors, and fostering customer loyalty. Through lobbying for responsible gaming policies, INTRALOT can influence regulations in its favor, reducing legal risks and positioning itself as a leader in the industry. This strategic approach supports long-term growth and business sustainability.	Opportunity	Long-term

Material risks and opportunities				
ESRS Topic	**ESRS Sub-Topic**	**Risk or opportunity description**		**Time horizon**
G1 Business conduct	**G1. Protection of whistle-blowers**	By safeguarding employees who report unethical or illegal activities, the Group promotes a culture of transparency and accountability. This could improve operational efficiency by addressing potential issues early, reducing risks. Reputationally, INTRALOT would strengthen its image as a responsible and ethical organization, which could foster greater trust with stakeholders, investors, and customers. Legally, it could mitigate the risk of lawsuits or penalties related to non-compliance with regulations concerning corporate governance and ethical conduct.	Opportunity	Short-Term
S1 Own workforce	**S1. Equal treatment and opportunities for all**	INTRALOT's employee evaluation system positively impacts enterprise value by driving employee development and performance, leading to increased operational efficiency. The structured performance appraisal process enables the Group to identify and nurture talent, which enhances productivity and aligns individual goals with overall business objectives.	Opportunity	Long-Term
S1 Own workforce	**S1. Working conditions**	By offering competitive compensation and supporting employees' well-being, the Group fosters a motivated and satisfied workforce, which directly enhances operational performance. This commitment benefits contributes to higher productivity, reduced turnover, and stronger employee engagement, all of which drive long-term business success. A well-compensated and supported workforce also bolsters INTRALOT's reputation as a responsible employer and attracting top talent.	Opportunity	Mid-Term
S1 Own workforce	**S1. Working conditions**	By prioritizing preventing measures and fostering a culture of safety, the Group ensures operational continuity and prevents costly disruptions caused by workplace accidents.	Opportunity	Short-Term
S1 Own workforce	**S1. Working conditions**	By ensuring employees maintain a manageable workload and have the flexibility they need, INTRALOT can sustain higher staffing levels, reduce turnover, and minimize disruptions. This approach enhances workforce stability, leading to improved productivity and efficiency, which is likely to result in significant financial benefits for the Group.	Opportunity	Long-term
S3 Affected communities	**S3. Community's economic, social and cultural rights**	By encouraging employees to participate in societal initiatives, the Group enhances its reputation as socially responsible. This can attract customers and stakeholders who prefer to engage with brands that demonstrate corporate social responsibility.	Opportunity	Mid-Term
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	INTRALOT's focus on versatile authentication protocols enhances the security and reliability of its systems, reducing the risk of fraud or breaches, which can result in significant cost savings and operational stability. Reputationally, offering secure and trusted solutions strengthens customer and partner confidence, bolstering INTRALOT's position as a leader in secure verification technologies across diverse markets.	Opportunity	Long-term
S4 Consumers and end-users	**S4. Personal safety of consumers and/or end-users**	These measures strengthen operational reliability by reducing risks of data breaches or identity theft while enhancing INTRALOT's reputation as a trusted and secure provider in the industry.	Opportunity	Long-term
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	The 24/7 availability and efficient resolution of customer requests ensure seamless IT and application support, reducing downtime and increasing operational efficiency. This proactive approach enhances customer trust and satisfaction, strengthening the Group's reputation for reliability and quality service. Additionally, adherence to recognized standards demonstrates INTRALOT's commitment to excellence, fostering stronger relationships with stakeholders and potential clients, which can contribute to long-term business growth and competitiveness.	Opportunity	Long-term
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	Data breaches or non-compliance can severely damage the Group's reputation, result in lawsuits from customers or partners whose data privacy has been compromised, leading to significant financial losses.	Risk	Long-term
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	By preventing excessive gaming and ensuring player protection, the Group reduces the risk of legal issues and potential regulatory fines. Operationally, it enhances customer trust and satisfaction, leading to stronger player retention and long-term revenue growth. Reputationally, INTRALOT strengthens its image as a responsible and ethical gaming provider, which can attract more customers and investors who value sustainability	Opportunity	Long-term

Material risks and opportunities				
ESRS Topic	**ESRS Sub-Topic**	**Risk or opportunity description**		**Time horizon**
S4 Consumers and end-users	**S4. Personal safety of consumers and/or end-users**	The risks associated with INTRALOT's responsible gaming initiatives primarily involve reputational concerns. If the Group's safety measures fail to effectively prevent excessive gaming, it could face reputational damage, as customers and stakeholders may question its commitment to player protection.	Risk	Long-term

The current financial impact of the identified material risks and opportunities for INTRALOT is minimal. These risks and opportunities influence or are influenced by various stakeholders, including Shareholders, Employees, Customers, Suppliers, Business Partners, Investors and Financial Community, National and International Regulatory Authorities, Industry Associations, Community and NGOs, Media, Retailers, Players, and Industry Peers. Given the close connection between INTRALOT's material risks and opportunities to its business model, most of these are continuously managed within its operations, allowing INTRALOT to take direct action itself.

Impact description

Material Impacts								
ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
E1 Climate Change	**E1. Climate change mitigation**	INTRALOT is reducing its environmental impact by replacing gasoline-powered vehicles with hybrid models to cut fuel consumption and CO2 emissions. Additionally, a card system is being implemented to monitor and manage fossil fuel usage in leased vehicles.	Positive	Actual	■	■	■	Long-term
E1 Climate Change	**E1. Climate change mitigation**	INTRALOT's main environmental impact comes from Scope 3 emissions, primarily from its operations, including gaming equipment production, energy use, business travel, and customer service-related carbon footprints. Scope 1 emissions are minimal, mainly from Group vehicles and facilities.	Negative	Actual	■	■	■	Long-term
E1 Climate Change	**E1. Energy**	INTRALOT focuses on energy efficiency by using low-energy components in its Betting applications, Retail, Self-Service, and Vending terminals to reduce electricity consumption. Its innovative software uses an energy-efficient microservices architecture, which ensures scalability and optimized performance.	Positive	Actual	■	■	■	Long-term

Material Impacts								
ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
E1 Climate Change	**E1. Energy**	INTRALOT adopts a Green IT initiative reduce energy consumption by transitioning to more efficient, infrastructure and services. This shift improves resource efficiency, enabling energy to be used more effectively than traditional on-site IT systems.	Positive	Actual	▪	▪	▪	Long-term
E5 Resource use and circular economy	**E5. Resources inflows, including resource use**	INTRALOT embraces sustainability by using recyclable packaging and designing products with recyclable components to reduce waste.	Positive	Actual	▪	▪	▪	Long-term
E5 Resource use and circular economy	**E5. Resources inflows, including resource use**	The Group promotes digital solutions, replacing paper-based methods with eco-friendly alternatives. These initiatives reflect INTRALOT's commitment to reducing its environmental impact across its product lifecycle.	Positive	Actual	▪	▪	▪	Mid-term
E5 Resource use and circular economy	**E5.Waste**	NTRALOT minimizes its ecological footprint through sustainable waste management, including efficient collection, recycling, and compression. By partnering with certified experts, the Group ensures environmental standards are met and actively recycles materials like paper, metal, aluminum, electronics, and toners.	Positive	Actual	▪	▪	▪	Mid-term
E5 Resource use and circular economy	**E5.Waste**	The production of gaming machines, transaction processing systems, and electronic components naturally leads to the generation of electronic waste (e-waste) throughout the lifecycle of these products, from manufacturing to eventual disposal.	Negative	Actual	▪	▪	▪	Long-term
G1 Business conduct	**G1. Corporate culture**	Intralot has established a Code of Conduct and Policies, annually reviewed to ensure alignment with regulations, stakeholder expectations, and sustainability principles. In this way, the Group reinforces its contribution to compliance, employee well-being, and reduced environmental footprint.	Positive	Actual	▪	▪	▪	Long-term
G1 Business conduct	**G1. Corruption and bribery**	INTRALOT has established a corruption and bribery policy, accessible to all employees. The risk of isolated ethical lapses or weaknesses in enforcement mechanisms remain. To address this, INTRALOT implement strict compliance mechanisms, expand training programs and conduct regular audits. By proactively addressing these risks, INTRALOT aims to strengthen its governance practices, and uphold its reputation	Positive	Actual	▪	▪	▪	Long-term

Material Impacts								
ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
G1 Business conduct	**G1. Corruption and bribery**	NTRALOT uses measures like Know Your Customer (KYC), due diligence checks, and gambling activity monitoring to combat money laundering. Acknowledging the risks of non-compliance in global operations, the Group is committed to strengthening governance practices and internal controls to prevent ethical breaches and illicit financial activities.	Positive	Actual	■	■	■	Long-term
G1 Business conduct	**G1. Management of relationships with suppliers including payment practices**	INTRALOT–prioritizing local suppliers when sourcing products and services, provided they meet the required criteria and offer competitive pricing. By including local suppliers in the bidding process, the Group aims to support the local economy encouraging economic sustainability.	Positive	Actual	■	■	■	Long-term
G1 Business conduct	**G1. Management of relationships with suppliers including payment practices**	INTRALOT's Procurement Policy lacks specific ESG criteria for evaluating suppliers, focusing instead on general checks of social and financial aspects. This gap may hinder progress in environmental conservation and social equity.	Negative	Actual	■	■	■	Short-Term
G1 Business conduct	**G1. Management of relationships with suppliers including payment practices**	The Group ensures timely payments to all suppliers, informally prioritizing the SMEs, maintaining a fair and transparent payment process, while reducing the risk of supply chain disruptions, supporting local economies and building long-term partnerships with suppliers.	Positive	Actual	■	■	■	Long-term
G1 Business conduct	**G1. Political engagement and lobbying activities**	INTRALOT supports responsible gaming through partnerships, World Lottery Association (WLA) standards, and lobbying for ethical policies to ensure a safer gaming environment.	Positive	Actual	■	■	■	Long-term
G1 Business conduct	**G1. Protection of whistle-blowers**	The Group's whistleblowing policy promotes transparency and accountability by protecting whistleblowers from retaliation, supporting the detection of corruption, and ensuring timely investigations to maintain integrity and ethics.	Positive	Actual	■	■	■	Short-Term
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	INTRALOT provides secure authentication solutions for various markets, ensuring reliable verification and protecting against unauthorized access or breaches.	Positive	Actual			■	Long-term

Material Impacts								
ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	The Group ensures data protection and privacy through strict compliance with GDPR, ISO certifications, WLA Information Security, and strong cybersecurity measures, safeguarding customers from financial and identity theft.	Positive	Actual			■	Long-term
S4 Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	INTRALOT's Service Desk, aligned with ISO 20000:2018, offers 24/7 IT and application support, efficiently handling customer requests and incidents. This improves customer satisfaction by providing quick solutions, workarounds, and clear guidance.	Positive	Actual			■	Long-term
S4 Consumers and end-users	**S4. Personal safety of consumers and/or end-users**	INTRALOT promotes responsible gaming by designing player-protective products, implementing global principles, and offering training for employees and users. Strategic pop-up messages encourage responsible behavior, preventing excessive gaming and ensuring a sustainable, ethical environment.	Positive	Actual			■	Long-term
S4 Consumers and end-users	**S4. Social inclusion of consumers and/or end-users**	INTRALOT promotes social inclusion by creating gaming solutions accessible to individuals with disabilities. By integrating adaptive features and ensuring a user-friendly experience, the Group fosters social equity and inclusiveness, allowing people of all abilities to enjoy equal gaming experiences.	Positive	Actual			■	Long-term
S1 Own workforce	**S1. Equal treatment and opportunities for all**	INTRALOT promotes diversity in recruitment and offers inclusive benefits, ensuring equal opportunities regardless of sex, race, or age. These initiatives help attract diverse talent and strengthen the Group's inclusive culture.	Positive	Actual	■			Long-term
S1 Own workforce	**S1. Equal treatment and opportunities for all**	INTRALOT's "Elimination of Violence and Harassment Policy" fosters a safe and respectful work environment, promoting ethical practices and strengthening social responsibility. This policy enhances workplace culture, boosting employee morale and satisfaction.	Positive	Actual	■	■		Long-term
S3 Affected communities	**S3. Community's economic, social and cultural rights**	INTRALOT contributes to economic growth by creating jobs, paying taxes, and stimulating various sectors, promoting stability and prosperity in local economies.	Positive	Actual			■	Long-term

[SBM-3 48 c(iv), AR 18, SBM-3 48 d, AR 18, SBM-3 48 e, AR 18, SBM-3 48 h, AR 18]

Impact, risk and opportunity management

Identification of material impacts, risks and opportunities [IRO-1]

The materiality assessment process for INTRALOT was initiated before a decade and was further refined and executed in 2023, involving executive management, relevant business units, and key stakeholders, at a Group level. This process was based on the GRI Standards 2021 and provided a comprehensive framework for identifying and evaluating material topics for the operations of INTRALOT S.A.

In 2024, INTRALOT continued its commitment to sustainability by implementing a robust Double Materiality Analysis (DMA), which assesses both the impacts of the Group's operations on the environment, society, and economy (impact materiality), as well as the potential financial risks and opportunities posed by environmental, social, and governance factors (financial materiality). The methodology for assessing material impacts, risks and opportunities has evolved to comply with the requirements of the EU Sustainability Reporting Directive (CSRD). **[IRO-1 53 h]**

Double Materiality Assessment methodology
[IRO-1 53 a, b, c]

Step 1: Creating the inventory of impacts, risks and opportunities

The first phase of the Double Materiality Assessment focused on a benchmarking analysis to build an understanding of the Group's material topics, both specific to its operations and the broader industry. This process involved a comparative analysis, where INTRALOT examined its operations alongside those of its industry peers, thus evaluating key sustainability themes relevant to the Group and the sector. Additionally, the Group revisited material topics identified in previous assessments, ensuring these remained applicable to the current sustainability landscape.

Stakeholder and value chain mapping

In this step, INTRALOT conducted an in-depth analysis of its value chain, both upstream and downstream, identifying the key stages where sustainability impacts may occur. Stakeholders across this value chain were mapped out, with particular attention paid to their potential to influence or be affected by the Group's activities.

Identification of Impacts, Risks and Opportunities (IROs)

At this stage, the Group undertook a review of its existing sustainability actions and initiatives for each sustainability matter. After mapping out these actions, the Group identified both the actual and potential positive and negative impacts, focusing on its operations, geographical presence, business relationships, and other factors that could lead to increased risks of adverse effects or significant positive outcomes. The Group used relevant policies, internal stakeholder feedback, and other available information from previous years as key input parameters. This analysis not only addressed the immediate consequences of these actions but also considered a broader perspective, recognizing the stakeholders and entities

affected, both internally and externally. The identification of impacts considered the entire value chain. **[IRO-1 53 g] [IRO-1 53 b, b(i), b(ii)]**

The Group then assessed whether each impact resulted in a risk or opportunity for its financial position and performance. **[IRO-1 53 c(i)]**

To improve identification process of the IROs, the Group, along with the Sustainability Team, involved internal stakeholders from various departments, including senior management, through workshops and interviews. **[IRO-1 53 b(iii)]**

Step 2: Validation of Impacts, Risks, and Opportunities (IROs)

Before proceeding to the scoring phase, INTRALOT ensured the proper validation of the wording and categorization of all identified Impacts, Risks, and Opportunities (IROs) to guarantee consistency and alignment with its sustainability strategy and ESRS requirements. The Sustainability Team played a key role in this process, reviewing each IRO for clarity, accuracy, and proper categorization. In cases where further clarification or refinement was needed, internal discussions were held with relevant departments such as Procurement, Risk Management, and Human Resources. This collaborative approach resulted in a validated and refined list of IROs, which provided a solid foundation for the scoring phase.

Step 3: Scoring Impacts, Risks, and Opportunities (IROs)

After identifying, documenting, and validating the IROs, the next step was to assign scores based on their materiality. INTRALOT applied specific criteria to evaluate both impact and financial materiality, aiming to identify the most significant impacts, risks, and opportunities. The scoring process was led by dedicated data owners, who worked closely with the Sustainability Team and facilitated cross-departmental discussions to ensure a comprehensive understanding of the impacts across the Group. Additionally, during the workshops for scoring the IROs, the impacts, risks, and opportunities were assessed at a Group level, but careful consideration was also given to the subsidiaries. This ensured that the scale and scope of the impacts were thoroughly evaluated.

Impact scoring

The scoring of impacts was based on the evaluation of three key parameters: Scale, Scope, and Irreversibility (for negative impacts only), as well as Likelihood (for potential impacts only). The scale was assessed by considering both the significance and duration of the impacts, while the scope was determined by identifying the stakeholder groups and geographical areas that could be affected.

When the initial scoring was completed, the Sustainability Team conducted a validation review to ensure that the scores accurately reflect the Group's sustainability impacts on stakeholders and adhere to the ESRS standards.

Assessment criteria for actual positive impacts
Severity
  ✓ Scale
  ✓ Scope
	Assessment criteria for potential positive impacts
	Severity
	  ✓ Scale
	  ✓ Scope
	Likelihood

Assessment criteria for actual negative impacts
Severity
  ✓ Scale
  ✓ Scope
  ✓ Irreversibility
	Assessment criteria for potential negative impacts
	Severity
	  ✓ Scale
	  ✓ Scope
	  ✓ Irreversibility
	Likelihood

Risks and opportunities scoring

To evaluate financial materiality, the Group considered key parameters including Operational & technology effect, Compliance effect, Strategic & Reputational effect, and Likelihood of occurrence. These factors, derived from the Group's Enterprise Risk Management (ERM) framework, offered a holistic view of how sustainability-related issues could influence the Group's financial stability. Each anticipated financial risk or opportunity was also assessed based on the expected time frame in which the financial outcome would manifest. **[IRO-1 53 c(ii)] [IRO-1 53 c(iii)]**

The financial materiality scores were then validated by the Enterprise Risk Management (ERM) Team and the Finance Department, ensuring that they aligned with the overall risk management approach and business goals.

Assessment criteria for risks and opportunities
Magnitude

  ✓ Operational & technology effect
  ✓ Compliance effect
  ✓ Strategic & Reputational effect
Likelihood

Time Horizons
Short-term: The Group expects to realize the financial impact within one year after the reporting period.
Mid-term: The financial impact is expected to occur within one to five years after the reporting period.
Long-term: The financial impact is likely to materialize over a period of five to ten years following the reporting period.

Step 4: Setting thresholds

In order to assess the materiality of impacts, risks and opportunities, and identify the Group's material topics, appropriate thresholds were applied to the final values obtained from the assessment of IROs. The double materiality analysis allowed the Group to identify material environmental, social and governance topics that are significant from an impact materiality perspective, a financial materiality perspective or both. **[IRO-1 53 b(iv)]**

Step 5: Stakeholder Engagement

After the final assessment of the IROs, the shortlisted material topics underwent a comprehensive validation process through conducting an online survey with both internal and external stakeholders. By incorporating stakeholder feedback, the Group enhanced the transparency of the assessment, demonstrating its commitment to stakeholder inclusion and responsible business practices.

Step 6: Validation of final results

To ensure the robustness and strategic alignment of the identified impacts, risks, and opportunities, a critical validation step was incorporated into the process, involving a thorough review by management, finance and risk departments. Following the consultation with external stakeholders, the results of the Double Materiality Analysis will be presented for final approval by the Board of Directors (BoD). **[IRO-1 53 d]**

At present, the impacts, risks, and opportunities identified through our double materiality analysis are not fully integrated into our overall Enterprise Risk Management (ERM) framework. However, the Group is committed to improving this integration and aligning sustainability impacts, risks and opportunities with overall management processes. Additionally, sustainability-related risks are regularly reviewed in collaboration with key departments, such as Sustainability, Finance, and Risk, to ensure that they are prioritized in line with the Group's long-term strategy and business objectives. **[IRO-1 53 f] [IRO-1 53 e]**

Description of the processes to identify and assess material climate-related impacts, risks, and opportunities [E1 IRO-1]

INTRALOT's impacts on climate change is related to its greenhouse gas (GHG) emissions, primarily from Scope 3 emissions, which are largely driven by its operations and arise from its broader value chain. The Group's transportation activities and specifically, its fleet emissions also represent a significant environmental impact. The Group has implemented measures according to ISO 50001, ISO 14001 and ISO 14064 to monitor and reduce emissions, including switching to renewable energy, replacing all its gasoline-powered vehicles with advanced hybrid models and using energy-efficient technologies. Though progress has been made in reducing Scope 1 & 2 emissions, INTRALOT recognizes the importance of a coordinated transition/ decarbonization plan to align with national and global climate goals. **[IRO-1 20 a, AR 9, AR 10]**

Identification of physical and transition risks

INTRALOT has not yet conducted a detailed assessment to identify physical or transition risks related to climate change, and across its value chain. As a result, no specific risks have been formally documented under ESRS. However, the Group recognizes the increasing importance of climate-related risk management and is considering future steps to assess potential exposure to physical and transition risks. Moving forward, it aims to enhance its understanding of climate-related financial impacts and align with best practices in risk identification and scenario analysis.

Financial Compatibility with Climate Scenarios

INTRALOT has not yet conducted an analysis to assess its financial compatibility with climate scenarios. As a result, there is no formal evaluation of how various climate-related scenarios could impact its financial performance, investments, or long-term strategy. However, the Group acknowledges the relevance of such an assessment in understanding potential financial risks and opportunities associated with climate change. Future considerations may include integrating scenario analysis into its financial planning and risk management processes to align with evolving regulatory and stakeholder expectations.

Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities [E5 IRO-1]

INTRALOT conducted a Double Materiality Assessment (DMA) to screen its assets and activities with the intention of determining and evaluating actual and potential impacts, risks, and opportunities related to resource use and circular economy, across the Group's value chain. Through the DMA process, INTRALOT considered various assumptions, including regulatory compliance and goals for long-term environmental sustainability. INTRALOT implements a comprehensive approach to systematically assess and manage waste-related impacts across its operations and value chain. Through its initiatives, INTRALOT evaluates waste generation, recycling, reuse, disposal processes and the product design. Key factors such as waste type, volume, disposal methods, resource recovery potential, and compliance with national and EU regulations are considered. The implementation of waste registration and monitoring systems helps identify areas where significant quantities of waste are generated and provides opportunities for reduction or recycling and adopting the principles of circular economy in its products. INTRALOT manages all waste that is generated in its facilities through licensed contractors. **[IRO-1 11 a, AR 1-7]**

INTRALOT has consulted with key stakeholders, as part of its commitment to promote sustainable practices, concerning circular economy. By means of an external stakeholder questionnaire, the Group surveyed affected stakeholders for their views on material sustainability topics, such as resource use and circular economy. The questionnaire focused on the Group's operations and services and the ways they relate to and affect circular economy and more specifically waste reduction and management. Those consultations were designed to ensure that concerns and insights from stakeholders, including communities directly impacted, were considered in the assessment of impacts, risks and opportunities regarding circular economy practices by INTRALOT. **[IRO-1 11 b]**

Policies Overview

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Policy: Code of Conduct			
Accountable for implementation (the most senior role) Group HR Director			

1. **Corporate Values**
   • Integrity: Upholding honesty and strong moral principles.
   • Quality: Commitment to excellence in services and products.
   • Professionalism: Maintaining high standards of conduct and expertise.
2. **International Business Conduct**
   • Compliance with international laws and regulations.
   • Respect for cultural differences and ethical business practices.
3. **Information Security Policy**
   • Data protection and safeguarding sensitive information.
   • Implementation of strong cybersecurity measures.
   • Employee training on security best practices.
4. **Compliance**
   • Adherence to laws, regulations, and internal policies.
   • Regular monitoring and auditing for compliance.
5. **Social Media**
   • Responsible and professional use of social media.
   • Protection of confidential information.
   • Upholding company image and values online.
6. **Confidential Information Protection**
   • Non-disclosure and secure storage of sensitive data.
   • Access control limited to authorized personnel.
7. **Use of Company Assets and Resources**
   • Proper use for business purposes only.
   • Efficient allocation and responsible maintenance.
8. **Competition and Fair Dealing**
   • Fair competition and transparency in business practices.
   • Prohibition of bribery and corruption.
9. **Conflict of Interest**
   • Mandatory disclosure of potential conflicts.
   • Ensuring objective decision-making.
10. **Corporate Opportunities & Inventions**
   • Protection and reporting of intellectual property.
   • Leveraging innovations for company growth.
11. **Business Courtesies**
   • Transparency and ethical standards in gifts and courtesies.
   • Avoiding any undue influence on business decisions.
12. **Integrity & Ethical Conduct**
   • Commitment to honesty, accountability, and ethical behavior.
13. **Corporate Travel Policy**
   • Cost-effective and safety-prioritized travel.
   • Compliance with company travel policies.
14. **Information & Technology Resources**
   • Responsible and secure use of IT resources.
	1. C-Level Officer
	
	2. Group Directors
	
	3. Employees
	
	4. Subsidaries
	
	5. Controlled affiliates
		ISO 27001
		WLA SCS
			INTRANET
			
			INTRALOT
			Corporate
			website

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
• Encouragement of innovation in technology. **15. Relationships with Suppliers & Clients** • Fair treatment, transparency, and high-quality service standards. • Building and maintaining trust with clients. **16. Relationships with Competitors** • Respectful and fair competition practices. • Avoidance of negative comments about competitors. **17. Environmental Health & Safety** • Commitment to sustainability and workplace safety. • Employee health and well-being initiatives. **18. Equal Employment & Harassment Policies** • Promotion of diversity, inclusion, and a discrimination-free workplace. • Prevention of harassment in any form. **19. Alcohol & Drug Policy** • Workplace prohibition of alcohol and drugs. • Support programs for employees facing substance issues. **20. Violence Prevention** • Zero tolerance for violence. • Encouragement of reporting incidents and support for victims. **21. Reporting Code of Conduct Breaches** • Confidential reporting channels. • Thorough investigations • and protection for whistleblowers.			

Policy: Internal Regulation

Accountable for implementation (the most senior role)

The members of the Board of Directors,
• The Group CEO, the Group deputy CEO(s), the Executive Vice-Chairman if any, the Group Chiefs, the Vice Presidents, the Group Directors, the Directors, and Heads of Departments (hereinafter referred to as the "Management Executives"),
• The employees of the Company bound under an employment relationship,
• The Company's partners providing their services under a contract for the provision of
services, a paid mandate or a project contract, if this is a cooperation based on a special relationship of trust or if the contract they have concluded with the Company expressly subjects them to the Internal Regulation.

Brief Description of key contents	Scope of policy	Third-party standards or initiatives	Availability
1. Implementation of the Regulation • Ensuring adherence to internal policies and regulatory frameworks. **2. Organizational Structure & Responsibilities** • Defining unit scopes, committee roles, reporting lines, and managerial responsibilities. **3. Internal Control System** • Establishing and maintaining an effective control framework for corporate governance. **4. Recruitment & Performance Evaluation of Management Executives** • Implementing structured procedures for hiring and assessing management personnel. **5. Compliance with Article 19 of Regulation (EU) No. 596/2014** • Ensuring obligations are met by managerial staff and associated persons. **6. Disclosure of Dependence Relationships of Independent - Non-Executive Board Members** • Transparency in the independence status of board members. **7. Procedure Concerning Affiliated Party Transactions** • Establishing protocols for transactions involving related parties. **8. Policy & Procedures for Conflict of Interest Management** • Preventing and mitigating conflicts of interest within corporate operations. **9. Compliance with Regulatory Provisions** • Ensuring the company adheres to all applicable laws and regulations. **10. Privileged Information** • Safeguarding confidential and market-sensitive information.	The Internal Regulation and any amendments thereto shall be communicated to the employees of the Company through the internal communications network (Intranet) of the Company. c. Responsible to comply with the Internal Regulation are: • The members of the Board of Directors, • The Group CEO, the Group deputy CEO(s), the Executive Vice-Chairman if any, the Group Chiefs, the Vice Presidents, the Group Directors, the Directors, and Heads of Departments (hereinafter referred to as the "Management Executives"), • The employees of the Company bound under an employment relationship The Company's partners providing their services under a contract for the provision of services, a paid mandate or a project contract, if this is a cooperation based on a special relationship of trust or if the contract they have concluded with the Company expressly subjects them to the Internal Regulation.	Article 14 of Law 4706/2020 on corporate governance Law 3016/2002 Article 14 par. 2 of Law 4706/2020 Regulation (EU) No. 596/2014 Paragraph 14 of Article 2 of Law 4706/2020 Article 19 of Regulation (EU) No. 596/2014 Article 9 of Law 4706/2020 Articles 99 to	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
11. **Training Policy for Board Members & Executives** • Continuous education and skill development for leadership. 12. **Sustainable Development Policy** • Commitment to environmental, social, and governance (ESG) principles. 13. **Shareholders' Communication Procedure** • Transparent and effective communication channels with shareholders. 14. **Validity, Amendments & Monitoring of Internal Regulations** Ensuring regulations remain relevant and effectively monitored.		101 of Law 4548/2018 Regulation (EU) No. 596/2014 par. 1 of Article 9 of Law 4706/2020	

Policy: Official Employement Guide

Accountable for implementation (the most senior role)
Group HR Director

1. General principles 2. Terms and conditions of employement 3. Compensation 4. Social security coverage and insurance 5. Benefits 6. Relocation 7. Repatriation and reintegration 8. Terminations and resignation	Managers and remunerate employees on long-term assignments		INTRANET

Policy: Official Employement Guide

Accountable for implementation (the most senior role)
Company Chief Executive Officer, Company General Directors, Human Resources Manager.

1. **Commitment to Employee Rights and Obligations**: INTRALOT is dedicated to outlining the rights and obligations of its employees, ensuring a clear understanding of corporate policies and procedures in compliance with applicable laws and regulations. 2. **Comprehensive Recruitment Process**: The company follows a thorough recruitment process, requiring new employees to provide necessary documentation and sign employment contracts governed by private law, ensuring transparency and compliance. 3. **Fair and Legal Remuneration**: INTRALOT guarantees that salaries and wages meet legal standards, with structured payment methods and permissible deductions, maintaining fairness and adherence to legal requirements. 4. **Structured Working Hours and Locations**: The company sets working hours and locations based on legal provisions and business needs, monitoring employee attendance and ensuring proper compensation for overtime work. 5. **Equitable Leave Policies**: Employees are entitled to various types of leave, including annual, sickness, and maternity leave, in accordance with legal provisions, promoting work-life balance and employee well-being. 6. **Professional Conduct and Duties**: INTRALOT expects employees to adhere to corporate policies, demonstrate respectful and cooperative behaviour, and maintain confidentiality, fostering a professional and ethical work environment. 7. **Regulation of External Employment**: Employees must inform the company of any additional employment, with the company reserving the right to restrict external work that conflicts with corporate interests. 8. **Intellectual Property Rights**: All inventions and work outcomes developed by employees during their tenure belong to INTRALOT, with provisions for reasonable remuneration for beneficial inventions.	1. The present Employment Policies and Procedures lay down the rights and obligations of employees working for the company under the name "INTRALOT S.A." – hereinafter referred to as the "Company". 2. The body responsible for implementing these Internal Employment Policies and Procedures is the Company Board of 1. The Employment Policies and Procedures of INTRALOT S.A. outline the rights and obligations of employees. 2. Implemented by: • Company Board of Directors (BoD) • Chief Executive Officer (CEO) • General Directors • Human Resources Manager 3. Applicable to: • All personnel with fixed-term or open-ended contracts • Employees working in company offices, production units, or other corporate departments/premises 4. Not applicable to: • Special advisors and associates 5. Compliance: • Must comply with Labour Legislation, Collective Labour Agreements, and Arbitration Awards • Complement individual employment contracts without infringing legal rights 6. Notification:	P.D.156/94 Civil Code Articles 200 & 288	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability

9. **Commitment to Hygiene and Safety**: The company ensures workplace cleanliness and safety, requiring employees to report malfunctions and comply with safety guidelines, protecting employee health and company assets
10. **Disciplinary Measures**: INTRALOT enforces disciplinary actions proportionate to the severity of breaches, including warnings, fines, and temporary release, ensuring compliance with corporate policies and maintaining discipline.
11. **Employee Complaint Mechanism**: Employees can report serious complaints directly to the administration if unresolved by superiors, ensuring a transparent and fair resolution process.
12. **Amendments and Notifications:** Any changes to policies are communicated to employees and comply with legal procedures, ensuring that policies remain current and effective.
	• Policies are posted in accessible and visible places or distributed individually with signed acknowledgements
	7. Modification:
	  • Company reserves the right to modify policies in accordance with applicable laws
	8. Dispute Resolution:
	  • Employees should address issues to their Superiors
	  • Superiors will settle disputes in good faith, within legal frameworks and common practices		

Policy: Corporate Training Policy

Accountable for implementation (the most senior role)
Group HR Director

Brief Description	Scope of policy	Third-party	Availability
1. **Employee Development Focus** – Encourages continuous improvement of employee skills and knowledge. 2. **HR Oversight** – Human Resources manages and approves all training activities. 3. **Performance-Linked Training** – Development needs are identified during performance reviews and registered in the Individual Development Plan. 4. **Role-Based Mandatory Training** – Programs tailored to company strategy, market trends, and technical skill requirements. 5. **Manager & HR Involvement** – Line Managers can propose training; HR has the final approval and also selects employees for specific programs. 6. **Annual Training Plan** – Developed based on business strategy, employee needs, and industry best practices. 7. **Budget & Prioritization** – Additional training requests require HR approval based on available budget and company priorities.	INTRALOT S.A. personnel		INTRANET

Policy: Corporate Perfomance Management Policy

Accountable for implementation (the most senior role)
Group HR Director

Brief Description	Scope of policy	Third-party	Availability
1. **Clear Expectations**: The policy sets clear and transparent expectations for employees, ensuring they understand their roles, responsibilities, and performance standards. 2. **Continuous Feedback**: Employees receive ongoing feedback to help them stay on track, improve performance, and grow professionally. 3. **Professional Development Opportunities**: The policy emphasizes providing employees with opportunities for skill development, career growth, and advancement within the company. 4. **Recognition for Achievements**: Employees' accomplishments are acknowledged and celebrated, motivating them to continue performing at a high level. 5. **Accountability**: A culture of accountability is fostered, where employees take responsibility for their performance and outcomes. 6. **Excellence and Continuous Improvement**: The policy encourages a mindset of striving for excellence and continuous improvement in both individual and organizational performance. 7. **Alignment with Corporate Strategy**: The policy is designed to align employee goals and performance with INTRALOT's broader corporate strategy, ensuring everyone works toward common objectives. 8. **Structured and Transparent Framework**: A well-defined structure and transparency in the performance management process ensure fairness and consistency across the organization. 9. **Motivation and Engagement**: By focusing on employee development, feedback, and recognition, the policy helps maintain a highly engaged and motivated workforce.	INTRALOT S.A. personnel		INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
10. **Organizational Success**: Ultimately, the policy is aimed at driving the overall success of the company by enhancing individual and team performance, contributing to the company's long-term goals.			

Policy: Recruitement and Selection Corporate Policy

Accountable for implementation (the most senior role) Group HR Director			
The key characteristics of the Recruitment & Selection Policy are: 1. **Objective**: Attract, select, recruit, and onboard suitable candidates for current and future needs. 2. **Consistency and Transparency**: Ensures a fair and transparent recruitment process based on merit. 3. **Compliance**: Adheres to corporate policy on equality and diversity and relevant employment legislation. 4. Approval for Exceptions: Any deviations from the policy require approval from the Group Human Resources Director.	1. Employment Objective: To hire individuals who are the best fit for the job. 2. Cultural Adaptation: To ensure employees can easily adapt to the Company's culture. 3. Performance and Potential: To enable employees to perform well and unleash their full potential during their tenure with the Company. 4. Applicability: This policy applies to all candidates being considered for employment at INTRALOT, ensuring they meet the criteria for job fit, cultural adaptation, and potential performance.		INTRANET

Policy: Group Anti-corruption policy

Accountable for implementation (the most senior role) Group Chief Legal & Compliace Counselor			
• **Encouragement of Opportunities**: Not intended to discourage pursuit of business and contract award opportunities in public or private sectors. • **Awareness of Anti-Corruption**: Provides awareness regarding the anti-corruption legal framework. • **Incorporation of Principles**: Introduces measures that incorporate the main principles of anti-corruption. • **Implementation Advice**: Offers advice on the implementation of anti-corruption measures. • **Risk Insulation**: Aims to insulate the Group from the risk of unknowingly being involved in corruption. • **Safeguarding Credibility**: Protects the Group's credibility, reliability, and stability within the global gaming and lotteries community.	1. Mandatory Compliance: All employees must adhere to this policy. 2. Approval and Amendments: The Board of Directors is responsible for approving the policy and major amendments proposed by the Audit and Compliance Committee. 3. Oversight and Review: The Audit and Compliance Committee, assisted by the Group Compliance Officer, oversees adherence to the policy, conducts annual reviews, and incorporates approved amendments. 4. Implementation: Ensures the Group's adherence to anti-corruption measures and principles.	• OECD Convention • NSPAC • FCPA • UKBA • Criminal Law Convention on Corruption of the Council of Europe	INTRANET

Policy: Anti-Money Laundering Corporate Policy

Accountable for implementation (the most senior role) Group Chief Legal & Compliace Counselor			
Guidelines for the Prevention and Suppression of Money Laundering and of Terrorist Financing Key characteristics: 1. The purpose of the policy is to provide guidelines for the Prevention and Suppression of Money Laundering and of Terrorist Financing" (hereinafter "AML Policy") at the Group level, which ensure that the services it offers globally will not be used for the purposes of money laundering and terrorist financing. The AML Policy presents a set of measures that incorporate the main principles of the anti-money laundering and anti-terrorist financing framework within which the Group operates and whose implementation it recommends. 2. **Management of the AML Policy – Compliance Officer**: The Board of Directors is responsible for the approval of the AML Policy. 3. **Risk-Based Approach**: Number of actions required to assess the most proportionate way of managing and mitigating the money laundering risks	1. Communication to Personnel: The policy is communicated to all involved personnel through their contracts and the Company's intranet portal. 2. Communication to Stakeholders: The policy is communicated to other stakeholders (customers, suppliers) through specific contractual terms in the Company's contractual documents. 3. Public Access: An appropriately adapted version of the policy is posted on the Company's website for access by other interested parties (e.g., the investment public).	• Law 4557/2018 (EU 2015/849) • Laws 4734/2020, 4816/2021 and 5026/2023 • Law 4557/2018	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
4. **Identification and Assessment of Risks**: Intralot entities must assess their risks in the context of how they are most likely to be involved in money laundering activities or actions. 5. **Risk Assessment Process**: Risk associated with the country or place Risk associated with the client/player Risk associated with the transaction (including payment methods) Risk associated with the product 6. Examples of "Suspicious Activity" are included in Appendix A of the AML Policy **7. Compliance with Local Laws and Regulations**			

Policy: Whistleblowing Corporate Policy

Accountable for implementation (the most senior role)
Group Chief Legal & Compliace Counselor

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
1. **Purpose**: Encourage and enable Reporting Individuals to raise information on Breaches regarding suspected illegal or unethical conduct or practices or violations of the law. Protect Reporting Individuals Establish policies and procedures 2. Reporting Responsibility 3. **No Retaliation**: No Reporting Individual who participates in a review or investigaton of an Information on Breaches shall be subject to retaliation. 4. **Confidentiality**: identification of the anyone reporting an Information on Breaches to identify themselves in order to faciliate the investigation. 5. **Reporting Procedures**: • Prompt Reporting • Reporting Information on Breaches • Questions relating the scope, interpretation, or operation of this Policy • Investigation of the Reported Information on Breaches **6. Periodic reviews** **7. Miscellaneous**	1. Encouragement and support of the Reporting Individuals to raise information on Breaches regarding suspected illegal or unethical conduct or practices or violations of the law. 2. Protection of Reporting Individuals 3. Establishment of policies and procedures	EU DIRECTIVE 2019/1937	INTRANET INTRALOT Corporate website

Policy: Group Procurement Policy

Accountable for implementation (the most senior role)
Group Supply Chain Director

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
1. **Mandatory Framework**: The policy is mandatory for all worldwide subsidiaries of Intralot S.A. 2. **Best Practices**: Aims to enable subsidiaries to apply basic international best practices concerning the purchasing process. 3. **Immediate Effect**: The policy is placed into immediate effect. 4. **Performance Evaluation**: Proper incorporation of the policy is a significant part of the annual performance evaluation and review of each subsidiary.	1. Applicability: Applies to all worldwide subsidiaries of Intralot Group 2. Purpose: To ensure subsidiaries apply international best practices in their purchasing processes. 3. Implementation: Effective immediately, with adherence being crucial for annual performance evaluations and reviews.		INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Policy: Information Security Policy			
Accountable for implementation (the most senior role) Group Information Security Director			

Defines INTRALOT's Information Security Management System
1. **Provides ISMS Structure**: The Information Security Policy is the backbone of ISMS
2. **Organization of Information Security**:
   • Internal Organisation
   • Mobile Computing and Teleworking
3. Threat Inteligence
4. Human Resource Security
5. **Asset Management**: Responsibility for Assets
6. Access Control
7. Cryptographic Controls
8. Physical and Environmental Security
9. Operations Security
10. Data leakage Prevention (DLP)
11. Data Masking
12. System Acquisition, Development and Maintenance
13. Third Parties
14. Information Security Incident Management
15. Compliance with Legal requirements, Security Policies, Standards and Technical Compliance
	1. All business-related activities, including overall management, regional/ international management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security.
	2. All functions related to the design, development, implementation, testing and support of state-of-the-art integrated lottery, betting and generally gaming solutions, products, services and technology.
	3. All functions related to the centralized remote operation of Lottery Systems, including gaming system operation activities, retailer management and ICT operations.
		ISO 27001:2022
		WLA SCS:2020
		ISO 27017:2015
			INTRANET

Policy: Private Data Protection			
Accountable for implementation (the most senior role) Group Information Security Director, Group DPO			
Defines INTRALOT's policy on privacy 1. GDPR Definitions 2. Mandatory Provisions 3. Sets the Roles and Responsibilities (Data Protection Officer and Data Protection Supportive Roles) 4. Policies Communication 5. Tranfer of Personal Data (INTRALOT Rules, Informational Items) 6. Handle Privacy Requests form Data Subjects 7. Data Breach Reporting 8. Implementation Guide (Definition of the steps) 9. GDPR Stakeholder Map	1. All business-related activities, including overall management, regional/ international management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, development, implementation, testing and support of state-of-the-art integrated lottery, betting and generally gaming solutions, products, services and technology. 3. All functions related to the centralized remote operation of Lottery Systems, including gaming system operation activities, retailer management and ICT operations.	Group Information Security Director Group DPO	EU GDPR
Policy: Quality Policy			
Accountable for implementation (the most senior role) Group Information Security Director			
Defines INTRALOT quality management system 1. Customer, Shareholder, and Employee Value: INTRALOT focuses on delivering value to its customers, shareholders, and employees by offering integrated systems, transaction processing, game content, and value-added services to gaming organizations. 2. **Customer Satisfaction**: The policy emphasizes achieving high levels of satisfaction for customers, investors, and employees. 3. **Continuous Improvement**: INTRALOT is committed to ongoing process and system improvements to enhance overall business performance.	1. All business-related activities, including overall management, regional / international management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, development, implementation, testing and support of state-of-the-art integrated lottery, betting and generally gaming solutions, products, services, and technology. Analysis, Design, Delivery, Monitoring and Evaluation of project-based training services.	ISO 9001:2015	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
4. **Compliance and Ethical Standards**: The company ensures adherence to applicable laws and regulations while maintaining the highest ethical standards in all its operations. 5. **Employee Involvement**: Employee engagement is a critical component, fostering participation in decision-making and process enhancements. 6. **Business Performance Goals**: The policy aligns business goals with customer needs, focusing on improved performance and meeting both stated and implied customer requirements. 7. **Business Excellence**: INTRALOT strives for excellence across all departments and functions to achieve superior outcomes. 8. **Alignment with Organizational and Strategic Goals**: The quality policy reflects INTRALOT's broader organizational and strategic objectives, ensuring alignment with company goals. 9. **Periodic Review and Revision**: The policy is periodically reviewed and revised to stay aligned with INTRALOT's commitment to quality and customer requirements. **Quality Objectives**: INTRALOT sets quality objectives that are regularly reviewed and updated, ensuring continuous progress and relevance within corporate procedures.			
Policy: Quality Policy			
Accountable for implementation (the most senior role) Executive VP, Group ICT & Support			
Defines INTRALOT's IT Service Management System 1. **Alignment with Quality Policy**: INTRALOT's ITSM is aligned with its overarching Quality Policy to ensure effective and efficient IT service delivery while maintaining service quality. 2. **IT-Business Alignment**: IT services are aligned with INTRALOT's corporate strategy to meet both current and future customer business objectives. A service portfolio is developed to guide all service delivery and management activities, and Service Level Agreements (SLAs) are established to ensure quality and stakeholder satisfaction. 3. **Process Approach**: A process-based approach is adopted to manage IT services, with clearly defined roles and responsibilities for service management. Continuous improvement is embedded in the process, driven by business needs and stakeholder feedback. 4. **Leveraging Technology and Resources**: Efficient allocation of technology functions and resources is emphasized. State-of-the-art technology is used to maximize productivity, and relationships with suppliers are fostered for mutual benefit. 5. **Continual Improvement**: The effectiveness of the IT Service Management System is continually monitored and improved. Regular feedback from stakeholders is used to refine services and service quality. 6. **Customer Focus**: Customer satisfaction and success are central to the ITSM framework, with the goal of ensuring that customer needs and requirements are consistently met. 7. **Training & Awareness**: INTRALOT ensures that staff involved in service management have the necessary skills through continuous training and awareness programs to perform their roles effectively. 8. **Risk and Change Management**: Risk management principles are applied to ensure the security and continuity of IT services. Changes to services are systematically managed to minimize disruption and risk to customer operations. 9. **Leadership Commitment**: Top management is committed to the policy, ensuring the allocation of resources to support the implementation and improvement of service management processes.	The Service Management System that supports configuration and release management of Information Technology (IT) and covers the provision of managed IT Services such as: Integrated gaming and transaction processing systems & services and interactive gaming services, as provided to licensed Lottery, Gaming and Casino organizations and entities worldwide	ISO 20000-1:2018	INTRANET
Policy: Quality Policy			
Accountable for implementation (the most senior role) Group Information Security Director, Facilities Supervisor			
Defines INTRALOT's Environmental Management System 1. **Environmental Impact Minimization**: INTRALOT is committed to reducing its environmental impact by conserving energy and natural resources and minimizing waste and pollution. 2. **Compliance with Legislation**: The company ensures it meets or exceeds all environmental laws and requirements related to its operations and processes. 3. **Sustainable Operations**: It adopts state-of-the-art technology to create environmentally friendly and efficient operations, including waste management and reducing health and safety risks.	1. All business-related activities, including overall management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, implementation, testing, installation, maintenance, integration and operation of information technology systems. Organization, operation, risk management and consultancy of fixed odds betting games and pool betting games	ISO 14001:2015	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
4. **Environmental Responsibility**: INTRALOT strives to be a responsible neighbor, addressing any environmental issues or incidents that could impact health, safety, or the environment. 5. **Emissions Reduction**: Efforts are made to minimize emissions by reducing employee travel, optimizing the vehicle fleet, and selecting energy-efficient power sources. 6. **Recycling Promotion**: The company actively promotes recycling, both within its operations and among customers and partners. 7. **Continuous Improvement**: Environmental performance goals are established, evaluated, and continually improved as part of the EMS, ensuring ongoing environmental sustainability. **Use of Environmentally Compliant Materials**: INTRALOT ensures that its products comply with environmental standards, and old equipment is recycled responsibly.	through land based and alternative channels with regard to pregame betting and live betting on sports and non-sporting events, greyhound and horse races.		

Policy: Quality Policy

Accountable for implementation (the most senior role)
Group Information Security Director, Facilities Supervisor

| **Defines INTRALOT's Energy Management System**
1. **Energy Efficiency Improvement**: INTRALOT is committed to continuously improving energy efficiency across its operations.
2. **Energy Performance Goals**: The company establishes clear energy performance goals and regularly evaluates its progress to ensure continuous improvement.
3. **Energy Consumption Monitoring**: INTRALOT monitors energy consumption and identifies areas for optimization to reduce energy use and costs.
4. **Sustainable Energy Practices**: The organization implements energy-efficient practices, technologies, and systems to minimize energy consumption while maintaining operational performance.
5. **Compliance with Energy Regulations**: INTRALOT ensures compliance with relevant energy-related legislation and standards, striving to exceed the minimum requirements.
6. **Employee Awareness and Training**: Employees are trained and made aware of the importance of energy management to encourage responsible energy use across the organization.
7. **Energy Resource Optimization**: The company focuses on optimizing energy resources, including the use of renewable energy sources where possible, to reduce its carbon footprint.
8. **Continual Improvement**: The EnMS is subject to regular reviews and improvements based on performance data, ensuring INTRALOT maintains its commitment to energy sustainability. | 1. All business-related activities, including overall management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security.
2. All functions related to the design, implementation, testing, installation, maintenance, integration and operation of information technology systems. Organization, operation, risk management and consultancy of fixed odds betting games and pool betting games through land based and alternative channels with regard to pregame betting and live betting on sports and non-sporting events, greyhound and horse races. | ISO 50001:2018 | INTRANET |

Policy: Quality Policy

Accountable for implementation (the most senior role)
Group Information Security Director, Facilities Supervisor

| **Defines INTRALOT's Occupational Health and Safety Management System**
1. **Commitment to Safe Working Environment**: INTRALOT prioritizes providing a safe working environment for employees, workers, partners, and customers, in compliance with Greek and European labor and safety laws.
2. **Prevention of Injury and Ill Health**: The company is committed to preventing any injury or ill health resulting from its operations, through established procedures and controls.
3. **Continuous Improvement**: INTRALOT maintains and continuously improves a documented Occupational Health & Safety Management System (OHSMS), ensuring effective implementation and communication of safety objectives.
4. **Risk Identification and Assessment**: The OHSMS identifies and assesses potential occupational health and safety risks to mitigate hazards in the workplace.
5. **Training and Awareness**: Employees and partners are trained in occupational health and safety procedures to ensure compliance and promote safety awareness.
6. **Establishment of Objectives and Metrics**: OHSMS objectives are set with clear metrics to track progress and ensure continuous improvement in health and safety standards.
7. **Workplace Inspections and Audits**: Regular inspections and audits are conducted to assess and manage occupational health and safety risks. | 1. All business-related activities, including overall management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security.
2. All functions related to the design, implementation, testing, installation, maintenance, integration and operation of information technology systems. Organization, operation, risk management and consultancy of fixed odds betting games and pool betting games through land based and alternative channels with regard to pregame betting and live betting on sports and non-sporting events, greyhound and horse races. | ISO 45001:2018 | INTRANET |

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Compliance with ISO 45001: The system is continuously improved to ensure full compliance with the ISO 45001 standard, supporting INTRALOT's commitment to health and safety excellence.			
Policy: Quality Policy			
Accountable for implementation (the most senior role) Group Information Security Director, Group Chief Legal Counsel			
Defines INTRALOT's Anti-Bribery Management System 1. **Commitment to Ethics and Integrity**: INTRALOT is committed to promoting honesty, ethics, and integrity in all business activities, in compliance with applicable laws, regulations, and corporate standards. 2. **Zero Tolerance for Corruption and Bribery**: The company upholds a zero-tolerance policy for corruption and bribery, ensuring that all employees and stakeholders act ethically in all transactions. 3. **Transparency in Transactions**: INTRALOT ensures transparency in all transactions with stakeholders, maintaining openness and fairness in business dealings. 4. **Employee Morale and Anti-Corruption Culture**: The system focuses on boosting employee morale and fostering a culture of anti-corruption, emphasizing ethical behavior in every aspect of business. 5. **Legal and Regulatory Compliance**: INTRALOT ensures full compliance with the legal and regulatory framework related to corruption and integrity, safeguarding the company's reputation. 6. **Competitive Advantage**: By maintaining ethical standards, INTRALOT seeks to preserve its competitive edge in national and international markets. 7. **Ethical Business Culture**: The system promotes an ethical business culture that protects the company, its assets, shareholders, and management from bribery and corruption risks. 8. **Prevention and Detection of Bribery**: INTRALOT's ABMS focuses on preventing, detecting, and efficiently managing bribery incidents through clear policies and procedures. 9. **Management Commitment**: Top management is fully committed to the zero-tolerance policy for bribery and actively supports the implementation and monitoring of the ABMS. 10. **Continuous Improvement and Monitoring**: The ABMS is continuously updated and monitored to remain flexible and effective, ensuring that it adapts to the company's evolving needs and the nature of its operations. 11. **Bribery Risk Assessment**: The system includes a robust bribery risk assessment process to identify and mitigate potential bribery risks across the organization.	1. All Business-related Activities, including overall Management, Regional and international Management, Strategy, Legal, Communications, Investor Relations, Organization and HR, Finance, Operations and Sales, Business Development, Marketing and Lotteries, Internal Audit and Information Security. 2. All Functions Related to the Design, Development, Implementation, Testing and Support of state-of-the-art Integrated Lottery, Betting and Generally Gaming Solutions, Products, Services and Technology	ISO 37001:2016	INTRANET

ENVIRONMENT

CLIMATE CHANGE [E1]

Governance

Integration of sustainability-related performance in incentive schemes [E1.GOV-3]

Climate-related remuneration

The information regarding incentive schemes and remuneration policies linked to climate related matters is currently unavailable. INTRALOT aims to consider incentive schemes aiming to incorporate them into sustainability-related targets and will report them in the next reporting cycles.

[E1.GOV-3 13]

Strategy

Transition plan for Climate change [E1-1]

INTRALOT recognizes the importance of environmental protection and actively monitors its environmental performance, as the Group has implemented various measures to mitigate its carbon footprint. Even though INTRALOT has not yet adopted a formal transition plan for climate change mitigation, the Group considers it essential to be in line with climate-related targets and is reviewing its operational and strategic framework to align climate resilience and mitigation strategies. The Group acknowledges the significance of developing a transition plan for climate change and the benefits to both its operations and the environment from mitigating and monitoring emissions. Therefore, its future efforts will now include the process of developing a coherent transition plan, alongside its existing initiatives to reduce energy consumption and GHG emissions. The specific date for the adoption of the plan and the process of its approval will be finalized until the next reporting period. **[E1-1 17]**

Alignment with the Paris Agreement

INTRALOT has adopted various climate-related initiatives aimed at reducing its environmental impact and improving sustainability performance, however has not formally aligned with the Paris Agreement; the Group will provide information in the next reporting cycles.

Material impacts, risks and opportunities [E1.SBM-3]

Climate-related risks

While INTRALOT has not yet conducted a formal climate scenario analysis or resilience assessment, it acknowledges the significance of identifying climate-related risks in its strategy and operations and addressing them. In this direction, the Group has implemented various environmental-related initiatives, including ISO 14001 certification, the measurement of its Scope 1 & 2 emissions and ongoing efforts to reduce its overall environmental impact through energy-efficient measures. These initiatives act at a primary stage as drivers for the adoption of an integrated approach to climate risk mitigation. INTRALOT is currently assessing approaches to improve its risk assessment framework, evaluate the potential integration of scenario analysis and expand its climate resilience assessment, to further understand physical and transition risks. INTRALOT examines in the future to focus on risk identification, implementing scenario analysis and integrating climate resilience into long-term business strategy.

Climate resilience analysis

INTRALOT has not yet conducted a formal climate resilience analysis. However, it acknowledges the importance of assessing climate-related risks and opportunities and considers integrating such an analysis into its future sustainability strategy.

Impact, risk and opportunity management

Policies [E1-2]

Climate change policies

INTRALOT recognizes the importance of addressing climate-related risks and opportunities in its operations; however, the Group has not yet formalised a dedicated Environmental or Climate Change Policy. In the absence of an autonomous policy, the Group has implemented environmental initiatives aligned with its sustainability objectives, including ISO 14001, ISO 14064 and ISO 50001 certifications, Scope 1 & 2 emissions monitoring, commitments to reduce environmental impacts, and has also proceeded to calculate Scope 3 emissions for the first time.

In accordance with ESRS 1 - General Requirements (paragraph 114 on reasons for omission), the Group has not developed yet a formal climate policy. Nevertheless, the Group implements environmental management practices described in the following pages in order to enhance its environmental performance. In addition, INTRALOT is actively evaluating its approach to climate management and intends to develop a structured policy aligned with the requirements of ESRS E1 and the objectives of the Paris Agreement in the future. **[ESRS 2 62]**

Actions [E1-3]

Climate change actions

INTRALOT has developed and is implementing an Environmental Management System (EMS) which monitors and records the Group's environmental footprint, ensuring compliance with environmental laws. Respecting relevant national and European regulations and principles of ISO 14001, INTRALOT identifies, evaluates, and manages the environmental aspects and impacts of its operations. Regarding employee awareness, the Group provides education and awareness programs to encourage energy-conscious behaviour and sets performance indicators. As INTRALOT is committed to mitigating its environmental impact, it has developed a set of actions regarding GHG emission reductions. Central to its efforts to manage the CO2 emissions from transportation, is the plan to gradually replace its gasoline-powered fleet with advanced technology hybrid vehicles, resulting in a substantial reduction in fuel consumption. To monitor its fuel usage from leased vehicles, INTRALOT has launched the use of fuel cards. With this system, fuel consumption can be tracked per vehicle - highlighting inefficiencies and potentials for improvement. In addition to this, INTRALOT is planning to install photovoltaic (PV) panels on its premises to achieve a net-zero electric energy consumption balance, as part of the energy produced will cover the Group's energy needs.

Energy consumption is a significant operational aspect of INTRALOT's activities. To address this, the Group has established a Building Management System (BMS), as well as energy meters, to monitor, manage, and reduce energy consumption. In addition to this, the Group has installed motion sensors in all 52 restroom areas and subterranean areas. Expanding the Group's environmental efforts to its services, INTRALOT is working towards more environmentally friendly IT solutions by increasing their use of virtualized environments and cloud solutions for IT and development services. This approach replaces stand-alone and physical servers, resulting in energy savings and reduced CO2 emissions.

With regards to the products provided by INTRALOT, it follows certain technical specifications in order to minimize their energy consumption. More specifically, the machines that are designed have the option of going into idle mode (they can turn off the monitors and thus, they have lower power consumption), as well as LED displays are used and the products are characterised by low processors using mobile technology, thus provides them with the possibility to be cooled physically rather than by ventilators.

In addition to the above, INTRALOT has launched multiple energy efficiency initiatives, including the replacement of traditional lamps with efficient LED alternatives, which significantly reduces electricity consumption. Besides, the Group has optimized the usage of air-conditioning systems in its premises, thus mitigating the unnecessary use without the presence of employees in the offices. Moreover, INTRALOT remains committed to fulfilling its obligations under Greece's Climate Law (Law 4936/2022), which requires the establishment of specific targets and compliance with existing legislation. To this end, the Group has adopted the principles of ISO 14064 and the Greenhouse Gas Protocol to measure its CO_2 equivalent (CO_2e) emissions. INTRALOT continuously tracks and reports emissions derived from its operations. **[E1-3 28]**

INTRALOT 's **climate change mitigation actions** are categorized by decarbonization levers as follows:

- **Energy Efficiency**: Replacement of traditional lamps with LED lighting; air-conditioning system usage optimization; employee training on energy-conscious behavior; continuous monitor of energy consumption using energy meters; Establishment of a BMS; installation of motion sensors in restroom areas. Implementation of an EMS which monitors and records the Group's environmental footprint;
- **Fuel Switching**: Transition from diesel and petrol to hybrid equipment, resulting in a substantial reduction in fuel usage.
- **Renewable Energy**: Installation of photovoltaic panels on warehouse rooftops, supporting a transition to renewable energy sources, as part of the energy produced will cover the Group's energy needs.
- **Increased use of virtualized environments and cloud solutions** for IT and development services.
- **Apply technological specifications** to the designed products, ensuring lower energy consumption. **[E1-3 29 a]**

CapEx/OpEx in decarbonization actions

Outcome of Actions

The outcome of INTRALOT's actions on climate change mitigation is reflected in measurable progress toward GHG emission reductions and energy efficiency. The key outcomes include:

- **Reduction in Diesel Consumption:** Liquid fuel use is expected to be significantly reduced by replacing high-diesel-consumption machines with hybrid or electric equipment, while the use of fuel cards monitors fuel usage from leased vehicles.
- **Energy Savings:** The replacement of traditional lamps with LED lighting reduces energy consumption, while energy meters, the BMS and the EMS give real-time overview of consumption patterns.
- **Net-Zero Energy Consumption Balance:** The installation of photovoltaic panels on rooftops at its premises aims to move towards a net-zero electric energy balance, further supporting GHG reduction objectives.

INTRALOT continuously reviews and enhances its climate-related initiatives to align with regulatory frameworks, including Greece's National Climate Law and the requirements of ISO 14064-1:2018. Through Internal audits, management reviews, and corrective actions, ensure the effectiveness of these initiatives, contributing to the allocation of resources towards impactful climate change mitigation and adaptation measures. Progress is tracked through quantitative indicators for GHG emissions, energy consumption, and fuel use, which are systematically assessed as part of INTRALOT's ongoing improvement cycle, reflecting its's long-term dedication to climate change mitigation and operational resilience**. [E1-3 28, 29 a]**

Although INTRALOT has previously measured its Scope 1 and Scope 2 emissions, differences in the number of included subsidiaries and the absence of Scope 3 measurements led to the decision to establish this reporting year's metrics as the baseline for future assessments. Consequently, past measurements cannot be used for comparison to evaluate progress at this stage. However, moving forward, the Group will monitor and assess future emissions data against this baseline to track and demonstrate progress over time. **[E1-3 29 b]**

INTRALOT prioritizes the availability of resources to support key operations and initiatives. Flexible mechanisms are in place to reallocate resources efficiently, ensuring that emerging priorities are managed without delays. This strategic approach helps maintain smooth implementation of its plans. Additionally, the Group secures steady access to cost-effective financing, facilitating capital acquisition and funding at favourable terms. This financial stability plays a crucial role in sustaining operations and investments, enabling the Group to execute initiatives effectively while adapting to evolving financial and operational demands. **[E1-3 AR 21]**

Metrics and targets

Targets [E1-4]

Climate change targets

Baseline values

INTRALOT actively tracks the impact of its policies and activities, however it has not yet set measurable, outcome-oriented targets for Climate Change Mitigation and Energy. Through various mechanisms such as GHG emissions quantification in accordance with ISO 14064: 2018 for Scope 1 & Scope 2 emissions, INTRALOT monitors its emissions and records its metrics. The ISO 14001 Environmental Management System (EMS) monitors and records the Group's environmental footprint, ensuring compliance with environmental laws, and providing continuous data. Additionally, its Building Management System (BMS) allows for proactive automatic shutdowns when necessary, helping identify high-consumption assets for efficiency improvements.

While formal targets are yet to be established, INTRALOT is committed to reducing Scope 1, 2, and 3 emissions through operational changes and technological upgrades. This includes gradually replacing all gasoline-powered vehicles with advanced technology hybrid vehicles and installing photovoltaic panels for a net-zero electricity balance.

Progress is tracked through both qualitative and quantitative indicators, including GHG emissions from Scope 1 and 2, energy consumption metrics, and operational improvements. Periodic reviews and audits of the Energy Management System under ISO 50001:2018 ensure that any areas for improvement are addressed, supporting the alignment with regulatory obligations and international best practices. **[ESRS2 81]**

Energy consumption and mix [E1-5]

INTRALOT's S.A. energy consumption data and related metrics underwent external verification, as the organization is certified under ISO 50001:2018. This certification ensures that a structured and systematic approach is followed in energy management, which includes validation of the methodology and data used for measuring energy performance. No other subsidiary currently underwent external validation for the reported measurements.

Regarding GHG emissions, only the Scope 1 and Scope 2 emissions data from INTRALOT S.A. has been externally verified. This is because the Greek subsidiary has calculated and reported its emissions in compliance with the National Climate Law, which mandates external verification. For Scope 3 emissions, no subsidiary currently undergoes external verification for the reported measurements. **[MDR-M 77b]**

Financial reconciliation

Energy consumption and mix	ESRS Indicator	Unit	2024
Fuel consumption from coal and coal products	**[E1-5 38 a]**	MWh	**-**
Fuel consumption from crude oil and petroleum products	**[E1-5 38 b]**	MWh	**586,41**
Fuel consumption from natural gas	**[E1-5 38 c]**	MWh	**62,94**
Fuel consumption from other fossil sources	**[E1-5 38 d]**	MWh	**-**
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources[2]	**[E1-5 38 e]**	MWh	**2.353,69**
Total fossil energy consumption[3]	**[E1-5 37 a, AR 32, AR 33]**	MWh	**3.003,04**
Share of fossil sources in total energy consumption	**[E1-5 AR 34]**	%	**97,17**
Consumption from nuclear sources	**[E1-5 37 b]**	MWh	**0**
Share of consumption from nuclear sources in total energy consumption	**[E1-5 AR 34]**	%	**0**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	**[E1-5 37 c(i)]**	MWh	**0**
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	**[E1-5 37 c(ii)]**	MWh	**87,42**
Consumption of self-generated non-fuel renewable energy	**[E1-5 37 c(iii)]**	MWh	**0**
Total renewable energy consumption[4]	**[E1-5 37 c]**	MWh	**87,42**
Share of renewable sources in total energy consumption	**[E1-5 AR 34]**	%	**2,83**
Total energy consumption	**[E1-5 37, AR 35]**	MWh	**3.090,46**

The energy consumption calculations were derived based on the recorded electricity consumption data and the energy mix provided by the respective electricity suppliers. This approach ensures that the calculations reflect the actual energy sources used.

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[2]Specifically, the electricity consumption mainly calculated based on actual data derived from electricity bills of each subsidiary. Although, for INTRALOT BENELUX B.V., INTRALOT GLOBAL SECURITIES B.V, INTRALOT GLOBAL OPERATIONS B.V., INTRALOT GLOBAL HOLDINGS B.V., INTRALOT NEDERLAND B.V, as the actual data was not available, the total electricity has been calculated by multiplying the total offices' surface (in m^2) with the typical practice electricity (226 kWh/m^2) (Source: CIBSE Benchmarking). Moreover, for INTRALOT GERMANY GMBH, the total consumption of electricity has been calculated based on electricity bills from 19.09.2023 until 31.08.2024, the daily consumption was derived, and this value was subsequently adjusted on an annual basis for the year 2024. As for INTRALOT IBERIA HOLDINGS S.A., the total energy consumption was calculated based on the electricity bills for the period from November 19, 2024, to December 12, 2024, and from January 20, 2025, to February 18, 2025. From these calendar days, the daily consumption for each year was proportionally determined, and subsequently, for greater objectivity, the average consumption for 2024 and 2025 was used to estimate the total consumption for the reporting year.

[3]For the calculation of fuel consumption from crude oil and petroleum products, INTRALOT S.A. contributed solely by providing data derived from fuel invoices; For the calculation of fuel consumption from natural gas, BILYONER INTERAKTIF HIZMELTER AS GROUP and INTRALOT INC. contributed solely by providing data.

[4]For the calculation of renewable energy consumption, INTRALOT CHILE SpA and INTRALOT NEW ZEALAND LTD. contributed solely by providing data.

Energy intensity per net revenue	ESRS Indicators	Unit	2024
Total energy consumption from activities in high climate impact sector	**[E1-5 40]**	MWh	**0**
Net revenue from activities in high climate impact sectors	**[E1-5 41]**	million euros	**0**
Energy intensity	**[E1-5 41]**	MWh/million euros	**N/A**

INTRALOT has not identified any activities classified as high climate impact sectors under the relevant ESRS E1-5 criteria. Consequently, no reconciliation to financial statements or specific notes regarding net revenue from such activities has been conducted. However, the Group remains committed to continuously assessing its operations and financial disclosures in line with evolving regulatory requirements and industry best practices. If any high climate impact activities are identified in the future, INTRALOT will ensure appropriate reporting and alignment with disclosure requirements.

Gross Scopes 1, 2, 3 and Total GHG emissions [E1-6]

Scope 1 emissions

INTRALOT's Scope 1 greenhouse gas (GHG) emissions derive from fuel for the Group-owned or leased fleet as well as office heating. Detailed information is provided in the following section "Emission methodologies". **[E1-45 a] [E1-6 48a]**

Scope 2 emissions

INTRALOT's Scope 2 GHG emissions are associated with the purchase of electricity used to support its business operations. This includes electricity consumed from the grid for powering offices and other electric equipment. In calculating Scope 2 emissions, the Group has applied the country-specific and market-specific emission factors of the power system using a location-based (per each country) and a market-based model. Detailed information is provided int following section "Emission methodologies". **[E1-45 a] [E1-6 48a]**

Scope 3 emissions

INTRALOT is committed to monitoring its environmental impact across its value chain. Therefore, the Group decided to measure its Scope 3 emissions for the first time, and the results of the calculations and the emissions methodologies are presented below. More information on the methodologies is provided in the following section "Emission methodologies".

Gross Scopes 1, 2, 3 & Total GHG emissions	ESRS Indicator	Unit	2024
Scope 1 GHG emissions			
Total Scope 1 emissions[5]	**[E1-6 48 a, AR 43]**	tCO2eq	**131,58**
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	**[E1-6 48 b, AR 44]**	%	-
Scope 2 GHG emissions[6]			
Scope 2 location-based emissions	**[E1-6 49 a, 52 a, AR 45, AR 47]**	tCO2eq	**823,65**
Scope 2 market-based emissions	**[E1-6 49 b, 52 b, AR 45, AR 47]**	tCO2eq	**1.135,81**
Significant Scope 3 GHG emissions			
Total Gross indirect (Scope 3) GHG emissions	**[E1-6 44, 52 a, AR 47]**	tCO2eq	**1.664,76**
3. Fuel- and energy-related activities/ services	**[E1-6 AR 48]**	tCO2eq	**368,84**
5. Waste generated in operation	**[E1-6 AR 48]**	tCO2eq	**0,05**
6. Business travel	**[E1-6 AR 48]**	tCO2eq	**821,05**
7. Employee commuting	**[E1-6 AR 48]**	tCO2eq	**474,82**
Total GHG emissions			
Total GHG emissions (location-based)	**Total GHG emissions (location-based)**	tCO2eq	**2.619,99**
Total GHG emissions (market-based)	**Total GHG emissions (market-based)**	tCO2eq	**2.932,15**
GHG emissions intensity			
GHG emissions intensity, location-based (total GHG emissions per net revenue)	**[E1-6 53, AR 53]**	tCO2eq/per million euros	**6,96**
GHG emissions intensity, market-based (total GHG emissions per net revenue)	**[E1-6 53, AR 53]**	tCO2eq/per million euros	**7,79**
Net revenue[7]	**[E1-6 AR 55]**	million euros	**376,36**
Net revenue used to calculate GHG intensity	**[E1-6 AR 55]**	million euros	**376,36**

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[5]See Note 2 in the Table E1-5 Energy consumption and mix

[6]See Note 1 in the Table E1-5 Energy consumption and mix

[7]The net revenue used in the GHG emissions intensity calculation is derived from the financial statements, as disclosed in the relevant section of the annual report

Emissions methodologies

Scope 1

For Scope 1 GHG emissions calculation methodology, INTRALOT used the emission factors from DEFRA 2024. All conversion factors used derived from DEFRA 2024 too.

Scope 2

INTRALOT's Scope 2 GHG emissions are associated with the purchase of electricity used to support its business activities. This includes electricity consumed from the grid for powering offices. In calculating Scope 2 emissions, the Group has applied the country-specific and market-specific emission factors of the power system using a location-based (per each country) and a market-based model. Scope 2 market-based emissions were calculated using a market-based approach, employing the emissions intensity index provided by DAPEEP for 2023. This index considers the average emission intensity of the network, derived from the Residual Energy Mix, as detailed in DAPEEP's 2023 energy mix report. For location-based Scope 2 emissions, the energy production for each country is used, reflecting the national grid's overall emissions.

Scope 3

INTRALOT expanded its emissions reporting to include Scope 3 – indirect CO2 emissions, in its effort to improve the total scope of its emissions. In 2024, INTRALOT's Scope 3 reporting includes the following four categories, based on the Greenhouse Gas Protocol (GHG Protocol):

- Fuel -and energy- related activities/services
- Waste generated in operation
- Business travel
- Employee commuting

The Group has decided not to include the rest Scope 3 categories in its analysis due to the lack of relevant data. Although, for future reporting periods, INTRALOT is committed to enhancing data collection processes and expanding the scope of analysis to include further Scope 3 categories, in order to provide a more comprehensive assessment of its full carbon footprint.

3. Fuel-and-energy-related activities: This category includes emissions resulting from transmission and distribution losses for electricity and the indirect losses from the extraction, production and transportation of other fuels and energy sources, purchased and used by INTRALOT in the 2024. The upstream emissions of purchased fuels were calculated by multiplying the respective quantities by the emission factors from DEFRA 2024. In case of electricity, the upstream emission factors by country extracted from the IEA (2023), Life Cycle Upstream Emission Factors database were applied. For Transmission and Distribution losses subcategory, which is related to emissions from the losses of the electricity transmission and distribution network, the emission factors used were based on the International Energy Agency (IEA)(2023), Life Cycle Upstream Emission Factors database, per country.

5. Waste generated in operations: This category includes emissions associated with solid waste disposed of via landfilling and recycling. The actual waste data has been retrieved from internal

database. Emissions from waste were calculated using activity data multiplied by the appropriate emission factor from DEFRA 2024.

6. Business travel: Group's business travel includes air travel only. Air travel emissions per person (invoice) have been provided by travel agencies. Secondary EEIO emission factors for the air transport sector have also been used to identify inconsistencies or discrepancies.

7. Employee commuting: For the calculation of GHG emissions in this category, the results of the latest survey (2024) among the Group's employees were exploited, in order to determine a typical travel profile for the personnel, by also taking into consideration the reduction in mobility because of teleworking which was applied in 2024. Based on the detailed information available through the field regarding the type of vehicle used, its capacity, the distance travelled, as well as the avoided transportation load due to teleworking, a distance-based approach was used for the estimation of Scope 3 emissions in this category. Emissions from all means of transport were calculated using DEFRA 2024 emission factors. The emission estimations are based on activity data from 330 employees, corresponding to the number of survey responses.

Physical risk AND Transition risk

In accordance with the provisions outlined in the Directive (p. 34/284), INTRALOT has opted to exercise the available exemption for the first year of preparing its sustainability statement by omitting the disclosures prescribed by ESRS E1-9. Furthermore, for the first three years, INTRALOT may comply with ESRS E1-9 through qualitative disclosures only. This approach aligns with the transitional measures provided in the directive, allowing the Group to gradually enhance its reporting framework while developing the necessary data collection and assessment processes.

Disclosures Pursuant to Article 8 of EU Regulation 2020/852 "EU Taxonomy Regulation"

Introduction to the Regulation (EU) 2020/852

In alignment with the European Union's strategic vision to promote a resilient and sustainable economy consistent with the climate and energy targets for 2030 and the objectives of the European Green Deal, the European Commission established a classification system for sustainable activities through the Regulation (EU) 2020/852 (hereinafter "EU Taxonomy Regulation"). The EU Taxonomy Regulation, which came into force in July 2021, provides a comprehensive framework for determining the environmental sustainability of economic activities. Its purpose is to create a common language for businesses, investors, and policymakers, enhancing clear and effective communication regarding the environmental sustainability of various economic activities.

The EU Taxonomy identifies six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Pollution prevention and control
- Transition to a circular economy
- Protection and restoration of biodiversity and ecosystems

The first two objectives, climate change mitigation and climate change adaptation, were established under the Climate Delegated Act and were the only objectives covered by the EU Taxonomy Regulation during its initial two reporting periods. The remaining four objectives were introduced under the Environmental Delegated Act, implemented in June 2023 and are applicable from the current reporting year onwards.

The eligibility and alignment of economic activities for each of the aforementioned objectives are determined by the Delegated Acts. An economic activity is considered eligible if it is described within the Delegated Acts. For an activity to be deemed aligned, it must substantially contribute to one or more of the environmental objectives by meeting the defined Technical Screening Criteria (TSC), complying with the Do No Significant Harm (DNSH) principle and avoiding significant harm to any other objectives, as well as meeting the Minimum Social Safeguards (MSS) requirements.

While the Regulation continues to evolve, INTRALOT Group (hereinafter "the Group") has assessed its activities for eligibility and alignment for the 2024 reporting period based on the criteria established by the Taxonomy Regulation, incorporating the current market perception.

Application of the Taxonomy Regulation to INTRALOT Group

The Group is a global gaming solutions provider and operator, delivering innovative, future-ready solutions to licensed operators worldwide. The Group's business model involves developing, maintaining and operating software services, offering cutting-edge technology, expert consultation and

comprehensive support across all aspects of daily operations within the lottery, betting and gaming industry.

The 2024 EU Taxonomy disclosures incorporate data collected from the following subsidiaries of the Group, entities that will be referred to as "the Group" for the purposes of these disclosures:

- **INTRALOT S.A.**
- **INTRALOT Australia PTY Ltd, including INTRALOT Gaming Services Pty Ltd**
- **INTRALOT Inc.**
- **Tecno Accion Salta S.A. and Tecno Accion S.A. - Argentina**
- **INTRALOT Chile SpA**
- **INTRALOT International Ltd - Cyprus**
- **INTRALOT International Holdings Ltd - Cyprus**
- **INTRALOT Iberia Holdings S.A.**
- **INTRALOT Germany Gmbh**
- **INTRALOT Tech Single Member S.A. - Greece**
- **INTRALOT Adriatic d.o.o**
- **INTRALOT Finance UK Ltd**
- **INTRALOT Nederland B.V.**
- **INTRALOT Ireland Ltd**
- **INTRALOT Maroc S.A.**
- **INTRALOT Global Holdings B.V.**
- **INTRALOT Global Securities B.V.**
- **INTRALOT Global Operations B.V.**
- **INTRALOT Benelux B.V.**
- **INTRALOT New Zealand Ltd**
- **Inteltek Internet AS – Turkey**
- **Bilyoner AS – Turkey**

The report presents both eligible and non-eligible activities, as well as aligned and non-aligned for the reporting period ending on 31 December 2024.

The Group's primary potentially eligible activity under the EU Taxonomy Regulation is 8.2. Computer programming, consultancy, and related activities, as described below and can only substantially contribute to Climate Change Adaptation.

Description of activity 8.2. Computer programming, consultancy, and related activities

The Group provides expertise in information technologies, encompassing software development, modification, testing and support; designing and planning computer systems that integrate hardware, software and communication technologies; managing and operating clients' computer systems or data processing facilities on-site; and performing various professional and technical computer-related activities.

According to the EU Taxonomy Regulation, for an economic activity to contribute to climate change adaptation, it must aim to mitigate the adverse impacts of existing or anticipated climate risks on itself, people, nature, or assets. This contribution should have a direct and measurable impact on adaptation.

The European Commission's Frequently Asked Questions (FAQs) on the Disclosures Delegated Act, published in December 2022, provides additional guidance on fulfilling the Climate Change Adaptation objective. The FAQs outline two categories of activities that can meaningfully contribute to this objective.

Adapted activities:

Economic activities that have become resilient to climate change by adapting to all material climate-related risks.

Enabling activities:

Activities that enable others to significantly contribute to one of the six environmental objectives outlined in Article 9 of the Taxonomy Regulation by providing adaptation solutions. An activity can only be classified as enabling if this is clearly defined in its description.

The Group's activities fall under the category of "adapted activities." Within the scope of climate change adaptation, Turnover alone cannot be used as an eligible KPI for adapted activities. Instead, Capital Expenditure (CapEx) and Operating Expenditure (OpEx) associated with activity 8.2 are considered relevant, as they directly support the functionality of the activity and contribute to achieving adaptation objectives. The EU Taxonomy, therefore, emphasizes specific activities and investments aimed at addressing climate change challenges.

Recognizing the importance of climate change risks, the Group has conducted an assessment to identify the most significant risks. Following the intensive process outlined by the EU Taxonomy Regulation for achieving resilience, the Group has established goals and commitments for the future, demonstrating its dedication to adhering to the guidelines and achieving meaningful adaptation.

However, during the 2024 reporting period, the Group was unable to provide evidence of eligibility for CapEx and OpEx related to its primary economic activity. Instead, the focus has been on expenses resulting from other activities that meet the criteria for Taxonomy eligibility. The secondary activities listed below are considered eligible under the EU Taxonomy.

Information on assessment of compliance with the Regulation (EU) 2020/852

The Group has identified five eligible activities contributing to Climate Change Mitigation, as derived from the Capital and Operational expenses:

1) 6.5. Transport by motorbikes, passenger cars and commercial vehicles

One of the activities that was not aligned with the EU Taxonomy requirements is "Transport by motorbikes, passenger cars, and light commercial vehicles". The Group was unable to obtain sufficient data from this part of its value chain to demonstrate compliance with the Do No Significant Harm requirements from its European suppliers. Additionally, non-European vehicle manufacturers are currently not required to report under the EU Taxonomy, preventing the Group from claiming any

alignment percentage for non-European vehicles. Due to these factors, the Group was unable to report alignment for the eligible activity 6.5 during the reporting period. However, the Group remains committed to engaging its suppliers to contribute toward the climate change mitigation environmental objective.

2) 7.3 Installation, maintenance, and repair of energy efficiency equipment

Activity 7.3 pertains to individual renovation measures involving the installation, maintenance, or repair of energy efficiency equipment. In 2024, the Group invested in various equipment, including air conditioning systems and specialized kitchen equipment to improve energy efficiency. However, meeting the Technical Screening Criteria (TSC) for this activity was not possible, as the required information depends on third parties. The Group remains committed to collaborating with its suppliers in the coming years to gather the necessary information for the alignment assessment.

3) 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

During the reporting period, the Group expanded its network of e-vehicle charging stations across various locations, supporting environmental sustainability. This substantial investment aligns with the criteria for EU Taxonomy purposes under activity 7.4, contributing meaningfully to the environmental objective of climate change mitigation.

4) 7.7. Acquisition and ownership of buildings

This activity involves acquiring real estate and exercising ownership over it, significantly contributing to the environmental objective of climate change mitigation. As demonstrated in the tables below, buildings represent a considerable expense for the Group. Once the climate risk and vulnerability assessment exercise are completed, the Group expects to claim a higher alignment ratio.

Alignment Assessment

A thorough review has revealed that alignment with the EU Taxonomy's Technical Screening Criteria is currently not feasible, as the Group has yet to conduct a climate risk and vulnerability assessment. Additionally, no expenditure plan has been established to implement adaptation solutions addressing the most significant physical climate risks associated with its activities. The Group is committed to substantially improving its alignment ratios in the coming years, starting with the execution of a climate risk and vulnerability assessment.

<u>Avoiding double counting</u>

Thanks to the diligent structure of its financial statements and the granular tagging of the CapEx and OpEx accounts, the Group can confidently confirm that double counting was avoided during the EU Taxonomy compliance exercise.

Accounting Policy

The consolidated financial statements of the Group have been prepared for the financial year ending 31 December 2024 in accordance with the International Financial Reporting Standards (IFRS). The following sections showcase information related to CapEx and OpEx of our subsidiaries which were introduced earlier in this part of the report.

For the calculation of the eligibility KPIs we followed the approach as described below:

$$\text{Eligible CapEx} = \frac{\text{Capital expenses related to the purchase of the output of eligible activities}}{\text{Total capital expenses}}$$

We examined our capital expenditure categories and included in the numerator, only the expenses that are directly linked to the purchase of the output of the eligible activities, as listed above. In the denominator we included the total capital expenses of the Group.

$$\text{Eligible OpEx} = \frac{\text{Operating expenses related to the purchase of the output of eligible activities}}{\substack{\text{Operating expenses related to research and development, repair and maintenance,} \\ \text{short term leases, building renovation measures and day-to-day servicing} \\ \text{of assets of property, plant and equipment}}}$$

We followed a similar approach for the calculation of the numerator of the eligible OpEx KPI as we did for CapEx. Regarding the denominator, we carefully reviewed all OpEx categories of the Group and only included the ones that aligned with the guidelines specified in the Regulation, resulting in the following cost categories:

Repair and Maintenance of software, hardware, buildings, furniture and cars
Operating leases for corporate vehicles, premises and other machinery
Day-to-day servicing of IT spare parts

Finally, given the restrictions previously mentioned, there is **no eligible turnover** for this year's EU Taxonomy assessment.

In the following table, we present a summary of the results of the EU Taxonomy assessment.

	Eligibility	Alignment
Turnover	0%	0%
CapEx	18,15%	0%
OpEx	10,22%	0%

For detailed results, please refer to the tables below

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

INTRALOT Group economic activities	Code	CapEx	Proportion of CapEx, year 2024	Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2023	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards			
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Storage of electricity	4.10	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	-
Transport by motorbikes, passenger cars and commercial vehicles	6.5	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	T
Installation, maintenance and repair of energy efficiency equipment	7.3	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	-
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	-
Acquisition and ownership of buildings	7.7	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	-
CapEx of environmentally sustainable activities (Taxonomy aligned) **(A.1)**		**0**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**N**	**N**	**N**	**N**	**N**	**N**	**N**	**0%**		
Of which Enabling		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which Transitional		0	0%	0%						N	N	N	N	N	N	N	0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Storage of electricity	4.10	0	0,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,03%		
Transport by motorbikes, passenger cars and commercial vehicles	6.5	3,392	8,31%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,75%		
Installation, maintenance and repair of energy efficiency equipment	7.3	0,015	0,04%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,15%		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4	0,001	0,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,01%		

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

INTRALOT Group economic activities	Code	CapEx	Proportion of CapEx, year 2024	Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2023	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards			
Acquisition and ownership of buildings	7.7	4,002	9,80%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1,48%		
CapEx of Taxonomy eligible but not environmentally sustainable activities *(not Taxonomy aligned activities)* **(A.2)**		7,410	18,15%	18,15%	0%	0%	0%	0%	0%								2,42%		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		7,410	18,15%	18,15%	0%	0%	0%	0%	0%								2,42%		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy non-eligible activities		33,413	81,85%																
Total (A + B)		40,823	100%																

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

INTRALOT Group economic activities	Code	OpEx	Proportion of OpEx, year 2024	Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards			
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Storage of electricity	4.10	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	-
Transport by motorbikes, passenger cars and commercial vehicles	6.5	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	T
Installation, maintenance and repair of energy efficiency equipment	7.3	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	-
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	-
Acquisition and ownership of buildings	7.7	0	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	-
OpEx of environmentally sustainable activities *(Taxonomy aligned)* **(A.1)**		**0**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**N**	**N**	**N**	**N**	**N**	**N**	**N**	**0%**		
Of which Enabling		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which Transitional		0	0%	0%						N	N	N	N	N	N	N	0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Storage of electricity	4.10	0	0,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		
Transport by motorbikes, passenger cars and commercial vehicles	6.5	0,686	2,41%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3,15%		
Installation, maintenance and repair of energy efficiency equipment	7.3	0	0,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4	0	0,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

INTRALOT Group economic activities	Code	OpEx	Proportion of OpEx, year 2024	Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023	Category (enabling activity)	Category (transitional activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Acquisition and ownership of buildings	7.7	2,230	7,81%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								9,13%		
OpEx of Taxonomy eligible but not environmentally sustainable activities *(not Taxonomy aligned activities)* **(A.2)**		2,916	10,22%	10,22%	0%	0%	0%	0%	0%								12,28%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		2,916	10,22%	10,22%	0%	0%	0%	0%	0%								12,28%		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy non-eligible activities		25,624	89,78%																
Total (A + B)		28,540	100%																

Nuclear and fossil gas related activities

The following table provides Taxonomy reporting for activities related to nuclear energy and fossil gas. These activities are presented separately from those in the previous tables, due to the ongoing debate about their classification as environmentally sustainable. The assessment of eligibility and alignment for nuclear and fossil gas-related activities follows a unique approach compared to other activities. Specifically, only six designated activities that support the transition to climate neutrality are eligible for alignment under the EU Taxonomy. The table below confirms that the Group does not engage in activities related to nuclear and fossil gas. Thus, the following tables on these activities have not been included.

Template 1: Nuclear and fossil gas-related activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	**NO**
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	**NO**
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	**NO**
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	**NO**
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	**NO**
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	**NO**

RESOURCE USE & CIRCULAR ECONOMY [E5]

Impact, risk, and opportunity management

Policies related to resource use and circular economy [E5-1].

INTRALOT has not yet established a dedicated Environmental or Waste Management and Circular Economy Policy, although it recognizes the importance of addressing waste management-related risks and circular economy-related opportunities in its operations. In the absence of an autonomous policy, the Group has implemented further environmental initiatives aligned with its sustainability objectives, including ISO 14001 and commitments to reduce its environmental impact.

In accordance with ESRS 1 - General Requirements (paragraph 114 on reasons for omission), the Group has not developed yet formal policies related to waste management and recycling, circular economy and resource efficiency, or sustainable sourcing. Nevertheless, the Group currently focuses on broader environmental management practices, and these related to circular economy and resource efficiency are described in the following pages. INTRALOT is actively evaluating its approaches to waste management, recycling and circular economy, and intends to develop a structured policy aligned with the requirements of ESRS E5 in the future.

Therefore, INTRALOT do not specifically address transitioning away from the use of virgin resources or the increased use of secondary (recycled) resources. Similarly, there are no dedicated policies in place for the sustainable sourcing and use of renewable resources. **[ESRS 2 62]**

Despite existing non-establishment of formalized policies, INTRALOT and its subsidiaries in European Union, comply with the Restriction of Hazardous Substances Directive and the Waste Electrical and Electronic Equipment Directive is certificated with ISO 14001:2015 which aims at waste prevention and continuous improvement of environmental performance.

Actions and resources related to resource use and circular economy [E5-2].

Although INTRALOT has not developed a formal policy related to waste management and circular economy, it is fully committed to environmental responsibility and diligently adheres to all regulations aligned with the principles of circular economy. Therefore, it takes a proactive approach to waste management as part of its broader environmental management system, with ongoing efforts to minimize waste directed to disposal and maximize recycling.

One of INTRALOT's key strategies for waste reduction is recycling, recognized as the most efficient and effective practice adopted by the Group. This initiative aligns with ongoing environmental advancements and underscores INTRALOT's commitment to minimizing landfill waste. INTRALOT's waste collection, recycling, and compression processes reflect the most environmentally sustainable practices available. INTRALOT has strategically outsourced specific tasks to specialized and certified partners, to ensure that

environmental standards are upheld. INTRALOT maintains a robust recycling program, ensuring the active recovery of materials such as paper, metal, aluminum, packaging, electronic devices and toners.

Every terminal produced and exported by INTRALOT complies with the ROHS Directive EC certification, ensuring strict limitations on hazardous substances in electronic devices. Also, INTRALOT raises employee awareness through internal communication means, i.e., email, corporate intranet portal, posters and implements internal awareness campaigns to reduce energy consumption and waste.

Across offices, waste collection points are installed to further support separation and align with circular economy principles. When collected, hazardous waste is handled with care by licensed partners in each country that the Group operates, to ensure compliance and minimize environmental risks while solid non-hazardous waste is directed to appropriate facilities (also by licensed partners) to be stored, treated, disposed in landfills or recycled. **[E5-2 19]**

Metrics and targets

Targets related to resource use and circular economy [E5-3].

Although INTRALOT has not established specific measurable outcome-oriented targets, it actively monitors the effectiveness of its actions related to resource use and circular economy regarding its operations, services and products. This monitoring is conducted through well-defined processes embedded in INTRALOT's Environmental Management System (EMS), certified under ISO 14001:2015. INTRALOT also, submits the necessary data for its waste generated to the Digital Waste Registry.

While no specific targets are set, the Group defines its level of ambition as a commitment to diverting its waste from landfill, minimizing waste and resource consumption, and improving waste management practices in alignment with regulatory standards and stakeholder expectations, showcasing INTRALOT's dedication to reducing its ecological footprint. Progress is measured against data and is evaluated through quantitative indicators such as the amount of waste generated. **[ESRS2 81]**

Resource inflows [E5-4]

INTRALOT prioritizes the procurement of environmentally safe products made from recycled raw materials. In alignment with its resource management practices, the Group continuously work to reduce, reuse, and recycle resources for its products. INTRALOT's ability to increase the reuse and refurbishment of spare parts during the life time of the lottery machines for example, can both lower its use of virgin materials, extend the lifetime of the products, and reduce the Group's operational costs. By sourcing sustainable plastics and metals, INTRALOT reduces dependence on virgin sources, reinforcing its commitment to the circular economy. In addition to this, it uses recyclable packaging materials: Cartons, pallets, and other packaging materials used for product transportation are reused and made from recyclable materials. Moreover, the Group promotes digital solutions, by replacing traditional paper-based methods with eco-friendly alternatives. Digital solutions tend to encourage customers to abolish the use of thermal paper.

[E5-4 30, AR 21]

Although ESRS E5-4 has been identified as material, certain Key Performance Indicators (KPIs) have not been calculated due to the absence of relevant data. INTRALOT recognizes the importance of collecting the necessary information to measure these KPIs and efforts will be made to ensure comprehensive information to be reported in the future. **[E5-4 32, AR 24] [E5-4 AR 25]**

Disclosure Requirement E5-4 – Resource inflows		
	Unit	**2024**
Overall total weight of products and technical and biological materials used	**tn**	**Not Available**
Percentage of biological materials (and biofuels used for non-energy purposes)	**%**	**Not Available**
The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture INTRALOT's products and services (including packaging)	**tn**	**Not Available**
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	**%**	**Not Available**

Resource outflows [E5-5]

Total waste catalogue

At INTRALOT, generated waste is divided in two main categories: hazardous and non-hazardous, and it is the result of the Group's daily operations. Especially for E-waste, INTRALOT applies all the necessary measures, adhering with the national and European legislation framework. **[E5-5 38]**

Among the waste streams relevant to INTRALOT's operations, E-waste is mainly composed of materials derived from its provided services such as LED monitors, power suppliers, electronic components, servers, storage devices, cooling fans, hard drives and SSDs from data servers. **[E5-5 38 a]**

The materials that are present in INTRALOT's waste (hazardous and non-hazardous), include mixed municipal waste, metals, plastics, paper and packaging material, wood, glass, lamps etc. all of which are carefully managed according to regulations. Licensed contractors are used by the Group in order to ensure proper waste collection and management either through disposal, treatment or recycling. **[E5-5 38 b]**

Disclosure Requirement E5-5 – Resource outflows		
	Unit	**2024**
Total waste generated[8]	tn	184,51
Non-recycled waste	tn	N/A
Percentage of non-recycled waste	%	N/A
Total amount of hazardous waste generated	tn	N/A
Waste diverted from disposal		
Types of recovery	**Unit**	**2024**
		Hazardous Waste / **Non-hazardous Waste**
Preparation for reuse	tn	N/A / N/A
Recycling[9]	tn	2,05 / 5,15
<Other recovery operations>	tn	N/A / N/A
Total waste diverted from disposal	tn	N/A / N/A
Waste directed to disposal		
Types of treatment	**Unit**	**2024**
		Hazardous Waste / **Non-hazardous Waste**
Incineration	tn	N/A / N/A
Landfill	tn	N/A / N/A
<Other disposal operations>	tn	N/A / N/A
Total waste directed to disposal	tn	N/A / N/A

[E5-5 37 a, b AR 31, c AR 32, d] [E5-5 39]

Please note, that due to the nature of its operations, INTRALOT does not produce any amount of radioactive waste. **[E5-5 39]**

Methodologies used to calculate waste data

INTRALOT's data on waste generated and waste management is based on direct measurements. For each waste stream, the designated contractor collects the waste, weighs it, and categorizes it on-site. No estimations or additional assumptions are used in this process. **[E5-5 40]**

Anticipated financial effects from resource use and circular economy-related impacts, risks, and opportunities [E5-6].

In accordance with the provisions outlined in the Directive (p. 34/284), INTRALOT has opted to exercise the available exemption for the first year of preparing its sustainability statement by omitting the disclosures prescribed by ESRS E5-6. Furthermore, for the first three years, INTRALOT will comply with ESRS E5-6 through qualitative disclosures only. This approach aligns with the transitional measures provided in the directive, allowing the Group to gradually enhance its reporting framework while developing the necessary data collection and assessment processes.

E5-6 43 a, E5-6 43 b, E5-6 43 c

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[8] The data for waste generated were calculated according to direct measurements. INTRALOT INC. solely provided the necessary data while no other subsidiary submitted relevant data.

[9] The data for recycling of hazardous and non-hazardous waste were calculated according to direct measurements. INTRALOT S.A. solely provided the necessary data while no other subsidiary submitted relevant data.

SOCIAL

OWN WORKFORCE [S1]

Strategy

Material impacts, risks and opportunities [S1.SBM-3]

At INTRALOT, we deeply value our workforce and believe that every experience we create together is essential to our long-term success and sustainability. We are committed to fostering a work environment that prioritizes safety, promotes equal opportunities, and supports continuous learning and development for all employees. By investing in our people, we strive to ensure that each individual's contribution is meaningful and that our collective efforts drive positive change.

The impacts, risks, and opportunities associated with our workforce not only affect our daily operations but also play a key role in shaping our long-term strategy and business model. Our workforce comprises directly employed staff, contractors, and third-party workers supplied by external service providers. We ensure that our workforce is covered by our workplace protection policies and benefit from comparable safety measures. **[ESRS 2 SBM-3 13 a, 14]**

The Group has identified material positive impacts resulting from its initiatives aimed at fostering an inclusive and supportive work environment. Through proactive diversity recruitment and inclusive benefits, the Group promotes equal treatment for all employees, regardless of sex, race, or age. This creates a more diverse and equitable workforce, enhancing employee satisfaction and contributing to a stronger Group culture. These efforts positively impact all employees and are particularly beneficial in attracting diverse talent, improving workforce representation across the organization.

By implementing its "Elimination of Violence and Harassment Policy," the Group has fostered a respectful and safe work environment. This initiative benefits all employees by preventing workplace violence and harassment, strengthening our ethical standards. **[ESRS 2 SBM-3 14 c]**

The Group has also identified several material opportunities related to the training and skills development of its employees, health and safety, work-life balance, and overall well-being. Specifically, the Group's employee evaluation system presents a valuable opportunity for continuous development and performance enhancement. The structured performance appraisal process allows the Group to identify and nurture talent, improving productivity while aligning individual goals with the broader business objectives. Also, by providing competitive compensation and prioritizing employee well-being, we help in building a motivated and content workforce.

INTRALOT continuously endeavors to promote a healthy work-environment of which work-life balance is a vital element. As such, the Group promotes working hours according to the relevant legislation, both daily and weekly, in accordance with their employment contract. Also, the Group abides by the standard overtime and additional remuneration for overtime, as described in the regulation. The board

has oversight of overtime and oversees approving or disapproving them. The Group adheres to the regulation, when it comes to paid and unpaid leaves these may include normal leave, maternity leave, and other reasons of absence. Such absences may also include work from home situations where the employees may work remotely.

In addition, the Group demonstrates a strong commitment to health and safety by implementing comprehensive practices, including strict adherence to workplace regulations, conducting thorough occupational risk assessments, and providing insurance coverage. By prioritizing preventing measures and fostering a culture of safety, the Group ensures operational continuity and prevents costly disruptions caused by workplace accidents. **[ESRS 2 SBM-3 14 d]**

The Group has considered the potential risks to different segments of its workforce, especially those who may be more vulnerable based on their characteristics, work contexts, or activities. In line with our operations employees involved in physically demanding tasks may encounter greater risks due to the nature of their work environment. However, due to the specific nature of the sectors in which the Group operates, these sectors generally do not present the same physical risks or challenges as other more labor-intensive industries. Based on the results of our double materiality assessment for this reporting year, we have determined that there are no material risks or material negative impacts associated with the Group's own workforce. Additionally, the Group has implemented policies and practices designed to prevent and address any potential incidents of forced or compulsory labour, and we have not identified any operations, either by type or location, that are at significant risk. However, we remain committed to monitoring and addressing any potential risks or negative impacts that may arise.

[ESRS 2 SBM-3 13 b] [ESRS 2 SBM-3 14 b] [SBM-3 14 f]

Policies [S1-1]

The Group has adopted comprehensive policies to effectively manage its material impacts, risks, and opportunities related to its workforce, ensuring alignment with sustainability objectives. These policies are designed to address the needs of all employees across the organization, with specific provisions for distinct groups within the workforce where applicable.

Human rights policy

The Group is committed to maintain high standards of ethics and responsibility across all its operations. While INTRALOT does not have a standalone Human Rights Policy, our principles and commitments in this area are embedded in other corporate policies, such as our Code of Conduct and Recruitment and Selection Policy. Thus, the Group commits to be aligned with principles related to respect for human rights, non-discrimination, fair labor practices, and compliance with international regulations.

More specifically, INTRALOT has established a firm approach towards safeguarding human rights. By adhering to the needs of the United Nations and the legislation of International Labor Organization (ILO), the Group responds to the need for increased attention towards human rights. Based on the principles imposed by these two organizations, the Group has established its Code of Conduct, as well as its employment guide, to fully integrate safeguarding of human rights within its operations. The standards

described in the Code apply to all employees, directors and officers of INTRALOT Group and its subsidiaries and controlled affiliates. As also stated in our Code of Conduct, INTRALOT is firmly opposed to child labor and ensures that all its operations adhere to this principle. **[S1-1 22]**

Further, the Long-term International Assignment Policy, the Internal Regulation, and the Recruitment and Selection Policy of INTRALOT guarantee the imposition of human rights core values, which employees follow with strict adherence. Equally important is the fact that the Group has signed the United Nations Global Compact since 2009, which delineates its commitments to refrain from activities that violate human rights, such as discrimination, harassment, and any kind of violence. INTRALOT Australia strictly follows the Australian employment laws and conducts annual training, covering relevant thematic areas, such as equal employment opportunity, sexual harassment, diversity, and inclusion. **[S1-1 20] [S1-1 21, AR 12]**

INTRALOT Group recognizes that human rights have to be safeguarded continuously, and strenuously. However, it is a fact that human rights are located in multiple places within the Group's operations, and in turn they have to be considered on all occasions. This means that risk management for human rights ought to be integrated in all risk management procedures, and all sources of risk.

Remedy for human rights infringements

INTRALOT is committed to providing remedy for any human rights violations through well-defined grievance mechanisms. Grievance mechanisms are in place, enabling employees to report instances of harassment, discrimination, or any other violations of their rights. These mechanisms are available at the Group's headquarters, and ensure that employees have a clear, confidential, and safe process to seek justice. The Group follows a meritocratic approach, meaning that all employees are evaluated based on work-related merit, and no form of retaliation is tolerated. Employees are encouraged to use the grievance mechanism without fear of retribution, knowing that their concerns will be taken seriously and investigated thoroughly. **[S1-1 20 c] [S1-1 24 d]**

For more information regarding our grievance mechanisms please refer to section "Prevention and detection of corruption and bribery [G1-3]"

Health & Safety Management system

INTRALOT has an established Health and Safety management policy, which has been communicated to all its subsidiaries. Each entity is required to adopt its principles and framework while ensuring alignment and compliance with local regulations. Specifically, INTRALOT S.A. maintains a health and safety management system that is certified with the international standard ISO 45001.

INTRALOT implements risk assessments at a Group level, that address various health and safety risks. These risk assessments help identify potential hazards and ensure that appropriate measures are established to mitigate those risks. The Group continues to focus on addressing health and safety issues through these assessments and is committed to continuously improving its approach to employee safety. **[S1-1 23]**

Diversity and Inclusion Policies

INTRALOT is fully committed to its role as a haven for anti-discrimination, diversity, and equity through its Code of Conduct and Elimination of Violence and Harassment Policy; however, it has not established a formal diversity-related policy. According to the Code of Conduct, employees are compelled to follow the Group's driving values, which bring about an environment of mutual respect and inclusiveness. INTRALOT shows zero tolerance towards unlawful discrimination and harassment due to gender, race, color, nationality, citizenship, ancestry, sexual orientation, age, religion, physical or mental disability, medical and marital status, in regard to work issues. We actively promote the inclusion of people with disabilities in the labor market through various initiatives, reflecting their commitment to diversity and inclusion. We believe that each person's inherent traits are sacred, and in no way related to their job-performance. Therefore, the Group safeguards all employees for their traits of sexual preference, sex, religion, ethnicity, or nationality, and commits to making an impact in that front. Additionally, through the Equal Employment policy, we strive to nurture a welcoming and diverse work environment as set by our to provide opportunities for all candidates wishing to pursue a career with our Group. **[S1-1 24 a] [S1-1 24 c] [S1-1 24 b, AR 15-16]**

Elimination of Violence and Harassment Policy

INTRALOT has established an "Elimination of Violence and Harassment Policy" to proactively prevent and address any incidents of violence and harassment in the workplace. This policy is designed to create a safe and respectful environment for all employees. By implementing these measures, the Group aims to prevent such incidents from occurring, while ensuring swift action is taken if any issues arise. The Elimination of Violence and Harassment Policy applies to INTRALOT's headquarters. The policy is designed to comply with Greek Law No. 4808 and the International Labour Organization's Convention No. 190 (ILO C190), aiming to establish a safe and respectful work environment.

Whistleblowing Management policy

Whistleblowing Management Policy is designed to address concerns related to unethical behavior, actual or suspected fraud, or violations of the Group's code of conduct. This policy provides a confidential communication channel for employees and stakeholders to report such issues without fear of retaliation.

For more information regarding our Whistleblowing Management Policy please refer to section "[G1-1] Corporate culture and Business conduct policies." For more information regarding our Policies please refer to section "MDR-P". **[MDR-P]**

Processes for engaging with own workers and workers' representatives about impacts [S1-2]

At INTRALOT, we recognize the importance of engaging with our employees to ensure that the perspectives of our employees are considered when managing the actual and potential impacts on our workforce.

Effective communication with our people is essential for building trust, engaging employees, and fostering a positive and productive workplace culture. Therefore, we aim at continuous, interactive, and substantial communication with our people by utilizing a wide range of internal communication channels, initiatives, and policies, such us:

- Whistleblowing and anti-harassment policy
- HR focus groups aiming to enforce open and honest communication
- Corporate intranet portal iSpace designated part of the portal for suggestions, comments and ideas of the employees
- Open door policy
- E-mail announcements
- Frequent one on one meetings between Managers and employees
- Awareness initiatives, followed by Q&A sessions Communication on a team level through Managers and department heads

These channels are available to INTRALOT's headquarters. Engagement occurs both directly with our employees and through workers' representatives. Engagement with workers' representatives is integral to ensuring that all employees are represented, particularly in matters affecting their rights and well-being. By using these broad-based engagement methods, we aim to ensure that all employees, including those who may be particularly vulnerable or marginalized have an equal opportunity to express their opinions and concerns. Additionally, INTRALOT respects and safeguards the right of employees to participate in working unions. It is the Group's commitment to ensure the freedom of association for its employees and their willingness to participate in labor actions. **[S1-2 27 a, AR 24]**

Employee engagement takes place through regular meetings, with the frequency determined at the local level, in accordance with regional agreements, and managed by the respective HR teams. **[S1-2 27 b] [S1-2 28]**

The Human Resources Department is responsible for ensuring effective employee engagement across the organization. At the Group level, the Group's Human Resources Director oversees the engagement strategy and ensures that the results of employee feedback are incorporated into the Group's decision-making processes. However, given the geographical diversity of our subsidiaries, many of our subsidiaries have local HR leaders who are responsible for engaging with employees in their respective regions and aligning with local laws, customs, and practices. **[S1-2 27 c]**

While these processes are fully operational within INTRALOT's headquarters, they have not yet been expanded across all Group locations. The Group is actively working on extending these engagement processes to other regions and entities within the Group to ensure a consistent approach to workforce engagement. **[S1-2 29]**

For more information regarding our Stakeholder Engagement methods and Communication Channels please refer to section Interests and views of stakeholders [SBM-2].

Processes to remediate negative impacts and channels for own workers to raise concerns [S1-3]

The Group has established grievance mechanisms to ensure that employees across INTRALOT's headquarters, have accessible channels to address concerns related to harassment, discrimination, or other matters affecting their well-being. These mechanisms are designed to provide employees with the opportunity to seek remedies for any negative impacts they have experienced, ensuring that they are treated fairly and equitably. **[S1-3 32 a] [S1-3 32 c]**

In compliance with the Regulations, Codes, Policies and Procedures of INTRALOT Group, our shareholders, employees, clients, suppliers and any partners of the Group are encouraged to submit reports or complaints for incidents of illegal behavior, mismanagement, or severe misconduct -non compliance with the regulations, policies and procedures of the Group. Any reports or complaints may be submitted, either anonymously or by name through a letter to designated email address, a formal email, and the whistleblowing form which is publicly available to company's website.

This policy ensures that individuals can raise issues on an anonymous basis if desired and guarantees protection from retaliation for those who report such concerns. This policy ensures that individuals can raise issues on an anonymous basis if desired and guarantees protection from retaliation for those who report such concerns. The policy also outlines clear procedures for receiving, investigating, and addressing reported concerns, which includes a systematic process for corrective action when inappropriate conduct is identified. This mechanism helps ensure that employee concerns are addressed effectively, and that the integrity of the workplace is maintained. **[S1-3 32 b]**

Employees are informed about the availability of engagement channels through internal communication and onboarding training. These methods ensure that all employees are made aware of the available channels for providing feedback, raising concerns, or reporting any issues related to their rights and well-being. **[S1-3 32 d] [S1-3 32 e]**

In addition, the Group has clear policies in place to protect individuals, including workers' representatives, who use grievance mechanisms from any form of retaliation. These policies are embedded in the Group's Code of Conduct and are communicated regularly to its employees. **[S1-3 33]**

The Group acknowledges the importance of providing all employees, regardless of their location, with access to mechanisms for raising concerns. We are actively working on expanding these channels to other regions and entities within the Group. **[S1-3 34]**

Actions [S1-4]

We recognize the important role our people play in the way we conduct our activities and create internal and external value. With appreciation and respect to every single one of our employees, we actively try to nurture a fulfilling and healthy work environment with equal opportunities for everyone. Through ongoing actions, rewarding initiatives, encouraging teamwork, and providing frequent trainings to our

employees, their professional as well as personal development is guaranteed. The Group strives to continuously advance workplace excellence by implementing policies and procedures that ensure employee satisfaction and high retention rates, health and safety and a diverse and inclusive work environment.

General actions

Compensation and Benefits

At INTRALOT, we offer benefits including flexible work arrangements, paid time off, and parental leave to decrease absenteeism and enhance productivity. These benefits mainly apply to INTRALOT S.A., while for INTRALOT's subsidiaries compensation and benefits are offered in accordance to local legislation. According to the compensation and benefits policy, all employees within INTRALOT's headquarters, including part-time and temporary employees, have a defined salary level and benefits. This policy regulates the former, as well as providing performance-related remuneration to executive members, based on their job description, accountability, responsibility that comes with their position, academic background, competencies, professional experience, and performance. The latter is highly relevant to corporate strategy and the achievement of corporate objectives.

Training and Development

The Group integrates training at all levels of employment to ensure continuous development and alignment with strategic goals. Upon recruitment, employees undergo an orientation program to familiarize themselves with the gaming industry and INTRALOT's values, including responsible gaming principles. A corporate induction program, supported by an induction handbook on the Group's intranet portal, is also provided to all new employees.

For higher-level employees, the Group offers specialized training aimed at expanding their knowledge of cross-departmental processes and operations. This is part of a broader strategy to develop executives' educational backgrounds and leadership capabilities.

Training is closely tied to the Group's annual performance evaluation process. Managers are responsible for identifying individual development needs and setting goals to guide employee growth. Personalized development plans are created for each employee, and these plans are regularly updated to ensure that training aligns with both individual needs and broader Group objectives.

The Group also offers role-based training programs, which include development programs for managerial roles and technical skills training for specialized positions. These programs are designed to improve employee performance and support the overall success of the Group.

All training initiatives are aligned with INTRALOT's strategic direction and are continuously adapted to address market trends and best practices.

Mitigation actions

At INTRALOT, we are committed to safeguarding the well-being of our workforce and ensuring that our practices do not cause or contribute to material negative impacts on employees. This commitment spans across various aspects of our operations, including procurement, sales, and data use.

In the procurement process, we ensure that suppliers and partners adhere to ethical labor standards, which is crucial in preventing indirect negative impacts on our workforce through third-party relationships.

In the context of sales, we are mindful of our practices to ensure that business targets and commercial interests do not come at the expense of employee welfare. We maintain open communication with employees regarding the Group's goals and performance expectations, taking steps to ensure that any pressure to meet targets does not negatively affect their well-being or work-life balance.

When it comes to data use, we prioritize transparency, security, and ethical handling of employee data. We implement stringent data protection measures to avoid misuse, and any use of data is done in accordance with privacy laws and regulations to avoid any adverse impacts on employees' privacy and rights. **[S1-4 41]**

The Human Resources Department is responsible for implementing and overseeing workforce-related policies and practices. This includes the development and delivery of training programs, the implementation of performance management systems, and the promotion of diversity and equal opportunities. **[S1-4 43]**

Performance Management System

INTRALOT has established a thorough monitoring procedure to record employee performance. This includes a systematic approach to identifying employee strengths, areas for improvement, and in turn improving the Group's overall performance. The Performance Appraisal Management system has been operating in the parent company and in most subsidiaries for the past 5 years. The system is directly relevant to multiple cases of employee management, training, or occupational health and safety. In terms of risk management, the system minimizes the Group's exposure to performance-related risks, which includes employees not attaining their full potential, or employees being managed in a non-optimal way. INTRALOT has established a systematic dialogue with its employees to minimize such a risk, either in the form of intranet portal, e-mail announcements, open-door policies, or HR communication with employees, as mentioned above. This pattern of holistic communication creates a framework of increased feedback, better chances for review, and in extension, a wider pattern of risk reduction.

Health and Safety

INTRALOT is committed to ensuring a safe and healthy working environment for its employees by adhering to relevant health and safety laws. The Group has established a Health and Safety Policy requiring all employees to comply with the relevant policies and their specific role-related obligations.

Regular risk assessments of the working environment are conducted to identify and mitigate potential health and safety risks. Each facility is assigned a building coordinator who monitors workplace conditions, particularly concerning infrastructure. Specifically, INTRALOT S.A. is certified with the international standard ISO 45001.

Diversity and Equal opportunities

INTRALOT is committed to fostering diversity and inclusion within our organization, as well as promoting a more inclusive gaming industry. We have taken proactive initiatives to ensure that our workforce is diverse and that everyone feels welcomed and valued. Our job descriptions and advertisements are crafted to be bias-free, using inclusive language, along with the implementation of an unbiased recruitment process. We emphasize our commitment to diversity and inclusion in job postings and evaluate candidates solely based on qualifications through unbiased resume reviews and diverse interview panels. Recognizing that its workforce is predominantly male, the Group actively works towards enhancing the representation of women. To achieve this objective, the Group monitors and tracks the distribution of female employees by geographical area, age, and job position. **[S1-4 38 c] [S1-4 39]**

Our commitment is also evident in our inclusive onboarding and training programs. Through partnerships with organizations like Women in Tech, we actively collaborate and learn from others in the industry, sharing best practices and expanding our knowledge on diversity and inclusion initiatives.

Equal opportunities for advancement are integral to our Group culture. We offer leadership development programs that prioritize diverse participation and we have clear criteria for promotions that ensure fair and unbiased decisions based on merit. We have implemented policies that strictly prohibit discrimination, harassment and bias, providing a safe and inclusive workplace for all.

Last but not least, we actively participate in job fairs, conferences, workshops, forums and events that focus on diversity and inclusion, with emphasis on underrepresented groups, such as the Women in Tech summit, the Disability Awareness Educational Programs among others. By engaging in these events, we continuously strive to enhance our understanding, share experiences and contribute to the broader discussion on fostering diversity and inclusion in the gaming industry. Through these comprehensive strategies, we are dedicated to creating an environment where all individuals, regardless of their background, feel welcomed, valued and have equal opportunities to thrive.

[S1-4 37, MDR-A]

Metrics[10] and targets

Targets [S1-5]

The Group has not yet established specific, measurable targets focused on reducing negative impacts, enhancing positive impacts, or managing material risks and opportunities related to its workforce.

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[10]The Group has not engaged any external body, other than the assurance provider, for the validation of these metrics at this stage.

In the meantime, the Group monitors the effectiveness of its policies and actions through regular engagement with employees, grievance mechanisms. Although quantitative indicators are still in development, the Group aims to track improvements in employee well-being, health and safety compliance, and workplace satisfaction, using metrics such as incident reduction rates, employee retention, and performance data as baseline indicators. The Group is committed to setting clear targets and improving its tracking systems to ensure ongoing progress in managing workforce-related practices. **[MDR-T 81 b]**

Characteristics of the undertaking's employees [S1-6][11]

Employee head count by gender	
Gender	**Number of employees (2024)**
Male	1179
Female	490
Other[12]	0
Not reported	0
Total number of employees	1669

[S1-6 50 a] [S1-6 50f]

Employee headcount by contract type, broken down by gender					
Employees by contract type	**Male**	**Female**	**Other**[13]	**Not reported**	**Total**
Number of employees	1179	490	0	0	**1669**
Number of permanent employees	1177	489	0	0	**1666**
Number of temporary employees	2	1	0	0	**3**
Number of non-guaranteed employees	0	0	0	0	**0**

[S1-6 50 b]

Methodologies and contextual information

For the calculation of employees' number, the "headcount" methodology was applied concerns the number at the end of reporting period as of 31.12.2024 of the corresponding year. Non-employees such as contractors and third-party workers were excluded from these calculations. **[S1-6 50 d(i)]**

Permanent employees: Permanent employees are employees who are hired on a long-term basis, with an open-ended contract.

Temporary employees: Temporary employees are employees who are employed on a short-term basis, often for a specific project or to cover seasonal demand or special assignments.

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[11] Metrics under S1-6, such as the total number of employees, differ from those reported in the financial statements due to the exclusion of certain entities, such as associates and joint ventures, from the scope of data collection for the sustainability statement. These entities are excluded because they either have no operations or employees within the reporting period or because they are not considered within the consolidation scope for sustainability reporting purposes.

[12] Gender according to the employees' own statements
[13] Gender according to the employees' own statements

Non-guaranteed hours employees: Non-guaranteed hours employees are employed by the Group without a guarantee of a minimum or fixed number of working hours.

[S1-6 50 e, AR 58]

Employee turnover	Total (2024)
Number of employees who have left voluntarily or due to dismissal and retirement	239
Rate of employee turnover	14,32%

Methodologies and contextual information

Employee turnover: Employee turnover is defined as the total number of employees who have left voluntarily or due to dismissal and retirement during the reporting period. Employee turnover is calculated by aggregating the number of employees who left across all subsidiaries during the reporting period. For the calculation of employees who have left during the reporting period, headcount methodology was applied.

Rate of turnover: Rate of turnover is calculated by dividing the total number of employees who left either voluntarily or through resignation, retirement, during the reporting period by the total number of employees reported at the end of reporting period as of 31.12.2024 of the corresponding year. **[S1-6 50 c, AR 59]**

Employees by country (for countries with significant employment)	Total (2024)
Greece	525
The United States	598
Turkey	209
Total employees of all subsidiaries	1669

Methodologies and contextual information

Significant employment: significant employment refers to countries where INTRALOT has 50 or more employees and where those employees represent at least 10% of the Group's total workforce. The Group has significant employment in the following countries:

Inside the European Economic Area (EEA): Greece
Outside the European Economic Area (EEA): The United States, Turkey

Characteristics of non-employee workers in the undertaking's own workforce [S1-7]

Non-employees	Total (2024)
Number of non-employees	79

[S1-7 55 a]

Methodologies and contextual information

Non-employees: Non-employees in our own workforce are considered contractors and third-party workers supplied by external service providers.

The number of non-employees is reported in headcount and concerns the number of non-employees at the end of reporting period as of 31.12.2024. **[S1-7 55 b] [S1-7 55 c, AR 64, AR 65] [S1-7 57]**

Collective bargaining coverage and social dialogue [S1-8]

Bargaining agreements and Social Dialogue

Bargaining agreements	2024
Percentage of total employees covered by collective bargaining agreements	40,62%

Methodologies and contextual information

Percentage of employees covered: The percentage of employees covered by bargaining agreements is calculated by dividing the number of employees covered by such agreements by the total number of employees. This result is then expressed as a percentage.

40,62% of the Group's total employees are represented by collective bargaining agreements, while specifically, for INTRALOT S.A. 100% of employees are covered by the National Collective Labor Agreement. The total percentage of employees covered by collective bargaining agreements is calculated based on the number of employees across all entities who are covered, during the reporting period. **[S1-8 60 a, AR 66]**

Coverage Rate	Collective Bargaining Coverage		Social dialogue Coverage
	Employees – EEA (for countries with > 50 employees representing > 10% total employees)	Employees – Non-EEA (estimate for regions with > 50 employees representing > 10% total employees)	Workplace representation (EEA only) (for countries with >50 employees representing >10% total employees)
0 - 19%		USA, Turkey	
20 - 39%			
40 - 59%			
60 - 79%			
80 - 100%	Greece		Greece

[S1-8 60 b] [S1-8 60 c] [S1-8 63 a, AR 69]

Methodologies and contextual information

Significant employment: Significant employment is defined as at least 50 employees by head count representing at least 10% of the Groups total employees.

The Group does not have any agreement in place for employee representation through a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.

Collective Bargaining Coverage: Collective Bargaining Coverage is calculated by dividing the total number of employees covered by collective bargaining agreements in each country of significant employment by the total number of employees in that country.

Social dialogue Coverage: Social dialogue Coverage is calculated by dividing the total number of employees covered by formal social dialogue (such as works councils, employee representatives, or other consultative bodies) by the total number of employees in the country. This calculation is only applicable to countries within the EEA where the Group has significant employment.

Diversity metrics [S1-9]

Types of top management

Gender	Number of employees at top management level	Percentage of employees at top management level
Male	49	73,13%
Female	18	26,87%
Other[14]	N/A	N/A

[S1-9 66 a]

Methodologies and contextual information

Top management: INTRALOT defines "top management" as two levels below the supervisory bodies.
[S1-9 AR 71]

Percentage of employees at top management level: The percentage of male and female employees in top management is calculated by determining the number of male and female employees at the top management level and dividing each by the total number of top management employees.

Distribution of employees (headcount) by age group		
Age Group	Number of employees	Percentage of employees
under 30 years old	344	20,61%
30-50 years old	913	54,70%
over 50 years old	412	24,69%

[S1-9 66 b]

Methodologies and contextual information

Distribution of employees by age group: Distribution of employees by age is calculated by aggregating the total number of employees in each age group by headcount at the end of reporting period as of 31.12.2024.

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[14] Gender according to the employees' own statements.

Adequate wages [S1-10]

All employees of the Group receive fair and competitive wages, which reflect the Group's strong commitment to equitable compensation practices. The wages provided to employees are consistently above the minimum thresholds established by Greek legislation, ensuring compliance with legal standards. Furthermore, the Group reports that no employees earn below the applicable wage benchmarks in any of the countries in which it operates both inside and outside the European Economic Area (EEA). **[S1-10 69, AR 72, 73, 74]**

Social protection [S1-11]

Social protection

All INTRALOT's employees who are subject to the collective labour agreement, are covered by social protection in accordance with jurisdictional local regulations, in cases of sickness, injuries, unemployment, parental leave and retirement. There are no identified categories of employees who are excluded from these protections. In addition, INTRALOT offers additional programs and benefits aimed at further supporting and enhancing the well-being of its employees.

For more information regarding our benefits please refer to section *Actions [S1-4]*.

[S1-11 74]

[S1-11 75]

Persons with disabilities [S1-12]

As of the reporting period, 0,18% of the Group's employees are persons with disabilities. The Group respects the privacy and confidentiality of its employees and ensures that the collection and handling of this data are in line with local data protection laws. **[S1-12 79] [S1-12 AR 76]**

Training and skills development metrics [S1-13]

Gender	Percentage of employees that participated in regular performance and career development reviews	Average number of training hours per employee
Male	77,95%	6,47
Female	87,55%	8,95
Other[15]	N/A	N/A
Total employees	**80,77%**	**9,10**

[S1-13 83 a, AR 77] [S1-13 83 b, AR 78]

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[15] Gender according to the employees' own statements.

Methodologies and contextual information

Percentage of employees that participated in regular performance and career development reviews: The percentage of employees participating in regular performance and career development reviews is calculated by dividing the number of employees who received a performance review by the total number of employees, as reported in ESRS S1-6.

Training hours: The training hours for employees across INTRALOT entities cover a broad range of essential areas aimed at professional development and alignment with our goals. These include hours spent for Onboarding and Induction training, online courses, adherence to our policies and Code of Conduct, Training via the corporate e-Learning platform on compliance courses and other -specific courses. However, training hours do not typically include ad-hoc, informal training, one-off workshops, or training activities not directly related to job functions or core business operations or on the job training. Total training hours were calculated based on the total hours spent for employees who participated in trainings across our subsidiaries.

Average number of training hours per employee: The average training hours per employee are calculated by dividing the total number of training hours offered and completed by employees, segregated by gender, by the total number of employees, as reported in ESRS S1-6.

Health and safety metrics [S1-14]

Health and safety metrics	Employees (2024)
Percentage of employees covered by health and safety management system	100%
Percentage of non-employees covered by health and safety management system	0%
Number of recordable work-related accidents	18
Rate of recordable work-related accidents	5,59%
Number of cases of recordable work-related ill health	29
Number of days lost due to work-related ill health and work-related accidents[16]	39
Number of fatalities as a result of work-related injuries and work-related ill health	0

[S1-14 88 a, AR 80] [S1-14 88 c, AR 89 - AR 91] [S1-14 88 d] [S1-14 88 e, AR 95]

Methodologies and contextual information

Percentage of employees (or non-employees) covered by health and safety management system: The percentage of employees (or non-employees) covered by health and safety management system is calculated based on the number employees (or non-employees) covered by the Health & Safety Management System divided by the total number of employees (or non-employees), as reported in ESRS S1-6. A percentage of 100% of the Group's own employees (excluding contractors and third-party workers) are covered by the Health and Safety Management System.

Number of work-related accidents: The number of accidents for employees, recorded for all Group's subsidiaries within the reporting period.

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[16] For this metric, data regarding days lost for INTRALOT Inc. were not recorded.

Number of cases of recordable work-related ill health: Number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data refers to the total number of documented instances where employees experience illness or health conditions directly caused or aggravated by their work environment or work-related activities.

Rate of recordable work-related accidents: The rate of recordable work-related accidents is the number of work-related accidents that result in injury, illness, or fatality, per one million hours worked. It is calculated by dividing the total number of recordable accidents by the total hours worked, then multiplying by 1,000,000.

Number of days lost: refers to the number of working days lost to work-related injuries from work-related accidents, or work-related ill health. Days lost due to non-work-related incidents are not included.

Number of fatalities: Number of fatalities refers to the total number of employee deaths that occur as a result of work-related incidents or work-related ill health during the reporting period.

The Group reports zero fatalities as a result of work-related injuries and work-related ill health during the reporting period. **[S1-14 88 b, AR 82, AR 89 - AR91]**

Due to the nature of INTRALOT's operations, non-employees in our workforce are not exposed to high levels of risk on Health and Safety matters. As a result, there have been no significant work-related injuries or fatalities reported for non-employees. We remain committed to maintaining a safe environment for all individuals on our premises, ensuring that health and safety protocols effectively manage any potential risks.

Work-life balance metrics [S1-15][17]

Family-related leaves

Gender	Percentage of employees entitled to take family-related leave	Percentage of entitled employees that took family-related leave
Male	1,42%	100%
Female	5,19%	100%
Other[18]	N/A	N/A
Total employees	2,64%	100%

[S1-15 93 a, b, AR 97]

Methodologies and contextual information

Family-related leave: Family-related leave includes maternity leave, paternity leave and parental leave.

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[17] Data disclosed only for INTRALOT S.A.
[18] Gender according to the employees' own statements.

Percentage of employees entitled to take family-related leave: The percentage of employees entitled to take family-related leave within the Group was calculated based on the total number of employees who are eligible under the Group's family leave policy divided by number of employees with a breakdown by gender.

Percentage of entitled employees who took family-related Leave: The percentage of entitled employees who took family-related leave during the reporting period was calculated by dividing the number of employees who took family-related leave by the total number of employees eligible for such leave with a breakdown by gender.

As part of the phased-in approach to preparing the sustainability statement, the Group has opted to provide sustainability data required by ESRS S1-15, for all its subsidiaries, for the first year of reporting. Consequently, sustainability data is disclosed only for INTRALOT S.A., for this reporting period.

This decision is primarily due to the limitations in gathering accurate data from all subsidiaries within the available timeframe.

Compensation metrics (gender pay gap) [S1-16]

Gender Pay Gap	2024
Pay Gap	14,33%

[S1-16 97 a, AR 98 - 100]

Methodologies and contextual information

Pay gap: Pay gap is defined as the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees. For this reporting year the Group has calculated the gender pay gap using a weighted average methodology of pay gap calculations provided by the subsidiaries. Subsidiaries unable to provide accurate data were excluded from the calculations. The Group is committed to improving the accuracy and completeness of these calculations moving forward, to ensure data quality in future reports.

For 2024, the Group has calculated a gender pay gap of 14,33%. While the reported gender pay gap is partly due to a higher proportion of men being attracted to roles within the gaming and technology sectors, INTRALOT is fully committed to promoting gender equality across all levels of the organization. We recognize the need to improve gender diversity and continuously strive to close the gender pay gap through proactive recruitment strategies, supporting women in leadership, and eliminating any potential biases in our pay practices. Our ongoing efforts aim to ensure equal opportunities for all employees, regardless of gender.

Annual total remuneration ratio: For this reporting year the Group was unable to provide accurate calculations for the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees, as the necessary data was not available for all employees across its subsidiaries. We acknowledge the importance of transparency in reporting pay equity and are actively

working on implementing a centralized system to track and standardize remuneration data. **[S1-16 97 c, AR 99, 102]**

Incidents, complaints and severe human rights impacts [S1-17]

Table 12: Discrimination incidents

Work-related incidents and/or complaints and severe human rights impacts	2024
Total number of incidents of discrimination (including harassment) reported	6
Number of complaints filed through channels	0
Number of complaints filed to National Contact Points	0
Total amount of fines, penalties, and compensation for damages	0
Number of severe human rights incidents	0
Cases of non respect of UN Guiding Principles	0
Total amount of fines, penalties and compensation for damages of severe human rights incidents	0

[S1-17 103 a, b, c, AR 103-AR 106]

Methodologies and contextual information

During the reporting period, six incidents of alleged discrimination have been brought to the attention of INTRALOT Inc. in the USA. The data includes incidents reported through internal channels within the workforce.

No complaints were filed through grievance mechanisms or other channels for raising concerns related to discrimination or harassment.

No additional complaints or legal actions were initiated during the reporting period, and no financial penalties were incurred related to the reported incidents. **[S1-17 103 d]**

For 2024, the Group recorded no cases of severe human rights incidents, including cases of forced labor, human trafficking, or child labor. As such, there were no registered fines, penalties, and compensation for damages or incidents of non-respect of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. **[S1-17 104 a, b]**

AFFECTED COMMUNITIES [S3]

Strategy

Material impacts, risks and opportunities [S3.SBM-3]

Material impacts to affected communities

INTRALOT's identified impacts—**economic growth & development** and **employee & community engagement initiatives**—are closely aligned with **its sustainability strategy and business model**, particularly through the **five key areas** outlined in its Sustainability Framework: economic sustainability, governance, responsible gaming, climate and environment and employee and community engagement.

The Group's contribution to economic growth and development supports its focus on economic sustainability and governance by fostering financial stability, creating jobs, and stimulating local markets. Additionally, its transparent business practices and tax contributions reinforce good governance and strengthen stakeholder trust.

Employee and community engagement initiatives align with INTRALOT's commitment to social responsibility and environmental sustainability. Volunteer programs and social initiatives enhance employee engagement and workplace culture, while environmental activities contribute to the Group's eco-friendly commitments.

These impacts drive market expansion, financial resilience, and long-term value creation. They also enhance INTRALOT's brand reputation and ESG positioning, attracting sustainability-focused investors and reinforcing its commitment to responsible business practices. This opportunity supports long-term business growth, employee engagement, and positive stakeholder relationships, reinforcing INTRALOT's sustainable business model. **[SBM-3 8 a (i), (ii)] [SBM-3 8 b]**

INTRALOT's activities not only contribute to the economic growth and development of local economies but also create a range of opportunities. By generating employment, paying taxes, and stimulating various sectors, the Group promotes economic stability and prosperity. These efforts enhance INTRALOT's reputation as a key economic player, fostering trust among stakeholders, governments, and communities. As a result, the Group is seen as a preferred partner, which can lead to new contracts and collaborations, opening doors for further growth and market expansion.

Additionally, INTRALOT's initiatives empower employees to make a positive societal impact through voluntary programs like blood donations, racing for a cure, and beach cleanups. The Group's active financial support and involvement in various initiatives focused on health, environmental sustainability, and community well-being not only reflect its commitment to social responsibility but also create an opportunity to enhance its reputation. By encouraging employees to engage in these programs, INTRALOT strengthens its image as a socially responsible organization, attracting customers and stakeholders who value corporate social responsibility. This, in turn, can drive customer loyalty and

business success, creating further opportunities for long-term growth and positive societal impact. **[SBM-3 9 d]**

INTRALOT stands by communities in times of need, providing support when extreme conditions, such as wildfires and natural disasters, threaten lives and livelihoods. With a strong commitment to social responsibility, the Group actively contributes to relief efforts, helping communities recover, rebuild, and emerge stronger. Through strategic initiatives, donations, and partnerships with local organizations, INTRALOT ensures that those affected receive the necessary aid and resources. **[SBM-3 10] [SBM-3 11, AR 8]**

INTRALOT has not identified any negative impacts on the affected communities, expressing the significance local communities have for the whole group. **[SBM-3 9 b]**

Types of communities

All affected communities who can be materially impacted by the undertaking are included in scope of disclosures under ESRS 2. Please see section *Material impacts, risks and opportunities [SBM-3].* **[SBM-3 9, AR 5, AR 6]**

INTRALOT's activities impact a diverse range of communities, each benefiting from its efforts to drive economic growth, social responsibility, and environmental sustainability. These affected communities include local economies, employees, underprivileged groups and the general public. Through job creation, volunteer programs, and contributions to health and environmental initiatives, INTRALOT positively influences these communities, fostering a more prosperous and sustainable future. **[SBM-3 9 a, AR 7]**

All affected communities that can be materially impacted by INTRALOT are included in the Double Materiality Methodology chapter. The Group communicates and interacts constantly with its stakeholders, who belong to either its internal or external environment. Special attention is given to stakeholders located in the areas where the Group operates. **[SBM-3 9 a(i-iv), AR 7**]

Positive impacts to affected communities

Through its Double Materiality Assessment process, INTRALOT has recognized its role in driving economic growth and development in local economies by creating job opportunities, paying taxes, and stimulating various sectors, thereby promoting economic stability and prosperity. The Group encourages employees to engage in voluntary activities like blood donations, racing for a cure, and beach cleanups, enabling them to make a positive impact on society.

INTRALOT also supports initiatives focused on health, environmental sustainability, and community well-being. Its financial contributions and active participation in events highlight the Group's commitment to fostering a positive societal impact and building a better future. **[SBM-3 9 c]**

Impact, risk and opportunity management

Policies [S3-1]

General policies

INTRALOT has not yet established specific policies regarding affected communities; however, it is in the process of doing so and plans to implement them in 2025. The Group is committed to acting in favor of these communities by promoting social responsibility initiatives, fostering sustainable development, and ensuring that its operations contribute positively to their well-being. Through these upcoming policies, INTRALOT aims to strengthen its support for affected communities and create a lasting positive impact. **[S3-1 14]**

Although INTRALOT has not yet established a formal human rights policy, as mentioned above, it remains committed to respecting and upholding human rights across its operations. The Group integrates ethical business practices and stakeholder engagement to prevent and address potential human rights impacts.

INTRALOT also ensures that affected communities and stakeholders have access to transparent reporting channels and effective grievance mechanisms. As it continues to strengthen its approach, the Group is dedicated to aligning with international human rights standards and developing a formal policy to reinforce its commitments in the near future. **[S3-1 16] [S3-1 16 b] [S3-1 17, AR 10]**

Indigenous people

Due to the nature of its activities, INTRALOT does not impact Indigenous peoples. It operates within the gaming and lottery industry, which does not interfere with Indigenous lands, rights, or cultural heritage. INTRALOT remains committed to ethical business practices and social responsibility, ensuring that its operations respect all communities while promoting inclusive and sustainable development. **[S3-1 15] [S3-1 16 a]**

Remedy

The Group strives to provide effective and fair remediation when adverse human rights impacts occur as a result of its activities. Where it has been identified that the Group has caused or contributed, directly or indirectly, through its partners to adverse human rights impacts, it will engage in appropriate remediation processes by itself or in cooperation with other relevant institutions. This process will pay particular attention to vulnerable groups due to their vulnerability or marginalization. In 2024, there were no cases of non-compliance regarding the human rights of affected communities.

The Group adheres to international frameworks such as the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. In 2024, there were no recorded cases of non-compliance related to the human rights of affected communities under these standards, demonstrating INTRALOT's

commitment to upholding human rights principles and fostering responsible business practices. **[S3-1 16 c] [S3-1 17]**

Processes for engaging with affected communities about impacts [S3-2]

Engagement with vulnerable communities

For more information regarding the engagement with vulnerable communities, please refer to section Policies [S3-1], Remedy. **[S3-2 22] [S3-2 23, AR 13]**

Affected communities engagement

INTRALOT values a sustainable and integrated approach to community support, enhancing overall well-being. The Group maintains continuous communication with local communities affected by its operations, fostering transparency and trust. The Group engages directly with affected communities—not just their representatives—through open dialogue to address concerns, foster collaboration, and adapt its initiatives for effective impact management. **[S3-2 21, AR 16] [S3-2 21 a]**

For more information regarding our communication channels and the engagement processes with the affected communities please refer to section Interests and views of stakeholders [SBM-2].

INTRALOT engages with affected communities at various stages of decision-making, from identifying sustainability impacts to developing and implementing business strategies. This ensures that community concerns are considered throughout the process. The Group maintains an open dialogue with affected communities through surveys, public reports, collaborations, memberships in Collective Associations (Chambers of commerce, SEV) and participation in economic forums. By clearly communicating its positions and policies while considering diverse perspectives, INTRALOT fosters transparency and trust.

Affected community engagement is an ongoing process, with regular interactions taking place through structured initiatives and continuous communication. The Group actively seeks feedback to refine its sustainability efforts and business practices. **[S3-2 21 b, AR 15]**

The Group Deputy CEO & Sustainability Officer is responsible for overseeing engagement with affected communities, ensuring that the outcomes align with INTRALOT's approach. This role ensures that the Group's sustainability strategy and corporate objectives incorporate ESG practices and adhere to regulatory requirements. Additionally, the Sustainability Officer actively engages with stakeholders to ensure strategic alignment and that community insights are effectively integrated into decision-making **[S3-2 21 c, AR 14, AR 15]**

INTRALOT assesses the effectiveness of its engagement with affected communities through continuous feedback and direct dialogue. Additionally, periodic stakeholder surveys help refine its approach, fostering more meaningful and constructive engagement. **[S3-2 21 d]**

Processes to remediate negative impacts & channels for affected communities to raise concerns [S3-3]

Channels to raise concern

INTRALOT has established structured processes to ensure that affected stakeholders have access to effective channels for raising concerns and seeking appropriate remedies. These mechanisms are designed to be transparent, accessible, and responsive to the needs of those impacted.

To facilitate open communication, INTRALOT provides dedicated internal reporting channels, including direct contact with responsible Group representatives, as well as an online reporting form available on the Group's website. These channels allow affected communities to voice concerns securely and confidentially. The Group ensures that these mechanisms are well-publicized and easily accessible to all relevant stakeholders, including vulnerable groups that may be disproportionately affected.

Upon receiving a concern, INTRALOT follows a structured assessment and resolution process. Each case is evaluated based on its severity and potential impact, with a clear framework in place for implementing corrective measures. The effectiveness of these measures is regularly reviewed to ensure that they provide meaningful relief and prevent recurrence. This review process includes direct feedback from affected stakeholders, who are actively involved in assessing the adequacy of the remediation provided.

INTRALOT also works with its business partners to promote the availability of such grievance mechanisms throughout its supply chain and broader business ecosystem. By encouraging transparency and accountability beyond its immediate operations, the Group aims to mitigate risks and enhance corporate responsibility across all its business relationships.

To track and monitor the concerns raised, INTRALOT maintains detailed records of reported issues, the actions taken, and the outcomes achieved. Evaluations, stakeholder engagement sessions, and internal audits help assess the effectiveness of these mechanisms. The Group is committed to continuous improvement, ensuring that its processes remain aligned with best practices and evolving affected communities expectations. INTRALOT facilitates engagement through structured surveys designed to capture both quantitative and qualitative stakeholder insights. These surveys help assess the relevance of sustainability topics and gather direct feedback from key business relationships, including local communities.

By incorporating stakeholder feedback into decision-making, INTRALOT enhances transparency, builds trust, and promotes shared responsibility in tackling sustainability challenges. This engagement process reflects the Group's commitment to ongoing dialogue, responsible business practices, and long-term collaboration with stakeholders. A key priority for INTRALOT is ensuring that affected communities are aware of and have confidence in these engagement channels. To achieve this, the Group provides training and actively seeks feedback to assess trust in its reporting and remediation processes. **[S3-3 27 a, AR 17, AR 22] [S3-3 27 b, AR 18] [S3-3 27 c] [S3-3 28, AR 23]**

For more information on policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place, please refer to section G1-1 Corporate culture and Business conduct policies. **[S3-3 28, AR 23] [S3-3 29]**

Actions [S3-4]

Actions

[S3-4 31]

INTRALOT actively promotes job creation and career development by offering employment opportunities across various markets and investing in workforce growth. The Group supports youth employability through upskilling training programs, graduates' programs, and career days that provide young professionals with valuable industry insights and job opportunities. These initiatives not only help graduates gain hands-on experience but also serve as a pipeline for hiring new talent.

INTRALOT is committed to supporting its neighboring communities through a range of initiatives, channeling the value it gains back into societal benefits. As a global organization, INTRALOT considers both national and local communities, implementing various programs to aid them. The "INTRALOT – We Care a Lot" program encompasses activities and investments that generate positive returns for the community.

Additionally, INTRALOT focuses on supporting underprivileged individuals, particularly children, through initiatives in partnership with NGOs and foundations. The Group also offers volunteering opportunities and employment programs to both national and local communities, such as blood donations, and has financial involvement in various community events, which showcase INTRALOT's dedication to creating a positive impact and a better future for society.

INTRALOT promotes local entrepreneurship by creating networks between universities and businesses, providing opportunities for young people. The Group has integrated its business model with ongoing volunteering efforts and sports events, further reinforcing its community commitment. **[S3-4 32 c, AR 37]**

Currently, INTRALOT does not have a formal system in place to track and assess the effectiveness of its actions or initiatives in delivering outcomes for affected communities. However, the Group acknowledges the importance of such evaluations and is exploring ways to develop and implement effective tracking mechanisms in the future. **[S3-4 32 d, AR 31, AR 32, AR 33]**

INTRALOT actively pursues opportunities to support affected communities by encouraging employee participation in societal initiatives and directly contributing to programs that promote well-being. Through voluntary efforts such as blood donations, charity races, and environmental cleanups, employees are empowered to make a tangible impact. Additionally, the Group provides financial support and engages in initiatives that promote health, sustainability, and social welfare. These actions not only strengthen INTRALOT's commitment to corporate social responsibility but also create meaningful

benefits for affected communities, reinforcing its dedication to fostering positive change and a better future for society. **[S3-4 34 b]**

The resources required for managing INTRALOT's material impacts related to the affected communities are minimal and do not represent a significant portion of the Group's overall operations. As a result, these resources are not separately recorded or tracked. **[S3-4 38]**

Mitigation actions

INTRALOT's actions, as described, aim to prevent material negative impacts on affected communities by creating a positive, sustainable presence in the areas it operates. Here's how these actions work toward minimizing negative effects:

- **Community Investment and Societal Benefits:** INTRALOT channels the value it gains into societal benefits through initiatives like the "INTRALOT – We Care a Lot" program. This ensures that the Group's activities contribute directly to the well-being of local and national communities. By focusing on long-term community improvements, these actions can mitigate the risk of exploitation or harm that might arise from business activities.
- **Support for Underprivileged Groups:** The Group's focus on supporting underprivileged individuals, through partnerships with NGOs and foundations helps address inequalities and creates opportunities for vulnerable groups. This approach can reduce poverty and social marginalization, preventing negative impacts like greater inequality or social instability.
- **Volunteering and Community Engagement:** By offering volunteering opportunities, INTRALOT fosters community engagement and collective action. Programs like blood donations and beach cleanups improve public health, environmental sustainability, and community cohesion, preventing potential negative impacts like health crises or environmental degradation.
- **Job Creation and Economic Opportunity:** Employment programs contribute to local economies by offering job opportunities, which reduce unemployment and the associated social problems. By promoting local entrepreneurship and creating networks between universities and businesses, INTRALOT stimulates innovation, economic development, and social mobility, further preventing financial difficulties. **[S3-4 32 a, AR 28, AR 29, AR 36]**

INTRALOT has not identified any negative material impacts or risks related to affected communities in 2024. **[S3-4 32 b] [S3-4 33 a, AR 26] [S3-4 33 b] [S3-4 33 c] [S3-4 34 a, AR 38, AR 39, AR 40, AR 42]**

Human right incidents

There were no reported human right incidents connected to affected communities in 2024 for INTRALOT. **[S3-4 36]**

Metrics and targets

Targets [S3-5]

Targets

INTRALOT has not yet established specific targets for managing its material impacts, risks, and opportunities. Consequently, the Group has not developed a structured monitoring system for these key

performance indicators (KPIs). However, recognizing the importance of effective oversight, INTRALOT is in the process of designing and implementing a comprehensive framework. This system, which will be introduced in the coming years, aims to enhance transparency, track progress, and ensure continuous improvement in managing material sustainability factors. **[ESRS 2 81]**

CONSUMERS AND END USERS [S4]

Strategy

Material impacts, risks and opportunities [S4.SBM-3]

Positive impacts

INTRALOT's activities create positive impacts across multiple areas, benefiting a diverse range of consumers and end-users. Through its expertise in versatile authentication protocols, the Group ensures secure verification across industries, providing reliability and trust in identification for both customers and businesses. By fully complying with GDPR, ISO standards, WLA Information Security standards, and implementing robust cybersecurity measures, INTRALOT guarantees high-level data protection and privacy. These proactive security measures enhance safety and reliability while protecting consumers from financial fraud and identity theft.

The establishment of INTRALOT's 24/7 Service Desk, in alignment with ISO 20000:2018requirements, significantly improves information-related services for customers. By serving as a central contact point for IT and application support, the Service Desk ensures efficient handling of customer requests, prompt incident resolution, and timely responses to inquiries. This enhances the overall customer experience by providing quick solutions, clear guidance, and increased satisfaction.

INTRALOT is also committed to responsible gaming, designing products with built-in features that prioritize player protection and well-being. The Group implements specialized programs, adheres to global Responsible Gaming principles, and provides comprehensive training for employees and users. Strategic pop-up messages are incorporated to encourage responsible behavior, helping prevent excessive gaming and safeguarding players' mental and financial health. These initiatives contribute to an ethical and sustainable gaming environment.

Furthermore, INTRALOT promotes social inclusion by developing gaming solutions that support accessibility for individuals with disabilities. By integrating adaptive features and ensuring a user-friendly experience, the Group fosters greater social equity and inclusiveness. This commitment to accessibility aims at ensuring that people of all abilities can participate in and enjoy gaming experiences on equal terms, reinforcing INTRALOT's dedication to diversity and inclusion in the gaming industry. **[SBM-3 10 c]**

Negative impacts

According to the Double Materiality Assessment that took place in 2024, no negative impacts were identified regarding the Group's customers and end-users. **[SBM-3 10 b]**

The Group faces key risks and opportunities stemming from its impact on consumers and end-users. Its expertise in authentication protocols strengthens security and trust, reducing fraud risks and enhancing operational stability. This positions INTRALOT as a leader in secure verification. However, failure to implement effective data safety measures could lead to breaches, damaging its reputation and resulting in financial losses due to lawsuits and regulatory penalties.

Compliance with GDPR, ISO standards, and WLA Information Security standard enhances INTRALOT's reputation as a trusted provider while mitigating risks of identity theft and fraud. This ensures operational reliability and reduces costly security incidents. The 24/7 Service Desk, aligned with ISO 20000:2018 improves customer experience by providing efficient IT and application support. This reduces downtime, increases efficiency, and strengthens customer trust, enhancing INTRALOT's competitive edge.

In responsible gaming, INTRALOT integrates protective features and adheres to global principles, reducing legal risks while enhancing its reputation as an ethical provider. These measures support long-term customer retention and revenue growth. However, if perceived as insufficient, responsible gaming initiatives could pose reputational risks and regulatory scrutiny. While the Group promotes responsible gaming, the effectiveness of its safeguards also depends on players and operators. If excessive gaming persists, the Group may still face reputational risks despite its proactive efforts.

Overall, INTRALOT's focus on security, compliance, and responsible gaming presents strong business opportunities, but maintaining trust requires continuous investment in these areas to mitigate financial, regulatory, and reputational risks. **[SBM-3 10 d]**

Risks

Some of INTRALOT's material risks and opportunities relate to specific groups of consumers and end-users rather than all users.

In responsible gaming, vulnerable players are particularly at risk of excessive gaming behaviors. INTRALOT's safeguards, including built-in protective features, responsible gaming programs, and strategic pop-up messages, are designed to mitigate risks for these groups. The opportunity lies in strengthening INTRALOT's reputation as an ethical gaming provider while reducing legal and regulatory risks. However, if these measures are not perceived as effective, the Group could face reputational concerns, particularly regarding player protection.

Regarding security and data protection, consumers who engage in frequent online transactions face higher risks of fraud and identity theft. INTRALOT's strong cybersecurity framework and compliance with GDPR and ISO standards provide enhanced protection for these users, reducing the likelihood of breaches. This security focus bolsters customer trust and strengthens INTRALOT's market position.

Additionally, INTRALOT's commitment to social inclusion benefits individuals with disabilities by ensuring accessibility in its gaming equipment. This focus expands its consumer base while promoting equity in gaming experiences. The opportunity here lies in attracting a more diverse audience while reinforcing INTRALOT's reputation for inclusivity and innovation. **[SBM-3 12, AR 8]**

Opportunities

By specializing in versatile authentication protocols, INTRALOT enhances secure verification across industries, ensuring trust and protection against unauthorized access and breaches. This benefits businesses and customers worldwide, particularly in regions with strict security regulations. Similarly, the Group's commitment to GDPR, ISO standards, and WLA Information Security strengthens data protection, reducing the risk of financial fraud and identity theft for consumers in all operational markets.

The establishment of a 24/7 Service Desk, aligned with ISO 20000:2018, improves customer experience by providing continuous IT and application support. Consumers benefit from quick issue resolution, seamless service, and increased satisfaction, particularly in high-demand gaming regions.

INTRALOT also promotes responsible gaming by integrating player protection features, strategic pop-up messages, and training programs that encourage responsible behavior. These initiatives support player well-being, reduce gambling-related harm, and uphold an ethical gaming environment, benefiting players globally, especially in markets with strong regulatory focus on responsible gaming. **[SBM-3 10 c]**

Types of consumers and end-users

The lottery industry generally has a lower impact on excessive gaming behavior compared to other forms of gambling due to its inherent structure. Lotteries are typically designed with infrequent play and relatively low stakes, which reduces the likelihood of players engaging in compulsive or excessive gambling behavior. Moreover, lottery games are often regulated with strict rules around responsible play and player protection.

However, our end-users may include vulnerable groups like players with gambling problems, those in financially unstable situations, or players prone to excessive gambling behavior. These players may be at risk of developing problematic or compulsive gambling habits. INTRALOT offers within its product portfolio a wide range of responsible gaming features such as age verification, tools for self-exclusion etc., to enhance player protection.

In addition, to address concerns regarding consumers' rights to privacy, data protection, freedom of expression, and non-discrimination, INTRALOT has implemented robust data protection policies in line with privacy regulations such as GDPR in those jurisdictions that regulation applies.

INTRALOT is committed to maintaining equality and fairness by avoiding discriminatory practices and promoting freedom of expression in all marketing and customer engagement efforts, ensuring that all users are treated with respect and in compliance with relevant laws. **[SBM-3 10 a] [SBM-3 12, AR 8]**

Impact, risk and opportunity management

Policies [S4-1]

[S4-1 15]

Although INTRALOT has not yet established policies related to its consumers and end-users, the Group is deeply committed to respecting and protecting the rights of its consumers and end-users, with a strong focus on material matters such as data privacy, security, and responsible gaming. INTRALOT prioritizes the safeguarding of sensitive and personal data by implementing robust cybersecurity measures, complying with industry regulations, and adhering to global best practices. INTRALOT has achieved alignment with the WLA Responsible Gaming Standards for associate members. The accreditation showcases INTRALOT's commitment in promoting responsible gaming in all aspects of our activities including the development, sale and marketing of our products and services. The Group is about to introduce relative policies starting in the next reporting cycles. **[ESRS 2 62]**

Through these initiatives, INTRALOT fosters a secure, ethical, and consumer-focused environment, reinforcing its commitment to human rights and corporate responsibility. **[S4-1 16] [S4-1 16 a]**

Since INTRALOT primarily serves governments and state-licensed operators, the Group actively competes in tenders and bidding processes to generate new customers (i.e: RFIs/RFPs). **[S4-1 16 b] [S4-1 17, AR 11]**

Processes for engaging with consumers and end-users about impacts [S4-2]

As mentioned in the previous section, INTRALOT's current and potential clients refer to B2B/B2G or B2C, which specify their preferred engagement methods through various requests for proposals or requests for information. As a result, INTRALOT tailors its engagement approach, type and frequency to each client rather than following a fixed process**.** Once a contract is signed, the main communication channels, as well as the contact persons, will be described per case in the scope of each project including emails, online meetings etc. INTRALOT highly values its customers' perspectives, recognizing them as essential in shaping its business practices and ensuring responsible operations. Meaningful engagement with customers is a cornerstone of the group's approach to identifying, managing, and mitigating actual or potential impacts, actively listening to customer feedback, addressing concerns, and adapting its strategies accordingly. Additionally, INTRALOT ensures transparent communication with its customers and end users through various channels, including social media, its corporate website, publicly accessible grievance mechanism and networking platforms of international exhibitions and conferences.

[S4-2 20 a] [S4-2 20 b, AR 16] [S4-2 22] [S4-2 20, AR 17]

The Group Chief Commercial Officer (CCO) holds the most senior role with operational responsibility for ensuring engagement with end users. This responsibility is further delegated to subsidiaries' General Managers or Chief Commercial Officers (CCOs), who oversee engagement at the regional level. These

roles ensure that feedback from stakeholders informs INTRALOT's approach and decision-making processes. **[S4-2 20 c, AR 15, AR 16]**

INTRALOT ensures effective customer engagement through a structured approach within its subsidiaries' entities. This structure ensures that overseeing cross-functional teams or departments that handle customer interactions, such as customer service, marketing, and product development. They are responsible for implementing strategies to engage customers through various touchpoints. The structure also includes processes to capture, analyze, and report customer insights and feedback, which are then used to inform the Group's approach. This data is shared with relevant departments to improve products, services, and customer experiences. Senior representatives ensure that the results of customer engagement directly influence decision-making, helping to align the Group's strategies with customer needs and expectations. This feedback-driven model is a key assessment tool of the effectiveness of consumers' engagement which contributes to the Group's responsive and customer-centric approach.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns [S4-3]

INRALOT has not identified any material negative impacts in 2024. **[S4-3 25 a, AR 18]**

Once a contract is signed, the primary communication channels for each project are defined on a case-by-case basis, including emails, Teams meetings, and other agreed-upon methods. In some cases, if specified in the initial project scope, the ICMA process is used as a standard communication channel for managing Change Requests (CRs) with certain customers. Additionally, during INTRALOT's DMA process, as part of the shareholder engagement procedure, the Group engages with its B2B customers through surveys, gathering their input on identified impacts, risks, and opportunities. **[S4-3 25 b, AR 19] [S4-3 25 c] [S4-3 27]**

As mentioned in a previous chapter, INTRALOT does not have currently in place any officially approved Policy regarding Consumers and end-user, Marketing or Commercial. The Group is committed to establish relevant policies and monitoring mechanisms for the effectiveness of its policies or activities in the next reporting cycles. The upcoming policies, set to be published in 2025, will outline how it is determined whether consumers and end-users are aware of and have confidence in the structures or processes available for raising their concerns and having them addressed. **[S4-3 26, AR 23] [S4-3 26]**

Actions [S4-4]

INTRALOT has implemented a structured approach to safeguard consumer trust, data security, responsible gaming, and social inclusion by investing in technology, compliance, customer support, training, and accessibility initiatives. The Group's key actions and allocated resources include:

- **Secure Authentication Protocols**: INTRALOT specializes in versatile authentication solutions across industries, ensuring secure verification for customers and businesses. These measures guarantee complete security against unauthorized access or breaches, reinforcing reliability and

trust. To support these efforts, technology investments are made in advanced cybersecurity infrastructure and authentication mechanisms.

- **Data Protection & Privacy Compliance**: Through comprehensive compliance with GDPR, ISO standards, and WLA Information Security standard, INTRALOT enforces robust cybersecurity measures. These proactive actions protect consumers from financial and identity theft while ensuring a high level of data privacy. The Group dedicates resources to continuous compliance efforts, staff training, and cutting-edge data security technologies to maintain high standards.

- **24/7 Customer Support & Incident Resolution**: The Service Desk, aligned with ISO 20000:2018regulations, serves as a central point of contact for IT and application support. Available 24/7, it ensures efficient customer request handling, rapid incident resolution, and timely responses to inquiries, enhancing the overall user experience. To maintain this service, INTRALOT allocates resources to round-the-clock operations, skilled IT support teams, and advanced customer service tools.

- **Mitigating Data Breach Risks in the Gaming Industry**: INTRALOT acknowledges that failure to implement effective data security measures can lead to unauthorized access and data breaches, potentially compromising customers' personal security, financial well-being, and trust in the Group. To address this, significant investments are made in data encryption, secure platform development, and real-time monitoring systems to prevent breaches and ensure compliance with security protocols.

- **Responsible Gaming Initiatives**: INTRALOT integrates player protection features into its products, adheres to global Responsible Gaming principles, and provides specialized training for employees and users. The Group also utilizes strategic pop-up messages to encourage responsible behavior and safeguard players' mental and financial health. Resources are allocated to training programs, awareness campaigns, and continuous monitoring of gaming behaviors to ensure responsible engagement.

- **Balancing Responsibility in Gaming Safety**: Although INTRALOT provides secure gaming platforms and technology, players must take personal responsibility for their gaming habits. While safety measures aim to prevent excessive gaming, the Group acknowledges an indirect link to gambling addiction and remains committed to ensuring a safe gaming environment. To strengthen its commitment, INTRALOT invests in research, responsible gaming initiatives, and collaborative efforts with industry regulators to refine and improve safety measures.

- **Promoting Social Inclusion in Gaming**: INTRALOT supports product accessibility for individuals with disabilities by developing inclusive customer facing product solutions such as Vending Machines and Self-Service Terminals with adaptive features. These efforts foster social equity and inclusiveness, ensuring that all players can participate on equal terms. The Group dedicates resources to accessibility enhancements, user-friendly interface design, and ongoing testing to improve inclusivity in its gaming platforms.

These actions and investments reflect INTRALOT's commitment to consumer protection, ethical gaming, and digital security, ensuring trust, safety, and inclusion in its gaming solutions. **[S4-4 30] [S4-4 33 b]**

INTRALOT actively engages with its stakeholders through a variety of communication channels, ensuring open and ongoing dialogue. To further enhance its customer relationships and assess the effectiveness of its interactions, the Group is currently exploring the development of a comprehensive customer survey. This survey will be designed to gather valuable feedback from customers, enabling INTRALOT to better understand their experiences, identify areas for improvement, and refine its approach to customer engagement. **[S4-4 31 c, AR 36] [S4-4 31 d, AR 30, AR 31, AR 32]**

Human rights incidents [S4-4]

There were no human rights incidents regarding consumers and end-users recorded for INTRALOT in 2024. **[S4-4 35]**

Mitigation Actions [S4-4]

INTRALOT has not identified any material negative impacts in 2024. However, INTRALOT mitigates excessive play risks by promoting responsible gaming through targeted messages. By embedding responsible gaming features into its platforms and prioritizing product safety, INTRALOT helps operators enforce safer gaming while encouraging players to manage their habits. While responsibility is shared with players and operators, these measures reduce risks and support a safer gaming environment. **[S4-4 31 a, AR 35] [S4-4 31 b]**

Customer engagement is essential for identifying and addressing **INTRALOT's** potential negative impacts. By leveraging client feedback and various communication channels, the Group can proactively respond to concerns and develop effective solutions to mitigate any adverse impacts. The **Communications, Commercial and Delivery Departments** play a key role in this process by collecting negative feedback and coordinating with the relevant departments to ensure that appropriate actions are taken, reinforcing **INTRALOT's** commitment to continuous improvement and customer satisfaction. **[S4-4 32 a, AR 26] [S4-4 32 c]**

INTRALOT proactively mitigates risks related to responsible gaming by implementing strict safety measures designed to protect consumers and end-users from excessive gaming. To address potential reputational risks arising from its impact on players, the Group has established the following key actions:

- **Enhancing Responsible Gaming Features**: INTRALOT continuously improves its self-exclusion options and budget-setting tools, ensuring players have effective ways to control their gaming behavior.
- **Strengthening Player Protection Mechanisms**: The Group invests in secure platforms that monitor gaming activity and provide early intervention for at-risk players.
- **Compliance with Industry Standards and Regulations**: INTRALOT aligns its responsible gaming policies with global best practices and regulatory requirements, reducing the likelihood of regulatory scrutiny and reputational harm.
- **Stakeholder Engagement**: The Group collaborates with industry regulators, consumer protection organizations, and responsible gaming advocacy groups to refine and enhance its approach to player safety. **[S4-4 34, AR 29]**

Currently, INTRALOT does not have a formal tracking system in place to assess the effectiveness of actions planned to mitigate material risks arising from its impacts and dependencies on consumers and end-users. However, the Group recognizes the importance of such a framework and is actively exploring ways to implement effective tracking mechanisms in the future. **[S4-4 33 a, AR 37, AR 38, AR 40]**

The resources required for managing INTRALOT's material impacts related to consumers and end-users are minimal and do not represent a significant portion of the Group's overall operations. As a result, these resources are not separately recorded or tracked. **[S4-4 37]**

Metrics and targets

Targets [S4-5]

INTRALOT has not yet defined specific targets for managing its material impacts, risks, and opportunities. However, the Group is committed to establishing clear KPIs and monitoring mechanisms to assess the effectiveness of its policies and activities. This process is set to be implemented in the coming years, with concrete steps planned for future reporting cycles. **[ESRS 2 81]**

GOVERNANCE

BUSINESS CONDUCT [G1]

Governance

The role of the administrative, supervisory and management bodies [GOV-1]

The Board of Directors (BoD) and the established committees at INTRALOT oversee the processes involved in maintaining and upholding the Group's business conduct practices. INTRALOT is currently in the process of establishing methods for tracking the progress of its governance policies and actions. The BoD is tasked with making strategic decisions, managing corporate affairs, and guiding the Group's long-term strategy. They ensure that relationships with stakeholders are managed effectively and considered in decision-making processes, which is essential for maintaining responsible business conduct.

The BoD approves and reviews regulations and policies that govern responsible operations, setting standards for ethical behaviour and ensuring these standards are upheld throughout the organisation. The members of the Board, while having the authority to approve policies and procedures related to organisational and operational matters, work within the framework established by the committees to maintain a high standard of business conduct. The collective of committees ensures that ethical standards are upheld, risks are managed effectively, and the Group's operations align with its strategic objectives and values.

The Suitability Policy for BoD members ensures that individuals are selected based on their knowledge, skills, experience, independent judgement, and availability. This policy also ensures that the collective expertise of the BoD covers key areas such as technology, strategic management, financial reporting, auditing, and risk management. The diversity in expertise is essential for addressing complex business conduct matters and ensuring that the Group's operations align with its values and strategic objectives. **[GOV-1 5 a] [GOV-1 5 b]**

Corporate culture and Business conduct policies [G1-1]

Corporate Governance Code

The Corporate Governance Code is a set of principles introducing self-regulation provisions, sometimes exceeding the mandatory provisions of the law. It is based on the voluntary acceptance and implementation of rules recorded as specific practices, which govern the administration, monitoring, and control of corporate functions, as well as relationships with shareholders and stakeholders (e.g., suppliers, customers, public administration). Additionally, it facilitates the achievement of goals and the management of emergent risks.

Through the principles of the Code, the aim is to facilitate the application of the above principles, enhance the credibility of the Greek capital market, and improve the competitiveness of Greek businesses, aiming to increase transparency. A comprehensive corporate governance framework contributes to the mitigation of risks of non-compliance and potential fines, enhances brand reputation, and improves stakeholder trust. This proactive approach can lead to operational efficiencies, attract socially conscious investors to building trust in the business environment and can bridge the interests of businesses, citizens, and society in an effective and beneficial way.

The Code of Corporate Governance is available on the Group's corporate website.

Whistleblowing policy

INTRALOT mandates that all employees and representatives maintain honesty and integrity in their duties, adhere to internal policies, and comply with all relevant laws and regulations. To support this, INTRALOT has established a Whistleblowing Management Policy. This policy encourages members of the Board of Directors, management, employees, customers, suppliers, and partners to report criminal activities, suspected illegal conduct, and significant irregularities or violations of Group policies and procedures. The Whistleblower Policy aims to foster an environment where individuals feel safe to raise concerns regarding suspected illegal or unethical conduct or practices or violations of INTRALOT's policies on a confidential and, if desired, anonymous basis. It also seeks to protect individuals from retaliation for raising such concerns, ensuring that they can report issues without fear of retribution. Furthermore, the policy establishes clear procedures for INTRALOT to receive, investigate, and address reported concerns, and to correct inappropriate conduct and actions.

To ensure that employees are well-informed about whistleblowing and ethical business conduct, INTRALOT provides structured training and continuous communication. New hires undergo classroom training on the Whistleblower Policy during their induction, while all staff members have access to e-learning modules that cover anti-corruption policies. Additionally, INTRALOT maintains ongoing awareness and compliance through regular email updates, newsletters, and policy communications, reinforcing the importance of whistleblower protections and reporting mechanisms.

Through its Whistleblowing Policy, INTRALOT promotes a culture of transparency and accountability. By safeguarding employees who report unethical or illegal activities, the Group enhances operational efficiency by addressing potential issues early and reducing risks. Reputationally, INTRALOT strengthens its image as a responsible and ethical organization, fostering greater trust with stakeholders, investors, and customers. Legally, it mitigates the risk of lawsuits or penalties related to non-compliance with regulations concerning corporate governance and ethical conduct. **[G1-1 10 a] [G1-1 10 c]**

Anti-Corruption Regulation

The Group has adopted an Anti-corruption Policy, implementing a Regulation that clearly defines the commitments and prohibitions for its employees. Although this framework has not yet been actively communicated to the partner network, it remains available on the corporate website and covers every activity of the employees. These procedures are detailed in the Group Anti-Corruption Policy.

To ensure swift action, the Group requires third parties to promptly certify their ongoing compliance with relevant laws whenever requested. Additionally, third parties must immediately report any pending or ongoing investigations related to bribery or corruption. This immediate reporting mechanism allows the Group to address potential issues without delay.

Independence in the investigation process is maintained through the formalisation of all third-party relationships involving government officials via written contracts. These contracts include clauses that ensure adherence to anti-corruption laws. The Legal Department plays a crucial role in drafting and reviewing these agreements, providing independent oversight and helping to avoid conflicts of interest.

Objectivity is further supported by the Group's right to audit the books and records of third parties to ensure compliance with the terms of the agreement. This auditing process is conducted independently, focusing on the evidence provided by third parties. The requirement for detailed accounting of all payments made by third parties or their agents on behalf of the Group ensures transparency and supports an objective investigation.

Third parties are also required to cooperate fully with the Group by providing any necessary information to assure their integrity and reputation. This includes disclosing any background, history, or reputation that may be deemed unsuitable under industry standards. Such transparency ensures accountability and supports an objective investigation process.

If a regulatory agency informs the Group that its business with a third party jeopardises its licensing or ability to participate in tenders or contracts, the agreement will be terminated unless a remedy is implemented within thirty calendar days. This clause ensures that corrective actions are taken promptly to address any identified issues. **[G1-1 7] [G1-1 10 e]**

New Employee Training on Business Ethics

INTRALOT is committed to designing, implementing, evaluating, and continuously improving its employee training programs in collaboration with the People Development Department and the Responsible Gaming Committee. The training program for employees at INTRALOT focuses on Responsible Gaming practices and aims to ensure that they maintain the highest possible standards.

As part of their induction, new employees undergo a comprehensive course on Responsible Gaming to understand its principles, policies, and practices. This initial training is crucial for embedding the core values of honesty and integrity from the outset.

To enhance general employee awareness, INTRALOT provides all employees with a Responsible Gaming Quick Reference Card, informative emails highlighting the importance of Responsible Gaming, access to relevant materials including a leaflet on the corporate intranet, and a detailed e-learning course on Responsible Gaming.

Additionally, role-specific training is conducted annually for employees in key departments such as Customer Experience and Human Resources. This specialized training ensures that these employees remain well-informed and understand the significance of Responsible Gaming in their specific roles.

The training programs developed through this partnership focus on raising awareness, dispelling myths, and familiarizing employees with Responsible Gaming practices. To ensure the effectiveness of the training, INTRALOT also includes assessments to test employees' knowledge and understanding of the material covered. **[G1-1 9, AR 1] [G1-1 10 g]**

Corporate Mechanisms at Risk

While compliance with the Anti-Corruption Policy is mandatory for all employees, certain roles within INTRALOT are particularly vulnerable to risks associated with corruption and bribery. Board members, senior management, and employees operating in high-risk countries are especially susceptible, especially when they engage with government officials. These individuals are crucial in maintaining the integrity and ethical standards of the Group, as their positions often expose them to corruption pressures.

Management of relationships with suppliers [G1-2]

INTRALOT is dedicated to fostering responsible procurement by implementing thorough policies and procedures to evaluate and oversee its suppliers. The Group diligently identifies potential risks and areas for improvement within its supply chain, working closely with suppliers to adopt best practices and sustainability initiatives. INTRALOT also motivates its suppliers to integrate responsible procurement practices into their own operations. To further its commitment to sustainability, INTRALOT sources environmentally friendly products and services, such as renewable energy, sustainable packaging, and energy-efficient equipment, thereby reducing the environmental footprint of its supply chain. The Group adheres to the Restriction of Hazardous Substances (RoHS) Directive 2002/95/EC for all terminals and requires European suppliers to comply with the Waste Electrical and Electronic Equipment (WEEE) Directive 2002/96/EC. **[G1-2 15 a, AR 2, AR 3]**

Supplier Selection

INTRALOT employs standardized procedures for supplier collaborations and purchasing processes across its entire product chain. These procedures include a detailed procurement policy that outlines step-by-step procedures, supplier requirements, and necessary documentation to ensure fairness and compliance. Audits of procurement processes verify that the Group selects the most qualified vendors and service providers. Additionally, a non-discrimination policy during the procurement process ensures that supplier selection is based solely on financial and technical evaluation, irrespective of race, color, gender, sexual orientation, religion, disability, age, ancestry, or national or ethnic origin, in line with INTRALOT's Procurement Policy. By following these procedures, INTRALOT ensures that its procurement practices are transparent, responsible, and compliant with relevant laws and regulations. In addition, by including local suppliers in the bidding process alongside international ones, the Group aims to support the local economy and promote domestic business growth, encouraging economic sustainability.

Procurement Policy

INTRALOT's current Procurement Policy does not incorporate specific ESG criteria for supplier evaluation, though the Group recognizes the importance of integrating such measures. While general assessments

of key social and financial factors are performed, there is no dedicated focus on ESG performance. This gap could impede progress towards environmental sustainability and social justice. Efforts are currently underway to incorporate ESG criteria into the Policy.

Supplier Performance Monitoring

To maintain the quality of its products and services, INTRALOT regularly monitors the performance of its suppliers. This monitoring process includes financial and technical quality control assessments for each order. Subcontractor evaluations are based on specific criteria such as financial stability, technical capabilities, quality of deliverables, infrastructure deployment, system performance, and incident records from the Global Service Desk. Through these regular evaluations, INTRALOT ensures that its suppliers and subcontractors meet the Group's quality and performance standards, thereby delivering high-quality products and services to its customers. This approach reinforces INTRALOT's commitment to responsible and sustainable procurement practices and helps maintain the integrity and reputation of its supply chain. Additionally, INTRALOT conducts due diligence on suppliers' financial data. The identification of suppliers with actual or potential negative environmental, labour practices, human rights, or social impacts is incorporated into our supplier Know Your Customer (KYC) process. This integration ensures that we evaluate and address these risks within our standard supplier assessment procedures. **[G1-2 15 b, AR 2, AR 3]**

Payments to Suppliers

At INTRALOT, payments to suppliers are based on specific commercial terms agreed upon in each contract or transaction, ensuring compliance with financial procedures and the sustainability of the supply chain. This approach allows for greater flexibility in managing cash flows and maintaining efficient collaborations, responding to the industry's requirements and the particular conditions of each supplier. The Group guarantees prompt payments to all suppliers, upholding a fair and transparent payment system. Although there is no formal prioritization, INTRALOT informally supports small and medium-sized enterprises (SMEs) by expediting payments upon request, recognizing their unique cash flow needs. This strategy mitigates the risk of supply chain interruptions, bolsters local economic systems, and fosters trust and long-term relationships with suppliers. Although there is no explicit policy in place to prevent late payments, by maintaining consistent payment practices and offering flexibility to SMEs, INTRALOT enhances trust and collaboration, contributing to a robust and reliable supply chain. Supporting smaller suppliers in this manner also enhances the Group's reputation as a fair and ethical business partner. **[G1-2 14, AR 2, AR 3]**

Prevention and detection of corruption and bribery [G1-3]

INTRALOT's Anti-Corruption Regulation imposes strict restrictions on bribery and unfair practices. Anyone involved in acts of corruption is immediately removed from the Group, regardless of any criminal liabilities.

INTRALOT is committed to thoroughly investigating all breaches of its Anti-Corruption Policy. Employees, officers, or directors who have concerns about possible bribery or corruption can report them to the Human Resources Department and the Internal Audit Unit, in line with the INTRALOT Group Code of

Conduct. Reports can be made anonymously or with identification, and confidentiality is maintained in all cases. **[G1-3 18 a, AR 5, AR 6]**

In addition, INTRALOT has established and implements a Complaint Submission and Investigation Procedure, which is available on the corporate website in both Greek and English. Employees can report actual or potential incidents of corruption via a letter, a dedicated email address, or an online whistleblowing tool. These reports are sent to INTRALOT Group's Chief Legal & Regulatory Compliance Counsel, Mr. Dimitris Kremmidas. The Whistleblowing Policy ensures the protection of employees who submit reports, preventing any retaliatory actions against them. Any such action is considered a violation of the Group's Code of Conduct and the Code of Corporate Governance. **[G1-3 18 b] [G1-3 18 c] (referenced in [G1-1 10 a, G1-1 10 c, G1-1 10 e])**

Anti-Corruption and Bribery Policy

INTRALOT places a high value on honesty and integrity in all its operations, business dealings, and management practices. The Group is firmly committed to preventing and addressing corruption, ensuring full compliance with anti-corruption legislation. INTRALOT's esteemed reputation is built not only on its products but also on these core values, which have led to the establishment of a robust Anti-Corruption and Bribery Policy. This policy, which applies to all employees, outlines the Group's position on corruption, business transactions, procurement processes, gifts, and political donations. Employees are encouraged to report any suspicions of bribery or corrupt activities. INTRALOT is notably one of the few gaming companies certified with ISO 37001 for its Anti-Bribery Management System, which enhances transparency and combats bribery. The Group also ensures that its suppliers adhere to anti-corruption principles through comprehensive risk assessments before any business engagement.

The policy is accessible to employees via the Group intranet, with no reported incidents to date. While INTRALOT does not currently offer specific training programs for the prevention and detection of corruption, the policy is emphasized during employee induction. By proactively addressing corruption risks, the Group strengthens its governance framework, enhances its reputation, and aligns with sustainable development principles.

The implementation of anti-corruption and anti-bribery mechanisms significantly mitigates financial and reputational risks. The absence of recorded incidents further bolsters INTRALOT's image as a transparent and trustworthy entity. Although expanding training programs may involve additional costs, these are likely to be outweighed by the long-term benefits of maintaining high ethical standards. **[G1-3 20] [G1-3 21 a] [G1-3 21 c]**

Anti-Money Laundering Guidelines

INTRALOT has put in place detailed guidelines to protect its global operations from being misused for money laundering. These guidelines aim to minimize the risk of the Group's products being involved in illegal financial activities, and adherence to these guidelines is mandatory for all employees.

To detect and prevent potential money laundering, INTRALOT uses stringent measures such as Know Your Customer (KYC) protocols, comprehensive due diligence, and ongoing monitoring of gambling

activities. By operating with transparency and ethical standards, the Group actively shields its global operations from illicit financial misuse. This dedication not only upholds INTRALOT's integrity but also ensures that its services comply with the highest standards, thereby protecting its reputation and building trust with stakeholders.

INTRALOT provides comprehensive Anti-Bribery and Anti-Corruption training to help employees recognise and mitigate risks associated with unethical practices. All new hires must complete an interactive Anti-Bribery and Anti-Corruption eCourse available on the Corporate eLearning Platform. This training covers key concepts such as defining bribery and corruption, understanding the implications of accepting gifts, and identifying high-risk scenarios. Employees validate their understanding through a quiz and receive a certificate and digital badge upon successful completion.

Specialised compliance training is offered to employees in high-risk roles, such as procurement, finance, and sales, covering due diligence processes, third-party risk management, and procedures for escalating suspected violations. Senior executives and key decision-makers also participate in refresher trainings and courses on regulatory compliance. The percentage of functions-at-risk covered by training programmes has not been calculated. By embedding anti-corruption principles into its corporate culture, INTRALOT reinforces its commitment to integrity, protects its operations from legal and reputational risks, and strengthens trust with stakeholders, investors, and regulatory bodies.

Implementing these measures greatly reduces the risk of non-compliance with anti-money laundering laws, thereby avoiding potential fines and legal costs associated with regulatory violations. This approach secures financial stability and showcases the Group's strong commitment to ethical practices. Additionally, it can attract investors and stakeholders who value governance and compliance.

[G1-3 20] [G1-3 21 a] [G1-3 21 b] [G1-3 21 c]

Metrics, targets, and actions

INTRALOT is committed to tracking the effectiveness of its policies and actions related to sustainability, even though it has not yet set measurable targets for managing its material sustainability impacts, risks, and opportunities. The Group employs various processes to monitor progress, including qualitative and quantitative indicators that assess the level of ambition and measure progress from a defined base period. INTRALOT is currently evaluating the necessity and feasibility of establishing specific targets and aims to define a timeframe for their implementation. **[ESRS 2 81]**

Confirmed incidents of corruption or bribery [G1-4]

During the reporting year, no confirmed incidents of corruption or bribery occurred. **[G1-4 24 b, AR 8]**

Political influence and lobbying activities [G1-5]

The lottery and gaming industries are highly regulated to ensure public interest prevails. Governments and regulatory bodies oversee legality, player protection, fair competition, public safety, and financial

compliance, while ensuring gaming tax revenues support government programs and good causes. Lotteries provide vital funding for education, community services, and sports.

INTRALOT supports regulatory efforts to combat illegal gaming and enhance player protection; therefore, it partners only with regulated markets. Leveraging its global expertise and innovative solutions, INTRALOT promotes responsible gaming and sustainable industry growth, maintaining a strong compliance program to meet gaming regulations and general legal requirements per jurisdiction, supported by internal and external controls.

As the Group partners with regulated gaming entities, INTRALOT collaborates with government relations consultants and public policy associations to support its lottery and gaming operations. INTRALOT ensures full regulatory compliance with contributions to political engagement, trade associations (such as WLA, NASPL, EL, APLA) and Chambers of Commerce. Specifically in 2024, INTRALOT provided permissible political contributions in USA and membership dues to support industry-related initiatives that totaled €570.000. INTRALOT Group companies have not appointed during the same financial year any members of their administrative, management and supervisory bodies who held a position in public administration (including regulators).

Although INTRALOT upholds strong principles regarding political influence and lobbying activities, along with formalized Anti-Bribery and Anti-Corruption policies, the Group does not currently have a dedicated policy in place. This policy will be published in next reporting cycles.

[G1-5 29 a] [G1-5 29 b, AR 9, AR 10] [G1-5 29 b(i), G1-5 29 b(ii)] [G1-5 29 c, AR 14] [G1-5 30, AR 11]

Payment practices [G1-6]

INTRALOT is dedicated to ethical business practices, ensuring prompt payments to all suppliers, including small and medium-sized enterprises (SMEs) based on its established Payments Policy. Recognising the importance of SMEs in the economic landscape, INTRALOT maintains timely payments to support their financial stability and growth. This practice helps to build reliable and efficient supply chains, fostering mutual trust and cooperation between INTRALOT and its suppliers.

SUPPLIER PAYMENTS METRICS	ESRS INDICATOR	UNIT	2024
Average time the Group takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days	**[G1-6 33 a]**	Days	9.9[19]
Percentage of the Group's payments aligned with the above standard terms	**[G1-6 33 b]**	%	**Not available**
Number of legal proceedings currently outstanding for late payments	**[G1-6 33 c]**	No.	0

[G1-6 33 d] NOT APPLICABLE

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[19] The average is calculated using internally generated data from each subsidiary, rather than a standardized procedure.

Appendices [IRO-2]

Appendix of DPs

The tables below summarise all ESRS disclosure requirements from ESRS 2, along with relevant local standards that have influenced the development of the sustainability statement. The disclosure requirements for local standards E2, E3, E4 and S2 are excluded, as they did not emerge as material issues of the Group, based on the double materiality exercise, for the current year.

These tables serve as a guide to identify information on specific disclosure requirements.

	ESRS 2 General Requirements	Section
BP-1	General basis for preparation of the sustainability statement	**About this report [BP-1]**
BP-2	Disclosures in relation to specific circumstances	**Additional information [BP-2]**
GOV-1	The role of the administrative, management and supervisory bodies	**The role of the BoD [GOV-1]**
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	**Oversight of sustainability matters [GOV-2]**
GOV-3	Integration of sustainability-related performance in incentive schemes	**Incentive Schemes [GOV-3]**
GOV-4	Statement on sustainability due diligence	**Due diligence [GOV-4]**
GOV-5	Risk management and internal controls over sustainability reporting	**Risk management and internal controls [GOV-5]**
SBM-1	Strategy, business model and value chain	**Strategy, business model and value chain [SBM-1]**
SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Material impacts, risks and opportunities [SBM-3]**
IRO-1	Description of the process to identify and assess material impacts, risks, and opportunities	**Identification of material impact, risks and opportunities [IRO-1]**
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	**Appendices [IRO-2]**

	ESRS E1 Climate Change	Section/ report
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	**Climate Change [E1]**
E1-1	Transition plan for climate change mitigation	**Climate Change [E1]**
ESRS 2, SBM-3	Material impacts, risks and opportunities, and their interaction with strategy and business model	**Climate Change [E1]**
ESRS 2, IRO-1	Description of the processes to identify and assess material climate related impacts, risks, and opportunities	**Identification of material impacts, risks and opportunities [IRO-1]**
E1-2	Policies related to climate change mitigation and adaptation	**Climate Change [E1]**

ESRS E1 Climate Change		Section/ report
E1-3	Actions and resources in relation to climate change policies	**Climate Change [E1]**
E1-4	Targets related to climate change mitigation and adaptation	**Climate Change [E1]**
E1-5	Energy consumption and mix	**Climate Change [E1]**
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	**Climate Change [E1]**
~~E1-7~~	~~GHG removals and GHG mitigation projects financed through carbon credits~~	~~**Not material**~~
~~E1-8~~	~~Internal carbon pricing~~	~~**Not material**~~
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	**Phased-in**
ESRS E5 Resource use and circular economy		Section/ report
ESRS 2, IRO-1	Description of processes to identify and assess material resource use and circular economy-related impacts, risks, dependencies, and opportunities	**Identification of material impacts, risks and opportunities [IRO-1]**
E5-1	Policies related to resource use and circular economy	**Resources use and circular economy [E5]**
E5-2	Actions and resources related to resource use and circular economy	**Resources use and circular economy [E5]**
E5-3	Targets related to resource use and circular economy	**Resources use and circular economy [E5]**
E5-4	Resource inflows	**Resources use and circular economy [E5]**
E5-5	Resource outflows	**Resources use and circular economy [E5]**
E5-6	Anticipated financial effects from resource use and circular economy-related impacts	**Phased-in**

ESRS S1 Own Workforce		Section/ report
ESRS 2, SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Own workforce [S1]**
S1-1	Policies related to own workforce	**Own workforce [S1]**
S1-2	Processes for engaging with own workers and workers' representatives about impacts	**Own workforce [S1]**
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	**Own workforce [S1]**
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	**Own workforce [S1]**

	ESRS S1 Own Workforce	Section/ report
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	**Own workforce [S1]**
S1-6	Characteristics of the undertaking's employees	**Own workforce [S1]**
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	**Own workforce [S1]**
S1-8	Collective bargaining coverage and social dialogue	**Own workforce [S1]**
S1-9	Diversity metrics	**Own workforce [S1]**
S1-10	Adequate wages	**Own workforce [S1]**
S1-11	Social Protection	**Own workforce [S1]**
S1-12	Persons with disabilities	**Own workforce [S1]**
S1-13	Training and skills development metrics	**Own workforce [S1]**
S1-14	Health and safety metrics	**Own workforce [S1]**
S1-15	Work-life balance metrics	**Own workforce [S1]**
S1-16	Compensations metrics (pay gap and total compensation)	**Own workforce [S1]**
S1-17	Incidents, complaints and severe human rights impacts	**Own workforce [S1]**

	ESRS S3 Affected communities	Section/ report
ESRS 2, SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Affected communities [S3]**
S3-1	Policies related to affected communities	**Affected communities [S3]**
S3-2	Processes for engaging with affected communities about impacts	**Affected communities [S3]**
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	**Affected communities [S3]**
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	**Affected communities [S3]**
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	**Affected communities [S3]**

ESRS S4 Consumers and end-users		Section/ report
ESRS 2, SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Consumers and end-users [S4]**
S4-1	Policies related to consumers and end-users	**Consumers and end-users [S4]**
S4-2	Processes for engaging with consumers and end-users about impacts	**Consumers and end-users [S4]**
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	**Consumers and end-users [S4]**
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	**Consumers and end-users [S4]**
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	**Consumers and end-users [S4]**

ESRS G1 Business Conduct		Section/ report
ESRS 2, SBM-2	The role of the administrative, supervisory and management bodies	**Interests and views of stakeholders [SBM-2]**
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	**Identification of material impact, risks and opportunities [IRO-1]**
G1-1	Business conduct policies and corporate culture	**Business conduct [G1]**
G1-2	Management of relationships with suppliers	**Business conduct [G1]**
G1-3	Prevention and detection of corruption and bribery	**Business conduct [G1]**
G1-4	Incidents of corruption or bribery	**Business conduct [G1]**
G1-5	Political influence and lobbying activites	**Business conduct [G1]**
G1-6	Payment practices	**Business conduct [G1]**

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List of datapoints in cross-cutting and topical standards that derive from other EU legislation

The following table outlines all data points derived from other EU legislation, as described in Annex B of ESRS 2, indicating where these data points are located in our report and highlighting those assessed as "not material". **[IRO-2 56]**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS 2 GOV-1	21 (d)	Board's gender diversity	x		x		**Governance / The role of the BoD [GOV-1]**
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			x		**Governance / The role of the BoD [GOV-1]**
ESRS 2 GOV-4	30	Statement on due diligence	x				**Due diligence [GOV-4]/ Statement on the due diligence**
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	x	x	x		**Not applicable**
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	x		x		**Not applicable**
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	x		x		**Not applicable**
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			x		**Not applicable**
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				x	**Climate Change [E1] / Transition plan for climate change [E1-1]**
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks		x	x		**Climate Change [E1] / Alignment with the Paris Agreement**
ESRS E1-4	34	GHG emission reduction targets	x	x	x		**Climate Change [E1] / Targets**
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	x				**Climate Change [E1] / Energy consumption and mix**
ESRS E1-5	37	Energy consumption and mix	x				**Climate Change [E1] / Energy consumption and mix**
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	x				**Climate Change [E1] / Energy consumption and mix**
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x		**Climate Change [E1] / Gross Scope 1, 2, 3 and Total GHG emissions**
ESRS E1-6	53-55	Gross GHG emissions intensity	x	x	x		**Climate Change [E1] / Gross Scope 1, 2, 3 and Total GHG emissions**
ESRS E1-7	56	GHG removals and carbon credits				x	**Not applicable**
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			x		**Phased-in**
ESRS E1-9	66 (a);	Disaggregation of monetary amounts by acute and chronic physical		x			**Phased-in**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
	66 (c)	risk; Location of significant assets at material physical risk					
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		x			**Phased-in**
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			x		**Phased-in**
ESRS E5-5	37 (d)	Non-recycled waste	x				**Resource use and circular economy [E5] / Total waste catalogue**
ESRS E5-5	39	Hazardous waste and radioactive waste	x				**Resource use and circular economy [E5] / Total waste catalogue**
ESRS 2- SBM3 - S1	14 (f)	Risk of incidents of forced labor	x				**Own workforce [S1] / Material impacts, risks and opportunities [S1.SBM-3]**
ESRS 2- SBM3 - S1	14 (g)	Risk of incidents of child labor	x				**Not applicable**
ESRS S1-1	20	Human rights policy commitments	x				**Own workforce [S1] / Human rights policy**
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8			x		**Own workforce [S1] / Policies**
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x				**Not applicable**
ESRS S1-1	23	Workplace accident prevention policy or management system	x				**Own workforce [S1] / H&S management system**
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	x				**Own workforce [S1] / Processes to remediate negative impacts and channels for own workers to raise concerns [S1-3]**
ESRS S1-14	88 (b) and (c)	Number of fatalities and number and rate of work-related accidents	x		x		**Own workforce [S1] / Health and safety metrics [S1-14]**
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities, or illness	x				**Own workforce [S1] / Health and safety metrics [S1-14]**
ESRS S1-16	97 (a)	Unadjusted gender pay gap	x		x		**Own workforce [S1] / Compensation metrics (gender pay gap) [S1-16]**
ESRS S1-16	97 (b)	Excessive CEO pay ratio	x				**Own workforce [S1] / Compensation metrics (gender pay gap) [S1-16]**
ESRS S1-17	103 (a)	Incidents of discrimination	x				**Own workforce [S1] / Incidents, complaints and severe human rights impacts [S1-17]**
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	x		x		**Own workforce [S1] / Incidents, complaints and severe human rights impacts [S1-17]**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS S3-1	16	Human rights policy commitments	x				**Affected communities [S3] / Policies**
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	x		x		**Affected communities [S3] /Policies**
ESRS S3-4	36	Human rights issues and incidents	x				**Affected communities [S3] /Mitigation Actions**
ESRS S4-1	16	Policies related to consumers and end-users	x				**Consumers and end users [S4] / Policies**
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		**Not available**
ESRS S4-4	35	Human rights issues and incidents	x				**Consumers and end users [S4] / Human rights incidents**
ESRS G1-1	§10 (b)	United Nations Convention against Corruption	x				**Not applicable**
ESRS G1-1	§10 (d)	Protection of whistle-blowers	x				**Business conduct [G1] / Whistleblower policy**
ESRS G1-4	§24 (a)	Fines for violation of anti-corruption and anti-bribery laws	x		x		**Business conduct [G1] / Confirmed incidents of corruption or bribery**
ESRS G1-4	§24 (b)	Standards of anti-corruption and anti-bribery	x				**Business conduct [G1] / Anti-Corruption Regulation, Anti-Corruption and Bribery Policy**

INTRALOT provides an explanation of how it has determined the material information to be disclosed in relation to the impacts, risks and opportunities that it has assessed to be material in the section *"Identification of material impacts, risks and opportunities [IRO-1]"*. **[IRO-2 59]**