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# Sustainability Report

2024

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# 01 CEO message



**George Tsarouchas**  
Chief Executive Officer  
at Dialectica

**Dear Stakeholders,**

**It is with great pleasure that we present Dialectica's second Sustainability Report, which covers the year 2024. The Report attests to our dedication and commitment to sustainability as well as presents an overview of our performance, progress, and commitments across the Environmental, Social, and Corporate Governance (ESG) aspects of sustainability.**

Our operational resilience is built on a foundation of trust, transparency, and ethical conduct. We are proud that in 2024, our culture of fairness and respect was recognised with the Great Place To Work® certification. Furthermore, we took a pragmatic step toward benchmarking our sustainability performance by successfully completing our first EcoVadis assessment. These steps underscore our commitment to rigorous standards and serve as a baseline for continuous improvement in our operations and supply chain.

We are driven by a purpose to empower people, fostering a well-being-focused, inclusive work culture while creating positive impact in our communities. In 2024, we actively championed the next generation of talent by participating

in over 100 Youth Employability events across four countries, helping bridge the gap between education and the professional world. We strengthened our local economic impact by ensuring that 94% of our total payments to suppliers were directed to local domestic partners, supporting the ecosystems where we operate.

Recognising that sustainability requires practical, efficiency measures, we have focused our environmental efforts on optimising our physical footprint. We conducted our 1st formal greenhouse gas (GHG) audit for 2024 to better understand our key impact areas and reduce our footprint. In 2024, we successfully transitioned to and maintained environmentally friendly offices in Athens, Montreal, Bogota, and Ho Chi Minh City. These investments in efficient infrastructure not only reduce our environmental impact but also create healthier, high-performance workspaces for our teams.

As we move forward, we remain focused on turning our ambitions into measurable impact. Together, we are building a resilient business that empowers better decision-making for a more sustainable and prosperous future.

# 02 Dialectica at a Glance



## Governance and Operation



## Society



## People



## Environment

**5 consecutive years listed in**  
Financial Times and Statista FT1000  
as one of **Europe's fastest-growing**  
**companies.**

Among the **top 5 global**  
**expert-network providers.**

**70% Compound Annual Growth**  
**Rate (CAGR)** reflecting Dialectica's  
strong strategic performance.

**6 offices in 5 countries** across  
**3 continents**, ensuring a global yet  
local client experience.

**600k experts** in its global network,  
driving industry knowledge.

**70k clients in 165 countries** across  
**200+ sectors** trust Dialectica.

**EcoVadis achievement**, recognising  
commitment to sustainable  
operations and supply chains.

Participation in **100+ Youth**  
**Employability events in 4**  
**countries.**

**60** Dialecticans participated in  
**2** blood donation events.

**1,247 Dialecticans from 60+**  
**nationalities speaking 20+**  
**languages** enabling knowledge  
transfer.

**Recognised as a Great Place to**  
**Work® (Greece, 2024).**

**280% increase** in recycling  
infrastructure in Greece (vs. 2023).

**66.6% reduction** in the general  
waste-to-bin ratio per employee  
(since 2023).

**5 environmental protection**  
**initiatives** implemented.

Offices in **environmentally friendly**  
**buildings** in Athens, Montreal,  
Bogota, and Ho Chi Minh City.



# 03 Our Purpose, Vision, and Values

## Purpose

**Accelerate the shift to  
a prosperous society  
by empowering better  
decision-making**

## Mission

**Become the #1 in the  
Insights market, offering  
unmatched client service  
that is truly exceptional**

## Values



Individuals with a growth mindset progress and move things forward, all the time. They are not afraid to step outside their comfort zones and navigate uncharted territories.

Teamwork is what makes us win and is what makes work meaningful. Each one of us plays a role in winning. As each one of us grows individually we collectively share the success.

Ownership entails being accountable for the results and outcomes.

Respect is fundamental to our healthy engagement in work. To create a respectful environment, it is important to engage in behaviors that convey genuine consideration for everyone's feelings, rights, opinions, and dignity.



## 04

## Dialectica - Shaping the Future of Business Decision-Making

### 4.1. Who we are

### 4.2. Milestones

### 4.3. How We Make a Difference

### 4.4. Our Name and Philosophy Align

### 4.5. Our Solutions

### 4.6. Our Clients

### 4.7. Economic Performance

### 4.8. Awards and Thought Leadership

## 4.1 Who we are

Dialectica is an expert network and information services company with operations and clients worldwide. The company leverages Artificial Intelligence (AI) and advanced technologies to quickly deliver differentiated and validated expert insights through its products and services. Its clients include top investors, consulting firms, and corporations that rely on Dialectica to enable better decision-making.

Initially founded by George Tsarouchas and Frederick Corkett, Dialectica has grown into a global leader in the information services sector. The powerful synergy between human expertise and AI drives this evolution.

With access to “hard-to-reach” experts, long-term client satisfaction, and organic expansion, the company sets itself apart by fully integrating Artificial Intelligence into its internal and external operations and solutions, as well as unlocking the full potential of technology. This integration ultimately transforms how organisations access, interpret, and act on critical information.

Dialectica ensures the proper knowledge transfer between 600,000 experts and 70,000 users in 165 countries across more than 200 sectors. Ranking high in the knowledge economy and combining depth of expertise and operational agility, the company is a proud employer of 1,247 Dialecticians across 6 offices in the UK (15), Greece (759), Canada (141), Colombia (248), and Vietnam (84).



**600,000**  
Experts

**70,000**  
Users in  
**165**  
countries

**+200**  
Sectors

**6**  
Offices in the UK, Greece,  
Canada, Colombia, and  
Vietnam

## 4.2 Milestones

Dialectica is founded with offices in Athens, Greece, and London, UK.

Number of Dialecticans



# 2015

Number of Dialecticans



Secured the 1st major consulting client.

Onboarded experienced leadership and established a formal corporate governance structure.

Number of Dialecticans



# 2016

Number of Dialecticans



North American expansion with an office in Montreal, Canada.

# 2019

Expanded to South America and APAC, opening offices in Bogotá, Colombia, and Ho Chi Minh City, Vietnam. Launched B2B Surveys. Listed among Financial Times' Fastest-Growing European Companies.

Number of Dialecticans



# 2020

Opened a 2nd Greek office in Thessaloniki and relocated to a new office in Athens. Achieved Great Place to Work® certification (Greece). Achieved EcoVadis Committed Level.

Number of Dialecticans



# 2022

Number of Dialecticans



Launched the company's proprietary market solution "Origin".

# 2023

## 4.3 How We Make a Difference

Dialectica maintains strong partnerships by focusing on the following key business aspects

**Bespoke  
service**

**Access to  
custom-sourced,  
"hard-to-reach"  
industry experts**

**Integrating AI  
into operations  
and solutions**

**Proactive compliance  
safeguarding the client's  
interests**

**Investing in  
cutting-edge  
technology and  
data assets**

**Long-term  
client satisfaction**

## 4.4 Our Name and Philosophy Align

The name Dialectica is inspired by the Ancient Greek concept of "Dialectic", a method pioneered by Socrates.

Through critical inquiry, reasoned dialogue, and thoughtful argumentation, this method guided individuals to refine their views and reach a deeper understanding of the truth.

This philosophical foundation mirrors how today's business leaders navigate critical decision-making through meaningful questioning, collaborative thinking, and evidence-based analysis.



## 4.5 Our Solutions

Dialectica supports its partners in making well-informed decisions and maintaining a competitive edge through the following:



### Expert Calls and Interviews

Tailored solutions to offer expert-based knowledge and know-how transfer via virtual meeting or phone call.



### B2B Surveys

Effective, well-designed B2B surveys addressed to a custom-recruited and vetted sample of respondents, followed by response processing with transparency and quality assurance.



### Insights Reports

Combining expert insight, AI intelligence, and rigorous validation to deliver tailored reports to support strategic decision-making.



### Executive Partnerships

Supporting strategic projects with flexible and ongoing access to an exclusive network of Senior Advisors and Chairs.



### Origin

A transformative company and market intelligence platform powered by executive insights, curated analysis, and an AI-driven data ecosystem.

## 4.6 Our Clients

Dialectica's solutions are optimised to successfully serve the following client segments:



### Investment Companies

Private equity, venture capital, hedge funds, credit funds, and public equity investors rely on deep industry expertise to conduct due diligence, perform market analysis, and evaluate investment opportunities with precision.



### Consulting Firms

Global strategy and management consultancies seek expert-driven insights to enhance client engagements, inform recommendations, and support complex decision-making.



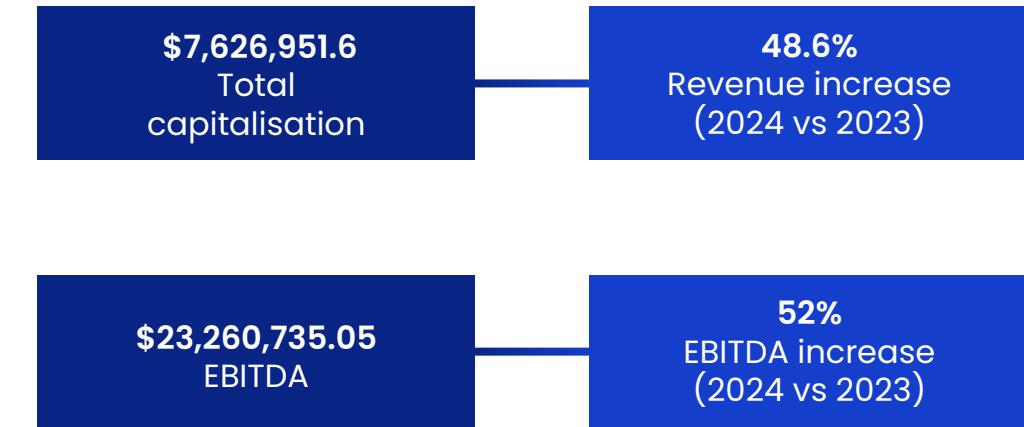
### Corporates

Growth-oriented companies utilise external expertise to strengthen strategic planning, enter new markets, develop products, execute mergers and acquisitions, and optimise operations.



## 4.7 Economic Performance

Since its establishment in 2015, Dialectica has grown entirely through self-financing. Without reliance on external investors, Dialectica has reinvested its revenues to support global expansion, strengthen its technological capabilities, and broaden its expert network. Through disciplined growth and a focus on long-term client satisfaction, Dialectica has evolved into a leading global expert network and information services firm.



Economic Performance (\$)	2024	2023	2022
Revenue (net sales)	121,328,485	87,501,251	69,002,480
Operating profit	17,486,465	12,077,936	10,362,463
Operational costs	103,842,020	75,423,315	58,640,017
Payments to providers of financial capital	16,045,000	2,298,761	5,608,357
Profit/Loss before taxes	16,814,326	11,663,553	10,054,077
Profit/Loss after taxes	11,962,413	9,038,964	7,975,005
Payments for taxes – indirect (VAT)	2,863,127	4,078,295	2,232,889
Payments for taxes – immediate	5,897,384	2,964,500	2,596,984
Equity	16,127,217	18,246,321	10,375,427
Total investments	–	–	–
Total assets	61,330,649	37,125,249	28,032,797

<b>Social Product to Employees (\$)</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
Employee salaries (gross earnings)	43,431,203.03	32,758,354.24	25,190,220.50
Insurance contributions (including private insurance)	8,304,981.00	6,474,405.48	4,871,069.26
Other employee benefits	290,099.00	165,473.47	760,152.71
Compensations (dismissals/retirements)	251,423.97	250,367.93	86,349.75
<b>Total for employees</b>	<b>52,277,707.00</b>	<b>39,648,601.12</b>	<b>30,907,792.22</b>

<b>Social Product to Other Stakeholders (\$)</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
Payments to capital providers	16,045,000	2,298,761	5,608,357
Total payments to government agencies (taxes paid)	8,448,829	7,622,030	5,089,637
Payments to domestic suppliers (including VAT)	20,275,289	17,894,305	18,532,715
Payments to international suppliers	31,289,024	17,880,408	9,199,510
<b>Total</b>	<b>76,058,142</b>	<b>45,695,505</b>	<b>38,430,218</b>

## 4.8 Awards and Thought Leadership

During 2024, Dialectica achieved significant recognition for its pioneering technological solutions and demonstrated its expertise in information services and know-how transfer through impactful thought leadership initiatives.

### Awards and Distinctions

DevOps & Agile Awards 2024 – 2 Bronze Awards for:

- The company's automated transcription system in the "Best Use of AIOps/MLOps Tool in DevOps" category.
- The successful transition from a Monolith to a Microservices architecture in the "Best Use of Microservices/Containers" category.

International Compliance Association (ICA) Compliance Awards 2024 – Shortlisted company.

### Thought Leadership Initiatives

ListAlpha Insights – Fred Corkett, Co-Founder and Managing Director (May 2024) – in English. ([link](#))

Podcast "Innovative Greeks" – George Tsarouchas, Co-Founder and CEO (September 2024) – in Greek. ([link](#))

# 05 Robust Solutions

5.1. From expert knowledge to actionable insights

5.2. Technology Enhanced Insights

5.3. Customer Satisfaction

5.4. Data Privacy and Cybersecurity

5.5. Responsible Communication and Marketing

5.6. Moving Forward



## Our Approach

Dialectica transforms industry knowledge into actionable insights through its network of 600,000 experts. By combining human intelligence with technology, it delivers tailored solutions that help 70,000 clients in 165 countries make confident, well-informed decisions, address complex business challenges, and achieve sustainable growth.

### Key Chapter Highlights

**Robust compliance  
and vetting  
procedures for  
expert engagement**

**Strategic integration  
of Artificial  
Intelligence for  
insight optimisation**

**Actionable insights  
tailored to each  
client's specific  
needs**

**ZERO complaints  
concerning breaches  
of customer privacy  
or data loss**

**8** DECENT WORK AND  
ECONOMIC GROWTH



**9** INDUSTRY, INNOVATION  
AND INFRASTRUCTURE



**12** RESPONSIBLE  
CONSUMPTION  
AND PRODUCTION



## 5.1 From expert knowledge to actionable insights

Committed to delivering value through expert insights, Dialectica uses a structured, technology-enabled process to transform knowledge into actionable insights. Guided by client needs and market relevance, it identifies and engages the most relevant experts, validates knowledge for accuracy and reliability, and ensures full compliance with regulatory and ethical standards. Proprietary AI tools can synthesise and refine insights into high-quality intelligence delivered to clients.



## Generating Value

Access to specialised knowledge is at the core of Dialectica's business and its primary source of value creation.

The company operates a dynamic platform connecting clients with a network of over 600,000 subject-matter experts, from CEOs to niche technical professionals. Tailored to each client's needs, the company delivers customised solutions that enhance overall cost efficiency and decision quality.

To effectively serve both the European and US private equity ecosystems, the company has adapted its model to distinct operational, regulatory, and cultural contexts. By combining rigorous quality assurance with advanced technology, Dialectica empowers clients to make informed decisions and maintain a competitive edge across industries.

**we generate  
value through  
our services**

**Access to Specialized Knowledge**

**Expert Network Platform**

**Quality Assurance**

**Efficiency and Cost Savings**

**Customized Solutions**

## Indicative Industries and Sectors of Activity

Dialectica offers unique, expert-led, AI-enhanced, and validated B2B insights across industries, including the following business areas:

- **Technology, Media and Telecommunications**
- **Industrial Goods**
- **Life Sciences and Healthcare**
- **Finance and Insurance**
- **Energy**
- **Transportation and Logistics**
- **Consumer Goods and Retail**

## 5.2 Technology-Enhanced Insights

Constantly evolving, Dialectica stays ahead of industry trends by adopting emerging technologies, refining research techniques, and embracing innovative business practices. Technology serves as a force for good, enhancing efficiency, creating value for clients, and driving sustainable growth. Through ongoing investment in state-of-the-art technology and proprietary data assets, Dialectica continues to reinforce its position as a technology-driven company.

### Artificial Intelligence (AI)

A key pillar of this approach is the strategic integration of Artificial Intelligence (AI) to optimise human expertise, deepen insights, and amplify their transformative power. Unlike publicly available web data, Dialectica generates proprietary expert content through direct interviews and real-time market insights. **A key pillar of this approach is the strategic utilisation of Artificial Intelligence (AI), to optimise human expertise, deepen insights, and amplify their transformative power.** While scaling its AI-powered insights offering, human oversight remains central to all AI deployments, ensuring the ethical, transparent, and responsible use of information.

## 5.3 Customer Satisfaction

At Dialectica, customer satisfaction has always been a core commitment. From the 1st consultation to the final deliverable, Dialectica upholds ethical client practices, ensuring exclusivity and confidentiality in deal advisory and quality in every engagement. The company focuses on building long-term relationships through tailored solutions, reliable service, transparent communication, and mutual respect. All expert engagements are governed by robust compliance and vetting procedures, while continuous improvement is driven by process optimisation, ongoing employee training, and active client feedback.

### Personalised Approach

Dialectica's dedicated client service team works closely with clients, providing consistent guidance and professional support. This customer-centred approach, open communication, and timely resolution of concerns ensures a seamless client experience, reinforce trusted partnerships, and contribute to the company's long-term growth. Recognising the unique elements of each client and case, Dialectica delivers customised solutions that meet specific needs, ensuring relevance, effectiveness, and precision across its diverse client base.

## 5.4 Data Privacy and Cybersecurity

Safeguarding data privacy is a core priority for Dialectica and integral to its business model. The company is committed to the responsible collection, processing, storage, and sharing of personal data in line with its Privacy policy, ensuring that all data-handling practices are lawful, transparent, and respectful of individual rights. Dialectica applies the principle of data minimisation, endeavouring to limit data collection to only what is necessary to provide the requested services and to ensure that all processing activities are lawful. The company ensures compliance with global data protection regulations and standards through comprehensive privacy and security policies, which are reviewed annually to meet regulatory requirements, and through mandatory and ad hoc training for employees to further embed privacy in the company culture. Dialectica is dedicated to transparency and ensuring individuals understand their privacy rights, providing clear information in our privacy policy about our processing activities and how to exercise their rights.

### ISO 27001 Certified Information Security Management System

Dialectica has invested in advanced cybersecurity infrastructure and operations to protect data, systems, and

networks from cyber threats. Securing data privacy through encryption, strict access controls, and proactive breach detection enhances the organisation's resilience and reinforces its reputation for responsible data stewardship. The company's Information Asset Classification and Data Protection policy ensures that data is handled in accordance with its sensitivity.

Dialectica's Information Security Management System (ISMS) is certified under ISO 27001, the global standard for information security management. This certification reflects a robust approach to cyber-resilience, risk management, privacy protection, and operational excellence, enabling the company to minimise the risk of data breaches and unauthorised access while maintaining the trust of its clients and partners. The Information Security Officer and/or Internal Auditor conducts audits at regular intervals (at least annually) to ensure this policy is fully implemented.

**In 2024, we had zero incidents that resulted in a data breach or loss affecting information security.**

In 2024, we received **no complaints** concerning:

- **Breaches of customer privacy.**
- **Losses of customer data.**

## Information Security Risk Assessments

As part of the ISO 27001 certification, a documented information security risk management process is in place. Risk assessments are conducted by evaluating the impact on assets and calculating likelihood based on threat and vulnerability scores. Following the evaluation, risk treatment options include accepting, mitigating, transferring, or avoiding the risk.

In 2024, Dialectica conducted its annual information security risk assessment, supplemented by ad hoc assessments following significant changes. Key risk categories identified included data leakage, data exfiltration, unauthorised access, and malware/ransomware. To mitigate these risks, dedicated security employees were on board, and a comprehensive security strategy was established. This strategy is supported by an annual security roadmap that incorporates strategic initiatives across people, processes, and technology to ensure the implementation of adequate controls.

## 5.5 Responsible Communication and Marketing

Dialectica upholds the highest standards of ethical communication and marketing. In every client interaction, the company fosters respectful, transparent, and ethical

relationships. These values are also reflected in its marketing materials and in contract terms. The company promotes inclusive communication across all online and offline channels, using language that is accessible and respectful regardless of gender, age, culture, and language. Management actively oversees external communications and routinely reviews messaging to ensure accuracy, responsibility, inclusivity, and full compliance with applicable laws and industry standards.

**In 2024, there were no reported incidents of non-compliance with regulations or voluntary codes related to product information, labelling, advertising, or sponsorship.**

## 5.6 Moving Forward

Dialectica continues to redefine how expert knowledge becomes actionable intelligence and to drive value for clients across industries. The company's long-term focus remains on delivering unique, expert-led, AI-enhanced, and validated B2B insights through new solutions, expanding its local presence in additional countries, and maintaining a high Compound Annual Growth Rate (CAGR). Already recognised as 1 of the top 5 global players in expert network services, Dialectica aims to scale its operations to match the reach and influence of long-established industry players.



## 06 Sustainability Approach

### 6.1. Linking ESG Pillars to Sustainability

### 6.2. Stakeholder Engagement

### 6.3. Materiality Assessment

### 6.4. Alignment with Global Standards

### 6.5. Linking Business Goals to Sustainability Objectives

### 6.6. Moving Forward

## Our Approach

Dialectica's sustainability approach is anchored in firm commitments to ethics and compliance, client trust, data stewardship, people development, and climate-efficient operations. As part of this commitment, the company is formalising its sustainability governance, strengthening its culture, refining its ESG priorities, and improving its data management and disclosure systems.

Guided by stakeholder input, Dialectica integrates sustainability into strategic decision-making, ensuring accountability, transparency, consistency, and alignment with international standards. This approach supports innovation, strengthens competitiveness, and creates lasting value for clients, employees, and the community at large.

## Key Chapter Highlights

**Company-wide  
Sustainability  
approach and  
ESG management**

**Alignment with  
global standards**

**Linking business  
goals to Sustainability  
objectives**



# 6.1 Linking ESG Pillars to Sustainability

Sustainability is embedded in Dialectica's operations, strengthening its position among Europe's fastest-growing companies, as featured in the FT1000 list. Through transparent reporting, continuous improvement, and meaningful stakeholder engagement, the company identifies and prioritises material topics to drive long-term value.

## Environment

### Our Environmental Impact

As a knowledge-based company, Dialectica's environmental impact stems from its operations rather than from its products. Its main footprint is linked to office spaces, business travel, and energy use across global operations. Resource consumption, waste generation, and emissions from daily activities are the company's most significant environmental impacts.

### How we Manage and Minimise our Impact

Dialectica reduces its footprint through responsible office operations, waste management, and energy efficiency measures. The relocation of its Athens headquarters to the LEED-certified Piraeus Tower reflects a long-term commitment to sustainable workplaces. The company also promotes digital workflows and employee awareness initiatives to lower resource use and foster environmentally conscious behaviour across all offices.

### Material Topics

- Waste management
- Energy management

## Social

### Our Social Impact

As a people-centric and knowledge-driven company, Dialectica's most significant impact lies in its workforce and culture. Its operations depend on identifying, attracting, developing, and retaining diverse talent across global offices. The company's influence, therefore, extends beyond its direct teams to the countries where it operates. It shapes how people collaborate and learn. It supports young people to build fulfilling careers in a fast-paced, high-performance global ecosystem.

### How we Strengthen our Social Impact

Dialectica continuously invests in its people through training, leadership development, and well-being initiatives. Safety, inclusion, and equal opportunity are embedded in daily operations. The company also creates substantial social impact by encouraging volunteering and community engagement, supporting education and youth employability and empowerment initiatives that reflect its values and contribute to broader social progress.

### Material Topics

- Service excellence and innovation
- Recruiting and managing a global, diversified, and skill workforce
- New service models and client satisfaction
- Quality assurance in service delivery
- Employee health, safety, and well-being
- Social impact

## Governance

### Our Governance Impact

In a business built on trust, information accuracy, and client confidentiality, governance directly defines performance. For Dialectica, this means ensuring that every decision, from data management to client interaction, reflects transparency, integrity, and accountability. Governance practices influence not only compliance but also the quality and credibility of the company's services.

### How we Uphold Strong Governance

Dialectica maintains high ethical standards through clear policies, leadership oversight, and mandatory employee training. Its governance framework covers data privacy, anti-corruption, and responsible business practices across all operations. Continuous improvement and transparent communication strengthen stakeholder confidence and ensure that ethical decision-making remains at the core of the company's growth. The company's commitment to continuous improvement is evidenced by annual management reviews of governance policies, incorporating feedback from internal audits and stakeholder interactions to ensure they remain effective and relevant.

### Material Topics

- Business ethics and transparency
- Privacy and data security

## 6.2 Stakeholder Engagement

Operating at the forefront of the knowledge economy, Dialectica has carefully mapped its internal and external stakeholders, recognising that their insights and expectations directly influence its operations, decisions, and overall performance.

Beyond its employees, key stakeholder groups include subject-matter experts, institutional investors, and communities, all of whom play a vital role in shaping the company's strategic direction and sustainability priorities. Dialectica engages through regular collaboration, structured dialogue, and feedback mechanisms, ensuring that its strategy remains aligned with stakeholder expectations.

### Key Stakeholders include:

- Employees
- Shareholders
- Clients
- Governments and regulators
- Subject-matter experts
- Suppliers
- Civil society and communities
- Financial institutions



Stakeholder Groups	Channels of Communication	Key Topics	How the Company Responds
<b>Employees</b>	<ul style="list-style-type: none"> <li>- Corporate communication via email</li> <li>- Updates via online collaboration tool</li> <li>- "Open-door" communication</li> <li>- Events/meetings</li> <li>- Intranet</li> </ul>	<ul style="list-style-type: none"> <li>- Training and personal development</li> <li>- Occupational health and safety</li> <li>- Company's activities and developments</li> <li>- Employee benefits</li> <li>- Mental health and well-being</li> <li>- Corporate culture</li> <li>- Evaluation system and salary</li> <li>- Career and competencies development</li> </ul>	<ul style="list-style-type: none"> <li>- Constant and direct communication among directors and employees</li> <li>- Occupational health and safety training</li> <li>- Establishment of a grievance mechanism</li> <li>- Planning of events and initiatives for employees</li> <li>- Corporate policies</li> </ul>
<b>Shareholders</b>	<ul style="list-style-type: none"> <li>- Annual general meetings</li> <li>- Extraordinary meetings</li> <li>- Analysts and the company's executive contact</li> <li>- Top management</li> <li>- Annual Financial Report</li> <li>- Presentations of financial results</li> </ul>	<ul style="list-style-type: none"> <li>- Profitability</li> <li>- Company's expansion into new markets</li> <li>- Enhancing the Company's portfolio and competitiveness</li> <li>- Managing operating costs</li> <li>- Ensuring shareholders' rights and interests</li> <li>- Responsible Corporate Governance and Sustainable Development</li> <li>- Corporate reputation</li> </ul>	<ul style="list-style-type: none"> <li>- Regular publications (Annual Financial Reports, Sustainability Reports)</li> <li>- Targeted actions to improve financial outcomes at all levels</li> </ul>
<b>Clients</b>	<ul style="list-style-type: none"> <li>- Corporate website</li> <li>- Telephone and email communication with relevant departments</li> <li>- Customer satisfaction surveys</li> <li>- Meetings and events</li> <li>- Presentations</li> </ul>	<ul style="list-style-type: none"> <li>- Quality of services and innovation</li> <li>- Reliability and timely response to requests and complaints</li> <li>- Responsible communication and advertising</li> <li>- Compliance with laws and regulations</li> <li>- Immediacy of service</li> </ul>	<ul style="list-style-type: none"> <li>- Certifications</li> <li>- Management systems</li> <li>- Policies and procedures</li> <li>- Sustainability Reports</li> </ul>
<b>Governments and Regulators</b>	<ul style="list-style-type: none"> <li>- Press releases, presentations</li> <li>- Financial statements</li> <li>- Telephone and email correspondence</li> </ul>	<ul style="list-style-type: none"> <li>- Compliance with applicable laws and regulations</li> <li>- Supporting State initiatives</li> <li>- Timely meeting of State requirements</li> <li>- Personal data protection</li> </ul>	<ul style="list-style-type: none"> <li>- Full compliance with the law</li> <li>- Issuance of a Sustainable Development Report</li> <li>- Economic development and contribution to regional development</li> <li>- Responsible governance</li> </ul>
<b>Experts</b>	<ul style="list-style-type: none"> <li>- Corporate communication via email</li> <li>- Online review platforms</li> <li>- Events/meetings</li> </ul>	<ul style="list-style-type: none"> <li>- Engagement/Consultation opportunities</li> <li>- Products and solutions</li> </ul>	<ul style="list-style-type: none"> <li>- Constant and direct communication among employees and experts</li> <li>- Establishment of a grievance mechanism</li> <li>- Corporate policies</li> </ul>
<b>Suppliers</b>	<ul style="list-style-type: none"> <li>- Financial statements</li> <li>- Sustainability Report</li> <li>- Telephone and electronic communication</li> <li>- Corporate website</li> <li>- Press releases</li> <li>- Meetings</li> </ul>	<ul style="list-style-type: none"> <li>- Payments</li> <li>- Economic development</li> <li>- Health and safety at work</li> <li>- Transparency and reliability</li> <li>- Compliance with market laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>- Building lasting and stable relationships</li> <li>- Responsible governance</li> <li>- Publication of an annual Sustainability Report</li> </ul>
<b>Civil Society and Communities</b>	<ul style="list-style-type: none"> <li>- Meetings</li> <li>- Press releases, presentations</li> <li>- Telephone and electronic communication</li> <li>- Corporate social responsibility actions</li> <li>- Corporate website and social media</li> <li>- Sustainability Report</li> </ul>	<ul style="list-style-type: none"> <li>- Sponsorships and donations</li> <li>- Environmental responsibility</li> <li>- Health and safety</li> <li>- Creating a positive impact on society and the environment in which we operate</li> <li>- Job creation</li> <li>- Contribution to the economic development of local social groups</li> </ul>	<ul style="list-style-type: none"> <li>- Dialogue and building close relationships with local communities</li> <li>- Job creation</li> <li>- Voluntary actions of employees</li> <li>- Local supplies</li> <li>- Support for vulnerable social groups</li> <li>- Issuance of a Sustainable Development Report</li> <li>- Initiatives and social actions</li> </ul>
<b>Financial Institutions</b>	<ul style="list-style-type: none"> <li>- Financial statements</li> <li>- Press releases</li> <li>- Corporate Website</li> <li>- Meetings</li> <li>- Telephone and electronic communication</li> </ul>	<ul style="list-style-type: none"> <li>- Objectives and strategic priorities</li> <li>- Risk management</li> <li>- Responsible governance and transparency</li> <li>- Compliance with market laws and regulations</li> <li>- Information on the Company's service</li> </ul>	<ul style="list-style-type: none"> <li>- Full compliance with the laws</li> <li>- Issuance of a Sustainable Development Report</li> <li>- Publication of results, communications, and reports with adequate and reliable information</li> </ul>

# 6.3 Materiality Assessment

## Materiality Review 2024

In 2024, Dialectica revisited its materiality analysis to validate the relevance of its sustainability priorities and ensure continued alignment with its business strategy. Building on the 2023 assessment, the process aimed to confirm that the identified material topics continue to reflect the company's most significant impacts and opportunities.

The review followed a structured and participatory approach, consisting of the following key stages:

Ongoing Engagement	Leadership Input	Capacity Building	Materiality Validation	Outcome
Weekly meetings were held with project leaders to gather insights from operational activities. Ongoing sustainability initiatives to ensure the material topics remain relevant to the changing business environment.	Targeted interviews were conducted with key function leaders to capture strategic perspectives and emerging priorities.	A series of online training sessions was conducted to enhance teams' understanding of sustainability and ESG topics.	Employee representatives participated in a materiality assessment focused on the impact and financial materiality of sustainability topics.	Dialectica's material topics remain relevant and aligned with stakeholder expectations, business priorities, and the company's long-term sustainability vision and objectives.

The identification, analysis, and prioritisation of the material topics was performed in accordance with international and European standards, including the Global Reporting Initiative (GRI) standards, the Sustainability Accounting Standards Board (SASB), the European Sustainability Reporting Standards (ESRS) and frameworks including the United Nations Sustainable Development Goals (SDGs) and the United Nations Global Compact (UNGC).

# Material Topics

<b>Material Topic</b>		<b>Definition</b>
<b>Environment</b>	Energy management	Refers to the company's direct and indirect energy consumption, including its efforts to reduce energy use, improve energy efficiency, and increase the use of renewable energy sources. The topic is directly linked to greenhouse gas (GHG) emissions, climate change, operational costs, and the company's resource dependency.
	Waste management	Refers to the company's approach to handling, reducing, reusing, recycling, and disposing of all types of waste generated from its operations. The topic directly affects environmental pollution, resource depletion, and compliance with environmental regulations.
<b>Social</b>	Service excellence and innovation	Refers to the company's commitment to delivering high-quality, reliable, and consistent services while continually developing and integrating new and improved services, technologies, or business practices to enhance client value and maintain competitiveness. The topic directly impacts client satisfaction, brand reputation, market share, and long-term financial performance.
	Recruiting and managing a global, diversified, and skilled workforce	Refers to the company's strategies for attracting, developing, retaining, and managing a workforce that possesses the necessary skills, is globally diverse in background and perspective, and is treated fairly across all regions of operation. The topic directly affects innovation, productivity, service quality, organisational culture, and business resilience.
	New service models and client satisfaction	Refers to the company's development and implementation of innovative approaches to service-delivery and the resulting impact on meeting client needs and expectations, as measured by feedback and retention rates. The topic relates to revenue growth and client loyalty while positioning the company for future market relevance.
	Quality assurance in service delivery	Refers to the company's systems and procedures in place to monitor, verify, and ensure that services consistently meet predefined quality, reliability, and regulatory compliance standards before and during delivery. The topic ensures operational efficiency, minimises errors and rework, protects the brand's reputation, and manages the risk of liability associated with poor service.
	Employee health, safety, and well-being	Refers to the company's efforts to prevent work-related injury and ill health, provide a safe and healthy working environment, and promote the physical and mental well-being of all employees. The topic impacts employee productivity, morale, absenteeism, retention, and compliance with labour laws.
	Social impact	Refers to the company's effects on communities, civil society, and the general public, as a result of its activities, products, or services. The topic influences the company's "social license to operate", its reputation, and its ability to attract and retain stakeholders who value corporate responsibility.
<b>Governance</b>	Privacy and data security	Refers to the company's processes and controls for protecting the confidentiality, integrity, and availability of sensitive information, including client data, employee records, and proprietary business data, from unauthorised access, use, disclosure, disruption, modification, or destruction. Refers to regulatory compliance, including the GDPR, and the severe risks of data breaches, which can lead to financial risks (fines and lawsuits), reputational harm, and erosion of client trust.
	Business ethics and transparency	Refers to the company's commitment to operating with integrity, honesty, and fairness, including its policies against corruption, bribery, and anti-competitive behaviour, and its practice of clear and truthful communication with stakeholders. The topic is material, as breaches of ethical codes and a lack of transparency can lead to financial losses and damage to trust and brand reputation.

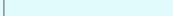
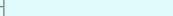
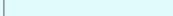
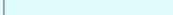
Financial  Impact  Energy management3.25  3.75 Waste management2.5  3.38 Service excellence and innovation4.88  4.13 Recruiting and managing a global,  
diversified workforce4.5  4.38 New service models and client  
satisfaction4.63  3.25 Quality assurance in service delivery  
compliance before and during delivery4.88  4 Employee health, safety, and well-being4.13  4.5 Social impact3.63  3.75 Privacy and data security5  4.5 Business ethics and transparency4.38  4.63

# 6.4 Alignment with Global Standards

## United Nations Sustainable Development Goals (SDGs)

Dialectica recognises the importance of aligning its operations with the United Nations Sustainable Development Goals (SDGs), focusing on those most relevant to its material topics and core business activities. In 2024, to ensure meaningful, strategic impact, the company further aligned its goals with those that best reflect its purpose, mission, and business model. These priorities act as a compass for Dialectica's sustainability commitments, guiding targeted initiatives and supporting long-term planning and responsible decision-making.

ESG Pillar	Material Topic	How Dialectica Contributes	SDGs
Governance	Privacy and data security	<ul style="list-style-type: none"> <li>Dialectica's investment in advanced cybersecurity infrastructure and ISO 27001 certification supports innovation and builds resilient infrastructure. It reflects a commitment to secure sustainable business practices.</li> <li>By safeguarding personal data, ensuring transparency, and respecting individual rights, Dialectica contributes to strong institutions and promotes trust and accountability.</li> <li>The company's responsible data handling and zero complaints on privacy breaches reflect sustainable and ethical business practices.</li> </ul>	 
	Business ethics and transparency	<ul style="list-style-type: none"> <li>Dialectica's Code of Conduct promotes inclusivity, equal opportunities, and a respectful workplace, supporting gender equality.</li> <li>Dialectica's zero-tolerance policy for discrimination and harassment, equal opportunity promotion, and supplier monitoring for unethical labour practices directly support these targets.</li> <li>Procurement decisions in the company prioritise eco-friendly materials, and supplier evaluations include environmental and ethical considerations.</li> <li>The Code of Conduct, internal policies, and open-door leadership culture promote transparency, accountability, and ethical governance.</li> </ul>	

ESG Pillar	Material Topic	How Dialectica Contributes	SDGs
Social	Service excellence and innovation	<ul style="list-style-type: none"> <li>Dialectica's AI-enhanced insights, expert network, and customised solutions contribute to productivity, innovation, and economic growth across industries.</li> <li>The company's investment in proprietary AI tools, expert-led insights, and technology-enabled processes supports innovation and sustainable industrial development.</li> <li>Dialectica's ethical client practices, compliance procedures, and continuous improvement mechanisms reflect responsible business conduct.</li> </ul>	
	Recruiting and managing a global, diversified, and skilled workforce	<ul style="list-style-type: none"> <li>Dialectica's partnerships with universities, internships, career placements, and tailored learning programmes directly support skill development and access to career-building opportunities.</li> <li>Bias-awareness training and inclusive hiring practices promote gender equality and fair representation in leadership roles.</li> <li>Dialectica's focus on early-career professionals, internal promotions, and global mobility supports decent work, youth employment, and economic growth.</li> <li>Fair and transparent recruitment processes and inclusive decision-making promote equal opportunity and reduce workplace inequalities.</li> </ul>	
	New service models and client satisfaction	<ul style="list-style-type: none"> <li>Dialectica's client-centred approach, process optimisation, and ethical engagement contribute to sustainable economic growth and productivity.</li> </ul>	
	Quality assurance in service delivery	<ul style="list-style-type: none"> <li>Prioritising quality assurance in service delivery reflects responsible business conduct.</li> </ul>	
	Employee health, safety, and well-being	<ul style="list-style-type: none"> <li>Dialectica's stress management and mental health initiatives directly contribute to physical and mental well-being.</li> <li>The Health and Safety policy, emergency protocols, and workplace safety committees (e.g., COPASST, COCOLA) reflect a strong commitment to safe and respectful working conditions.</li> </ul>	
	Social impact	<ul style="list-style-type: none"> <li>Food preparation and donation initiatives in Greece, Canada, and Colombia support food security for vulnerable populations.</li> <li>Blood donation drives facilitate access to quality essential healthcare services.</li> <li>ABC Event, Unexplored Futures and Demokritos Summer School events promote youth employability, mentorship, and skill-building.</li> <li>Typhoon Yagi Aid and urban greening in Canada projects contribute to resilience and recovery.</li> <li>Reforestation projects, Earth Day activities, and climate-related fundraising support environmental restoration and awareness.</li> <li>Tree planting and support for Gaia Nature Conservation Center contribute to biodiversity and ecosystem restoration.</li> <li>Collaborations with NGOs, universities, and community organisations require multi-stakeholder engagement for sustainable development.</li> </ul>	
Environment	Energy management	<ul style="list-style-type: none"> <li>Use of solar systems, LED lighting with motion sensors, and smart building management systems contributes to energy efficiency and renewable energy adoption.</li> <li>Environmentally friendly buildings and equipment upgrades support sustainable infrastructure.</li> <li>Dialectica's efforts to reduce GHG emissions and adopt renewable energy reflect climate-conscious operational planning.</li> </ul>	
	Waste management	<ul style="list-style-type: none"> <li>Dialectica's improvements in recycling support sustainable waste management and waste reduction.</li> </ul>	

## GRI

Dialectica's Sustainability Report has been prepared in alignment with the Global Reporting Initiative (GRI) Standards, the world's most widely adopted sustainability reporting framework. As a company with global operations and stakeholders, Dialectica follows internationally recognised benchmarks to ensure consistency and transparency in its sustainability reporting. The report aligns with the Global Reporting Initiative (GRI) Standards, enabling Dialectica to report on material topics in a structured, comparable, and globally accepted way. Above all, this reporting framework helps Dialectica maintain a consistent, transparent structure for disclosing economic, environmental, and social impacts and to demonstrate its commitment to credible, accountable, and stakeholder-centred reporting.

## European Sustainability Reporting Standards (ESRS) and CSRD

Dialectica also aligns its approach with the Corporate Sustainability Reporting Directive (CSRD) and the corresponding European Sustainability Reporting Standards (ESRS), which aim to enhance the consistency and comparability of sustainability disclosures across the EU. In this context, Dialectica applies the principle of double materiality,

assessing both how its activities and decisions affect people and the environment and how specific topics influence its business performance and long-term resilience.

## United Nations Global Compact (UNGC)

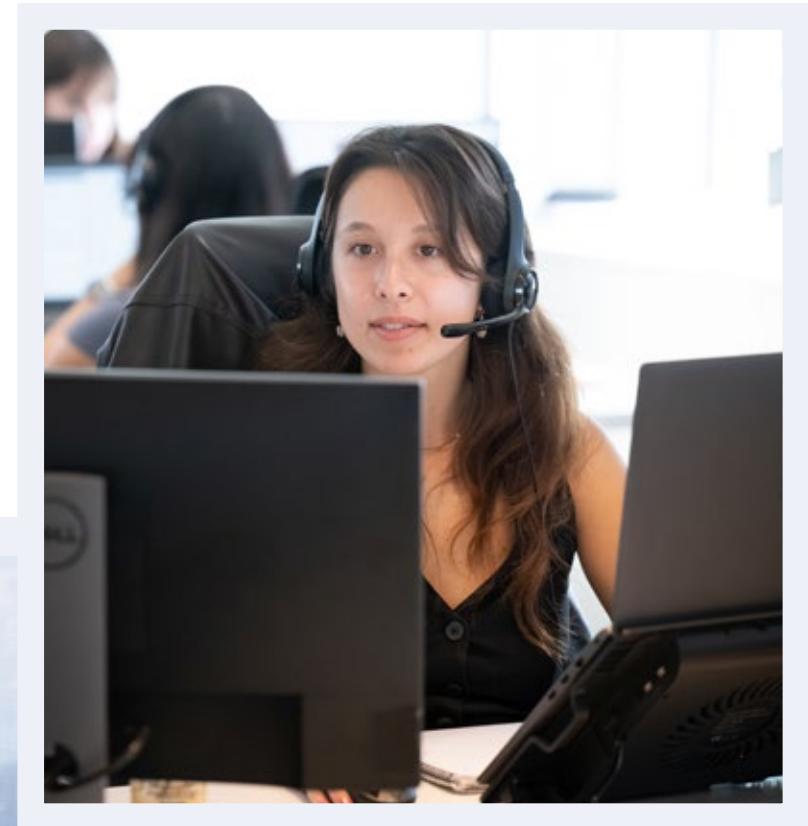
Dialectica demonstrates its unwavering commitment to the 10 Principles of the United Nations Global Compact (UNGC). The company actively integrates these principles into its operations and strategic vision, reinforcing ethical business practices. Dialectica explores formalising this commitment by becoming an official signatory to the UNGC.



## 6.5 Linking Business Goals to Sustainability Objectives

Dialectica integrates sustainability objectives into its business strategy to ensure that environmental, social, and governance (ESG) priorities are reflected in measurable actions.

The table in the next page links each material issue with defined goals, progress, and future steps, illustrating how the company turns its sustainability commitments into practical outcomes that support long-term growth.



<b>Material Topic</b>		<b>Achieved Progress and Future Steps</b>
<b>Environment</b>	Energy management	<p>Completed relocation of Athens headquarters to the LEED-certified Piraeus Tower. Conducted the first greenhouse gas (GHG) emissions audit for the Greek offices for 2024.</p> <p><b>Future steps:</b> Intensify annual monitoring of energy performance data. Run awareness and training activities to raise employee awareness.</p>
	Waste management	<p>Greek offices enhanced their recycling infrastructure by introducing dedicated collection points to facilitate proper separation and disposal of recyclables.</p> <p><b>Future steps:</b> Formalise an Environmental policy and related documents in alignment with ISO 14001. Introduce digital tracking of waste generation and recycling rates in 2026. Run awareness and training activities to raise employee awareness.</p>
<b>Social</b>	Service excellence and innovation	<p>Maintained strong client satisfaction levels through continuous service quality monitoring. Expanded internal training initiatives focused on enhancing client engagement capabilities and strengthening best practices in insights delivery.</p> <p><b>Future steps:</b> Consider integrating sustainability aspects into the service portfolio.</p>
	Recruiting and managing a global, diversified, and skilled workforce	<p>Designed and rolled out structured onboarding and leadership development programmes.</p> <p><b>Future steps:</b> Introduce training specifically targeting newly promoted managers within the client service team. Implement metrics to track and ensure diversity and progress on internal mobility.</p>
	Privacy and data security	<p>Maintained compliance with GDPR, ISO 27001, and internal data protection policies. Conducted regular employee training on data handling and confidentiality.</p> <p><b>Future steps:</b> Monitor and improve internal data monitoring systems and expand cybersecurity awareness sessions.</p>
	New service models and client satisfaction	<p>Expanded digital tools and platforms to enhance client experience and strengthen data security.</p> <p><b>Future steps:</b> Further expand digital tools and platforms to improve client experience and reinforce data security.</p>
	Quality assurance in service delivery	<p>Designed and delivered training sessions dedicated to strengthening consistency, accuracy, and overall service quality.</p> <p><b>Future steps:</b> Embed environmental, social, and governance considerations into quality review processes.</p>
	Employee health, safety, and well-being	<p>Designed a Health and Safety Management System framework. Conducted initial risk assessments and safety awareness training.</p> <p><b>Future steps:</b> Finalise health and safety documentation and complete training rollout for all employees.</p>
	Social impact	<p>Supported community volunteering and educational initiatives in local markets. Strengthened partnerships with universities and NGOs focused on youth employability and skills development.</p> <p><b>Future steps:</b> Launch upskilling and reskilling initiatives around AI and technology targeting students and young professionals. Introduce a formal CSR programme with measurable indicators of community impact.</p>
<b>Governance</b>	Privacy and data security	<p>Committed to providing a safe and inclusive working environment and offering equal opportunities for all.</p> <p><b>Future steps:</b> Adopt a Human Rights policy as a formal commitment to respecting internationally recognised human rights.</p>
	Business ethics and transparency	<p>Conducted extensive compliance training to cover all employee levels</p> <p><b>Future steps:</b> Implement and monitor supplier sustainability performance based on the established evaluation framework and criteria.</p>

## 6.6 Moving Forward

Building on the progress achieved to date, Dialectica is advancing its sustainability journey and remains committed to responsible, long-term growth by reinforcing its culture of ownership and accountability. Its priorities include embedding sustainability across the company and its value chain, focusing on measurable goals, monitoring systems, and scaling initiatives that deliver meaningful impact for its people, partners, and communities. With a flexible and resilient mindset, Dialectica continues to align sustainability with strategic business objectives and to adapt proactively to emerging environmental and social challenges.

# 07 Governance And Operations

[7.1. Leadership framework](#)

[7.2. Governance Structure](#)

[7.3. Organisational Structure](#)

[7.4. Business Ethics](#)

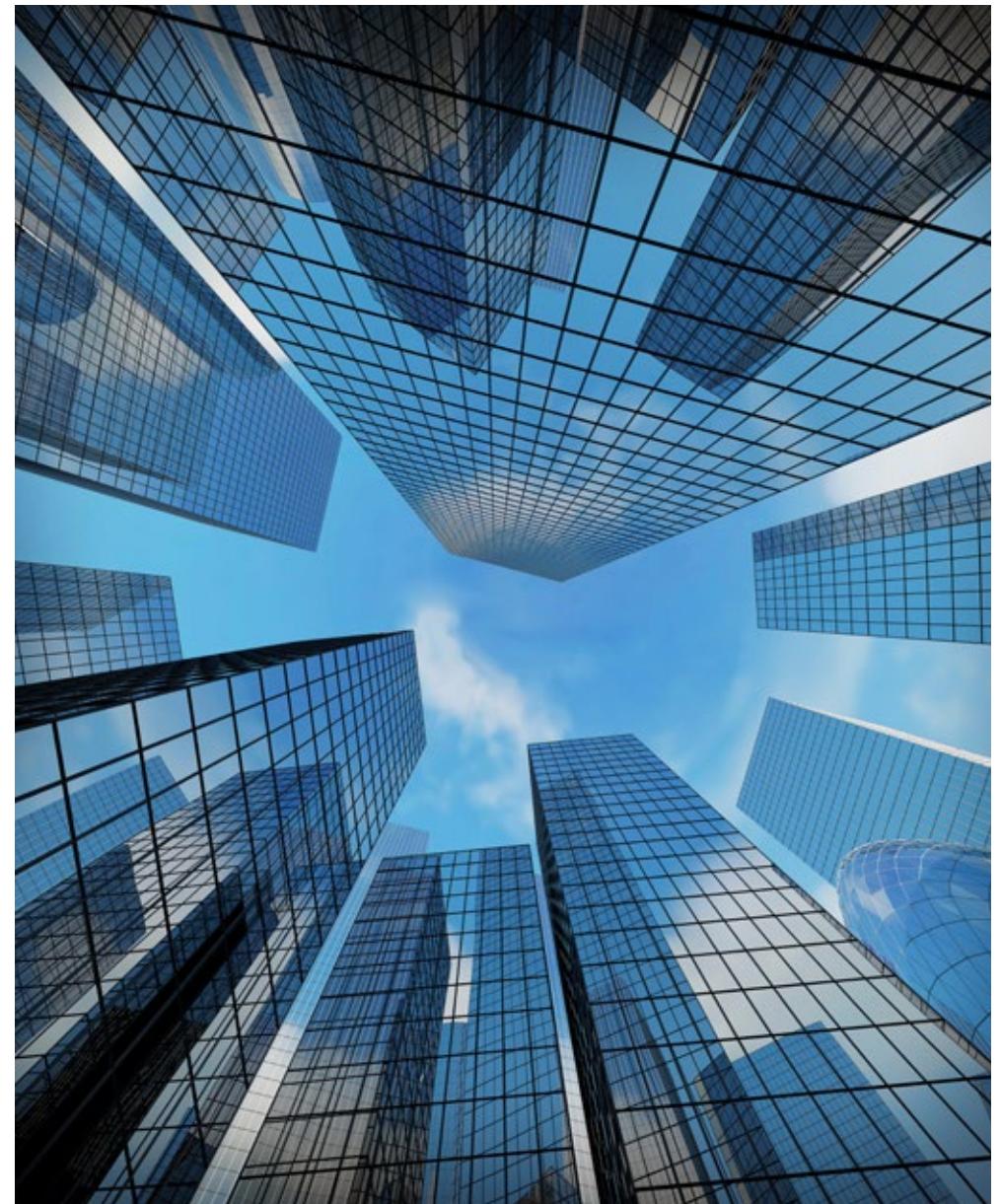
[7.5. Compliance and Risk Management](#)

[7.6. Business Continuity](#)

[7.7. Anti-Competition and Conflict of Interest](#)

[7.8. Supply Chain and Procurement](#)

[7.9. Moving Forward](#)



## Our Approach

Dialectica's governance framework underpins sustainable growth, accountability, and long-term business success. Ethical conduct lies at the core of the company's operations. It is formalised through its Code of Conduct and a robust suite of internal policies that guide decision-making and strengthen daily operations. Together, they ensure alignment with corporate values, regulatory compliance, and strategic priorities that drive organisational resilience, innovation and foster stakeholder trust.

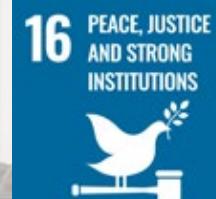
### Key Chapter Highlights

**Long-term value  
creation over  
short-term profit**

**Culture of risk  
awareness and  
proactive assessment**

**Focus on business  
continuity**

**Global approach to  
supply chain  
management**



## 7.1 Leadership framework

In 2019, marking 4 years since its establishment, Dialectica's founders voluntarily introduced a more robust Board of Directors framework to strengthen governance and guide international expansion and product diversification. This move enhanced the company's stability and credibility. Today, leadership is shaped by a culture of continuous learning, geopolitical awareness, economic foresight, and benchmarking against global best practices. With a forward-looking regional strategy, Dialectica emphasises diversity, cultural adaptability, and inclusive management practices that promote equity across its operations.

are represented while all stakeholder voices are heard. The Board comprises 2 senior executives (the founder and CEO, and the co-founder and Managing Director), and 2 non-executive directors. The Chairman and the Vice Chairman are non-executive directors, allowing independent oversight and objective guidance to the executive management team.

Composition of Board of Directors (31.12.24)						
Role	Name	Relationship	Independent	Gender	Age	Tenure (in years)
Chairman	Stephen Ross	Non-executive Director	Yes	Male	63	5
Vice Chairman	Haris Kyriakopoulos	Non-executive Director	Yes	Male	48	5
Member	Frederick Corkett	Executive Director, Co-Founder & Managing Director	No	Male	35	10
Member	George Tsarouchas	Executive Director, Founder & CEO	No	Male	44	10

## 7.2 Governance Structure

### Board Of Directors

The Board of Directors (Board) is the highest governance body and is responsible for setting the company's long-term strategy, overseeing risk management, and ensuring shareholders' interests

The Board meets quarterly, with consistent participation from the Chief Financial Officer and the Chief Legal & Regulatory Officer. In addition, selected senior executives are regularly invited to contribute insights aligned with their respective areas of expertise.

In consultation with the Board, Dialectica's sustainability strategy is coordinated by the company's Head of Marketing, serving as the central sustainability lead. To ensure that ESG factors are effectively managed in daily operations, specific responsibilities are systematically distributed across key corporate functions, including Procurement, Finance, Legal, and Human Resources.

## Nomination and Selection

Dialectica has implemented a solid framework for nominating and selecting Board of Directors members, ensuring candidates possess top-tier expertise, integrity, and leadership. The selection process prioritises alignment with the company's values and strategic vision and takes into account the following criteria:

- Performance and potential to add value.
- Previous experience with finance, accounting, risks, sustainability and the Company's business.
- Acknowledgement for ethical and moral behaviour.

- Personal reputation in the business community.
- No conflicts of interest.
- Cultural and standpoint diversity.
- Company's strategy.

**As a fast-growing company, Dialectica's governance structure ensures a long-term, mission-aligned perspective that upholds organisational consistency while preserving the entrepreneurial flexibility needed to achieve its goals.**

## Committees

The Board delegates specific responsibilities and operational oversight to the managing executives of its operating subsidiaries (Management) and specialised committees and teams established by Management that oversee critical areas, assess operations, and provide expert recommendations to Management and/or the Board to support informed decision-making. These groups contribute their expertise and insights to strengthen governance and operational effectiveness. In 2024, Dialectica established an Audit Committee, taking an active role in enhancing board oversight and ensuring a transparent, high-level review to safeguard shareholders' and other stakeholders' interests.

Name	Scope	Role	Committee Members Composition (31.12.24)
Operating Committee (C-Level forum)	Global	The Committee oversees the company's day-to-day operations and ensures the business executes its overall strategy effectively.	7 men 1 woman  87.5% men, 12% women
Audit Committee	Global	The Committee oversees financial reporting, internal controls, and compliance, monitors risk management, and supervises external auditors.	2 men  100% men
Remuneration Committee	Global	The Committee designs and oversees executive pay policies and reviews salaries, bonuses, and incentives. The Committee also monitors key Diversity, Equity and Inclusion (DE&I) metrics and initiatives.	4 men  100% men



## 7.3 Organisational Structure

### Business Model

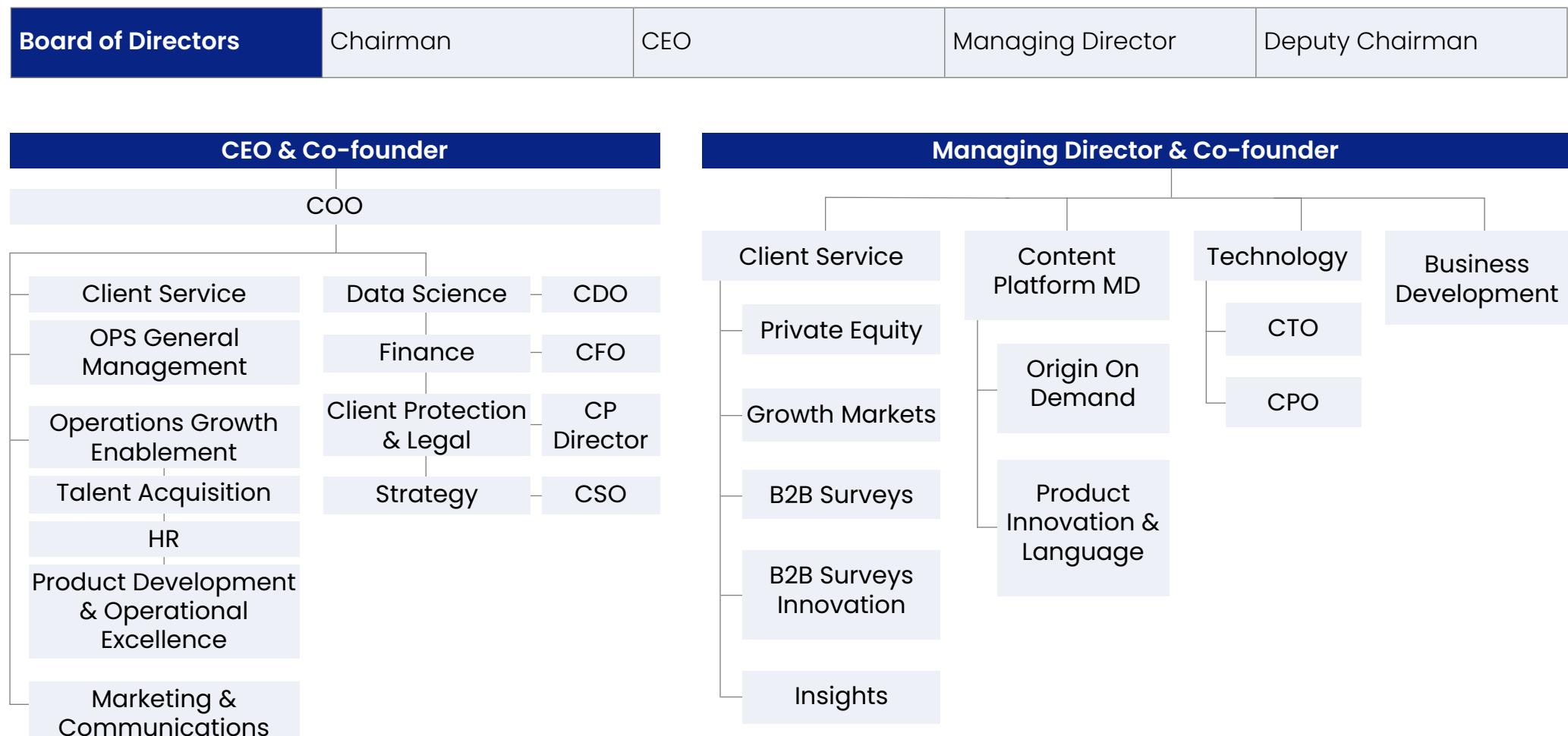
Dialectica's core business model focuses on facilitating access to expert knowledge by identifying and vetting professionals across industries to support due diligence, investment analysis, and strategic decision-making for its clients. Operating without external funding, the company maintains independent strategic control, enabling agile decision-making and long-term value creation over short-term profit.

## Sustainable Business Model Canvas

Partner Network	Key Activities	Value Proposition	Customer Relationships	Customer Segments
<ul style="list-style-type: none"> <li>Experts network</li> <li>Niche B2B markets</li> </ul> <p>Academia/Universities</p>	<ul style="list-style-type: none"> <li>A dynamic information services firm</li> <li>Market research</li> <li>Strategic consultancy</li> <li>Interviews</li> <li>B2B Surveys</li> <li>Dialectica-led calls</li> <li>Insights projects</li> <li>Project engagements</li> </ul>	<ul style="list-style-type: none"> <li>Facilitation of the exchange of knowledge between experts and clients</li> <li>Ensuring the quality and relevance of shared insights</li> <li>Provision of tailored solutions that address the evolving clients' needs</li> <li>Prioritisation of quality assurance</li> <li>Deliver value through efficiency and cost-effectiveness</li> </ul>	<p>Empowering its business partners to make well-informed decisions with clarity and maintain a competitive advantage in their respective fields.</p>	<ul style="list-style-type: none"> <li>Consulting firms</li> <li>Investment firms (Public equity, Private equity, Credit funds, Hedge funds, Venture capitalists)</li> <li>Corporates</li> </ul>
	<p><b>Key Resources</b></p> <ul style="list-style-type: none"> <li>Differentiated expert network in 200+ industries</li> <li>1,247 dedicated professionals</li> <li>International presence (5 countries in 3 continents)</li> <li>Technological platform</li> <li>Assets (information systems, apps, data)</li> </ul>	<ul style="list-style-type: none"> <li>Delivery of the most relevant experts to the clients based on their needs</li> <li>Accelerated career path for graduates</li> </ul>	<p><b>Communication Channels</b></p> <ul style="list-style-type: none"> <li>Events</li> <li>Negotiation tournaments</li> <li>Customer satisfaction surveys</li> <li>Internal surveys</li> <li>Press releases</li> <li>Presentations</li> <li>Intranet</li> <li>Website</li> <li>Offices (HQ and regional)</li> <li>Corporate programmes and initiatives</li> </ul>	
<p><b>Cost Structure</b></p> <ul style="list-style-type: none"> <li>Employee compensation</li> <li>Technological infrastructure</li> <li>Fixed expenses from premises</li> <li>Admin costs</li> <li>Travel expenses</li> </ul>	<p><b>Sustainability-related Costs</b></p> <ul style="list-style-type: none"> <li>Measures for waste management</li> <li>Initiatives for energy consumption in premises</li> <li>Employee engagement and education on the environment</li> <li>Employees' training and personal development initiatives</li> </ul>	<p><b>Revenue</b></p> <ul style="list-style-type: none"> <li>Commissions on services</li> <li>Consulting fees</li> </ul>	<p><b>Sustainability-related Benefits</b></p> <ul style="list-style-type: none"> <li>Partnerships with eco-friendly vendors</li> <li>Advocate environmentally responsible practices</li> </ul>	

## Organisational Structure

Dialectica's structure is designed to ensure operational efficiency, clear accountability, and an effective decision-making framework across all functions, aligned with the company's strategic priorities.



## 7.4 Business Ethics

Dialectica applies the highest standards of ethical conduct. Integrity and transparency in all its business practices, including every interaction with clients, partners, and suppliers. Its commitment to responsible business is demonstrated through its EcoVadis assessment and corresponding badge, reflecting dedication to fair practices, compliance, and continuous improvement.

### Code of Conduct

Dialectica's Code of Conduct guides employees in maintaining a safe, inclusive, and respectful workplace. It sets clear expectations for professional behaviour across all levels of the organisation and reinforces the company's zero-tolerance policy for discrimination and harassment. The Code also promotes equal opportunities, respect, and professionalism, and references established mechanisms such as the Complaints Handling Procedure.

### Policies

Dialectica operates under a comprehensive framework of internal policies that define clear standards, procedures, and responsibilities. These policies ensure alignment with

the company's values, legal obligations, and strategic objectives. These policies serve as a solid framework for guiding decision-making, promoting ethical behaviour, minimising risk, and empower employees to navigate complex situations confidently. They reflect Dialectica's commitment to governance, integrity, and continuous improvement across its operations. In 2024, there were no substantiated ethics incidents.

## 7.5 Compliance and Risk Management

Global operational resilience is a top priority for Dialectica, making compliance, risk awareness, and proactive assessment strategic imperatives. Compliance performance is continuously monitored through a structured risk assessment framework supported by Key Performance Indicators (KPIs). The company implements targeted mitigation measures to address potential issues. A cornerstone of this framework is the regular compliance training provided to client service teams. The 2024 training programme was multi-layered, designed to ensure continuous reinforcement, address specific risks, and validate competency. This programme included:

- **General Compliance Training:** Weekly training conducted to enhance compliance awareness on various topics.

- Specific Compliance Training:** Custom compliance trainings tailored to focus on raising awareness in compliance matters relating to specific clients and client types.. In 2024, more than 30 distinct topics were addressed, engaging 100% of our core operational employees. This large-scale, high-frequency approach ensures that compliance remains a constant focus and that baseline knowledge is consistently reinforced. A focus on raising awareness in compliance matters relating to specific clients and client types. In 2024, more than 60 specific compliance training sessions were delivered, covering the majority of our operational employees and providing tailored, high-impact guidance to teams managing complex clients or client types that pose operational risks, thereby mitigating operational risk.
- Competency Validation for Career Progression:** Dialectica embeds compliance proficiency as an integral part of our governance and leadership pipeline. In 2024, employees eligible for promotion underwent a formal compliance knowledge check to ensure our emerging leaders are vetted for compliance competency and maintain a high-performance threshold throughout the organisation.

This comprehensive and data-driven training approach reinforces Dialectica's leadership in ethical practices and risk management in a rapidly evolving global landscape.

## 7.6 Business Continuity

From its earliest days, Dialectica has taken a proactive approach to business continuity, identifying potential business threats, exercising prudent decision-making, and implementing effective risk mitigation measures. The company's well-established Business Continuity policy outlines its approach for maintaining operations during system downtime or other disruptions, and effective recovery. A comprehensive framework that incorporates Business Impact Analysis, Continuity Strategy, and Continuity Plan, with approved analytical procedures and necessary infrastructure, accelerates recovery and ensures a structured approach to recovery and resilience. Continuous testing and review strengthen preparedness and support uninterrupted business performance.

**In 2024, no incidents affecting business continuity were recorded.**



## 7.7 Anti-Competition and Conflicts of Interest

Dialectica firmly believes that healthy market dynamics drive sustainable business growth. The company fully complies with global antitrust and competition laws and promotes open collaboration, fair pricing, and responsible market behaviour. Dialectica strictly adheres to international laws and regulations governing personal securities trading and applies clear limitations on employees to prevent conflicts of interest. The company's Personal Trading policy defines specific requirements and restrictions for such transactions. In addition, Dialectica's established compliance programme is designed to prevent, detect, and mitigate the dissemination of material non-public information through its products and services.

## 7.8 Supply Chain and Procurement

Dialectica's value chain spans the upstream (supply chain), operations, and downstream (clients and delivery). The company fosters responsible, transparent relationships at every stage to ensure quality, reliability, and ethical conduct across its ecosystem.

### Upstream

- Expert network providers and subject-matter experts
- Cloud/data/AI infrastructure suppliers
- Professional services providers and consultants
- IT hardware and office equipment suppliers
- Software and digital tool providers
- Utilities and facility management services

### Operations

- Sourcing, vetting, and screening experts
- Generating, validating, and delivering insights across multiple sectors
- Leveraging AI tools to enhance quality, accuracy, and speed
- Data protection and confidentiality controls

### Downstream

- Clients in investment, consulting, and corporate sectors
- Delivery of insights via calls, surveys, and proprietary digital platform
- Ongoing client relationship management and feedback integration
- Service quality assurance and client satisfaction

Dialectica's value chain is built on transparency, efficiency, and ethical partnerships. With operational hubs in 5 countries and a fully digital model, the company manages its global supply chain, adapting logistics to regional conditions to ensure seamless operations, meet clients' needs, and ensure client satisfaction. The Procurement and Facilities team monitors suppliers and business partners for risks related to modern slavery, environmental violations, and unethical labour practices.

Procurement decisions certified, responsibly sourced, and eco-friendly materials and Dialectica works to embed systematically ESG considerations, into supplier selection and evaluation, ensuring compliance with human rights, labour standards, and anti-corruption principles.

**In 2024, there were zero confirmed corruption incidents.**

## Supplier Partnerships

Dialectica has invested in strong, respectful relationships with an extensive and diverse network of suppliers and strategic partners, including consultants, retailers, financial institutions, and technology innovators. The Procurement and Facilities team conducts market research and requests tailored proposals when engaging new suppliers. Selection is based on

suitability, quality, and compliance with company standards. Supplier quotations are reviewed jointly with the Finance and Legal teams to ensure transparency and value. To safeguard quality and support continuous improvement, Dialectica relies on independent certifications, structured assessment processes, and ongoing supplier engagement.

## Allocation of Suppliers

**85.8%**

Domestic suppliers

**14.2%**

International suppliers

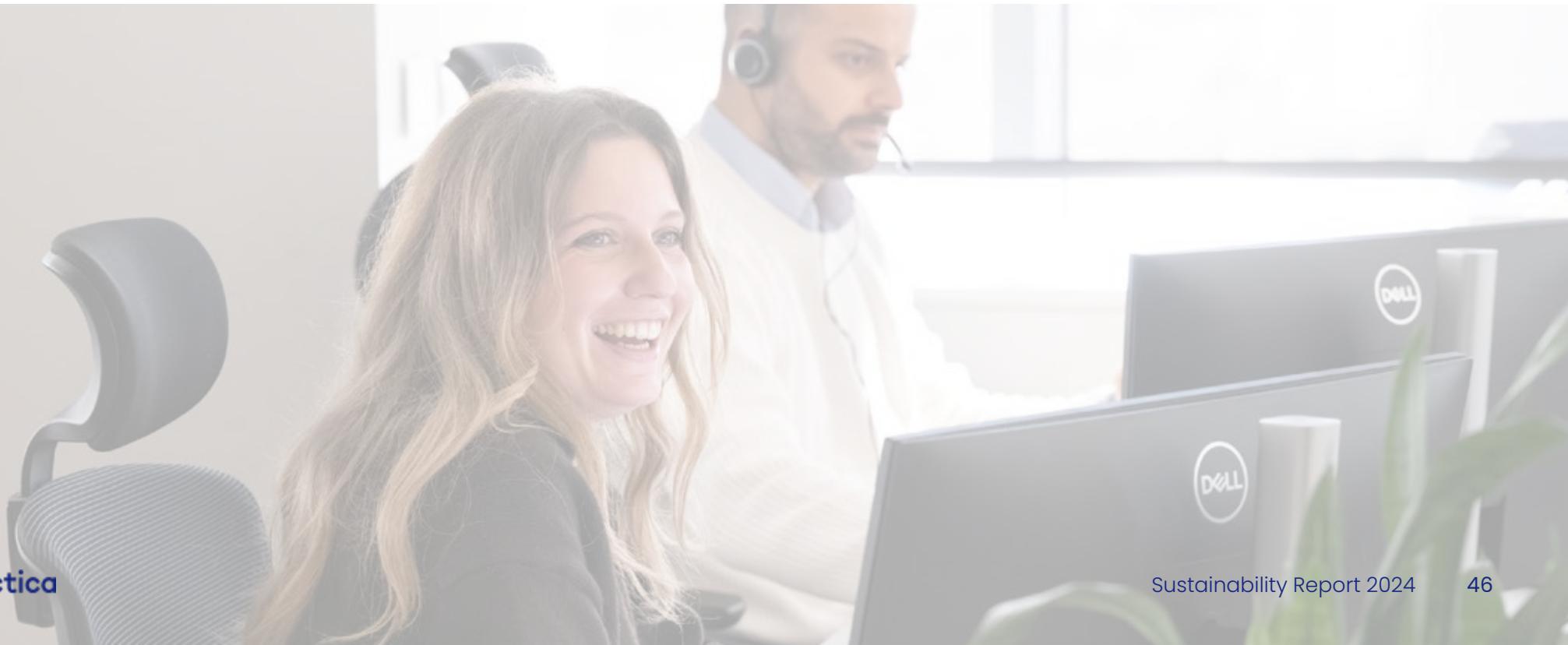
### Number of Suppliers per Category/Origin 2024

Categorisation of Suppliers	Number of Suppliers	Investment (\$)
Domestic suppliers	1,241	15,288,903.28
International suppliers	204	862,869.82
<b>Total</b>	<b>1,445</b>	<b>16,151,773.11</b>
<b>94.6%</b> of total payments to suppliers were allocated to local (domestic) suppliers		

## 7.9 Moving Forward

Dialectica plans to enhance its governance structure by establishing non-statutory bodies, including advisory boards. This enhancement will directly improve the quality of executive decision-making and accelerate the achievement of long-term strategic objectives. The company's focus on long-term value creation over short-term profit is supported by proactive risk assessment and a business continuity mindset deeply embedded in its corporate DNA.

Regarding sustainability in its supply chain, Dialectica works to strengthen the integration of environmental, social, and ethical criteria into supplier selection and evaluation, requiring all suppliers to formally acknowledge and comply with its Code of Conduct.





## 08 Empowering Our People

### 8.1. Human Capital Strategy

### 8.2. A Culture of Belonging, Fairness, Equity and Well-being

### 8.3. Employee Benefits

### 8.4. Learning and Development

### 8.5. Performance Evaluation

### 8.6. Employee Satisfaction Survey

### 8.7. Health and Safety

### 8.8. Moving Forward

## Our Approach

Dialectica attributes its growth and global success to its people and the strong teams they form. Guided by a three-pillar strategy attracting top talent, developing existing talent, and optimising internal processes - the company fosters a dynamic and supportive workplace that empowers employees, promotes collaboration, and drives long-term organisational success.

## Key Chapter Highlights

1,247 employees

Recognised as a  
Great Place to  
Work® in Greece  
for 2024

3-pillar Human  
Capital Strategy

30,933 training  
hours

18 employees in  
the Global Mobility  
programme



## 8.1 Human Capital Strategy

Dialectica's Human Capital Strategy is built on 3 core pillars:

Attracting top talent, primarily through campus recruitment initiatives that engage promising graduates and emerging professionals.

Developing talent by empowering employees, enabling them to grow into high-performing individuals and future leaders, and maximising their career potential.

Elevating internal services by continuously enhancing processes, systems, training programmes, and overall organisational infrastructure.

Dialectica encourages its people, known as Dialecticans, to embody the company's values, nurture a shared sense of identity, and continuously develop their skills to be future-fit. As a testament to this commitment, Dialectica has been officially certified as a Great Place to Work® in Greece for 2024.

Employees by Gender (Headcount)*																
	Greece			UK			Colombia			Canada			Vietnam			<b>Total</b>
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Full time	401	353	<b>754</b>	12	3	<b>15</b>	141	107	<b>248</b>	69	72	<b>141</b>	28	56	<b>84</b>	
Part time	4	1	<b>5</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	
<b>Total</b>	<b>405</b>	<b>354</b>	<b>759</b>	<b>12</b>	<b>3</b>	<b>15</b>	<b>141</b>	<b>107</b>	<b>248</b>	<b>69</b>	<b>72</b>	<b>141</b>	<b>28</b>	<b>56</b>	<b>84</b>	

\*as an average across the reporting period  
29 contractors (included in total headcount).

## Total Employees by Gender

	Greece	UK	Colombia	Canada	Vietnam	Total
Male	405	12	141	69	28	<b>655</b>
Female	354	3	107	72	56	<b>592</b>
<b>Total</b>	<b>759</b>	<b>15</b>	<b>248</b>	<b>141</b>	<b>84</b>	<b>1,247</b>



## Employees by Employment Contract and Gender (Headcount)\*

	Greece			UK			Colombia			Canada			Vietnam		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Temporary contract	3	1	<b>4</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
Permanent contract	402	353	<b>755</b>	12	3	<b>15</b>	141	107	<b>248</b>	69	72	<b>141</b>	28	56	<b>84</b>
<b>Total</b>	<b>405</b>	<b>354</b>	<b>759</b>	<b>12</b>	<b>3</b>	<b>15</b>	<b>141</b>	<b>107</b>	<b>248</b>	<b>69</b>	<b>72</b>	<b>141</b>	<b>28</b>	<b>56</b>	<b>84</b>

\* as an average across the reporting period.

## Employees by Level and Gender (Headcount)\*

	Greece			UK			Colombia			Canada			Vietnam		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Associates	296	272	<b>568</b>	1	3	<b>4</b>	89	109	<b>198</b>	50	56	<b>106</b>	17	46	<b>63</b>
Executives	6	1	<b>7</b>	0	0	<b>0</b>	1	1	<b>2</b>	1	0	<b>1</b>	1	0	<b>1</b>
Management	103	81	<b>184</b>	11	0	<b>11</b>	31	17	<b>48</b>	18	16	<b>34</b>	10	10	<b>20</b>
<b>Total</b>	<b>405</b>	<b>354</b>	<b>759</b>	<b>12</b>	<b>3</b>	<b>15</b>	<b>121</b>	<b>127</b>	<b>248</b>	<b>69</b>	<b>72</b>	<b>141</b>	<b>28</b>	<b>56</b>	<b>84</b>

\* as an average across the reporting period.

## Management by Gender

	Greece	UK	Colombia	Canada	Vietnam	Total
Male	103	11	31	18	10	<b>173</b>
Female	81	0	17	16	10	<b>124</b>
<b>Total</b>	<b>184</b>	<b>11</b>	<b>48</b>	<b>34</b>	<b>20</b>	<b>297</b>

## Men and Women in Management



## Employees by Gender and Age (Headcount)\*

	Greece			UK			Colombia			Canada			Vietnam		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
<30	224	232	<b>456</b>	5	3	<b>8</b>	112	98	<b>210</b>	59	63	<b>122</b>	17	45	<b>62</b>
30-50	176	122	<b>298</b>	7	0	<b>7</b>	27	11	<b>38</b>	10	9	<b>19</b>	11	11	<b>122</b>
>50	5	0	<b>5</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
<b>Total</b>	<b>405</b>	<b>354</b>	<b>759</b>	<b>12</b>	<b>3</b>	<b>15</b>	<b>139</b>	<b>109</b>	<b>248</b>	<b>69</b>	<b>72</b>	<b>141</b>	<b>28</b>	<b>56</b>	<b>84</b>

\* as an average across the reporting period.

## Talent Acquisition

Dialectica's talent acquisition strategy emphasises operational excellence, culture fit, and the development of early-career professionals. Recognising their potential for rapid growth, the company partners with leading universities to offer internship opportunities to final year students and full-time positions to recent graduates. These initiatives create a steady pipeline of motivated young professionals who learn quickly, collaborate effectively, and contribute to the company's growth while shaping their own career paths. The company also recruits experienced professionals for strategic roles. Through comprehensive onboarding, mentorship, and tailored learning programmes, new hires are supported to make an impact and build transferable skills for future roles.

To attract, select, and hire the most suitable candidates, Dialectica maintains fair, transparent, and equitable recruitment processes led by global and local Talent Acquisition teams, supported by external partners. Hiring managers receive regular bias-awareness training to ensure objective and inclusive decision-making throughout the recruitment process.

Dialectica prevents discrimination at every stage of the recruitment process.



## Retention

Dialectica invests in its long-term growth by developing, supporting, and promoting the well-being of its people. The company values the motivation and dedication of Dialecticans and empowers them to achieve their goals, unlock their full potential, and thrive. As a result, 95% of senior management roles are filled through internal promotions. To sustain a continuous improvement mindset, targeted retention initiatives, including structured onboarding, personalised learning and development programmes, and global mobility opportunities, enhance engagement and strengthen the company's talented workforce.

## Turnover

In a rapidly evolving employment landscape, Dialectica continuously assesses workforce trends to maintain operational agility. While high turnover is often perceived as a difficult-to-manage challenge, it is inherent to the business of information services, as the primary career path is based on rapid advancement. The company's forward-thinking approach reapproached employee turnover as a strategic opportunity to bring in fresh perspectives, renew and diversify its talent pool, and enhance its growth mindset. Accordingly, Dialectica actively attracts new talent and continues to serve as a hub of innovation, remaining a dynamic, future-ready organisation.

### Employee Hires and Leaves (Headcount)\*

	Greece			UK			Colombia			Canada			Vietnam		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>New employee hires</b>															
<30	128	123	<b>251</b>	2	0	<b>2</b>	98	85	<b>183</b>	40	36	<b>76</b>	9	18	<b>27</b>
30-50	55	31	<b>86</b>	4	0	<b>4</b>	14	3	<b>17</b>	2	1	<b>3</b>	4	5	<b>9</b>
>50	3	0	<b>3</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
<b>Total</b>	<b>186</b>	<b>154</b>	<b>340</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>112</b>	<b>88</b>	<b>200</b>	<b>42</b>	<b>37</b>	<b>79</b>	<b>13</b>	<b>23</b>	<b>36</b>
<b>Employee leaves*</b>															
<30	75	115	<b>190</b>	0	3	<b>3</b>	33	21	<b>54</b>	39	25	<b>64</b>	7	20	<b>27</b>
30-50	42	36	<b>78</b>	0	0	<b>0</b>	5	7	<b>12</b>	8	4	<b>12</b>	4	2	<b>6</b>
>50	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
<b>Total</b>	<b>117</b>	<b>151</b>	<b>268</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>38</b>	<b>28</b>	<b>66</b>	<b>47</b>	<b>29</b>	<b>76</b>	<b>11</b>	<b>22</b>	<b>33</b>

\* Includes both voluntary and involuntary leaves.

**By proactively optimising conditions for both retention and turnover, Dialectica remains resilient, preserving institutional knowledge while benefiting from diverse problem-solving approaches and continuous adaptation to new challenges. This dual-axis strategy strengthens operational resilience and enhances Dialecticans' engagement and sustained value creation.**

## 8.2 A Culture of Belonging, Fairness, Equity, and Well-being

Dialectica's corporate culture is built on trust, inclusion, and shared responsibility that extends to clients and partners. Cross-functional collaboration is encouraged while clear internal policies foster consistency, accountability, and a sense of belonging. Dialecticans are encouraged to voice concerns through transparent mechanisms that ensure every voice is heard.

### Compliance Culture

Dialectica enforces strict internal policies that define expected behaviours and promote ethical conduct. The Anti-Bribery and Anti-Corruption policy and the Complaint Handling procedure

guide employees on how to raise concerns and report actual or suspected misconduct confidentially. The Harassment, Violence, and Discrimination policy enforces a zero-tolerance standard for inappropriate behaviour, ensuring a safe environment that complies with legal and ethical standards.

To ensure the optimal working conditions for its employees, Dialectica has also designed and implemented policies covering hybrid work, team bonding activities, overtime, and time off. Policy awareness is established for all new hires during onboarding. All current policies are maintained and readily accessible in the Human Resources Information System (HiBob), ensuring timely updates for employees.

**27.3%** of the total workforce across all locations is covered by formally-elected employee representatives.

### Speaking Up and Whistleblowing

Through its grievance mechanism, Dialectica encourages employees to raise concerns and report suspected misconduct in good faith, providing relevant information with complete confidentiality. Employees are legally protected against retaliation under the Greek Whistleblowing Protection Law and the company's internal policies. The Officer manages issues related to Receipt and Monitoring of Reports (O.R.M.R.).

Anonymous feedback can also be submitted via the HiBob internal platform, where related records are securely maintained. These mechanisms are introduced during onboarding, and all associated policies are accessible through the Human Resources Information System (HiBob).

In 2024, the HR team investigated an anonymous concern raised by an employee in the Canada office. Following interviews with all affected parties, findings were presented to local executives, and corrective measures, including a mandatory office-wide training session, were implemented to address the issue.

## Inclusion and Belonging

Dialectica fosters a strong sense of belonging built on acceptance, inclusion, and respect for diversity. Dialecticans are empowered to express their unique perspectives in an open and inclusive environment where every voice is valued. The company strengthens engagement through team-building and bonding activities that promote collaboration and connection across its global offices.



## Internal Communication

Transparency and trust are cornerstones of Dialectica's culture. The open-door policy makes leadership approachable, while multiple communication channels ensure open and productive dialogue:

- Internal email communication
- Slack workplace platform
- ASK department channels (e.g., ASK HR)
- Employee satisfaction and engagement surveys
- Monthly/Bi-monthly regional town hall meetings
- Quarterly global all-hands meetings
- Recognition ceremonies
- Office celebrations
- Anonymous grievance mechanism

These tools help maintain continuous feedback, inclusivity, and shared understanding across all teams.

Employee opinions expressed through:

- Monthly all-hands meeting
- Employee surveys
- Skip-level meetings
- Labour Union in Vietnam (Established in 2024, consisting of 6 members)

## Well-being

Since its inception, Dialectica has placed employee well-being at the heart of its culture. Programmes and benefits that promote physical, mental, and emotional health include:

- Stress management workshops
- Employee assistance programmes
- Onsite and offsite team-building activities
- Healthy nutrition initiatives
- Company-sponsored sports teams
- Yoga and office massage sessions

These initiatives foster a healthier, more engaged, and innovative workforce.



## Dialectica in Greece is Certified as a Great Place to Work for 2024

Reflecting its positive workplace culture and commitment to employee well-being, Dialectica was officially certified in 2024 as a Great Place to Work in Greece. The certification demonstrates the company's commitment and progress toward creating an inclusive, respectful, and growth-oriented environment. As a result of the people-first approach and the structured onboarding process, 92% of employees felt welcomed from day one, and 96% affirmed equal treatment regardless of nationality or sexual orientation, according to survey results.

### Parental Leave\* (Headcount)

	Greece			UK			Colombia			Canada			Vietnam		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
The total number of employees that:															
Were entitled to parental leave	2	15	17	0	0	0	0	2	2	0	0	0	0	1	1
Took parental leave	2	15	17	0	0	0	0	2	2	0	0	0	0	1	1
Returned to work in the reporting period after parental leave ended	2	15	17	0	0	0	0	1	1	0	0	0	0	0	0
Returned to work after parental leave ended, and were still employed 12 months after their return to work	2	15	17	0	0	0	0	1	1	0	0	0	0	0	0

\*Leave granted to male and female employees on the grounds of childbirth.

## #RespectLovePride – Dialectica Celebrates Pride Month Globally

In June 2024, Dialectica celebrated Pride Month across its global offices under the theme #RespectLovePride, reaffirming its commitment to diversity and inclusion within and beyond the workplace. The initiative honored the history, achievements, and ongoing challenges of the LGBTQIA+ community while reflecting Dialectica's culture of respect and empowerment. Through awareness activities and local events, employees were educated on key aspects of diversity and inclusion. By promoting visibility, acceptance, and respect, Dialectica continues to foster a workplace where individuality is embraced, and everyone feels valued.

### Ratio of the Basic Salary and Remuneration of Women to Men (female-to-male basic salary)

<b>Greece:</b> - Associate: 0.82 - Management: 0.82 - Executive: 0.60	<b>UK:</b> - Associate: 0.54 - Management: 0 - Executive: 0	<b>Colombia:</b> - Associate: 1 - Management: 1 - Executive: 1.38	<b>Vietnam:</b> - Associate: ~ 0.77 - Management: ~ 0.77
Country average ratio: 81.8%	Country average ratio: 54.0%	Country average ratio: 100%	Country average ratio: 77.0%
Global ratio (excluding Canada): 85.5%			

## 8.3 Employee Benefits

Dialectica offers its people a comprehensive benefits programme designed to enhance financial security, well-being, and work-life balance. Key benefits include:

- Competitive bonus scheme
- Generous savings plan
- Flexible working arrangements
- Additional bonus days off

In addition, all full-time employees receive private health insurance coverage.

## 8.4 Learning and Development

To maintain its competitive advantage in a rapidly evolving business environment, Dialectica actively promotes continuous learning and talent development. The company offers growth opportunities through continuous training, taking into account the company's and employees' needs and expectations, business priorities, and performance evaluation results.

Dialectica has established an integrated Learning and Development platform that features a variety of learning engagement and training courses, including formal onboarding, occupational health and safety, information security and cybersecurity, regulatory compliance and governance (policies and procedures, ISO systems, etc.).

leadership, diversity and inclusion, and customer satisfaction. Indicative mandatory training includes information security, identity theft, data breaches and safety, information security, secure remote working, anti-bribery/anti-corruption, occupational health and safety, gender and LGBTQ+ awareness and inclusion.

## Learning and Development Initiatives include

- “Lunch and Learn” sessions – peer-to-peer sharing best practices on selected topics (e.g., negotiations).
- Diverse upskilling sessions customised for associates and senior associates.
- Access to LinkedIn Learning on free-choice topics for high performers.
- Access to book club on leadership topics: “Reading to become better” series.
- Stress management soft skills training (in Vietnam).
- Monthly sexual harassment training for new intakes (in Colombia).

## Training on Corruption and Bribery, Anti-competitive Practices, and Information Security Breaches

In 2024, to reinforce ethical culture and compliance, Dialectica offered its employees the following training categories:

- **Corruption and bribery prevention:** 419 attendees across Greece, Canada, Colombia, and Vietnam completed the “Anti-Bribery and Anti-Corruption E-Learning” web-based session through the TalentLMS platform.
- **Anti-competitive practices:** All newly hired employees receive mandatory web-based training as part of comprehensive onboarding sessions. To ensure strong awareness and retention, the respective training modules covering critical topics such as Confidential Information and MNPI, Conflicts of Interest, and Direct Competition are also assigned to new employees within the Learning and Development platform.
- **Information security breaches:** Via the TalentLMS platform, 578 employees participated in at least 1 out of 9 information security-focused online sessions. “Cybersecurity Refresher 2024” and “Information Security” were mandatory modules; other critical topics included “Anti-Phishing Awareness Campaign,” “Data Breaches,” “Identity Theft,” “Secure Remote Working,” “Social Engineering,” and “The Danger of Viruses and Malware.”



## Percentage of Employees Trained

On Information Security and Cybersecurity  
**46%**

On Corruption/Ethical Conduct  
**33%**

On Occupational Health and Safety  
**14%**

On Diversity, Equity, and Inclusion issues  
**1%**

## Learning Programmes for Career Growth

Aiming to develop homegrown talent, Dialectica has designed targeted training programmes tailored to each stage of an employee's career.

### Onboarding

Dialectica has developed a comprehensive 2-week induction training focusing on:

- Company values and vision
- Core policies regarding safety, ethical conduct, sustainability, DE&I
- Company operations and internal procedures
- Role-oriented training

### Managers Bootcamp Programme

To support Client Service team managers in their transition to leadership roles, Dialectica developed a customised Managers Bootcamp programme, an immersive learning programme, focused on leadership effectiveness. The programme covers key topics such as giving constructive feedback, conducting one-on-one meetings, leading diverse teams, managing performance improvement discussions, and interviewer training to minimise bias.



## Associates Coaching Programme (0–2 years)

Client Service Associates connect with clients and respond to their requests. Regardless of the employee's background, the Associates programme focuses on attracting high-achieving candidates through cultivating the following skills:

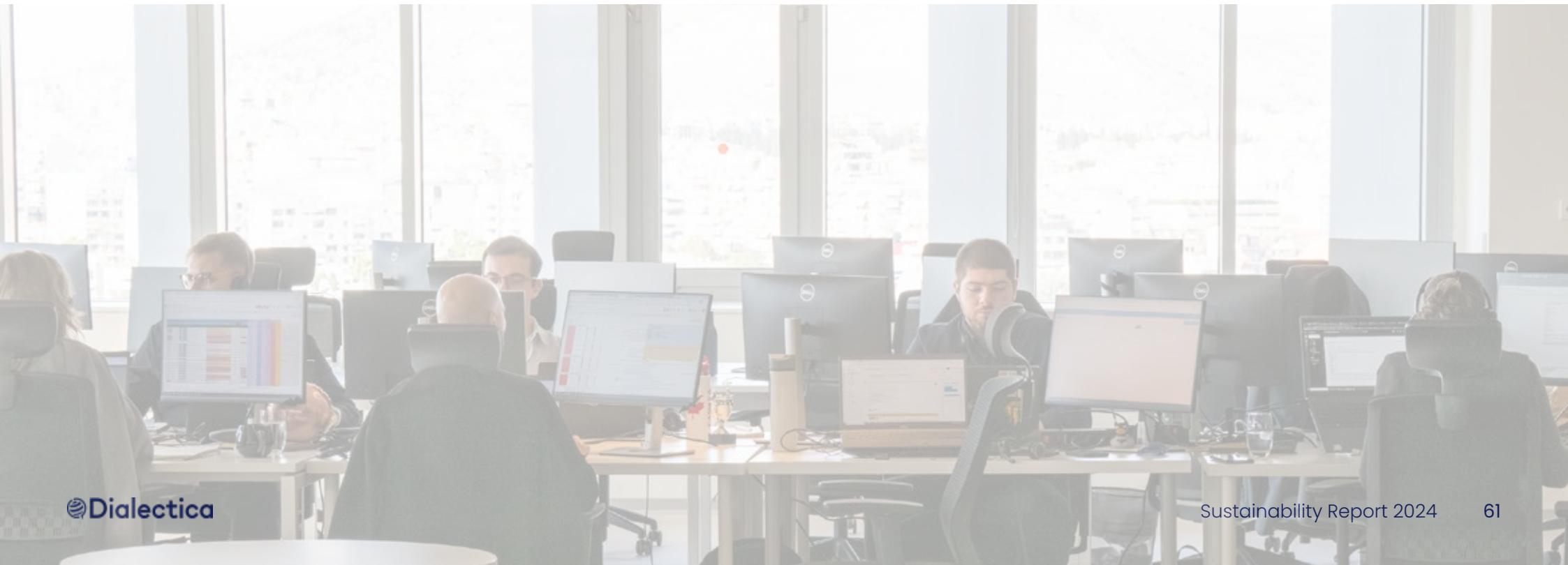
- Sales
- Commercial acumen
- Research
- Client communications
- Project management
- Operational excellence
- Teamwork

## Leadership Coaching Programme (5+ years)

This award-winning and highly personalised development experience is addressed to newly promoted client service team managers and includes:

- 360 reviews
- Definition of individual coaching objective
- Coaching and mentoring
- 8 coaching sessions
- Coaching objective and programme evaluation

In 2024, 49 managers participated in the programme and rated it positively for awareness, empowerment, and progress.





## Number of Employees Participating in at least One Training in 2024 (Headcount)

	Greece				UK				Colombia			Canada				Vietnam			
	Male	Female	Others	Total	Male	Female	Total	Male	Female	Total	Male	Female	Others	Total	Male	Female	Others	Total	
Associates	298	282	4	<b>584</b>	1	0	<b>1</b>	107	90	<b>197</b>	41	53	1	<b>95</b>	16	55	1	<b>72</b>	
Executives	1	0	0	<b>1</b>	1	0	<b>1</b>	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>	
Management	56	48	0	<b>104</b>	5	0	<b>5</b>	39	20	<b>59</b>	19	13	0	<b>32</b>	8	7	0	<b>15</b>	
<b>Total</b>	<b>355</b>	<b>330</b>	<b>4</b>	<b>689</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>146</b>	<b>110</b>	<b>256</b>	<b>60</b>	<b>66</b>	<b>1</b>	<b>127</b>	<b>24</b>	<b>62</b>	<b>1</b>	<b>87</b>	

## % of the Total Workforce Across all Locations who received Career - or Skills-related Training

Location	Employees Participating in at Least 1 Training in 2024	Total Employees	%
Greece	689	759	91%
UK	7	15	47%
Colombia	248	248	100%
Canada	127	141	90%
Vietnam	84	84	100%
<b>Total/Average</b>	<b>1,166</b>	<b>1,247</b>	<b>94%</b>

## Training Hours by Gender and Level

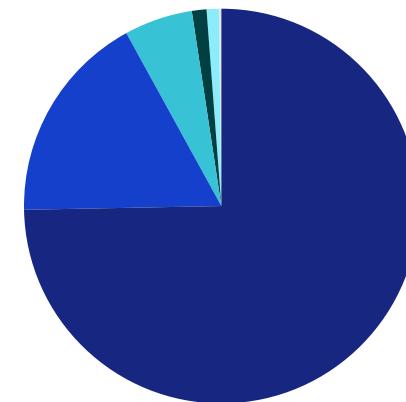
	Greece				UK				Colombia			Canada				Vietnam			
	Male	Female	Other*	Total	Male	Female	Total	Male	Female	Total	Male	Female	Other*	Total	Male	Female	Other*	Total	
Associates	9,636.1	9,663.5	16.6	<b>19,316.3</b>	58	-	<b>58</b>	803.7	3,541.8	<b>4,345.5</b>	1,323.5	1,360.6	0.1	<b>2,684.1</b>	1,137.7	418.2	15	<b>1,570.9</b>	
Executives	16.5	-	-	<b>16.5</b>	0	-	<b>0</b>	-	-	<b>-</b>	-	-	-	<b>-</b>	-	-	-	<b>-</b>	
Management	1,222.9	987.5	-	<b>2,210.4</b>	108.2	-	<b>108.2</b>	507.9	383.7	<b>891.6</b>	288.9	253.5	-	<b>542.4</b>	70.5	28.9	-	<b>99.4</b>	
<b>Total</b>	<b>10,875.6</b>	<b>10,651</b>	<b>16.6</b>	<b>21,543.2</b>	<b>166.3</b>	-	<b>166.3</b>	<b>1,311.6</b>	<b>3,925.5</b>	<b>5,237.1</b>	<b>1,612.4</b>	<b>1,614</b>	<b>0.1</b>	<b>3,226.5</b>	<b>1,208.2</b>	<b>447.1</b>	<b>15</b>	<b>1,670.3</b>	

## Training Hours by Key Training Topics

	Greece		UK		Colombia		Canada		Vietnam	
	Training Hours	Number of Programmes	Training Hours	Number of Programmes	Training Hours	Number of Programmes	Training Hours	Number of Programmes	Training Hours	Number of Programmes
Onboarding policies and procedures	18,830	4	166	1	938.9	4	2,488	3	1,424	4
Corruption	182.5	1	-	0	115.2	1	6.7	1	8.7	1
Compliance	1,155.7	11	0.3	3	3,921.1	10	178.6	11	217.3	11
Occupational health and safety	0.1	1	-	0	51.6	1	-	0	0.1	1
DE&I	2.9	1	-	0	-	0	-	0	-	0
Leadership	1,218	2	-	0	-	0	540	1	-	0
ISO	154.1	1	-	0	210.7	1	13.6	1	19.5	0
<b>Total</b>	<b>21,543.2</b>	<b>21</b>	<b>166.3</b>	<b>4</b>	<b>5,237.4</b>	<b>17</b>	<b>3,226.8</b>	<b>17</b>	<b>1,669.6</b>	<b>17</b>

Training Hours  
Conducted Online  
**6,238**

Training  
hours  
by project



- Onboarding Policies and Procedures **74.7%**
- Compliance **17.6%**
- Leadership **5.6%**
- ISO **1.2%**
- Corruption **1.0%**
- Occupational health and safety **0.2%**
- DE&I **0.0%**

## Internal Global Mobility Programme

As part of its commitment to learning and development, Dialectica has established an Internal Global Mobility programme that supports employees' personal and professional growth, fosters collaboration, and promotes knowledge transfer. The programme enables employees to work across different global offices, broadening their skills and experiences.

### Erasmus Programme

Offers relocation packages, including accommodation, for selected employees to work at different office locations for 6-12 months, depending on business needs.

### Passport Programme

Provides 18-24 months assignments in various Dialectica's offices. Candidates are evaluated based on clearly defined performance criteria. In 2024, 18 employees gained international experience through the Global Mobility programme.

## 8.5 Performance Evaluation

Committed to the continuous professional development of its people, Dialectica has established a well-structured performance evaluation framework. This process takes place biannually, in March and July of each year, and includes the following stages:

Stage 1	Stage 2	Stage 3
Self-Assessment	Managerial Evaluation	360-Degree Feedback
Reflecting on their achievements and challenges, Dialecticans complete a self-assessment form.	Managers conduct a formal evaluation of each Dialectican's performance and set development goals aligned with individual KPIs and the company's values.	Dialectica's 360-degree feedback mechanism enables anonymous, objective feedback on managers' performance from peers and team members.

**Dialectica is committed to supporting  
employees' career development at every stage  
by providing targeted training, career mobility  
opportunities, and constructive feedback.**



## Number of Employees who Received Performance Appraisals

	Greece			UK			Colombia			Canada			Vietnam		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Associates	0	0	<b>0</b>	0	0	<b>0</b>	0	90	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
Executives	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
Management	19	7	<b>26</b>	0	0	<b>0</b>	10	1	<b>11</b>	12	8	<b>20</b>	2	7	<b>2</b>
<b>Total</b>	<b>19</b>	<b>7</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>1</b>	<b>11</b>	<b>12</b>	<b>8</b>	<b>20</b>	<b>2</b>	<b>0</b>	<b>2</b>

## % of the Total Workforce across all Locations who received Regular Performance and Career Development Reviews

Location	Employees who received Performance Appraisals	Total Employees	%
Greece	26	759	3%
UK	0	15	0%
Colombia	11	248	4%
Canada	20	141	14%
Vietnam	2	84	2%
<b>Total/Average</b>	<b>59</b>	<b>1,247</b>	<b>5%</b>

Performance evaluations provide meaningful, constructive feedback that informs targeted training initiatives and career advancement decisions based on transparent criteria. The company offers equal access to upskilling and reskilling as the foundation of pursuing professional development opportunities.

## 8.6 Employee Satisfaction Survey

Understanding how employees feel at work is a key priority for Dialectica. To capture feedback and identify areas for improvement, the company developed a formal tool, the Employee Satisfaction Survey, which is conducted annually. The survey covers 4 main focus areas: job requirements, relationship with managers, career development, and overall satisfaction with the company.

### 2024 Survey Highlights

- 87% of employees completed the survey, with an average score of 3.3/4.
- Strong positive sentiment regarding managerial support across all regions and time periods was the primary outcome of the survey.

Following the survey insights, the company incorporated survey learnings into its People Plan and Company initiatives to further improve its approach.

In addition, Dialectica conducts a pulse survey twice per year, with an average engagement rate of 85.4% across offices to date.

## 8.7 Health and Safety

Dialectica is committed to securing a healthy and safe working environment for all Dialecticians worldwide. As an

office-based organisation, the company prioritises developing effective emergency response protocols and focuses on preventing musculoskeletal disorders as a key health concern. Beyond regulatory compliance in its countries of operation, Dialectica implements additional initiatives to promote the physical, mental, and emotional well-being of its people.

### Health and Safety Policy

Dialectica has designed and implemented a Health and Safety policy which clearly describes the company's responsibilities, including:

- Complying fully with each country's applicable Health and Safety laws and regulations.
- Offering high safety levels in the working environment (proper maintenance of safety devices, minimising health risks, proactive arrangements, etc.).
- Ensuring Dialecticians receive adequate and proper training information, instruction, and supervision in safe working methods and procedures, to carry out their duties seamlessly.
- Establishing and communicating emergency procedures, including safe access to and exit from the office.
- Monitoring health and safety management, conducting health and safety inspections, and revising the Health and Safety policy regularly.

The Board of Directors oversees the Health and Safety policy and ensures effective implementation across all offices. In Bogota, Dialectica has established the Occupational Health and Safety Committee (COPASST) and the Labour Coexistence

Committee (COCOLA) to promote a safe and respectful workplace. In Athens, health and safety is carried out in collaboration with a certified external occupational health and safety organisation, alongside a safety technician.

## Health and Safety Risks Identification

	Greece	Colombia	Vietnam
Process and mechanisms for health and safety risk management identification	<ul style="list-style-type: none"> <li>Collaboration with a certified External Protection and Prevention Service.</li> <li>Monthly site inspections by a certified safety technician are conducted to identify physical hazards and ensure regulatory compliance.</li> <li>Weekly/monthly occupational doctor visits to the company premises to monitor employee health.</li> <li>Daily workplace oversight of the Procurement and Facilities team to ensure safety standards are maintained.</li> <li>Advanced management systems of Piraeus Tower offices to automatically identify risks related to environmental conditions and indoor air quality.</li> </ul>	<p>Formal risk management process in place, executed annually or upon significant operational changes, adhering to the Colombian law and SG-SST (Occupational Health and Safety Management System) requirements. The process uses the Hazard Identification, Evaluation, and Risk Assessment Matrix (IPVR), supported by COPASST.</p>	<p>The Vietnam office operates within The Sentry coworking space, which applies a structured health and safety risk-management system. This includes regular inspections (fire safety, electrical, structural, HVAC), preventive maintenance performed by certified technicians, a tenant incident-reporting process, and periodic updates to emergency and evacuation procedures.</p>
Key health and safety risks identified	<ul style="list-style-type: none"> <li>Potential for musculoskeletal disorders and eye strain due to prolonged sedentary work and continuous use of display screen equipment.</li> <li>Work-related stress is inherent to a high-performance, deadline-driven work environment.</li> <li>General office hazards, including slips, trips, falls, and indoor air quality parameters.</li> <li>Fire safety and emergency evacuation procedures for office buildings.</li> </ul>	<ul style="list-style-type: none"> <li>Biomechanical/Ergonomic risks related to prolonged office work (posture, repetitive movements).</li> <li>Psychosocial Risks related to mental workload.</li> <li>Security (Locative) Risks: Office infrastructure, tripping hazards, and general order.</li> <li>Natural Phenomenon Risks: Seismic risk (due to Bogotá's location).</li> </ul>	<ul style="list-style-type: none"> <li>Fire hazards.</li> <li>Electrical and power risks.</li> <li>Evacuation and emergency risks.</li> <li>Air quality and ventilation issues.</li> <li>Slip, trip, and fall hazards.</li> <li>Structural and equipment risks.</li> <li>Health and hygiene risks.</li> </ul>
Main mitigation actions	<ul style="list-style-type: none"> <li>Provision of high-quality ergonomic chairs, back support cushions, footrests, laptop stands, and dual monitors to all employees.</li> <li>Dedicated confidential helpline for psychological support and private health insurance to all employees, even new ones, during their business trips if needed.</li> <li>Annual fire safety training and evacuation drills.</li> <li>Extensive safety signage installed in the premises.</li> <li>Monthly audits by the safety technician and weekly/monthly visits by the occupational doctor as a continuous preventive measure.</li> <li>In the Piraeus Tower, continuous, automated monitoring of indoor air quality.</li> </ul>	<ul style="list-style-type: none"> <li>Ergonomics: Active breaks, ergonomic equipment, and ergonomic adjustments by a physiotherapist (chairs, monitors).</li> <li>Psychosocial: Periodic psychosocial risk evaluations and stress management programmes. Well-being and healthy lifestyle habits are promoted.</li> <li>Safety: Regular safety inspections by the Health and Safety senior associate and the COPASST.</li> <li>The brigade team is trained and has regular training on emergencies.</li> </ul>	<ul style="list-style-type: none"> <li>Fire alarms, smoke detectors, extinguishers, and regular evacuation drills.</li> <li>Routine inspections and compliance with building safety standards.</li> <li>Regular checks of electrical loads and permitted use of certified equipment.</li> <li>Scheduled HVAC maintenance and air-quality monitoring.</li> <li>Daily cleaning and enhanced sanitation procedures.</li> <li>24/7 security, CCTV, and access-card control.</li> <li>Formal hazard-reporting system with follow-up and resolution tracking.</li> </ul>

## Health and Safety Training

To ensure proper hazard identification and reporting, inspections are conducted regularly, and any work-related incidents are promptly addressed. Dialectica encourages its people to share Health and safety concerns via anonymous forms, and the department responsible addresses them with appropriate corrective actions and other measures. To this end, the company raises employee awareness on occupational health and safety issues through internal communication channels and training, which in 2024, covered the following topics:

- Emergency evacuation of the building
- Emergency brigade training for earthquakes and fire
- First aid and mental health aid
- Ergonomics workshops

## Health and Safety Initiatives for Dialecticans in Colombia

The management of safety and health at Dialectica is a strategic priority and, in strict compliance with Colombian regulations, it is carried out through a Safety and Health at Work Management System (SG-SST).

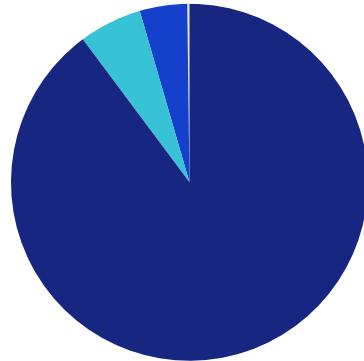
Activities in 2024:

- 5 Minutes for Your Well-being (8 brochures)
- Comprehensive self-care magazine on occupational health and safety

- Effective prevention of respiratory diseases
- Programming and implementation of rhythmic active breaks (dynamic)
- SG-SST induction
- Ergonomics in the workplace
- Workplace harassment and coexistence
- Occupational Health and Safety Committee (COPASST) functions and responsibilities
- Prevention of viral diseases
- How to investigate workplace accidents?
- Work-life balance COPASST
- Home medical service for minor accidents
- Emergency brigades
- Stress management
- Addiction prevention

	2024	2023	2022
<b>Training hours</b>	52	82	25
<b>Training programmes held</b>	3	82	9

Dialectica's commitment to preserving a safe working environment for everyone is reflected in its health and safety investments:



- Medical service and health monitoring **89.8%**
- Consulting Services **5.7%**
- Fire maintenance / upgrade of fire protective equipment **4.3%**
- Staff training on OHS issues **0.2%**

**80%**

of Dialectica's operational sites have had an employee health and safety risk assessment conducted.

**20.4%**

of the total workforce across all locations is represented in formal joint management-worker health and safety committees.

To best manage occupational health and safety, the company records the following indicators:

### Health and Safety Indices

	Greece	UK	Colombia	Canada	Vietnam
Number of hours worked	1,393,759	25,920	473,034	293,280	120,736
Number of work-related fatalities	0	0	0	0	0
Number of high-consequence* work-related injuries	0	0	0	0	0
Number of recordable work-related injuries**	0	0	1	0	0
LTIFR (Lost Time Injury Frequency Rate) for employees	0	0	0	0	0
AR (Absenteeism Rate) for employees (%)	0	0	0	0	0

\*work-related injury that results in a fatality or in an injury from which the employee cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months.

\*\*work-related injury that results in days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.

3 evacuation drills  
329 participants

**Greece**

Annual evacuation drill  
with all office employees

**Canada**

99 participants

**Colombia**

10 participants

**Vietnam**

### Emergency drills conducted

## 8.8 Moving Forward

Dialectica remains committed to fostering a culture of belonging, equity, and well-being where all employees feel valued and empowered. Supporting internal promotions and attracting top talent through campus recruitment remain key priorities, alongside continuous enhancement of health and safety practices.

As part of its well-being strategy, the company plans to extend its Great Place to Work® certification to all global offices. Dialectica will also introduce AI-driven tools and training to strengthen operational agility and equip employees for the future of work. In addition, Dialectica plans to continue the Managers Bootcamp programme, supporting Client Service team managers in their transition to leadership roles.

# 09 Making A Positive Social Impact

[9.1. Doing well by doing good](#)

[9.2. Youth Employability](#)

[9.3. Environmental Responsibility](#)

[9.4. Disaster Relief](#)

[9.5. Social Solidarity](#)

[9.6. Community Health](#)

[9.7. Moving Forward](#)



## Our Approach

As a responsible global corporate citizen, Dialectica is committed to making a positive social impact in the countries where it operates. Through a dual approach of strategic financial support and employee volunteer engagement, the company designs and implements targeted initiatives aligned with its broader sustainability objectives.

### Key Chapter Highlights

**Participation in  
100+ Youth Employability  
events in 4 countries**

**100+ Dialecticans  
volunteered and raised  
\$7,000 on Earth Day**

**15 Dialecticans from the  
Colombian office  
volunteered for 5 days**

**Blood donation events  
with 60 volunteers**



## 9.1 Doing well by doing good

Dialectica's Corporate Social Responsibility (CSR) strategy reflects its core values and operational culture. CSR initiatives are shaped by actively considering employees' perspectives on societal priorities, ensuring programmes align with organisational values and foster employee engagement. Through this approach, Dialectica demonstrates its commitment to creating positive impact across 5 key areas: Youth Employability, Environmental Responsibility, Disaster Relief, Social Solidarity, and Community Health.

- **Youth Employability**
- **Environmental Responsibility**
- **Social Solidarity**
- **Disaster Relief**
- **Community Health**

## 9.2 Youth Employability

### ABC Event, Powered by Dialectica

In May 2024, to highlight the value of participation in student organisations, the Athens University of Economics and Business (AUEB) hosted the inaugural ABC Event, powered by Dialectica. Organised by the AUEB GenZ Buddies Club, this

event provided students with opportunities to network with professionals, explore career paths, and engage in meaningful dialogue. Discussions focused on sustainability, ESG, artificial intelligence, leadership, and internationalisation. Student organisations such as ThinkBiz, AIESEC, TEDxAUEB actively contributed to meaningful engagements.

### Unexplored Futures 3

In collaboration with The Tipping Point, a Greek non-profit organisation empowering and educating students for the workplace of tomorrow, Dialectica implemented the youth empowerment initiative "Unexplored Futures 3". Through a unique mentorship model aiming to familiarise students with the modern job market, 26 Dialecticans shared their insights with 986 students from 8 schools across Greece. These mentoring sessions offered opportunities for open dialogue with real-world professionals, helping students clarify and explore diverse career paths and eventually making the professional world more accessible.

### NCSR Demokritos Summer School

Dialectica participated in the 5-day summer school event organised by the National Centre of Scientific Research

“Demokritos,” which drew hundreds of students from across Greece. At this critical youth employability event, the company’s senior executives delivered 2 presentations on impactful CV writing and AI strategy. Dialectica’s financial support for the event totaled \$1,039.

Linking Academia to The Job Market – Activities Per Country					
Category	Greece	Colombia	Canada	Vietnam	Total
Own employability initiatives	9	3	-	-	<b>12</b>
Participation in the universities’ career events	11	50	-	5	<b>66</b>
Participation in other employability and motivational events	15	10	7	-	<b>32</b>
<b>TOTAL</b>	<b>35</b>	<b>63</b>	<b>7</b>	<b>5</b>	<b>110</b>

## 9.3 Environmental Responsibility

### Supporting Reforestation Projects

Following the wildfires in the greater Attica region, 22 Dialecticans from Athens office volunteered at a reforestation initiative jointly organised with HIGGS. In total, they planted 200 trees, contributing to the restoration of natural ecosystems

and reinforcing the company’s dedication to sustainability and climate action.

In Vietnam, 35 Dialecticans collected and donated 60 boxes and bags of new items (clothes, toys, furniture, etc.) to Gaia Nature Conservation Center as part of 2 fundraising events. The proceeds were dedicated to reforestation efforts across Vietnam.

#### Greece

22 Dialecticans – 200 trees

#### Vietnam

35 Dialecticans  
60 boxes/bags of new items

### Earth Day 2024

On Earth Day 2024, over 100 employees participated in a global activity challenge, raising \$7,000 for climate adaptation and mitigation in Greece and for urban greening in Canada. In Greece, the company supported Humanity Greece’s recovery efforts from climate-related disasters; in Canada, it partnered with Tree Canada to reduce heat-island effects and improve air quality.



## Animal Welfare Workshop

In partnership with R House, a pioneering animal rescue enterprise in Vietnam, Dialectica co-organised an animal welfare workshop in May. The programme included a site visit, a seminar on animal rights and ethical treatment, and hands-on support at the shelter. In total, 14 Dialecticans participated, and the company contributed \$432 to R House's mission.

### Protecting the Natural Environment

Category	Activities	Volunteers
Reforestation	3	55
Climate action	2	100+
Animal welfare	1	14

## 9.4 Disaster Relief

### Typhoon Yagi Aid

In response to the severe impact of Typhoon Yagi in Northern Vietnam, Dialecticans in Vietnam organised an internal fundraising campaign, raising \$269 to support the recovery of the affected population. Dialectica matched the amount,

bringing the total donation to \$538. In September 2004, the funds were directed to the Vietnam Fatherland Front Central Committee, a constitutionally recognised organisation supporting national solidarity and social welfare.

### Company investment in Disaster Relief: \$269

## 9.5 Social Solidarity

### Proyecto Guajira Partnership



To support vulnerable communities in Colombia's La Guajira region, Dialectica partnered with the non-governmental organisation Proyecto Guajira. Volunteers also contributed to construction work at the Potsipa ethno-development centre, a soon-to-open project that promotes sustainable development through education. This people-centred initiative actively supported the Wayuu community and raised awareness of their community.

## Food Assistance Volunteering

In collaboration with the non-profit organisations HIGGS and Odyssea, Dialecticians in Athens office prepared 200 meals under the guidance of a professional chef. The meals were distributed to vulnerable communities facing food insecurity in the Piraeus area.

In December 2024, Dialecticians in Canada collected and donated 4 boxes of food and canned goods to the Sun Youth Organization. Additionally, in October, 5 volunteers have devoted time and effort to support Moisson Montréal.

## Children's Health and Well-being

Dialectica firmly believes that children's health and well-being is essential to strong communities and social progress.

In Colombia, 16 Dialecticians visited the Hospital Infantil Universitario de San José and spent a day with children from vulnerable communities.

In Greece, the company partnered with Make-A-Wish, where its volunteers hosted an internal Christmas Bazaar, raising \$1,283 for the organisation.

In Vietnam, 17 Dialecticians donated clothes, toys, and food to a local orphanage, while Dialectica sponsored a Mid-Autumn Celebration with a \$376 contribution.

In Colombia, 15 employees participated in the Copa Pazifco fundraising football tournament, with proceeds supporting education programmes that help children stay away from violence. Additionally, Dialecticians collaborated with Fundación Jardín Cerro Norte, donating toys and essential supplies to children in need.

## 9.6 Community Health

### Blood Donation

As part of its commitment to community health, Dialectica partnered with Bloode, a non-profit organisation promoting voluntary blood donation in Greece. In 2024, the company organised 2 blood donation events at its Greek offices, with 60 Dialecticians voluntarily participating and raising awareness about the importance of blood donation.

### Health Awareness Initiatives

Dialecticians in Canada turned their athletic activities into charitable action in partnership with Charity Miles. A total of 80 volunteers walked, ran, and biked to raise awareness of breast cancer and prostate cancer, making a positive impact beyond the workplace.

## Supporting Public Health

Category	Activities	Volunteers
Blood donation	1	60
Health awareness initiatives	2	80
TOTAL	3	140

**Company investment in Community Health: \$5,623**

## 9.7 Moving Forward

In pursuit of a more sustainable future, Dialectica invests financial resources and empowers its people to create meaningful impact beyond the business environment. As a strategic choice, the company addresses global challenges through locally focused actions.

Youth employability, environmental awareness, disaster relief, social solidarity, and community health will remain key CSR priorities and at the core of its efforts. Dialectica is committed to continuously improving the implementation of its social initiatives, ensuring greater precision, relevance, and measurable outcomes.



## 10 Protecting Our Environment

### 10.1. Environmental Stewardship

### 10.2. Energy Consumption and GHG Emissions

### 10.3. Green Offices

### 10.4. Materials and Waste Management

### 10.5. Water Efficiency

### 10.6. Moving Forward

## Our Approach

Dialectica is committed to minimising its environmental footprint across its global operations. Through responsible office operations, proper waste management, and energy efficiency measures, the company improves its environmental performance and promotes employee awareness initiatives to enhance environmentally conscious behaviour and optimise resource use. In addition, Dialectica actively supports employee volunteering through various environmental responsibility initiatives.

### Key Chapter Highlights

**Energy Consumption  
and GHG Emissions  
minimising efforts**

**Recycling  
infrastructure  
optimisation**

**Environmentally  
friendly facilities and  
materials**

**GHG Audit**



## 10.1 Environmental Stewardship

As a global information services company, Dialectica's environmental impact is mainly linked to its operational practices, energy use across international operations, office facilities, and business travel. Emissions from everyday activities, waste generation, and resource use are the company's most significant environmental considerations. To address these concerns and promote responsible practices, the company periodically provides training opportunities, awareness, and specific guidelines to its employees.

## 10.2 Energy Consumption and GHG Emissions

Through its Sustainability policy, Dialectica is committed to improving energy efficiency and reducing greenhouse gas (GHG) emissions across its operations. Its office buildings incorporate on-site renewable energy through photovoltaic (PV) systems and energy-efficient LED lighting with motion sensors to minimise unnecessary electricity use. In Athens office, a high-performance façade reduces solar gain and cooling demand, while a smart building management system optimises ventilation and climate control. Although renewable energy has not yet been integrated into all offices, and not all offices are owned, Dialectica is actively exploring viable renewable energy solutions for its global premises. Additionally, Dialectica's server infrastructure, hosted on Amazon Web Services (AWS), benefits from AWS's growing reliance on renewable energy, further reducing indirect emissions.

Electricity Consumption (kWh)							
Greece		UK		Colombia		Vietnam	
Renewable Sources	NON Renewable Sources	Renewable Sources	NON Renewable Sources	Renewable Sources	NON Renewable Sources	Renewable Sources	NON Renewable Sources
21,854.55	662,227	-	5,647.79	86,748	-	-	53,840
Total: 830,317.34							

## GHG Emissions

Dialectica is conscious of its indirect emissions and actively works to reduce them. In Greece, the company has replaced outdated refrigeration units with environmentally friendly models that use low-impact refrigerants, minimising effects on the ozone layer. Equipment upgrades ensure full compliance with environmental standards, and additional measures are continually evaluated to further reduce emissions of ozone-depleting substances.

To address Scope 3 emissions from business travel, Dialectica has introduced a standardised global approval process that authorises travel only when physical presence is essential.





## GHG Audit

During the current reporting period, Dialectica conducted a comprehensive GHG audit of its Greek operations from January to December 2024. The GHG inventory was prepared in full alignment with the GHG Protocol, jointly developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), and the globally accepted ISO 14064 standards. Emissions for 2024 were calculated using the updated Global Warming Potentials (GWP) released by the GHG Protocol in August 2024, based on the Intergovernmental Panel on Climate Change's Sixth Assessment Report (AR6).

GHG Emissions 2024*	Market-Based	Location-Based
Scope 1 (mtCO2e)		
Fleet Vehicles	3.1	3.1
Scope 2 (mtCO2e)		
Electricity	180.4	113.4
Scope 3 (mtCO2e)		
Business Travel	211.3	211.3
Paper Consumption	0.7	0.7
Total GHG (mtCO2e)	395.5	328.5
Intensity in KgCO2e/m <sup>2</sup>	41.8	34.7
Intensity in mtCO2e/employee	0.52	0.43
Avoided Emissions (mtCO2e)	6.2	3.9

\*Data reflect Greek office operations only. Other locations are excluded.

## 10.3 Green Offices

Dialectica is committed to minimising its environmental footprint across all global offices by operating in energy-efficient, environmentally friendly, and health-focused facilities.



### Greece

In 2024, Dialectica relocated its Athens office to the Piraeus Tower, an office building with both LEED (Leadership in Energy and Environmental Design) Platinum and WELL certifications. The facility incorporates sustainable design features that mitigate the urban heat island effect, integrate advanced energy- and water-efficiency systems, and maximise daylight and indoor air quality. As a result, energy consumption related to lighting and heating, ventilation, and air conditioning (HVAC) systems is reduced.

### Colombia

Dialectica's main office in Colombia is LEED-certified and powered by renewable energy sources, supporting the company's low-carbon operations.

### Canada

The Canadian office operates in a BOMA-certified building that applies best practices in energy management, with 94% of its electricity sourced from hydroelectric power.

### Vietnam

Dialectica's Vietnam office is located in the Sentry Co-Working Space, a Lotus Green-accredited building that emphasises energy efficiency, water conservation, and responsible waste management.

In 2024, Dialectica invested \$1,017,680.38 in energy-efficient, certified facilities in Greece.

## 10.4 Materials and Waste Management

Waste management has been identified as a material topic for Dialectica. Through its Sustainability policy, the company is committed to responsible waste management. It actively works to improve how it monitors and reduces its environmental impact, providing occasional training and guidance to its employees. Currently, the process for collecting and monitoring waste-related data uses standardised bags for both general waste and recycling streams, enabling consistent day-to-day and week-to-week comparisons. Twice per year, Dialectica estimates its total waste output by assessing the average fill levels of waste bags across its facilities. In 2024, the company's Greek offices enhanced their recycling infrastructure by introducing dedicated collection points to support proper separation and disposal of recyclable materials.

280%

increase in recycling in Greece (compared to 2023)

General waste bins ratio:

2024 – **1 per 6 employees**

2023 – **1 per 2 employees**



## Recycling in Vietnam

### Recycling programme results

1,160 kg of paper cartons

6.5 kg of coloured plastic

18 kg of plain plastic and PET bottles

659 aluminum cans

**Period:** May to December 2024



## Waste Management\*

	Waste components	Greece	Colombia	Vietnam
Hazardous waste diverted from disposal (kg)	Batteries	48	8.6	10
	Electrical and electronic equipment	-	152.4	-
	Total	48	161	10
Hazardous waste that is NOT diverted from disposal (kg)	Tonner	6.8	-	-
	Total	6.8	0	0
Hazardous waste per country		54.8	161	10
Total amount of hazardous waste		225.8		
Non-hazardous waste		Greece	Colombia	Vietnam
Non-hazardous waste diverted from disposal (kg)	Cardboard	-	432.1	-
	Paper	2,475	995.6	5
	Plastic	1,237.5	1,285.3	4
	Wood	-	-	2
	Aluminum	1,575	-	-
	Mixed Recycling	-	3,125	2,100
	Total per country	5,287.5	5,838	2,111
Total diverted		13,236.5		
Non-hazardous waste that is NOT diverted from disposal (kg)	Municipal/urban waste	34,200	22,437.5	14,070
	Total	34,200	22,437.5	14,070
Non-hazardous waste per country		39,487.5	28,275.5	16,181
Total amount of non-hazardous waste		83,944		
Total amount of waste (kg)		39,542.3	28,436.5	16,191
* estimated amounts				

As a digital-first company, Dialectica maintains minimal printing activity across its global offices. In Greece, paper use is strictly limited to essential purposes such as legal documentation, recruitment processes, and specific stakeholder requirements. When printing is necessary, the company uses A4 paper certified by PEFC (Programme for the Endorsement of Forest Certification) and the EU Ecolabel, ensuring that materials come from sustainably managed forests and meet high environmental standards throughout their lifecycle, including low emissions, reduced energy consumption, and restricted use of hazardous substances.

## 10.5 Water Efficiency

Acknowledging water as a valuable natural resource, Dialectica promotes sustainable water management across all its facilities. Where operationally feasible, the company invests in water-saving technologies. In its new offices at Piraeus Tower in Greece, low-flow fixtures minimise water consumption, while rainwater collection tanks are used to irrigate surrounding vegetation. In Colombia, rainwater harvesting systems are used in bathrooms to reduce potable water use. Across all operations, employees and 3rd party facility management providers are encouraged to use water responsibly, for example, operating dishwashers only with full loads.



### Water Consumption (m<sup>3</sup>)

Greece	UK	Colombia	Vietnam
3,591.8	292*	27	320

\* based on estimations

## 10.6 Moving Forward

Dialectica aims to further optimize its environmental performance across global operations and establish a company-wide data-driven baseline for energy consumption and enhance the monitoring and reporting of GHG emissions across Scopes 1, 2, and 3.

Further actions include improving waste management by measuring waste per stream and launching an internal recycling campaign. A key strategic goal is to develop a comprehensive Environmental policy as the foundation for implementing an Environmental Management System (EMS) in line with ISO 14001, initially for offices in Greece and Colombia. Additionally, Dialectica plans to conduct internal environmental awareness campaigns to engage employees further and strengthen its sustainability culture.

# 11 About the Report

Dialectica's 2024 Sustainability Report is the company's second report. It provides an overview of its performance across Environmental, Social, and Governance (ESG) areas. It presents the formal approach and frameworks used to identify and manage the most material impacts, as defined by the company and its stakeholders.

## Reporting Period

The report covers the calendar year from January 1st to December 31st, 2024. Information from previous years is provided when necessary.

## Report Scope and Boundary

The report covers the sustainability approach, priorities, activities, performance, and achievements of operations across Greece, the UK, Vietnam, Canada, and Colombia. The report does not include the activities or performance of our suppliers, contractors, or partners, unless otherwise stated. Financial data is expressed in U.S. dollars. All amounts denominated initially in foreign currencies have been converted to U.S. dollars using exchange rates as of December 31, 2024.





## Reporting Frameworks and Guidelines

As part of our commitment to transparency and international best reporting practices, the report is developed in line with and takes into consideration international frameworks and sustainability standards, including the GRI Standards, AA1000 Standards, the United Nations Sustainable Development Goals (SDGs), and the United Nations Global Compact.

## Report Content

The report covers areas vital to Dialectica's stakeholders. The report content has been reviewed and approved by the CEO and the Board of Directors.

## Support

The report has been prepared with the support of Sustainability Knowledge Group ([www.sustainabilityknowledgegroup.com](http://www.sustainabilityknowledgegroup.com)).

## External Assurance

The company did not commission independent assurance of the Sustainability Report. The content of the report is accurate and correct to the best of our knowledge and abilities. The reporting principles are applied: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability to ensure the quality and proper presentation of the information disclosed in the Sustainability Report, in line with the company's systems, policies, procedures, risk management, and strategy.

## Feedback

Your feedback is important to us.

Feel free to contact us:

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# 12 GRI Content Index

<b>Statement of use</b>	Dialectica has reported the information cited in this GRI content index for the period January 1 <sup>st</sup> 2024–December 31 <sup>st</sup> 2024 with reference to the GRI Standards.	
<b>GRI 1 used</b>	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	6, 90, 91
	2-2 Entities included in the organization's sustainability reporting	90, 91
	2-3 Reporting period, frequency and contact point	90, 91 December 2025
	2-4 Restatements of information	No restatements
	2-5 External assurance	91
	2-6 Activities, value chain and other business relationships	6-8, 10, 16, 17, 25, 44, 45
	2-7 Employees	49, 50
	2-8 Workers who are not employees	49
	2-9 Governance structure and composition	37-39, 41
	2-10 Nomination and selection of the highest governance body	38
	2-11 Chair of the highest governance body	37
	2-12 Role of the highest governance body in overseeing the management of impacts	36-38
	2-13 Delegation of responsibility for managing impacts	37-39
	2-14 Role of the highest governance body in sustainability reporting	38, 91
	2-15 Conflicts of interest	44
	2-16 Communication of critical concerns	55, 56
	2-17 Collective knowledge of the highest governance body	23, 38
	2-22 Statement on sustainable development strategy	2
	2-23 Policy commitments	4, 16-19, 22, 29, 30, 42-44, 67
	2-24 Embedding policy commitments	4, 16-19, 22, 29, 30, 33, 42, 44, 55-64, 81-84
	2-25 Processes to remediate negative impacts	44, 45, 55, 56, 85
	2-26 Mechanisms for seeking advice and raising concerns	55, 56
	2-27 Compliance with laws and regulations	42, 43
	2-28 Membership associations	None
	2-29 Approach to stakeholder engagement	24, 25

<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	26-28
	3-2 List of material topics	27
	3-3 Management of material topics	8, 10, 15-17, 19, 20, 42-44, 52, 54-61, 67, 73, 80
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	12
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	45
<b>GRI 205: Anti-corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	45
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	81
	302-5 Reductions in energy requirements of products and services	84
<b>GRI 303: Water and Effluents 2018</b>	303-3 Water withdrawal	88, 89
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	83
	305-2 Energy indirect (Scope 2) GHG emissions	83
	305-3 Other indirect (Scope 3) GHG emissions	83
	305-4 GHG emissions intensity	83
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	85-87
	306-2 Management of significant waste-related impacts	85-87
	306-3 Waste generated	87
	306-4 Waste diverted from disposal	87
	306-5 Waste directed to disposal	87
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	54
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	58
	401-3 Parental leave	57
<b>GRI 403: Occupational Health and Safety 2018</b>	403-2 Hazard identification, risk assessment, and incident investigation	67, 68
	403-3 Occupational health services	68
	403-4 Worker participation, consultation, and communication on occupational health and safety	68
	403-5 Worker training on occupational health and safety	69
	403-9 Work-related injuries	70

<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews	62 59-61, 64 66
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	37, 50, 51
<b>GRI 406: Non- discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	42, 53, 55
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	74-78
<b>GRI 417: Marketing and Labeling 2016</b>	417-3 Incidents of non-compliance concerning marketing communications	20
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	19



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# Sustainability Report

2024