

Sustainability, proven.

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Read more about our sustainability work

rebeldot.com/sustainability

Dear Rebels and Partners,

I've been writing these letters since 2022. Back then, the conversation was about what we leave behind: about building something we'd be proud of, something that would still matter for future generations.

That conversation has continued every year since, through different versions of RebelDot: a smaller company learning how to measure its impact, a growing company building the systems behind its values, and now a 300+ people company with more responsibility, more ambition, and more evidence that the direction is right.

While much of the industry was still trying to understand what AI would change in 2025, we grew revenue by around 46% to €22M and headcount by around 60%. We reached EcoVadis Gold at the 98th percentile globally.

These are the results people see first. The more important part is what happened underneath them.

We continued the High Performance Program, a process that asked our leadership team, myself included, to look more closely at how we make decisions, where alignment breaks, and what needs to change as the company grows. It gave us useful clarity, including in places where clarity was not exactly comfortable.

In 2025, what we leave behind became more tangible. Our decisions, systems, and standards fully anchor our commitments, actively shaping how RebelDot runs.

Tudor Ciuleanu
CEO, RebelDot



On growth and responsibility

That level of growth in one year is something to be proud of and is also a test.

Growth at that speed puts pressure on culture, systems, and values. It shows what is strong, what needs structure, and what was relying too much on people simply “knowing how we do things here”.

2025 made one thing clear to me: culture scales with care, structure, and leaders willing to adjust how they work. The eNPS data, retention numbers, and EcoVadis score all point in the same direction: people still want to work here, clients continue to stay with us, and the operating model is becoming more mature.

That kind of growth needs foundations. The Code of Conduct, the SFIA framework, stronger sustainability governance, and the leadership work behind the High Performance Program helped us scale with more discipline.

On AI

AI was everywhere in 2025, and it continues to be. AI doesn't replace great teams. It makes great teams unstoppable. We spent 2025 building that team: a dedicated AI capability of 61 people by year-end, a growing portfolio of AI products, and the hard questions about what it means to build responsibly.

The companies that will be trusted AI partners in five years are the ones taking this seriously now, before it is required. They are the ones that know real change happens from inside out, and we are committed to walking through the change happening right now together with our partners.

In 2026, that means turning principles into a framework that can guide real projects, real decisions, and real trade-offs.

On sustainability as a way of being

When we started this journey in 2022, sustainability was something we were adding to how we worked. In 2025, it became easier to see it inside the company: in how we hire, how we measure performance, how we make procurement decisions, and how we think about the energy behind the technology we build.

The work is still maturing, and 2025 gave us stronger evidence that the direction is right: EcoVadis Gold, 84/100, 98th percentile globally, with Environment scoring 90, Ethics 86, and Labour & Human Rights 82. SBTi-validated targets were published, with a 42% absolute reduction in Scope 1 and 2 by 2030. Renewable energy is active at our Cluj headquarters. Our first UNGC Communication on Progress was delivered. The Double Materiality Assessment is complete and published for the first time.

Procurement reporting is the clearest maturity step. Our overall Sustainable Procurement pillar scored 78/100, while the Sustainable Procurement Reporting sub-component scored 25/100 in the assessment completed before the 2025 reporting process brought the evidence together. The practices were already developing in 2025; this report makes them more visible, and the next step is more quantitative reporting.

On 2026

We will formalise what we built in 2025: the Responsible AI framework, procurement reporting, and external assurance readiness. We will launch our joint venture with GEA in full, bringing AI for industrial sustainability to scale. We will continue the High Performance Program.

We will also evolve the idea that has guided RebelDot since the beginning: from Leading the Line to Leading the Change. For years, Leading the Line reflected our role as a partner helping clients move through digitalization with structured, predictable outcomes. Today, in an AI-shaped world, the line is no longer straight or predictable.

Leading the Change means leading through ambiguity with clarity and responsibility, helping people and companies move with confidence, starting with our own company. And we will keep asking the question that has guided us since the beginning: what kind of company do we want to become?

The answer, every year, is a better one.

**Thank you for
being part of this
change, and for
helping us lead it
responsibly.**

Tudor Ciuleanu
CEO, RebelDot

We Are RebelDot

Since 2018, our mission has stayed the same: build technology that creates real value through partnerships that are fair and honest.

Our work brings together strategy, design, and technology to build products that drive business growth and place people at the core of innovation.

In 2025, our team reached 300+ people, we opened a new office in Braşov and a business development office in London, and our AI and data capability continued to grow, bringing together one of the largest AI & Data teams in Central-Eastern Europe.

That same year, our partnership with GEA evolved into a joint venture that combines GEA's deep process industry expertise with RebelDot's software engineering excellence, helping process industry and mechanical engineering companies accelerate the development, scaling, and operation of their digital solutions.

We are still the same company we were in 2018.
We are also not the same company at all.

Company Profile

Legal structure	SRL - Limited Liability Company
Founded	2018
Offices	Cluj-Napoca / Oradea / Braşov / London / Copenhagen
Operational model	Hybrid and remote
Primary markets	US and Europe - B2B
Industry	NACE Code 62.10 - Computer Programming Activities
2025 Revenue	€22M



Our expertise

We partner with the world's leading brands to design and build technology that drives business growth, while keeping people at the core. As technology evolves, our commitment remains: to create safe, capable digital products shaped by strong security, privacy, and AI governance practices. Our expertise covers the full journey from strategy and consulting, to design, engineering and delivery, helping organisations build products that create meaningful value for people and businesses.

This also means integrating AI into the way we work. Used responsibly, AI helps us optimize delivery, iterate faster, and focus our engineering craft on how people, systems, and agents connect, communicate, and work together, with governance and visibility built in from the beginning.

Where we create value:

Strategy & Consulting

AI Business Transformation

AI-Native Product Engineering

AI & Data Solutions

Physical AI

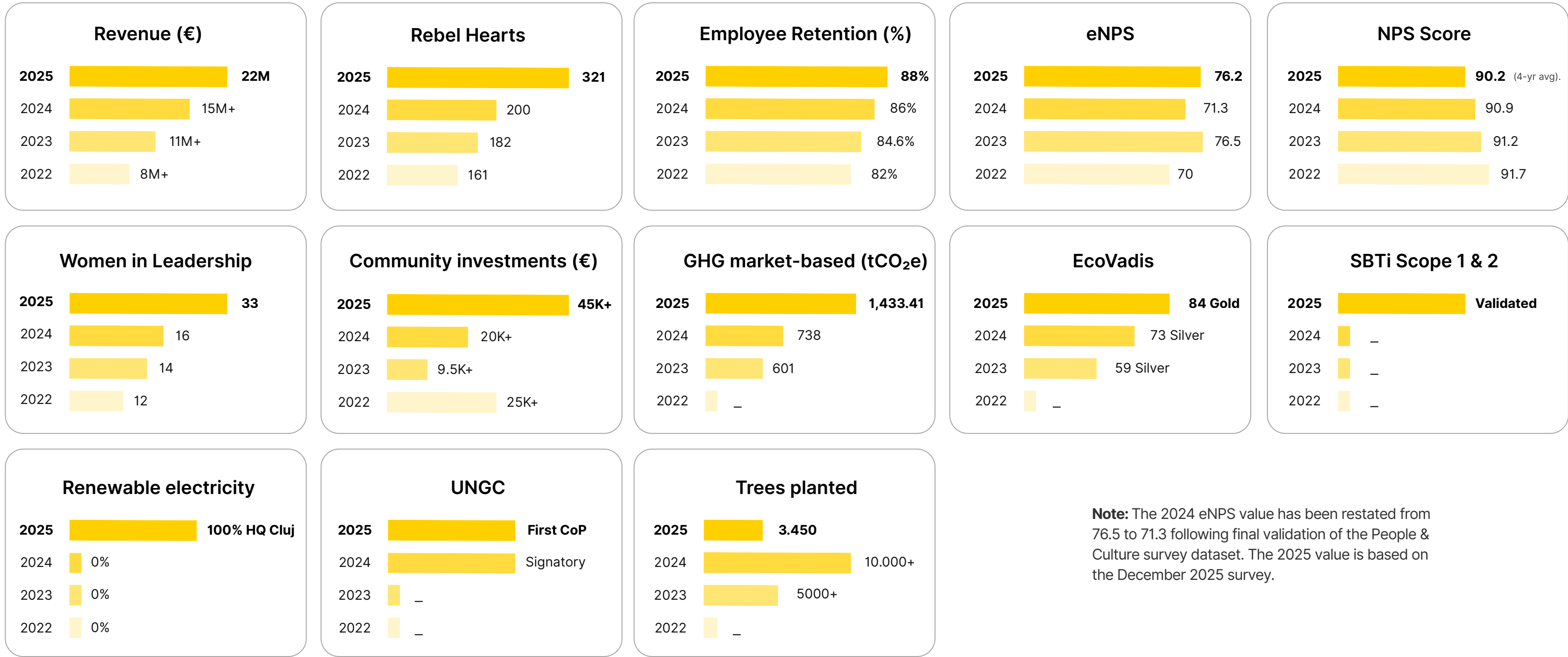
Cloud & Agentic Infrastructure

Certifications & Memberships

- **EcoVadis Gold, 84/100**, 98th percentile globally
 - **SBTi near-term targets validated**, 42% Scope 1 & 2 reduction by 2030
 - **ISO 14001** Environmental Management
 - **ISO 27001** Information Security Management
 - **ISO 9001** Quality Management
- **UNGC Signatory**, first CoP published in 2025
 - **Sustainability Embassy Romania Member**
 - **AWS Advanced Tier Services Partner**
 - **Microsoft Solutions Partner**
 - **Databricks Consulting Partner**



RebelDot at a Glance (2022 to 2025)



About This Report

Disclosures: ESRS 2 BP-1 reference applied to the reporting basis and scope described in this section.

Every year, writing this report is one of the most grounding things we do. It asks us to slow down, look honestly at what happened, and put it into words: the progress, the gaps, the things we're proud of, and the things we're still figuring out.

As always, we've done our best to capture the essence of what 2025 meant for us: as a company, as a team, and as a community that believes business and responsibility belong together. Not every number is perfect, and not every answer is complete, but every page reflects a genuine effort to show the work clearly.

We hope it's useful and worth your time.

Reporting Period & Scope

This report is prepared on an individual basis, covering RebelDot Solutions SRL and the operational perimeter described below.

This report covers RebelDot's operations from January 1 to December 31, 2025, with the reporting process finalised in Q2 2026. Unless otherwise noted, all data and examples refer explicitly to this period.

The reporting perimeter includes RebelDot solutions SRL, including activities connected to steepsoft where they fall within RebelDot's operational perimeter and reporting processes. It also includes the Braşov office, with emissions accounted for from the lease contract start date in August 2025; the office was inaugurated in October 2025.

The Copenhagen and London entities are excluded due to immaterial operational activity during the reporting period. The London office opened in 2025 but did not generate a material sustainability footprint within this period.

The joint venture with GEA, RebelDot Process Industries, was signed in November 2025 and launched in January 2026, so its operational activity sits outside the 2025 reporting period.

Within this perimeter, the report covers core business activities, employee-related data, environmental performance and governance systems.





How We Report, and Why It Changed

The first two reports, 2022 and 2023, were written without a formal framework. We reported what we knew, what we measured and what we believed was worth sharing.

In 2024, we adopted VSME, the Voluntary SME Reporting Standard, and gave our reporting a recognised structure. That same year, we began our Double Materiality Assessment and committed to the UN Global Compact.

In 2025, we took the next step. On the topics our Double Materiality Assessment identified as significant, we now use ESRS as a reporting guide.

As a Romanian SME, RebelDot is not currently required to report under CSRD. We chose ESRS-informed reporting as the natural continuation of a journey we have been building since 2022: from our first voluntary reports, to VSME, to a completed Double Materiality Assessment that now guides what we disclose.

The ESRS references included throughout the report are intended as navigation aids. They indicate where the report draws on relevant disclosure areas of EFRAG's November 2025 draft simplified ESRS Technical Advice and do not imply full compliance with every requirement or datapoint. At the date of preparation, the draft simplified ESRS had not yet been adopted as a Delegated Act.

This is voluntary, ESRS-informed reporting on material topics, not a full CSRD sustainability statement. The voluntary ESRS-informed disclosure map is included in Annex A.

This was a choice and also the integration of work already underway: stronger GHG methodology, SBTi tracking, EcoVadis evidence, UNGC reporting, Responsible AI governance and better sustainability data. It makes the report clearer for our clients, more useful for our teams, and harder to treat as a once-a-year exercise.

How to Read This Report

What Matters Most covers our completed Double Materiality Assessment: what we looked at, what we found, and how it shapes the chapters that follow.

Our Environmental Journey covers GHG emissions, SBTi progress, renewable energy, green software, AI energy and compute, circularity, and the environmental topics we continue to monitor.

Empowering Our People covers our 300+ rebels, wellbeing, learning, equity, belonging, community engagement, and the ways we are preparing people for the AI era.

Shaping the Future Through Technology covers Responsible AI, AI energy and compute, ethical product development, digital accessibility, the partnership with Visa Cash App Racing Bulls Formula One™ Team, and the joint venture formed with GEA.

Building a Responsible Business covers the High Performance Program, governance, ethics, procurement, cybersecurity, data privacy, risk, and quality.

Our Contribution to the Sustainable Development Goals explains how we contribute to the SDGs, grouped by theme, with the full mapping in Annex B.

Annexes include Annex A - Voluntary ESRS-Informed Disclosure Map; Annex B - SDG Mapping; Annex C - Double Materiality & IRO Map; Annex D - Environmental Metrics & Methodology; Annex E - People, Community & Governance Metrics; and Annex F - Sustainable Procurement & Supplier ESG.

Progress Since Last Year

2025 was a year of visible progress. Progress showed up in numbers, but also in stronger systems, new partnerships, clearer decisions and more mature ways of working.

These are the milestones that shaped RebelDot’s year.



Climate & Environmental Progress

Renewable electricity became active at the Cluj office

Our Cluj office now runs on renewable electricity, documented through Guarantees of Origin.

SBTi moved into active tracking

Our validated targets were published and Year 1 progress was tracked against the 2024 baseline.

Scope 1 and 2 market-based emissions decreased by 61% The first year of SBTi tracking showed a 61% decrease in combined Scope 1 and 2 market-based emissions.

Three consecutive years of GHG data

We now have emissions data for 2023, 2024 and 2025, giving us a clearer view of trends.

Green software, efficient cloud architecture and AI compute became clearer environmental topics

These topics were confirmed through the Double Materiality Assessment and will continue to shape methodology and practical work in 2026.

People & Growth

RebelDot grew to 321 rebels

We welcomed 124 new colleagues during the year.

Learning and future skills strengthened

Rebels completed 39 certifications, while average training reached 36.55 hours per FTE.

Career structure and equity systems continued to develop

SFIA, career structure and equity systems continued to develop, with clearer progression and compensation frameworks remaining a 2026 priority.

Wellbeing and AI-enabled ways of working became clearer priorities

The Double Materiality Assessment surfaced workload, focus and AI-enabled ways of working as topics to understand and support more clearly in 2026.

Connection and belonging remained intentional

Communities of Practice, Rebel Clubs, employee-led activities and onboarding improvements helped support connection as the company grew.

Governance & Accountability

EcoVadis Gold achieved

RebelDot moved from 73/100 Silver to 84/100 Gold, placing in the 98th percentile globally.

Double Materiality Assessment completed and published

The process moved from exploratory work in 2024 to a completed and published assessment in 2025.

First UN Global Compact Communication on Progress published

Our UNGC commitment moved into formal public reporting.

Employee and Supplier Codes of Conduct became active

Both documents were finalised and activated, clarifying expectations for our people and partners.

Supplier expectations and procurement evidence became more structured

ESG screening, Supplier Code of Conduct acknowledgement and sustainable procurement evidence became easier to track and demonstrate.

Cybersecurity was externally assessed

An independent third-party cybersecurity gap assessment was completed and translated into a two-year mitigation plan.

The High Performance Program continued

The program became a continued leadership and accountability discipline as the company grew.

Technology & Partnerships

AI and data capability strengthened

In 2025, RebelDot’s AI and data capability continued to grow, expanding the expertise available across delivery, product engineering and client work.

AI capability reached 61 people

By year-end, RebelDot had 61 people contributing to AI-focused work across engineering, data, product and delivery.

Responsible AI became the highest material topic

Responsible AI scored highest overall in the Double Materiality Assessment.

Visa Cash App Racing Bulls Formula One™ Team technology partnership started

RebelDot became a technology partner of Visa Cash App Racing Bulls Formula One™ Team, working in a high-performance delivery context.

GEA joint venture signed

RebelDot Process Industries, the joint venture formed with GEA, was signed in November 2025 and launched in January 2026.

Responsible product delivery became more structured

Ethical product development and digital accessibility were confirmed as material topics, with EU Accessibility Act readiness work and the 2026 rollout strategy defined.

Cloud partnerships and DevOps maturity strengthened

Microsoft Azure and AWS partnerships continued to support stronger cloud, DevOps and AI capabilities.



Sustainability Governance

RebelDot's sustainability work is led by our Sustainability Officer, who is responsible for strategy, planning, implementation and cross-team alignment. Progress is reviewed monthly with the management board, which brings together the leadership team and the heads of our operational functions. Strategic oversight sits with the CFO, with direct involvement from the CEO, particularly on topics identified as highly material through our Double Materiality Assessment.

Data & Methodology

Data is collected from internal owners across Finance, People, Operations, Delivery, IT and Sustainability, then reviewed internally for consistency and completeness before inclusion in the report. This report has not been externally assured.

Some data is still catching up with the level of structure we are now applying. We name this transparently because the reporting process, and the systems behind it, will continue to evolve as our data ownership, controls and methodologies mature.

GHG emissions are calculated using RebelDot's internal GHG Emissions Methodology, aligned with the GHG Protocol Corporate Accounting and Reporting Standard and supported by the Plan A carbon accounting platform. Methodology details, including how prior-year figures have been treated for comparability, are included in Our Environmental Journey.

The 2025 Double Materiality Assessment builds on the initial topic identification carried out in 2024. To finalise and prioritise material topics, we conducted a structured survey with our management board, bringing together leadership team members and the heads of our operational functions.

Topics were scored and ranked based on business relevance and stakeholder impact. The methodology is described in the What Matters Most chapter.

Limitations

Scope 3 remains the most complex part of our emissions work. We have continued to improve the methodology, but challenges remain in capturing complete data for employee commuting, business travel, and emerging AI and compute-related emissions.

These categories are measured using the best available information and will be further refined as our methodology and data access improve.



A Note on Voluntary ESRS-Informed Reporting

RebelDot is not currently required to report under the Corporate Sustainability Reporting Directive (CSRD). For the 2025 report, we voluntarily used EFRAG's November 2025 Draft Simplified ESRS as a reporting reference for the topics identified as material through our Double Materiality Assessment.

This report should therefore be read as ESRS-informed on material topics, not as a sustainability statement prepared in accordance with the mandatory ESRS requirements applicable under the CSRD.

Some disclosures include forward-looking directions, planned actions or areas for improvement beyond the 2025 reporting period. These reflect our best understanding at the time of preparation and may evolve as the business, regulation, client expectations and internal priorities develop.

External assurance is not yet in place. We are building toward assurance readiness for 2027–2028.

Approval and Disclosure Statement

This report represents RebelDot's official voluntary sustainability disclosure for the period January 1 to December 31, 2025. It has been prepared on an individual basis and covers RebelDot SRL within the reporting perimeter described in this chapter.

The report has been reviewed and approved by the leadership team. The data has been reviewed by the relevant internal owners for consistency and completeness.

We have not intentionally omitted material information due to confidentiality or sensitivity. Where data gaps, estimation uncertainty or partial reporting boundaries exist, these are identified alongside the relevant topic, together with the limitation, improvement direction or expected timeline, where available.

A Note on AI in This Report

We used AI tools in the preparation of this report, mainly for research, structuring and drafting support. All content was reviewed, challenged and approved by our team.

AI is useful for first drafts. Knowing what truly sounds like RebelDot is still very human.

We'd Love to Hear From You

This report is also an invitation to conversation. Questions, feedback, challenges and useful observations are welcome.

You can reach our Sustainability Officer, Miana Florian, at sustainability@rebeldot.com or visit rebeldot.com/sustainability.

“Every report we’ve written reflects the energy of that year and each one marks a new stage in how we understand our responsibility and turn it into action.”

Miana Florian
Sustainability Officer



Sustainability at RebelDot

A Time to Step Up. Building the Change. Progress in a Challenging Year. Sustainability, proven.

Each title captured a different stage of our sustainability journey: the commitments we made, the maturity we had reached, and the questions we were ready to face.

In 2025, sustainability continued to be present in the care we bring to every relationship, the standards behind every service we deliver, and the effort behind every decision we make with awareness and intention. Always with the same aim: to bring real value to our people, our clients, and the world around us.

Who we are

Mission: We create value through technology within honest partnerships.

Vision: A thriving society built on fair relations.

Values: Care, Togetherness, Fulfilment, Growth, Fun.

These haven't changed since we founded RebelDot in 2018. What has changed is how deeply they're tested, and how consistently they need to show up as we grow.

That is what Sustainability, proven. means to us.

Four Years, One Direction

We didn't arrive at **Sustainability, proven.** in a straight line. Each year added a layer: new commitments, harder questions, and a clearer understanding of what responsibility means for a technology company.

In 2022, we decided to take sustainability seriously as a business imperative. We measured our emissions for the first time and started asking what responsibility actually looks like for a tech company.

In 2023, we began building stronger foundations: ISO 14001 certification, our SBTi commitment, the majority stake acquired in steepsoft, and our first EcoVadis assessment, which earned 59 Silver. Together, these steps helped us understand where we were more mature, where we needed to improve, and where our next level of responsibility had to come from.

In 2024, we pushed through difficulty. The market was harder and growth slowed, but we kept investing in sustainability and in our future: validated SBTi targets, the High Performance Program, the first phase of our Double Materiality Assessment, and an improved EcoVadis score of 73 Silver. The work was compounding.

In 2025, we proved it. EcoVadis Gold at 84/100, 98th percentile globally. Three assessments, three steps up, and no shortcuts to get there.

From Core Areas to Clearer Priorities

Since 2023, our sustainability work has been anchored in three core areas: **Sustainable and Ethical Business, Creating Value Through Technology, and Leading by Example.**

In 2025, the Double Materiality Assessment helped us make those areas more concrete. It clarified where attention should be strongest, while we continued to report on the material, monitored and stakeholder-relevant topics that shape RebelDot's sustainability work.

The chapters that follow reflect that balance: highly material topics, material topics, monitored areas, and the gaps we still need to close.



Our Contribution to the Sustainable Development Goals

We map our work to the SDGs where the connection is real, through our business model, our material topics and the actions we took in 2025.

The SDGs help us connect RebelDot's work to wider environmental, social and governance priorities, without overstating the link.

Our 2025 SDG connections are grouped around five areas:



Climate and responsible technology

Climate action, responsible innovation, circularity, green software and more efficient technology choices

- SDG 9
- SDG 12
- SDG 13



People, learning and fair work

Wellbeing, learning and future skills, gender equity, fair work, accessibility and inclusive design

- SDG 3
- SDG 4
- SDG 5
- SDG 8
- SDG 10



Governance and trust

Ethics, accountable governance, cybersecurity, data privacy and Responsible AI governance

- SDG 16



Partnerships

Collaboration with clients, suppliers, technology partners, industry partners and sustainability networks

- SDG 17



Community and nature

Reforestation and community initiatives supporting nature and local environmental impact

- SDG 15

The full SDG mapping, including the relevant 2025 actions and material topics, is included in Annex B.

What Matters Most: Double Materiality

Disclosures: ESRS 2 SBM-2, SBM-3, IRO-1 and IRO-2 references applied to the materiality assessment described in this section

RebelDot voluntarily uses the ESRS and conducts a Double Materiality Assessment to better understand what matters and guide our sustainability journey.

As a fast-growing, medium-sized technology business delivering digital solutions and increasingly working across AI and data, we take external commitments and benchmarks such as SBTi, the UN Global Compact and EcoVadis seriously. Understanding our most relevant sustainability topics helps us turn these commitments into practical action.

How We Got There

In 2024, we initiated the Double Materiality process. We mapped topics against ESRS, VSME, EcoVadis and UNGC frameworks, gathered input from employees, clients and management, and used the process as a first structured exploration of RebelDot's sustainability priorities.

That first phase gave us direction, but not yet final prioritisation.

In 2025, we moved from exploration to conclusion. We refined the topic list into 26 topics across four categories: Environment, Social, Governance, and Technology & AI. Then we brought that list to the management board, which brings together the leadership team and the heads of our operational functions.

We used forced prioritisation rather than a simple 1–5 scoring scale. With 26 important topics on the table, a standard rating scale would likely have made too many topics appear equally important. Forced prioritisation helped us see where real attention, ownership and resources need to go.

The survey covered four dimensions: topic prioritisation, risks, opportunities and strategic positioning as Foundation, Differentiator or Ambition. After collecting responses, results were validated individually with C-level leaders. These validation sessions helped us interpret the scores, add context and surface nuances that a ranking exercise alone would have missed.

In 2026, we plan to deepen stakeholder engagement with more structured input from employees and clients, building on the foundation created in 2024 and the prioritisation completed in 2025.

What Stood Out

Three signals
shaped how we
read the results.



1

We are a technology company, and it shows.

Responsible AI scored 11, the highest of any topic across all categories.

AI is more than a capability area for RebelDot. It sits at the intersection of growth, client trust, regulation, product quality, data protection, and ethical responsibility, and is core to how we operate and deliver.

The team named this directly. One response pointed to the need to think ahead to stay competitive. Another highlighted the need for dedicated time to develop a Responsible AI framework or direction, especially because of the connection between our work and the impact we have on client projects.

Cybersecurity scored 10 and data privacy scored 9. Together with Responsible AI, they show the same pattern: for a company building digital and AI products at scale, trust is key.

2

People and AI are part of the same conversation.

Employee wellbeing scored 9. Training and future skills scored 8. AI impact on employee wellbeing and workload scored 5.

Together, these topics point to the next stage of RebelDot. AI is changing how products are built, but also how people learn, focus, collaborate and manage information in their daily work.

This shift has two connected dimensions. Client-facing, AI brings growing expectations around efficiency, performance and security, creating a need for stronger skills, clearer ways of working and better support for teams.

Internally, RebelDot needs to understand how AI use affects workload, attention, learning and collaboration, as well as the energy and compute behind the tools and systems we rely on.

Sustainable performance requires both capability and wellbeing. This is why AI upskilling and reskilling, SFIA-based career development, leadership development, psychological safety, wellbeing support and Responsible AI guidance are increasingly seen as connected parts of the same strategy: helping people grow, perform and adapt in a rapidly changing world of work.

3

The ambitions converged.

When we asked the management board to describe RebelDot's long-term ambition in their own words, the answers converged around the same direction: becoming a Responsible AI partner of choice, known for strong engineering practices, products with real value and impact, and the conditions it creates for people to grow, feel supported and stay well as the way we build, learn and collaborate continues to change.

Together, these responses describe RebelDot as a technology company focused on responsible AI, strong engineering practices, and software that creates real value for clients, users, people, and the wider world.

Double Materiality Assessment 2025

Environment

Energy consumption & renewable electricity	8
Green software / efficient cloud architecture	8
Circularity: e-waste & IT lifecycle	5
GHG emissions & SBTi commitments	4
Sustainable procurement	4
Climate-related risks	4
Water use	0

Social

Employee wellbeing & mental health	9
Training, upskilling & future skills	8
Leadership & organisational culture	6
AI impact on employee wellbeing & workload	5
Community impact	2
Talent attraction & retention	2
Human rights in supply chain	1
DEI	0

Governance

Cybersecurity & IT resilience	10
Data privacy & GDPR	9
ESG transparency & reporting	7
Ethical conduct & anti-corruption	5
ESG risk management	2
Executive accountability	0

Technology & AI

Responsible AI / AI Act readiness	11
Energy & compute impact of AI models	7
Ethical product development	6
Digital accessibility & inclusive design	5
Tech for sustainability	4

Score Scale	7 - 11	4 - 6	0 - 2
0 (lowest) to 11 (highest)	Highly material	Material	Monitor

How to Read the Assessment

The scores combine two perspectives: where RebelDot has actual or potential impacts on people, the environment and wider society, and where sustainability topics create risks or opportunities for our business.

The assessment considers our own operations and relevant parts of the value chain where we have visibility or influence, including cloud and technology partners, suppliers, client delivery environments, the products we help build and strategic partnerships. For some topics, particularly AI compute, supplier ESG data and downstream product impacts, visibility is still developing.

The heatmap is not a ranking of what we care about. It is a prioritisation tool. Topics with lower scores are monitored, not ignored. Some remain included because they support our voluntary ESRS-informed reporting approach, reflect stakeholder expectations or may become more relevant as the company grows.

What stood out

Responsible AI ranked highest overall.
Responsible AI received the highest score in the assessment.

Cybersecurity, privacy and wellbeing were also top priorities.
These topics ranked among the highest across Governance and Social.

Energy, green software and AI compute gained prominence.
The assessment highlighted the environmental implications of digital products, cloud and AI.

DEI scored lower in prioritisation, while equity-related work remained active.
Career frameworks, pay transparency and fair progression continued through SFIA and related systems.



Environment

Topic	Score	Status
Energy consumption & renewable electricity	8	Highly Material
Green software / efficient cloud architecture	8	Highly Material
Circularity: e-waste & IT lifecycle	5	Material
GHG emissions & SBTi commitments	4	Material
Sustainable procurement	4	Material
Climate-related risks	4	Material
Water use	0	Monitor

Energy consumption and green software were the highest-scoring environmental topics. For a technology company, they reflect the choices we make in how digital products are powered, designed, deployed and operated. While our direct operational footprint is relatively modest compared with manufacturing or industrial businesses, the energy and infrastructure behind our operations and digital delivery remain important.

Green software and efficient cloud architecture are explored further in Our Environmental Journey, including how our approach is moving from early exploration towards more structured practices.

GHG emissions and our SBTi commitment also remain material. With our Scope 1 and 2 reduction target in place and progress tracked annually, the focus is now on delivery.



Social

Topic	Score	Status
Employee wellbeing & mental health	9	Highly Material
Training, upskilling & future skills	8	Highly Material
Leadership & organisational culture	6	Material
AI impact on employee wellbeing & workload	5	Material
Community impact	2	Monitor
Talent attraction & retention	2	Monitor
Human rights in supply chain	1	Monitor
DEI	0	Monitor

Wellbeing and training were the highest-scoring topics in the Social category. This reflects the reality of a company growing quickly in a sector being reshaped by AI. Leadership and organisational culture also scored as material, aligning with the work behind the High Performance Program. How we lead is part of how we sustain the company.

A note on DEI: it scored 0 in the forced-prioritisation exercise, meaning that other topics were considered more urgent for active intervention at this stage. It does not mean DEI is irrelevant. Representation remains part of our people reporting and our voluntary ESRS-informed approach.

An important nuance is that Diversity & Inclusion and Equity are not the same conversation. Diversity is about who is in the room.

Equity is about whether everyone in the room is treated fairly, transparently and consistently. In 2025, the more active structural work focused on equity through SFIA, pay transparency, clearer career frameworks and fair progression. Both are covered in Empowering Our People, but they should not be treated as interchangeable.

Our Material Topics

The final assessment identified 26 topics across four categories

Governance

Topic	Score	Status
Cybersecurity & IT resilience	10	Highly Material
Data privacy & GDPR	9	Highly Material
ESG transparency & reporting	7	Highly Material
Ethical conduct & anti-corruption	5	Material
ESG risk management	2	Monitor
Executive accountability	0	Monitor

Cybersecurity is the highest-scoring Governance topic. Data privacy follows closely. For RebelDot, both are foundational to client trust and responsible product delivery.

ESG transparency and reporting scored 7, confirming it as a highly material topic as RebelDot strengthens its disclosure, methodology and data systems over time.

Executive accountability scored 0 in the forced-prioritisation exercise, but governance responsibility remains documented and active. Sustainability is led by the Sustainability Officer, reviewed monthly with the management board, and overseen strategically by the CFO, with CEO involvement on highly material topics.

Technology & AI

Topic	Score	Status
Responsible AI / AI Act readiness	11	Highly Material
Energy & compute impact of AI models	7	Highly Material
Ethical product development	6	Material
Digital accessibility & inclusive design	5	Material
Tech for sustainability	4	Material

Responsible AI ranked highest overall.

Energy and compute impact of AI also scored highly, highlighting the need to better understand the environmental implications of our AI work. This topic is covered in more detail in Our Environmental Journey, where we explain the current measurement boundaries, the role of Plan A in our carbon accounting process, and the 2026 direction toward a more mature compute-related methodology.

Ethical product development and digital accessibility connect directly to how we build. In 2025, our UX/UI team worked on EU Accessibility Act compliance readiness and defined the rollout strategy for 2026. These topics are covered in Shaping the Future Through Technology, where we describe how responsible product thinking connects privacy, cybersecurity, accessibility, AI risk, and sustainability-by-design into delivery practice.

Risks and Opportunities

The materiality assessment confirmed cybersecurity, data privacy and AI-related risks as central areas for RebelDot, with Responsible AI governance becoming an important part of how we manage trust, compliance and long-term resilience. Cybersecurity scored as the highest risk. Data privacy breaches and unsafe AI development also ranked highly. Together, they reflect the practical risk environment of a company building digital products and AI systems for clients who trust us with sensitive data, complex systems and long-term product decisions.

By unsafe AI development, we mean AI use without sufficient governance. This can include unsupported or unapproved tools, use cases that lead to GDPR, confidentiality, or EU AI Act concerns, AI-enabled systems without clear guardrails, human oversight or accountability, and situations where intent drift or high volumes of ungoverned output make products harder to understand, maintain, or control over time.

This is why Responsible AI governance is becoming part of RebelDot's delivery maturity rather than a separate topic. In 2025, we spent significant time examining how we build products securely for clients while using AI responsibly throughout the engineering cycle. This work will continue in 2026 through refined frameworks, clearer ways of working and safer paths for internal AI system deployment, with data protection, security and responsible use as core requirements.

The opportunity side points in the same direction. AI capabilities, green software engineering and responsible digital product development emerged as strong opportunities. They are connected by the same ambition: building better technology, building it responsibly, and helping clients make better-informed choices about performance, cost, energy and impact.

At this stage, financial effects are assessed qualitatively rather than quantified topic by topic. The ESG risk register planned for 2026 will help connect material topics more directly to ownership, mitigation actions and future financial assessment.

The risk landscape is clear: cybersecurity, data privacy and AI-related risks sit at the centre, making responsible AI governance a key priority for RebelDot.



Priority IRO Overview

The full IRO map is included in Annex C - Double Materiality & IRO Map. In this chapter, we present the highest-priority topics, where impact, business risk and opportunity most clearly intersect.

Material topic	Score	Priority	Horizon	Key IRO statement	2025 response / 2026 focus
Responsible AI / AI Act readiness	11	Critical	Short term	AI use without sufficient governance can harm end users, expose RebelDot and clients to regulatory and trust risks, and weaken delivery quality. If governed well, Responsible AI can strengthen trust and become a commercial differentiator.	Direction defined in 2025. The Responsible AI Framework, EU AI Act mapping, internal AI usage rules and delivery guardrails will continue to develop in 2026.
Cybersecurity & IT resilience	10	Critical	Short term	A major breach could damage client trust, disrupt delivery and create regulatory exposure. Security is part of the trust infrastructure of the business, especially when building digital products and AI-enabled systems for clients.	ISO 27001 remained active. No major breaches were reported. A third-party cybersecurity gap assessment was completed and a two-year mitigation plan was launched.
Employee wellbeing & mental health	9	Critical	Short term	Rapid growth, AI adoption and changing ways of working can affect workload, focus, engagement and retention if not managed carefully.	Wellbeing initiatives remained active, and the High Performance Program continued as a leadership discipline. The 2026 focus is on wellbeing, focus, psychological safety and future skills in an AI-enabled workplace.
Data privacy & GDPR	9	Critical	Short term	Privacy breaches can create regulatory, contractual and trust risks. Applying privacy-by-design principles helps reduce these risks, particularly where AI use involves sensitive or confidential data.	No major breaches were reported. ISO 27001 remained active, and internal GDPR capability was strengthened. Data protection will remain an important focus in 2026.
Energy consumption & renewable electricity	8	High	Short term	Energy choices affect Scope 2 emissions, operational costs and progress against climate commitments.	Renewable electricity was active at Cluj HQ in 2025. Oradea and Braşov remained on standard grid electricity. The 2026 focus is to assess feasible renewable options and improve consumption monitoring across offices.
Training, upskilling & future skills	8	High	Short term	Rapid changes in skill requirements can create workforce and delivery risks if learning and adaptation are not supported, while structured development strengthens resilience, employability and delivery quality.	SFIA remained active, alongside certifications, internal AI tools and Communities of Practice. In 2026, the focus is on AI upskilling, reskilling and skills-based career development, supported by the development of the RebelDot Academy concept.
Energy & compute impact of AI	7	High	Medium term	As AI and cloud workloads grow, architecture choices influence cost, performance, energy use and future emissions visibility. If left unmeasured, compute-related impacts could create tension with climate commitments.	Cloud partnerships and DevOps maturity strengthened, and current measurement boundaries were documented in 2025. Plan A remains RebelDot's carbon accounting platform, while compute-specific methodology, practical checklists, shared standards and selected metrics are planned for 2026.
ESG transparency & reporting	7	High	Short term	Clients increasingly need credible sustainability data from their value chain. Clear reporting strengthens trust and our ability to respond to client requests.	EcoVadis Gold achieved. ESRS-informed reporting expanded. External assurance readiness and stronger data systems remain next steps.
Digital accessibility & inclusive design	5	High	Short term	Accessibility affects legal readiness, market access and whether the products we build can be used by more people.	UX/UI team worked on EU Accessibility Act compliance readiness and defined rollout strategy for 2026.



How We Position Ourselves

The management board also classified topics by strategic role: Foundation, Differentiator or Ambition.

Foundation

Includes the non-negotiables: cybersecurity, responsible AI governance, employee wellbeing, data privacy and ESG transparency. These are the topics that need to be strong for the business to work well and for trust to hold.

Differentiator

Includes the areas where RebelDot can stand out: responsible AI in delivery, high-performance leadership and culture, ethical product development, and green software engineering.

Ambition

Points to where the company is heading: responsible AI at scale, digital and AI solutions for industrial sustainability, robotics and physical AI, and stronger technology-for-sustainability capabilities. The joint venture with GEA is the first concrete expression of that direction.



What This Means for This Report

The topics from the **Double Materiality Assessment** shape the chapters that follow.

Climate impact, energy use, green software, AI compute and circularity are covered in **Our Environmental Journey**.

Wellbeing, learning, equity, leadership culture and the impact of AI on ways of working are covered in **Empowering Our People**.

Responsible AI, ethical product development, digital accessibility, Visa Cash App Racing Bulls Formula One™ Team and the joint venture with GEA are covered in **Shaping the Future Through Technology**.

Governance, cybersecurity, data privacy, procurement, ethics, risk and the High Performance Program are covered in **Building a Responsible Business**.

The voluntary ESRS-informed disclosure map is included in Annex A. Each highly material topic is connected throughout the report to the relevant policies, actions, metrics, targets and gaps. Annex A brings this mapping together in one place, showing how the main ESRS-informed areas are reflected in the report and where reporting is still maturing.



Our Environmental Journey

Our Environmental Journey

Disclosures: ESRS E1 and E5 references applied to the material topics covered in this chapter

As a technology company, our environmental footprint is concentrated in our offices, energy use, procurement, devices, cloud infrastructure, software architecture, travel and, increasingly, AI compute. Environmental responsibility therefore means understanding and managing the impacts connected to both our operations and our technology choices.

In 2025, our approach became clearer: three years of emissions data, a validated science-based target, renewable electricity active at our Cluj office, and green software and efficient cloud architecture confirmed as highly material topics. Emissions from cloud services purchased by RebelDot are captured within Scope 3. Building a more complete AI and compute measurement methodology, including extended provider-level coverage, workload segmentation and project- and client-level attribution where feasible, is a 2026 priority. This is what our environmental journey looks like today: increasingly measurable, grounded in action and continuing to evolve.

GHG Emissions - Three Years of Data

ESRS E1-8 reference

2025 is the third consecutive year we have measured our carbon footprint.

Our total market-based emissions increased from 737.93 tCO₂e in 2024 to 1,433.41 tCO₂e in 2025. That increase is driven almost entirely by Scope 3, especially purchased goods and services, capital goods, business travel and employee commuting.

At the same time, our Scope 1 and Scope 2 emissions moved in the right direction. Scope 1 dropped by 32%. Scope 2 market-based emissions dropped by 82%. Combined Scope 1 and 2 market-based emissions fell from 68.74 tCO₂e in 2024 to 26.52 tCO₂e in 2025.

That matters because our SBTi target is built on Scope 1 and 2.

Our Methodology

ESRS E1-8 reference

RebelDot's GHG inventory is prepared using an internal GHG Emissions Methodology aligned with the GHG Protocol Corporate Accounting and Reporting Standard. Emissions calculations are performed through the Plan A carbon accounting platform, in accordance with RebelDot's defined organisational boundary, emissions sources, activity data and methodological assumptions. Plan A applies the relevant calculation methods and emission factors by emissions category, geography and data type to convert activity data into tCO₂e. The methodology is reviewed and updated annually to reflect changes in RebelDot's operational boundary, activity data availability, calculation methods and emission factor sources.

RebelDot’s organisational boundary follows the operational control approach. Under this approach, emissions are included where RebelDot has operational control over the activity or location generating the emissions. Majority ownership alone does not automatically determine inclusion in the GHG boundary.

The 2025 GHG reporting boundary includes RebelDot Solutions SRL and the office operations under RebelDot’s operational control in Cluj-Napoca, Oradea and Braşov. The Braşov office is included from the lease contract start date in August 2025. Activities related to steepsoft are included only where they fall within this operational boundary. No separate steepsoft office or standalone steepsoft operational footprint is included in the 2025 GHG boundary.

Prior-year figures may be restated where needed to reflect material methodology updates, boundary changes, improved activity data or corrections, and to maintain comparability across years, in line with RebelDot's restatement policy. Data is reviewed internally for consistency and completeness before inclusion in the report. This report has not been externally assured.

	2023	2024	2025	Trend
Total GHG, market-based (tCO ₂ e)	601.39	737.93	1,433.41	↑
Total GHG, location-based (tCO ₂ e)	611.67	753.42	1,472.37	↑
Scope 1 (tCO ₂ e)	30.31	27.87	18.99	↓ 32%
Scope 2 market-based (tCO ₂ e)	27.15	40.87	7.53	↓ 82%
Scope 2 location-based (tCO ₂ e)	37.43	56.35	46.47	↓ 18%
Scope 1+2 market-based (tCO ₂ e)	57.46	68.74	26.52	↓ 61%
Scope 3 (tCO ₂ e)	543.93	669.2	1,406.89	↑ 110%
Average FTE	163	192	267.82	↑ 39%
Revenue (€M)	~11	~15	22M	↑ 39%
GHG intensity / FTE, market-based	3.69	3.84	5.35	↑
GHG intensity / €1K revenue	0.055	0.05	0.065	↑
Total energy consumed (kWh)	-	192,332	198,604	↑ 3.3%
Renewable electricity (kWh)	0	0	166,296	New
Renewable electricity (% of total)	0%	0%	83.73%	↑
Energy intensity / FTE (kWh)	-	1,001	742	↓ 26%

Note: 2025 perimeter includes Cluj, Oradea and Braşov from August 2025 (contract start date). Renewable electricity is documented through Guarantees of Origin for the Cluj office.

Scope 1 and 2

Moving in the Right Direction

Scope 1 and 2 are where we have operational control. In 2025, combined Scope 1 and 2 market-based emissions fell by 61% compared with the 2024 baseline. This reduction came mainly from two actions: the renewable electricity contract for the Cluj office and the continued transition of our fleet. This is the clearest part of the footprint to manage, and it is where our SBTi target applies.

Scope 3

The Harder Part of the Story

Scope 3 increased from 669.20 tCO₂e in 2024 to 1,406.89 tCO₂e in 2025. This increase reflects several changes in our 2025 context. RebelDot grew significantly, the Braşov office was added to the reporting perimeter from August, and business travel expanded with new international partnerships, including Visa Cash App Racing Bulls Formula One™ Team and GEA, alongside a growing client base. Scope 3 data collection also improved, giving us a more complete picture of emissions than in previous years. The footprint increased as the company grew and as data coverage became more complete.

Scope 3 category	2025 (tCO ₂ e)	% of Scope 3
Purchased goods & services	1017.95	72.4%
Capital goods	221.3	15.7%
Business travel	62.98	4.5%
Employee commute	74.19	5.3%
Fuel & energy related	30.3	2.2%
Other	0.18	<0.1%

Purchased goods and services are the largest part of our Scope 3 footprint. This is why sustainable procurement and better supplier data matter. Our Scope 3 reduction target remains in development.

SBTi - From Commitment to Active Tracking

ESRS E1-5 and E1-6 references

In 2025, RebelDot published its Science-Based Targets: a 42% absolute reduction in Scope 1 and 2 emissions by 2030, against a 2024 baseline of 68.74 tCO₂e. In the first year of tracking, Scope 1 and 2 market-based emissions decreased by 61%.

This is a strong first step, with continued action needed to sustain progress through 2030. The renewable electricity contract at the Cluj office had a major impact on Scope 2. The reduction in Scope 1 reflects continued changes in our fleet. The remaining work is practical: expanding renewable electricity where feasible, continuing to reduce direct emissions, improving Scope 3 data and building a Scope 3 direction.

The target is 42% by 2030. We are currently ahead of that curve, and our responsibility is to stay there.

Energy Monitoring - Understanding How We Consume

The renewable electricity contract at the Cluj office was an important step. The next one is understanding our consumption with more precision. We continue to explore the possibility of producing renewable energy for our Cluj office. The ambition is still there, but the building infrastructure has made the process more complex than we initially expected. The ambition remains, supported by a clearer understanding of the infrastructure and practical requirements involved.

In parallel, we are working with a Cluj-based AI startup to monitor energy consumption and build a clearer consumer profile for our office. This will help us understand how energy is used across the space, identify patterns, and make better decisions about optimisation.

Renewable Energy - Contract Active, Results Visible

ESRS E1-4, E1-5 and E1-7 references

In 2025, the Cluj office consumed 166,296 kWh of renewable electricity, representing 83.7% of our total electricity consumption across offices. The electricity is documented through Guarantees of Origin issued by Nova. Scope 2 market-based emissions for Cluj dropped significantly.

Total electricity consumption increased only 3.3%, while average FTE increased 39%. Office electricity intensity per FTE improved from 1,001 kWh in 2024 to 742 kWh in 2025, a 26% reduction.

Office	Consumption (kWh)	Source	Period
Cluj HQ	166,296	100% renewable, documented through Guarantees of Origin	Jan-Dec
Cluj HQ	1,217	Grid residual	Jan-Dec
Oradea	27,663	Grid	Jan-Dec
Braşov	3,428	Grid	Nov-Dec only

Oradea and Braşov remain on standard grid electricity. For these offices, switching electricity contracts is less directly within our control, so the 2026 focus is to keep assessing what is feasible while improving the way we monitor and manage consumption across our spaces.

Green Software & Efficient Cloud Architecture

ESRS E1-5 reference | DMA Score: Green software / efficient cloud architecture 8

In our previous reports, we began exploring what more sustainable technology could mean for RebelDot. In 2023, this meant looking at how software practices could become more resource-aware. In 2024, the topic became part of a broader direction: building smarter, more efficient and more sustainable digital products, while strengthening the infrastructure and development practices behind them.

In 2025, our Double Materiality Assessment confirmed that this direction matters. Green software and efficient cloud architecture scored 8, making it a highly material topic for RebelDot.

This reflects our role as a technology company whose environmental impact is increasingly connected to the way software is designed, deployed and operated. We are still exploring what green software means in practice for RebelDot. That is intentional. Architectural choices carry real trade-offs between energy efficiency, performance, resilience, data residency, security, cost and client requirements. Before turning this into principles, we want to understand where we can make meaningful choices and where the constraints are real. The work is to make those decisions more informed.

What changed in 2025 was the foundation. We deepened our cloud and infrastructure capability, continued developing our Microsoft Azure and AWS partnerships, and started exploring cloud emissions and sustainability-related tooling available across major cloud providers. This helped us better understand what can be measured, where data is available, and how cloud efficiency, cost optimisation and sustainability can support each other.

Early in 2026, this work became more structured. We appointed a dedicated Head of DevOps, continued growing our DevOps Community through monthly knowledge-sharing sessions, and started building an Engineering Hub as a governed internal knowledge base.

The goal is simple: lessons learned in one project should strengthen how we work across others. From 2026 onwards, we aim to use vendor-neutral green software principles together with relevant cloud architecture frameworks where applicable. In practice, this means looking more systematically at region selection, rightsizing, autoscaling, reducing inactive resources, lifecycle policies and workload efficiency.

Scope is also important. Much of our work happens inside client-owned cloud environments. In our own infrastructure, we have direct operational control. In client environments, our role is to bring the mindset, expertise and recommendations, while final implementation depends on the client's governance, policies and infrastructure decisions.

In 2026, the goal is to turn growing DevOps maturity into a documented green software and efficient cloud architecture approach, supported by practical checklists, shared standards and selected metrics.



AI Energy & Compute

ESRS E1 reference | DMA Score: Energy & compute impact of AI
7 – Highly Material

How we build has always been as important as what we build. Our UX-first, iterative approach has been a quiet form of sustainability for years: fewer features built that nobody uses, less rework, less waste. AI has added a new dimension. The technology we create and use now has an energy and compute footprint that grows with every AI-enabled solution, internal tool, and model-assisted workflow.

Our Double Materiality Assessment confirmed this as highly material, and surfaced a real tension: AI is one of the biggest opportunities in our business, but its energy and compute impact needs to be understood if we want to build responsibly and stay aligned with our climate commitments.

The first is energy: AI workloads run on cloud infrastructure, while development, automated testing and deployment processes also contribute to the overall compute footprint. The second is compute demand more broadly: AI-assisted tools change processing requirements, developer hardware needs, network load and cost models built before AI became part of everyday delivery.



In 2025, emissions from cloud services purchased by RebelDot were measured and reported under Scope 3 Category 1 – Purchased goods and services. For AWS and Microsoft Azure, we used supplier-specific carbon footprint data and excluded the corresponding spend from the general spend-based calculation to avoid double counting. For Microsoft Azure, January to April 2025 was estimated using the average monthly emissions intensity of the available 2025 months. Google Cloud and DigitalOcean remained calculated using the spend-based method. These calculations were processed through Plan A in line with our internal GHG methodology. Measurement currently covers cloud services purchased by RebelDot. In client-owned environments, our role focuses on architecture, model choice and workload efficiency, while infrastructure decisions and the associated emissions data remain with the client.

Going forward, the work is to deepen this: extend provider-level coverage and compute-related input data, and build enough visibility to make better decisions about model choice, workload sizing and when AI is the right tool for the job. Where we want to be is from measurement to active management, with future reports showing a more complete baseline and the trade-offs between AI capability, performance, cost and environmental impact.

Circularity & Waste - Closing the Loop

ESRS E5-1, E5-2 and E5-5 references

Our approach to circularity is straightforward: useful equipment should keep being useful **for as long as it can.**

In 2025, we continued our partnership with Ateliere fără Frontiere ("Workshops without Borders"), a Bucharest-based NGO supporting people with disabilities, as our certified WEEE collection partner. Because they are located in Bucharest and our offices are in Cluj, Oradea and Braşov, pickup is organised once a sufficient volume of end-of-life equipment has accumulated; no transport took place in 2025, and a meaningful collection is expected in 2026. IT equipment that still functions is reassigned internally, refurbished or donated, primarily to schools and community organisations.

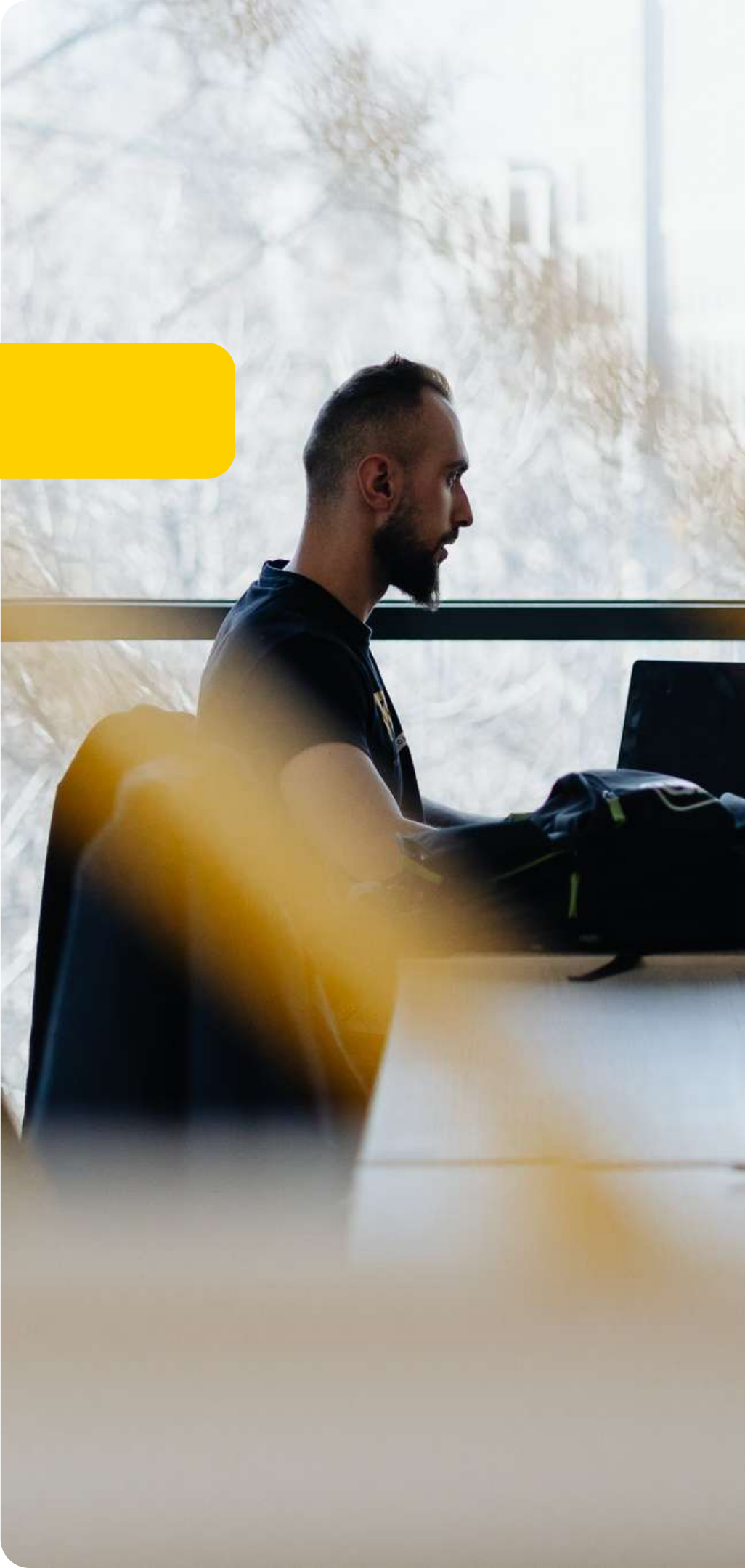
In 2025 we developed our Sustainable Tech Procurement Guideline as part of how we think about circularity. It sets criteria for energy efficiency, repairability and sustainability certifications, with devices to be reassigned internally before new purchases where possible.

A visible addition in 2025: our seventh floor features a deck built from recycled plastic, produced in collaboration with a local company from Câmpia Turzii.

Circularity becomes meaningful through practical choices across our operations.

Waste and circularity metric	2024	2025
Non-hazardous waste generated	2,549 kg	1,740 kg
Hazardous waste generated	0 kg	0 kg
Waste recovered	908 kg	580 kg
E-waste responsibly managed	100% via certified partners	Partnership active; 0 kg collected in 2025

Note: full methodology, scope and year-on-year breakdown are detailed in Annex D - Environmental Metrics & Methodology.



Reforestation Four Years, One Direction

In November 2025, around 70 rebels, friends, family members and 11 children travelled to the Apuseni Mountains to plant 3,450 trees in partnership with Natura îți mulțumește.

18,450+ since we started
trees planted counting.

This is a community and environmental contribution we care about, complementing our core climate work on measurement, emissions reduction, renewable electricity, SBTi progress and better operational decisions. The climate work still happens through measurement, reduction, renewable energy, SBTi progress, and better decisions about the footprint of how we build.



Environmental Topics We Monitor

Some ESRS environmental topics have lower materiality for RebelDot’s own operations, while remaining relevant to monitor through our wider environmental context, value chain and client work.



Pollution

ESRS E2

RebelDot operates as a technology services company in office-based environments. Its direct pollution-related impacts are therefore limited, and no material pollution-related impacts were identified from its own operations in 2025.



Water

ESRS E3

We monitor water consumption across offices. Our offices are located outside identified water-stressed areas, and our activities involve standard office-based water consumption. Low materiality was confirmed through the Double Materiality Assessment.



Biodiversity

ESRS E4

Our offices are located in urban environments and have a limited direct connection to land use and biodiversity. Our reforestation work remains a meaningful community and environmental contribution, but not a full biodiversity strategy.



Climate-related risks

Climate-related risks were identified as material, primarily as medium-term transition risks: increasing regulatory requirements on emissions, client expectations around ESG metrics, and the growing need to quantify Scope 3 impacts. At this stage, climate-related financial effects are assessed qualitatively and are not yet quantified.



Looking Ahead

We will assess feasible renewable electricity options beyond Cluj, taking into account the level of control we have over each office contract. At the Cluj office, we will continue exploring the possibility of producing part of our own renewable electricity, based on the building's infrastructure and technical requirements.

At the same time, we will begin monitoring electricity consumption with the support of a Cluj-based AI startup, building a clearer consumption profile for our office and using the data to identify opportunities for optimisation.

Alongside this, the focus remains on Scope 3 target development, AI- and compute-related emissions methodology, green software and efficient cloud architecture checklists, better waste and circularity data, stronger procurement reporting, and more practical guidance for teams making decisions about cloud, AI, hardware and delivery.

For us, environmental progress means measuring our footprint, understanding the impacts associated with how we build and operate, and making better-informed decisions as the company continues to grow.





Empowering Our People

Disclosures: ESRS S1 references applied to the material topics covered in this chapter

More than three hundred rebels across Romania, one AI engineering team fully integrated, and revenue up by 46% to €22M.

Behind those numbers sits a year of growth and reflection: one in which we expanded without losing what made us worth growing, kept our values close as the pace accelerated, took a closer look at leadership, performance and how we support one another, and turned those insights into action.

2025 was that kind of year. Fast, demanding, and formative.

We also know 2026 will challenge us differently. AI is changing how engineers work, how teams learn, and how quickly tools evolve beneath people’s feet. This brings new demands on focus, adaptability, and wellbeing, and it remains in our focus. We are learning as we go, building the frameworks to address it, and trusting that together, as always, we will find the right path.

Growing, and staying true to ourselves.
That is the thread that runs through this chapter.

Our Rebels in 2025

ESRS S1-5 and S1-6 references

In 2025, RebelDot crossed the 300+ rebels mark, with teams working across. Our AI capability also continued to grow, reaching 61 people contributing to AI-focused work across AI engineering, data, product and delivery. This strengthened the expertise available for more complex AI and data projects.

Our workforce is made up primarily of highly skilled technology, product, design, delivery, AI, data, QA, business and operational roles.

Workforce metric	2024	2025
Rebel hearts	200	321
Average workforce	192	280
Employee retention	86%	88%
eNPS	71.3	76.2
New hires	46	124
Employee turnover	14.4%	14%
Women in workforce	46%	38%
Women in leadership	16 roles	33 roles
Women in Management Board	40%	53%
Women in C-suite	40%	25%
Average training hours per FTE	55	36.55
Work-related ill health cases	0	0
Discrimination or harassment incidents	0	0
Highest-paid to median compensation ratio	2.388	2.58
Average unadjusted gender pay gap	16%	12.82%

Note: The 2024 eNPS value has been restated from 76.5 to 71.3 following final validation of the People & Culture survey dataset. Detailed workforce metrics are included in Annex E - People, Community & Governance Metrics.

Wellbeing in a Company That Grew Fast

ESRS S1-1, S1-3 and S1-4 references | DMA
Score: Employee wellbeing & mental health 9

That result did not surprise us. RebelDot’s work depends on people who can think clearly, collaborate well, learn continuously and recover properly. In a year of rapid growth, wellbeing remained closely connected to how work is organised, led and experienced day to day.

We continued to support wellbeing through private healthcare coverage, flexible and hybrid work, wellbeing initiatives, psychological safety, internal communication channels, and spaces where people can raise concerns. Health and safety training remained part of onboarding and ongoing awareness, and our offices continued to be designed around natural light, ergonomic workstations and spaces for focus and connection.

In practice, our approach includes: 100% private healthcare coverage through Regina Maria, monthly MyBenefits / Pluxee budgets for meals, culture and travel, flexible work arrangements, wellbeing channels and workshops, ergonomic office setups, Health & Safety onboarding, employee surveys and clear escalation routes when something is not working.

In 2025, several initiatives made this visible:

- Happiness Week in February, with connection activities, team gatherings and rebel testimonials, designed around people rather than productivity;
- a Stress & Anxiety webinar in October, organised with Regina Maria and led by a psychologist and psychiatrist, moderated by Oana Popa, Health & Wellbeing Lead at Regina Maria;
- formalisation of the Right to Disconnect in the Labour & Human Rights Policy 2025, with managers expected to model healthy boundaries while allowing agreed operational flexibility where genuinely needed;
- flexible and hybrid working maintained across all offices.

Employee wellbeing scored 9 in our Double Materiality Assessment, making it one of the most material topics in the report.



But 2025 also made the conversation more complex.

AI is reshaping the pace and nature of work. It creates new opportunities while also requiring people to learn new tools, adapt quickly and process more information. We want to understand these effects early, particularly in relation to ways of working, focus and wellbeing.

One team response captured the balance clearly: as clients expect greater efficiency, performance and security, the teams delivering that work need the right conditions, clarity and support to perform sustainably.

This reinforces why AI adoption is both a productivity and a people topic. In 2026, we plan to better understand AI-related workload and mental load: where tools make work easier, where they create friction, and what teams need to use them confidently and effectively. The aim is better work, supported by clear expectations, appropriate support and a balanced approach to AI.

Wellbeing & H&S snapshot	2024	2025
eNPS	71.3	76.2
Employee retention	86%	88%
Employees covered by private healthcare	100%	100%
Employees covered by flexible / hybrid work arrangements	100%	100%
Health & Safety training coverage	100% onboarding / refreshed periodically	100%; mandatory sessions in May and November
Workplace accidents / incidents	0	0
Work-related ill health cases	0	0

AI-related workload and mental load are emerging wellbeing topics for RebelDot. As measurement practices in this area continue to develop, our 2025 approach focused on established people and wellbeing indicators, including retention, eNPS, employee satisfaction, wellbeing feedback and health and safety data.

In 2026, we plan to deepen our understanding of how AI-enabled ways of working influence focus, workload, learning and wellbeing, and the support teams need as tools, expectations and working practices continue to evolve. The full wellbeing, working conditions and health and safety metrics are included in Annex E, together with methodology notes.

Health, Safety and Working Conditions

ESRS S1-1, S1-3 and S1-13 references

As a software and services company, our health and safety risks are different from those of industrial or manufacturing organisations. They may be less visible, but they still require attention. Our focus is on safe offices, ergonomic workstations, psychological wellbeing, emergency preparedness, working time, overtime management and the conditions that help people do sustainable work over time.

In 2025, several initiatives made this visible:

- health and safety risk assessments and prevention plans;
- two mandatory annual Health & Safety training sessions, held in May and November;
- ergonomic guidance and equipment;
- emergency action plans;
- working time and overtime;
- H&S coverage for contractors and collaborators working on site.

We also kept the less glamorous systems in place: time tracking through internal tools, overtime approval and compensation rules.

Health and safety metrics are summarised in the Wellbeing & H&S snapshot above and detailed in Annex E.

As we are writing this report in May 2026, RebelDot has started the ISO 45001 certification process for occupational health and safety. Certification is scheduled for 2026 and will strengthen the management-system layer behind our health, safety and wellbeing practices.

“Growth is one of RebelDot’s defining values, and over the years I’ve come to appreciate its many nuances. In 2025, growth meant scaling sustainably, welcoming 124 new Rebels while preserving the culture, sense of belonging, and human connections that make RebelDot unique.

In 2026, growth is less about size and more about adaptability, both as an organization and as individuals. Our ability to embrace a growth mindset, challenge assumptions and navigate uncertainty with curiosity is what will drive us forward. In a world that often feels noisy and ever-changing, our values serve as a steady compass, helping us stay grounded in what matters most and ensuring that we move forward with purpose.”

Roxana Turos
Chief People Officer



**Learning, SFIA and
Future Skills**

ESRS S1-1, S1-3, S1-4 and S1-12 references
DMA Score: Training, upskilling & future skills 8

Assessment, confirming their strategic importance for a technology company operating in a rapidly evolving AI landscape.

Our approach is to create an environment that enables people to learn, develop and adapt in ways that are relevant to their goals, interests and roles.

In 2025, we continued to support this approach by providing access to learning resources and opportunities, including Udemy licences, dedicated learning time, Communities of Practice, knowledge-sharing sessions and AI-related learning opportunities. We also maintained the processes and tools that help our colleagues reflect on their growth and identify future development areas.

In practice, learning was supported through structured performance reviews, internal learning sessions, role-specific certifications, security training for technical teams and Communities of Practice that help knowledge move across teams. In 2026, Leapsome was introduced to support more consistent performance and development conversations.

**2025 also brought a
stronger proof layer for
learning:**

- 39 individual certifications across Azure, AWS, Databricks and management frameworks, including one rebel earning the AWS Certified Generative AI Developer Professional certification among the first 5,000 globally;
- Feedback Training in June 2025: two sessions of four hours each, with 12 participants;
- annual mandatory Business Ethics Training, with 187 quiz completions in 2025, representing 62.3% completion coverage among the 300 Rebel Hearts in scope at the time of rollout;



- *RebelChat*, an internal AI platform launched in 2025, giving rebels access to leading AI models for day-to-day work.
- Rebel AI Academy: a reskilling pathway into AI roles, announced in November 2025 and launching in April 2026.
- 21 Udemy for Business licences, managed on a monthly rotation based on active usage.
- 18 active technical communities in 2025, where rebels share knowledge and develop skills across disciplines.

SFIA became especially important because it gives us a common language for skills, role expectations and career growth. It helps reduce ambiguity: what a role means, what progression looks like, and what support people need to move forward.

This is where learning connects directly to equity. If career growth depends only on informal knowledge, people with better access to context move faster. A clearer framework gives more people a fairer chance to understand where they are and what comes next.

In 2026, the focus is to keep strengthening future skills in a way that is practical for teams: AI literacy, engineering excellence, leadership capability, security awareness, accessibility knowledge, cloud expertise and the skills needed to build responsibly in more regulated environments.

Learning & equity snapshot	2024	2025
Average training hours per employee	55	36.55
Employees with annual training budget	100%	100%
Employees participating in performance reviews	-	Tracked internally; reporting methodology to be refined
Certifications completed	39	39 individual certifications
Diversity training completion	-	194 / 250 (77.6%)
AI upskilling participation	-	- RebelChat launched; - Rebel AI Academy pathway announced
Women in workforce	46%	38%
Women in leadership roles	16 roles	33 roles
Women in Management Board (%)	40%	53%
Women in C-suite (%)	40%	25%
Average unadjusted gender pay gap	16%	12.82%
Highest-paid to median compensation ratio	2.388	2.58
Active technical communities	Not tracked	18

Equity, Fair Progression and Pay Transparency

ESRS S1-8, S1-15 and S1-16 references

The Double Materiality Assessment showed that DEI scored low in the forced prioritisation exercise. During the validation discussion with the Chief People Officer, an important nuance became clearer: this score does not make equity less relevant to RebelDot’s people work.

Those are not the same thing.
Diversity is about who is in the room. Equity is about whether people are treated fairly once they are there.

For RebelDot, the more active structural work in 2025 sits under equity: SFIA, pay transparency, salary benchmarking, clearer career frameworks, fair progression, inclusive hiring practices and consistent performance reviews. Representation still matters and remains part of our reporting. We track women in the workforce, women in leadership, women on the executive team, gender pay gap, and discrimination or harassment incidents. But the deeper work is to make sure career growth, pay decisions and development opportunities are easier to understand and apply consistently.

In 2025, our equity work continued through:

- SFIA-based role and skills mapping;
- external salary benchmarking;
- compensation framework development;
- performance review and development planning processes;
- inclusive recruitment guidance;
- DEI and anti-harassment training;
- grievance and remediation procedures;
- policies covering non-discrimination, harassment prevention and equal opportunity.

The strongest proof points here are structural rather than symbolic: salary benchmarking, clearer role expectations, standardized interview process, performance review guidelines, individual development plans, anti-harassment procedures and tracked training. These are the systems that make fairness less dependent on informal access or individual interpretation.

Diversity training completion was tracked separately for the first time in 2025. 194 of 250 people in scope completed the training, representing 77.6%. As this metric was not separately tracked in 2024, no year-on-year comparison is provided.

The 2025 data shows early movement in the right direction: the unadjusted gender pay gap decreased from 16% in 2024 to 12.82% in 2025. SFIA, role clarity, skills mapping, career frameworks and salary benchmarking remain part of the path toward fairer progression and pay decisions. The next step is to understand what still drives the gap and what actions are needed next.

Equity and representation metrics are included in the Learning & Equity snapshot above. Annex E provides the fuller breakdown, including women on the board or equivalent governance body, the unadjusted gender pay gap, discrimination and harassment incidents, and diversity training completion.

Social Dialogue, Voice and Belonging

ESRS S1-2, S1-3 and S1-7 references

Employee Voice and Belonging



As RebelDot grows, clear and accessible channels for dialogue and feedback help people stay connected and heard.

In 2025, employee voice continued through elected employee representatives, the collective agreement, engagement surveys, one-to-one conversations, People & Culture support, grievance mechanisms and whistleblowing procedures.

Employees are represented through elected employee representatives, and the collective agreement covers key employment topics such as working conditions, health and safety, working time, leave, career management and training. Dialogue with employee representatives takes place quarterly, with follow-up supported by People & Culture.

These structures create clear and accessible ways for people to raise concerns, ask questions, share feedback or seek support.

We also continued to use employee surveys and feedback moments to understand what is working and where pressure is building. eNPS remains one of the metrics we track closely, but it is not the whole story. The comments, patterns, and follow-up actions matter just as much as the score.

Belonging is built in the small places too: how teams welcome new people, how managers give feedback, how disagreements are handled, how safe it feels to ask for help, and whether people can still recognise the company as it grows.

In 2025, connection also lived in the informal infrastructure of the company: team gatherings, shared interests, RebelClubs and the moments that bring people together outside project work. The Italian Summer anniversary party at WildHills in July and the Jingle Bells Rock Christmas party in December were part of that rhythm.

RebelClubs continued as one of our most valued community mechanisms. The 2024 baseline was 33 active clubs, growing to 39 active clubs in 2025. Built around different passions, from running, hiking and winter sports to cooking, DIY, board games, photography and technology, these clubs keep alive the informal connections no all-hands meeting can replicate.

Detailed social dialogue and employee voice metrics are included in Annex E, covering employee representative structures, collective agreement coverage, dialogue sessions, grievance and speak-up channels, whistleblower reports related to working conditions, survey status and eNPS.



**Human Rights and
Respect at Work**

EESRS S1-1, S1-3 and S1-16
references

RebelDot maintains a zero-tolerance approach to child labour, forced labour, human trafficking, discrimination and harassment across its own operations. The risk profile is low given our sector and geography, but the commitments still need to be explicit.

Our policies cover fair employment, non-discrimination, harassment prevention, grievance channels, whistleblower protection, privacy, health and safety, and respectful workplace conduct. Employees and collaborators are expected to follow the Code of Conduct and related policies.

In 2025, we continued to support this through mandatory training, accessible reporting channels, anti-harassment guidance, remediation procedures, and clear escalation routes.

The evidence layer includes the Code of Conduct, Labour & Human Rights Policy, DEI and anti-harassment policies, whistleblowing procedure, anti-harassment guide, remediation process, training records and incident tracking.



In 2025, we disclosed discrimination and harassment metrics alongside ethics and whistleblowing metrics in the governance chapter.

No confirmed discrimination or harassment incidents were recorded during the reporting period.

Annex E includes the detailed human rights and respect-at-work metrics: child labour incidents, forced labour / human trafficking incidents, discrimination or harassment incidents, corrective actions, Code of Conduct coverage, grievance / whistleblowing coverage and anti-harassment / DEI training coverage.

Community and Engagement

Community impact scored lower in the Double Materiality Assessment, but it remains part of who we are.

Being a great place to work also means taking responsibility beyond office walls. In 2025, our community and social impact work was one of the most active parts of RebelDot life: part charity, part education, part technology, part showing up where we can be useful.

Our annual Rebels with a Cause tradition continued in November 2025. Rebels offered homemade food, handmade items, unique experiences and services in an internal charity auction.

The result:

55 deals, 88 winners and 38,505 RON raised

We also supported Something New, an organisation working with around 500 children and their mothers. The support continued financially in 2025, with continuation planned in 2026 and an open door for monthly volunteering.

Other 2025 community initiatives included the Shoebox Campaign; Noaptea Companiilor, where every visitor triggered a donation to Dog Assist, an organisation providing canine therapy; Ignite Explorers, where 15 young people from disadvantaged backgrounds were invited to our offices; WomEnCourage Hackathon in Braşov; JS Heroes workshops for the broader tech community; Solis Hyperion, supporting a UTCN student solar car team; MTB Odyssey; and a pro-bono Bookster campaign website for a book donation initiative.

Our procurement choices also reflect this direction. In 2025, we sourced from five inclusive suppliers, directing €36,091.50 to inclusive sourcing across the year. We review relevant documentation and employment practices to ensure that these partnerships support meaningful employment opportunities for people with disabilities, while applying the same quality standards used across our supplier base.

In 2025, one of our strongest community-linked environmental action was reforestation: 3,450 trees planted in the Apuseni Mountains, with rebels, families, friends and children.

That brought the cumulative total to:

18,450+ since we started counting.
trees planted

Community also showed up inside the company through events, clubs, travel, informal gatherings and shared rituals. These moments create the trust and familiarity that make collaboration easier when the work gets hard.

We also continued hosting the Sustainability Specialists Community in Cluj, a monthly gathering that brings together professionals from companies across the city to exchange knowledge, share challenges and grow together. Sustainability, for us, has never been only an internal practice.

This builds on previous community actions, from warm meals donated through Noaptea Companiilor and refurbished laptops for rural education, to Rebels with a Cause becoming one of the clearest expressions of RebelDot's togetherness in action.

In 2025, RebelDot directed more €45,000 to donations and sponsorships. Annex E sets out the detailed community metrics: community investments, trees planted in the reporting year and cumulative trees planted.

Looking Ahead

Going forward our focus is on strengthening the foundations that enable people, teams, and the business to thrive in a rapidly changing environment.

Our people-related targets: maintain retention at or above 85%, strive for an eNPS of 80 by 2027, keep employee survey participation above 70%, provide at least 40 training hours per employee annually, maintain 0 fatalities or severe workplace accidents, monitor stress and burnout risks and related interventions, and continue annual Health & Safety reviews.

Key priorities include deepening employee engagement and connection, advancing a transparent and equitable compensation framework, evolving performance management through SFIA and AI-native capabilities, building a company-wide learning and development framework, and supporting responsible AI adoption through skills development, leadership, wellbeing, and innovation.

We will further enhance our people metrics and reporting capabilities to enable better decisions, clearer ownership, and stronger follow-through. The direction is clear: scalable people practices, meaningful employee experiences, and a culture that balances growth, performance, learning, and care.

As the company evolves, we remain committed to creating an environment where people feel connected, valued, empowered, and prepared for the future.

In 2026, our focus is on strengthening the foundations that enable people, teams, and the business to thrive in a rapidly changing environment.



Shaping the Future Through Technology

The room has exceeded its recommended capacity.

How does it work?

The action model - The Diffusion

- Inside the DIT, GROOT N1 learns to g
- Training inputs:
 - A noised version of the true action
 - The current robot state embedding
 - Vision-language tokens as situation

AI_talks
to the future

Alexandru Luci

Disclosures: ESRS S4 and E1 references applied to the material topics covered in this chapter | EU AI Act | EU Accessibility Act

Technology is RebelDot’s core activity. It is how we create value for our clients and one of the main ways our work can contribute beyond our own operations.

In 2025, our Double Materiality Assessment confirmed technology as a material sustainability area for RebelDot. The topics identified include Responsible AI, ethical product development, data privacy, cybersecurity, digital accessibility, AI energy and compute, green software, and technology with sustainability potential.

These topics share the same underlying question: how do we use, govern and deliver technology responsibly?

For RebelDot, this starts with understanding the problem, the context and the expected value, then bringing together the right mix of strategy, design, product engineering, AI, data, cloud and automation to support the outcome. It also means paying attention to the risks and impacts behind the systems we build, from data and security to accessibility, compute, energy and human oversight.

2025

Technology Snapshot

- | | | |
|--|---|---|
| AI capability | → | RebelDot’s AI capability continued to grow, reaching 61 people contributing to AI-focused work across AI engineering, data, product and delivery. |
| Responsible AI | → | Responsible AI became the highest-scoring material topic in the Double Materiality Assessment. |
| AI governance | → | The AI Safety & Reliability Framework was initiated and first experiments were run on an active client project. |
| Accessibility | → | Accessibility readiness work moved forward and the rollout strategy was defined. |
| Product responsibility | → | Ethical product development was confirmed as material and connected more clearly to quality, trust and delivery practice. |
| Technical capability | → | AWS and Microsoft partnerships continued to support stronger cloud, DevOps and AI capabilities. |
| Technology with sustainability relevance | → | The GEA joint venture was signed, the Visa Cash App Racing Bulls Formula One™ Team partnership became active, and relevant client examples were mapped. |
| AI compute | → | Measurement boundaries were named, with 2026 focus set on better methodology and data inputs. |

Strengthening Our AI Capability

The relationship between RebelDot and steepsoft has developed over several years. Conversations began in 2021, and the collaboration became stronger over time. In 2023, RebelDot acquired a majority stake in steepsoft, an AI-focused company, strengthening RebelDot's access to deeper AI and data expertise.

In 2025, RebelDot's AI capability continued to grow across AI engineering, data, product and delivery, reaching 61 people contributing to AI-focused work by year-end.

This strengthened our ability to work on more complex AI and data topics, including data engineering, data science, predictive models, forecasting models, generative AI, large language models and NLP, AI agents and AI-enabled product development. It also made the connection between AI capability and responsible delivery more visible.

Today, RebelDot combines full-cycle product strategy, design, engineering, QA, cloud and delivery maturity with deep AI and data expertise. This creates a broader capability to design, build and deliver AI-enabled solutions end to end.

As AI becomes more relevant across our work, governance becomes more important too. In 2025, AI was increasingly connected to RebelDot's capability development, client work, internal learning, partnerships and responsible technology priorities. This is why Responsible AI, EU AI Act readiness, AI Safety & Reliability, ISO 42001 readiness, and AI energy and compute are part of the next stage of our work.

Responsible AI scored 11 in our Double Materiality Assessment, the highest score of any topic. That puts it at the centre of how RebelDot needs to build, govern and scale AI-enabled products.

Multiple stakeholders identified it as one of the highest-impact areas for our business, our clients and the products we build. The next step was to make the topic practical: easier to evaluate, easier to discuss with teams and clients, and easier to connect to delivery decisions.

That work started with the AI Safety & Reliability Framework, a structured approach to evaluate AI projects across safety and reliability dimensions. First experiments were run on an active client project in 2025.

This is the core of our Responsible AI work today: building a practical evaluation layer that can support project decisions, client conversations and delivery teams as AI becomes more present in the products we build.

In 2026, RebelDot started implementation of ISO 42001, the AI Management System standard, integrated with EU AI Act compliance obligations ahead of the August 2026 deadline.

Early in 2026, we also finalised AI Usage Policy v0.1, covering EU AI Act requirements, GDPR, an approved AI tools register and incident reporting procedures. This gives teams clearer rules for internal AI use and creates a stronger governance base as AI becomes more present in delivery.

Responsible AI

Responsible AI scored 11 in our Double Materiality Assessment, the highest score of any topic.

EU AI Act | ESRS S4 / G1 | DMA Score:
Responsible AI / AI Act readiness 11



Going forward

The next phase of our Responsible AI work will focus on strengthening governance and supporting practical adoption across delivery.

This includes continuing the implementation of ISO/IEC 42001 and alignment with EU AI Act requirements, further developing and testing the AI Safety & Reliability Framework on relevant projects, and rolling out the AI Usage Policy with guidance on approved tools and incident reporting.

The aim is to help teams apply these principles in project decisions, client conversations and everyday delivery practices.

“The AI space is expanding faster than ever before. This creates excitement and opportunity for innovation across every vertical. RebelDot is uniquely positioned to successfully support its partners not only through deep capability, but also through reliable, responsible, and safe deployment of intelligence across digital products, services, processes, and workflows.

In 2025 we have also identified the next shift: Physical AI. We are equally committed to leading the change beyond the digital boundaries. Proving again that we are the right technical partner for global brands.”

Vadim Fintinari
Chief AI Officer



Responsible Product Decisions

Ethical product development and digital accessibility are closely connected.

RebelDot is recognised for the quality of its delivery: the way teams understand client needs, challenge assumptions, design and build products, manage trade-offs and stay close to clients over time.

Ethical Product Development scored 6 in our Double Materiality Assessment. For RebelDot, this topic builds on the same delivery discipline and extends it to the decisions that shape how a product works, who it serves and how it affects users.

In practice, this includes clarifying requirements, identifying risks, involving relevant specialists, testing quality and helping clients understand trade-offs related to data, privacy, security, accessibility, AI and user impact. These considerations can appear throughout discovery, design, engineering, QA, security, legal and client conversations.

Most of our work takes place in client-owned products and environments, where final product, infrastructure and business decisions sit within a wider client context. Our role is to raise relevant questions, explain risks in practical terms and recommend appropriate options where we are involved.

The Double Materiality Assessment helped bring these practices into a clearer responsibility lens. Going forward, the focus is to strengthen how relevant trade-offs are identified, connected across teams and documented in project work.

Digital Accessibility & Inclusive Design

ESRS S4 reference | EU Accessibility Act | DMA Score: Digital accessibility & inclusive design 5

For RebelDot, accessibility and inclusive design are part of human-centred design from the first day of a project.

Inclusive design means creating digital products that more people can use, understand and experience, across different needs, abilities, contexts and levels of digital literacy. Accessibility is one part of that wider approach: removing barriers so that digital experiences are open to more people, including those with permanent, temporary or situational disabilities.

The European Accessibility Act applies from 28 June 2025 to certain products and services placed on the EU market. We build digital products for clients who may need accessibility evidence, conformance documentation and clearer implementation decisions.

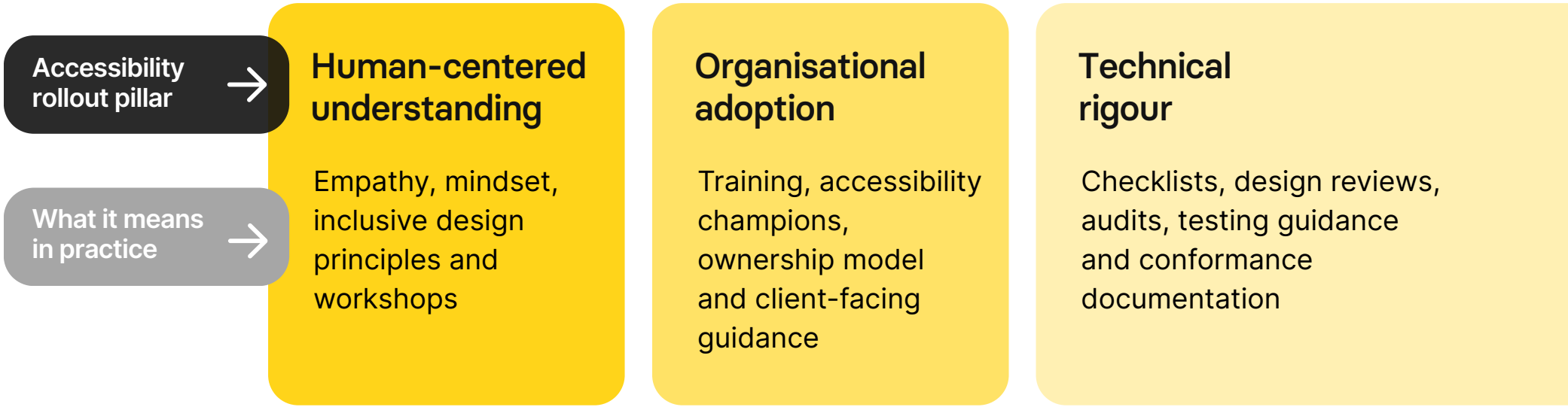
In 2025, our UX/UI team completed accessibility readiness work and developed a rollout strategy for the company. We also continued applying accessibility best practices in projects, even if the process was not yet fully centralised or consistently measured.

In practice, this includes contrast, scalable typography, touch and desktop ergonomics, accessible forms and media, semantic structure, validated ARIA patterns where needed, reusable design tokens, design reviews, and alignment with frontend and QA testing. Our approach is built around WCAG 2.2, the European Accessibility Act, and ADA / Section 508 where applicable. Where accessibility compliance is in scope, the intended direction is to provide clearer documentation through an Accessibility Conformance Report.

Scope matters here too. RebelDot can advise, design, test, document risks, and recommend the right path. Full compliance may also require legal input, manual testing, assistive technology testing, and access to the right user categories to test with; budget, time, and client decisions where accessibility is not included in scope need to be explicit and traceable.

Ownership is shared: UX/UI drives the mindset and quality gate, Frontend and QA support implementation and testing, while Product and Delivery help clarify scope and make accessibility decisions visible in planning and client conversations.

Our rollout strategy is structured around three pillars:



Accessibility is not currently tracked as a standard project metric, and we do not yet have centralised visibility over how many products or components have been reviewed, how many issues were identified or resolved, or how much remediation effort was required.

Going forward, the priority is to take the first steps towards adoption: implement the rollout strategy, create check and audit mechanisms, run training for designers and relevant delivery roles, define practical indicators and decentralise knowledge through accessibility champions.

In 2025, RebelDot continued to strengthen the partnerships and certifications that support how we design, build, and operate modern digital products. Our AWS Partner and Microsoft Solutions Partner status are part of that foundation, especially for cloud architecture, DevOps maturity, cost optimisation, compute visibility and stronger client recommendations.

Cloud partnerships support more sustainable technology decisions by helping us consider cost, performance, resilience and environmental footprint together. Region selection, workload sizing, autoscaling, idle resources, lifecycle policies and architecture patterns all shape how digital products use energy and infrastructure.

The capability layer also grew through individual certifications. In 2025, rebels completed 39 certifications across Azure, AWS, and management frameworks, including one rebel earning the AWS Certified Generative AI Developer Professional certification among the first 5,000 globally.

This expertise connects several parts of the report: future skills in the People chapter, efficient cloud architecture in Our Environmental Journey, and responsible delivery in this chapter. The same capability that helps teams build faster should also help them build with more clarity, better architecture decisions and stronger awareness of the trade-offs behind AI and cloud usage.

In 2026, our direction is to progress toward AWS Advanced Tier Services Partner status, strengthening cloud expertise, governance and cost optimisation capability. This is part of building the technical maturity needed for responsible AI, green software, efficient cloud architecture and high-quality delivery at scale.

Technical Partnerships & Certifications

Responsible technology depends on both strong principles and strong technical capability.



AI Energy & Compute

Linked to Environmental Responsibility

AI has an environmental footprint, that we need to understand better.

AI has an environmental footprint. As AI becomes part of products, internal tools, development workflows and client solutions, it also increases the need to understand cloud usage, compute demand and infrastructure choices.

This topic is covered in detail in Our Environmental Journey, where we describe the current measurement boundaries, the role of Plan A in our carbon accounting process, and the 2026 direction toward better compute-related methodology and data inputs.

In this chapter, the point is simple: responsible technology includes knowing when AI is useful, when it is unnecessary, and what trade-offs come with using it. Better model choices, workload sizing, architecture decisions and client conversations are important.

**In 2025, we named the boundary.
In 2026, we improve the data.**

Tech for Sustainability

A Material Direction Taking Shape

Tech for sustainability scored 4 in our Double Materiality Assessment. It is material for RebelDot, but not one of the highest-priority technology topics.

We include it here because it shows where our capabilities can create sustainability outcomes beyond our own operations, especially through partnerships and client work.

ESRS S4 | DMA Score:
Tech for sustainability 4





RebelDot Process Industries - A Joint Venture with GEA

RebelDot Process Industries, our joint venture with GEA, was signed in November 2025 and launched in January 2026.



RebelDot Process Industries, our joint venture with GEA, was signed in November 2025 and launched in January 2026.

The strategic work happened in 2025: the partnership was agreed, the joint venture was signed, and the direction was set. The operational work begins in 2026, which is why we treat GEA as a 2025 strategic milestone and a 2026 operating focus.

The joint venture is designed to build digital and AI solutions that help optimise industrial processes, with the potential to support energy efficiency, waste reduction and lower environmental footprint at scale.

This is one of the clearest examples of our technology and sustainability directions meeting in the real world.

Client Work With Sustainability Relevance

Relevant examples from our portfolio include:



AI platform combining satellite imagery, sensor data and carbon metrics to support supply chain decarbonisation decisions;



Digital infrastructure for last-mile urban logistics using e-cargo bikes and electric vehicles;



Progress reporting and inspection tools used in offshore wind project development;



Solutions for a global pump manufacturer, supporting operational efficiency in water and industrial systems.



Technology Partner of Visa Cash App Racing Bulls Formula One™ Team

In 2025, RebelDot became a technology partner in one of the most demanding technical environments in the world.

In 2025, RebelDot became a technology partner of the Visa Cash App Racing Bulls Formula One™ Team, entering one of the most demanding performance environments in global sport.

Formula One™ brings together data, engineering and decision-making in high-pressure, time-sensitive conditions. Information is complex, decisions move quickly, and every stage demands reliability.

The partnership with Visa Cash App Racing Bulls Formula One™ Team reflects the kind of delivery maturity required in a high-performance environment, where clarity, reliability and speed need to work together.

That standard also informs how RebelDot approaches complex technology work more broadly, strengthening engineering discipline, data maturity and decision quality across the teams and systems it supports.



Robotics & Physical AI

In 2025, RebelDot participated in an international robotics hackathon for a major client, building a complete robotics solution in one week. The client's leadership recognised RebelDot as one of their best partners globally. The project showed fast technical delivery, strong AI and robotics expertise, and the ability to work under pressure in a complex environment.

In 2026, this direction continues through a new partnership to build an autonomous rover for an aerospace competition, participation in ICRA 2026 in Vienna, and the RebelBot Toolkit, a reusable internal toolset covering the robotics development loop: training pipeline, task definition and data debugging.

We include this here because robotics stretches our AI capability into physical systems. The Responsible AI work remains the overarching theme, spanning across all systems we use, build, and maintain. Focusing on governance, safety, reliability, EU AI Act readiness, internal AI usage, and delivery practice.

Robotics is a clear proof point of how RebelDot's AI capability is expanding into physical systems and more complex real-world applications.

Looking Ahead

Responsible AI advances from priority topic and early experiments toward more formal governance through ISO 42001 implementation, the rollout of AI Usage Policy v0.1, EU AI Act readiness work and continued development of the AI Safety & Reliability Framework.

Accessibility moves from readiness to rollout through clearer ownership, practical checklists, training for designers and relevant delivery roles, and initial indicators to track adoption across relevant projects.

Responsible Product Decisions become more structured through stronger cross-functional collaboration and clearer ways to identify, discuss and document relevant trade-offs in project work. For AI compute, emissions from cloud services purchased by RebelDot are already captured within Scope 3. The next step is to extend provider-level coverage, improve workload efficiency and model choice, and assess more detailed workload attribution where feasible.

Technical capability continues to mature through cloud partnerships, certifications, internal knowledge-sharing and progress toward AWS Advanced Tier Services Partner status.

RebelDot Process Industries, the joint venture formed with GEA, moves into its operating phase, bringing together GEA's industry expertise and RebelDot's digital and AI capabilities to develop solutions for industrial efficiency and sustainability.



Building a Responsible Business



Disclosures: ESRS 2, G1 and S2 references applied to the material topics covered in this chapter

As the company grew at a pace that challenged our habits, systems and ways of working, the question we kept asking in 2025 was simple: are we building a bigger company, or a better one?

Better requires clarity about who decides what, accountability that does not depend on goodwill alone, and a leadership team genuinely aligned in direction and in the way they work together day to day.

The real test is whether that alignment shows up in strategy, and also in the small moments: how decisions are made, how feedback is given, how ownership is shared, and how quickly we correct course when something is not working.

That is what this chapter is about:
the decisions we made, the structures we built, and the work still in progress.

Area	What changed in 2025
Governance	Sustainability remained led by the Sustainability Officer, reviewed monthly with the management board and overseen strategically by the CFO.
Leadership discipline	The High Performance Program continued as a practical way to strengthen alignment, accountability and decision-making.
Ethics	Employee Code of Conduct and Supplier Code of Conduct finalised and active; EcoVadis Ethics score reached 86/100.
Sustainable procurement	Supplier expectations, ESG screening, Supplier Code of Conduct and sustainable tech procurement became more visible in reporting.
Cybersecurity	Third-party cybersecurity gap assessment completed and translated into a two-year mitigation plan.
Data privacy	GDPR capability strengthened, including two team members completing formal DPO training.
Reporting maturity	EcoVadis Gold achieved; ESRS-informed reporting expanded; external assurance remains a future readiness step.

Management Systems and External Assessment

RebelDot’s responsible business approach is supported by certified management systems covering quality, information security and environmental management. Together, these systems provide a structured foundation for accountability, risk management, continuous improvement and operational consistency.

ISO 9001 supports quality management and continuous improvement across our operations and delivery practices. ISO/IEC 27001 provides the framework for information security governance, risk management and operational resilience, while ISO 14001 guides the management of our environmental responsibilities and performance.

Management system	2025 status	Role
ISO 9001	Active	Quality management and continuous improvement
ISO/IEC 27001	Active; Recertification completed in May 2025	Information security governance and operational resilience
ISO 14001	Active	Environmental management and performance improvement



Alongside these management systems, RebelDot’s sustainability practices are independently assessed through EcoVadis. In 2025, RebelDot achieved an EcoVadis Gold Medal, providing an external assessment of our performance across environment, labour and human rights, ethics and sustainable procurement.

The EcoVadis assessment highlighted strong results in Ethics, with a score of 86/100, and Sustainable Procurement, with 78/100. It also helped identify areas where stronger quantitative evidence and reporting can support the continued development of our responsible business practices.

Together, the ISO management systems and EcoVadis assessment provide complementary perspectives: the ISO standards structure how relevant responsibilities are managed internally, while EcoVadis offers an external view of how our sustainability policies, actions and results are evidenced.



Governance & Accountability

ESRS 2 GOV-1 and GOV-4 references

RebelDot is led by the CEO together with the executive team and key strategic leaders. This is where strategic decisions are made, company-wide priorities are aligned, and trade-offs are discussed across business, people, technology, finance, risk and sustainability.

In 2025, this became even more important as RebelDot grew beyond 300 people and continued to expand in a fast-changing national and international context.

The Double Materiality Assessment brought more structure to this work. It gave the leadership team a clearer view of the sustainability topics most relevant to RebelDot's business model, stakeholder relationships, risk exposure, client expectations and regulatory direction.

In 2025, this process helped distinguish between topics already supported by established systems and processes and areas where ownership, data, working practices or links to planning and decision-making need to be strengthened.

This gives RebelDot a clearer path to build the maturity required for its next stage while preserving the speed, trust and entrepreneurial energy that have supported its growth.



Leadership Roles & Responsibilities

In 2025, RebelDot’s strategy team guided a larger, more complex company through integration, AI acceleration, new partnerships, and stronger governance expectations.



Tudor Ciuleanu
Chief Executive Officer

Drives vision, innovation strategy and long-term direction



Alex Balag
Chief Operating Officer

Leads delivery excellence and operational scale



Raluca Pop
Chief Financial Officer & Sustainability

Oversees financial strategy, sustainability governance, and ESG integration.



Roxana Turos
Chief People Officer

Drives people strategy, culture, employee experience, and brand communication.



Vadim Fintinari
Chief AI Officer

Leads AI-driven innovation and responsible AI development



Vlad Zileriu
Chief Growth Officer

Accelerates business expansion through strategic partnerships



Ciprian Iacob
Chief Technology Officer

Leads technology strategy, IT operations, and scalable ways of working.



Tamas Leb
Chief Product & Experience Officer

Champions UX, innovation and product thinking

Together, the strategy team carries responsibility for RebelDot’s strategic direction, operating discipline and long-term resilience.

High Performance Program

Leadership Discipline in Practice

ESRS 2 GOV-1 reference | DMA Score: Leadership & organisational culture 6

Leading a company of 300+ people, while growing fast in a market shaped by AI, new client expectations and constant change, requires more than ambition. It requires clarity, discipline and shared leadership behaviours.

The High Performance Program is one of the ways RebelDot worked on that foundation.



Started in 2024 and continued in 2025, the program brought together the people leading the company, supported by an external facilitator, to look more closely at how RebelDot operates as it scales: how decisions are made, where alignment breaks, what behaviours leaders model, and what needs to change as the company grows.

In 2025, the work became more specific. The leadership team continued to clarify RebelDot's ambition to be a strategic technology and innovation partner for enterprise clients, delivering high-impact digital products, AI and data solutions, with sustainability at the core. The program also supported clearer thinking around the company's operating model, including leadership roles, organisational structure and the behaviours needed to support growth.

Those behaviours were captured through the Partner, Adapt and Amaze model.

Partner reflects our focus on meaningful results and honest partnerships.

Adapt reflects the flexibility and technical versatility needed in a fast-changing technology environment.

Amaze reflects the RebelDot challenger mentality and the high-performance behaviours we want to protect as we grow.

This connects directly to our mission: delivering value through technology within honest partnerships, and to our vision of a thriving society built on fair relations. The point of the program is not performance for its own sake, but building a company where growth, culture, innovation and responsibility can move together.

There is no finish line to this work. As RebelDot grows, the leadership work needs to keep moving too. In 2025, the High Performance Program helped turn alignment into practice: not only what direction we choose, but how consistently we work together to get there.

Ethics, Conduct & Speaking Up

ESRS G1-1 and G1-4 references | DMA Score:
Ethical conduct & anti-corruption 5

Ethical conduct and anti-corruption scored 5 in the Double Materiality Assessment, making it a material governance topic for RebelDot.

In 2025, we finalised and activated two related but distinct documents: the Employee Code of Conduct and the Supplier Code of Conduct. Together, they set expectations for ethical behaviour, anti-corruption, conflicts of interest, fraud prevention, confidentiality, respectful conduct, human rights and responsible business relationships.

EcoVadis recognised this progress, with Ethics scoring 86/100 in 2025. The score reflects a stronger policy base, information security management, data privacy practices and business conduct controls.



Our ethics approach is supported through:

- Employee Code of Conduct and Supplier Code of Conduct;
- anti-corruption and conflict-of-interest expectations;
- whistleblowing and speak-up channels;
- manager escalation and People & Culture support;
- business ethics training;

Ethics metric	2025 status
Confirmed corruption incidents	0
Legal convictions related to corruption or bribery	0
Fines related to corruption, bribery or anti-competitive behaviour	€0
Whistleblower reports	0
Business ethics training completion	187 (62.3%)
Confirmed information security incidents	0
Major data breaches	0

Responsible Procurement

ESRS G1 and ESRS S2-1 references | DMA
Score: Sustainable procurement 4

Sustainable procurement scored 4 in our Double Materiality Assessment. It is material for RebelDot because supplier choices affect ethics, human rights, Scope 3 emissions, cybersecurity, data privacy and the credibility of our own commitments.

In 2025, our procurement practices continued to mature through supplier expectations, ESG screening, Supplier Code of Conduct, sustainable tech procurement and more structured supplier conversations.

EcoVadis gave us two useful signals. The overall Sustainable Procurement pillar scored 78/100, showing that the practice base is developing well. The Sustainable Procurement Reporting sub-component scored 25/100 in the assessment completed before the 2025 reporting process consolidated the evidence.

This report brings the 2025 practice into clearer view. The maturity step is evidence. Procurement practices have been developing; the next layer is consolidated, quantitative reporting.

In 2025, the main procurement building blocks were:

- Supplier Code of Conduct, finalised and active;
- Sustainable Procurement Policy, with clearer supplier expectations;
- Tiered supplier approach, with stronger due diligence expectations for higher-risk or more strategic suppliers;
- ESG and Human Rights Questionnaire for relevant supplier categories;
- ESG clauses for relevant supplier relationships;
- Sustainable Tech Procurement Guideline, active from Q4 2025;
- Inclusive and local sourcing, including protected unit suppliers such as Cofeels and Ophori.

The connection with environmental reporting is direct. Purchased goods and services were the largest Scope 3 category in 2025. Better supplier data, clearer supplier segmentation and more consistent ESG evidence will improve both procurement governance and carbon accounting.

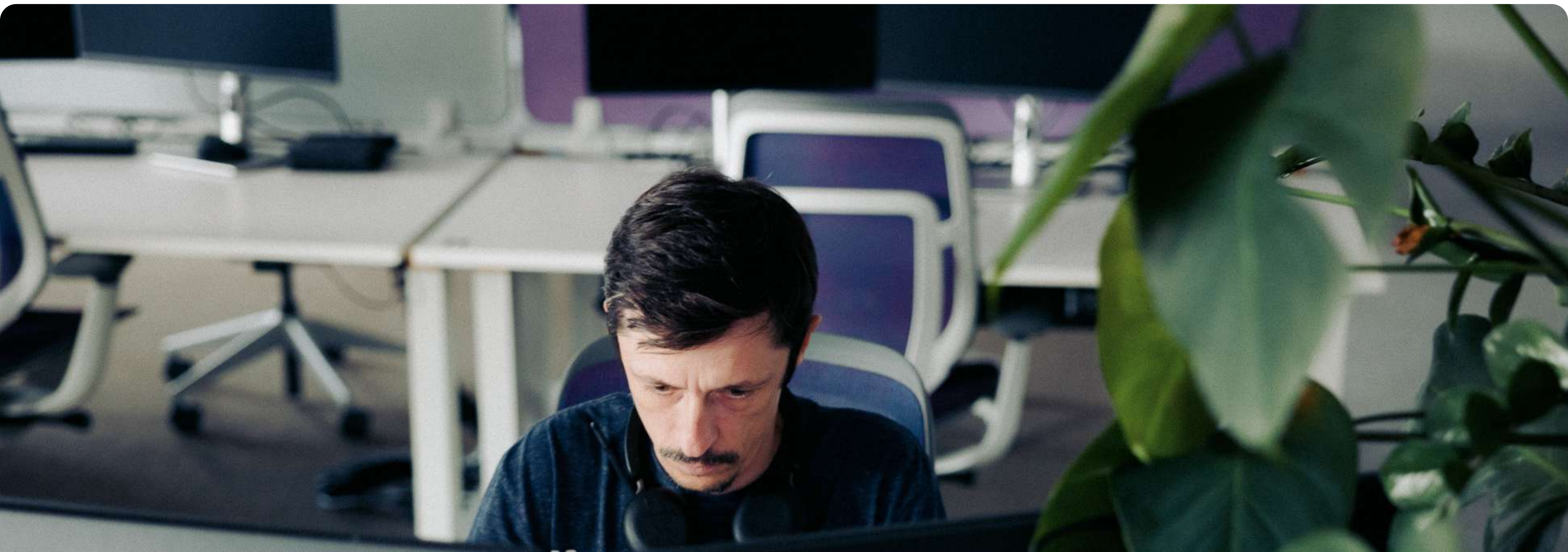
Procurement area	2025 status	Next maturity step
Supplier Code of Conduct	Finalised and active	Track acknowledgement and contractual integration
ESG screening	Active for relevant supplier categories	Track supplier and spend coverage
Supplier segmentation	Relevant suppliers prioritised based on risk and business context	Develop a clearer, documented approach to supplier segmentation and due diligence
Sustainable tech procurement	Guideline active from Q4 2025	Track device lifecycle, certifications and reassignment
Inclusive sourcing	Cofeels and Ophori included	Track spend with protected unit / inclusive suppliers
Scope 3 link	Purchased goods & services largest Scope 3 category	Improve supplier emissions data quality
Procurement reporting	Evidence consolidated through 2025 reporting process	Build more quantitative reporting layer

Building Resilience

Risk, Security & Privacy

Cybersecurity and data privacy are two of the strongest signals from our Double Materiality Assessment. Cybersecurity scored 10, the highest Governance topic. Data privacy scored 9.

Together, they show what trust means for a technology company. Clients trust us with systems, data, access, products and long-term delivery decisions. That trust needs governance, technical controls and daily discipline.



Cybersecurity & IT Resilience

ISO/IEC 27001 | DMA Score: Cybersecurity & IT resilience 10

In 2025, RebelDot maintained ISO/IEC 27001 certification and completed recertification in May 2025. We continued applying our Information Security Risk Management framework, aligned with ISO/IEC 27005, across the business.

Our cybersecurity approach is governed through our ISO 27001-aligned Information Security Management System and internal security policies, covering access management, incident response, business continuity, supplier and project-related controls, and employee security awareness. The most important 2025 development was the independent third-party cybersecurity gap assessment. The findings were translated into a two-year mitigation plan, with high-risk areas prioritised first.

Security also continued to mature through people and process. Targeted cybersecurity training reached around 30 people from technical roles, focused on practical best practices relevant to delivery teams. Company-wide awareness continued through onboarding, mandatory training, Security Friday briefings in November and December, and a third-party awareness platform launched in December 2025 with short, targeted security scenarios delivered to every rebel’s inbox.

Operational controls in 2025 included company-wide MFA and password policies, SIEM/XDR monitoring, daily alert review, encrypted backups, quarterly recovery tests and 100% recovery test pass rate.

Cybersecurity metric	2025 status
ISO/IEC 27001 certification	Active; recertification completed May 2025
Third-party cybersecurity gap assessment	Completed
Two-year mitigation plan	Started
Targeted cybersecurity training	~30 technical roles
MFA coverage	100% company-wide
SIEM/XDR infrastructure monitoring	100% coverage
Backup recovery test pass rate	100%
Major data breaches	0

Many environments we work in are client-owned. In those contexts, cybersecurity is a shared-responsibility space. Clients remain responsible for their own governance, access model and infrastructure decisions. RebelDot’s role is to operate responsibly within that perimeter: applying agreed controls, limiting access to what is needed, following secure delivery practices, and raising risks or recommendations where we see them.

Security and AI are becoming more connected. AI-generated code, AI-assisted workflows, AI systems with access to sensitive data and internal AI tools all expand the security surface. In 2026, this connection becomes part of the next layer of work, alongside AI Usage Policy adoption and ISO 42001 implementation.



“The rapid advancement of artificial intelligence has introduced a new dimension of cybersecurity risk that demands organizational vigilance and adaptive governance. In 2025, we undertook a comprehensive assessment of our cybersecurity landscape, identifying critical areas requiring strengthened controls and capabilities. As we progress through 2026, we remain firmly committed to the continuous improvement of our cybersecurity posture, ensuring the integrity, resilience, and trustworthiness of our operations for all stakeholders.”

Malin Muresan
Head of IT

Data Privacy & GDPR

ESRS S4 reference | GDPR | DMA Score:
Data privacy & GDPR 9

Our privacy approach is grounded in GDPR principles: lawfulness, fairness and transparency; purpose limitation; data minimisation; accuracy; limited retention; integrity and confidentiality. It applies across the main categories of people whose data we may process, including employees, candidates, clients, business partners, suppliers, website users and visitors to our offices.

In 2025, we continued strengthening GDPR awareness and internal capability. Two members of our team completed formal DPO training, giving us stronger in-house understanding of data protection responsibilities, privacy governance and the practical implications of GDPR in product delivery.

Many products we build sit inside client-owned environments. In those cases, the client usually defines the data governance model, while our role is to follow agreed access and data-handling rules, apply privacy-aware delivery practices, and raise risks or recommendations where we see them.

For RebelDot, this is the realistic scope today: stronger internal understanding of GDPR, careful handling of the data we control, and privacy-aware delivery in the client environments where we contribute.

Data privacy scored 9 in the Double Materiality Assessment, confirming its role as a core trust topic for RebelDot.



Quality, Client Trust & Delivery Standards

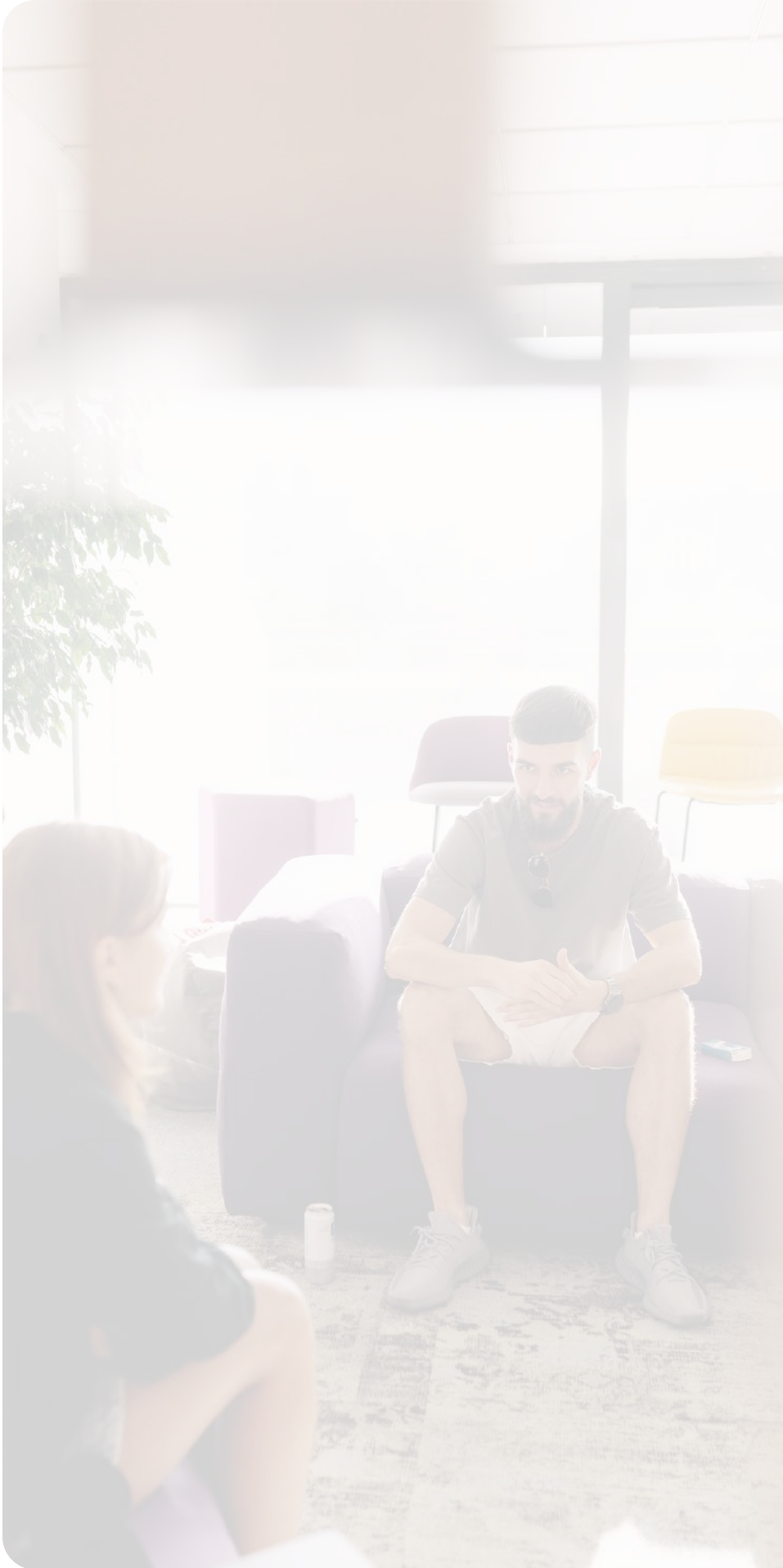
ISO 9001 | Client trust and delivery quality indicators

Quality is part of responsible business for RebelDot because delivery quality shapes client trust, product resilience and the long-term value of what we build.

In 2025, ISO 9001 continued to provide the quality management foundation behind our delivery standards. It supports process discipline, continuous improvement, corrective actions and clearer expectations across teams.

The strength of our client relationships also reflects the consistency of our delivery. RebelDot tracks client NPS and the share of new partnerships coming from clients we have already worked with.

Quality and client trust metric	2025 status
ISO 9001 certification	Active
Client NPS	90.2 four-year average
New partnerships from clients we've already delivered for	75% Clutch 4.9 ★★★★★



Stakeholder Dialogue & UN Global Compact

ESRS 2 SBM-2 reference

In 2025, we listened through several channels:



employees: surveys, eNPS, one-to-ones, employee representatives, People & Culture channels, High Performance Program conversations and speak-up routes;



clients: account reviews, NPS, Discovery workshops and delivery feedback;



suppliers: contractual interactions and procurement-related communication;

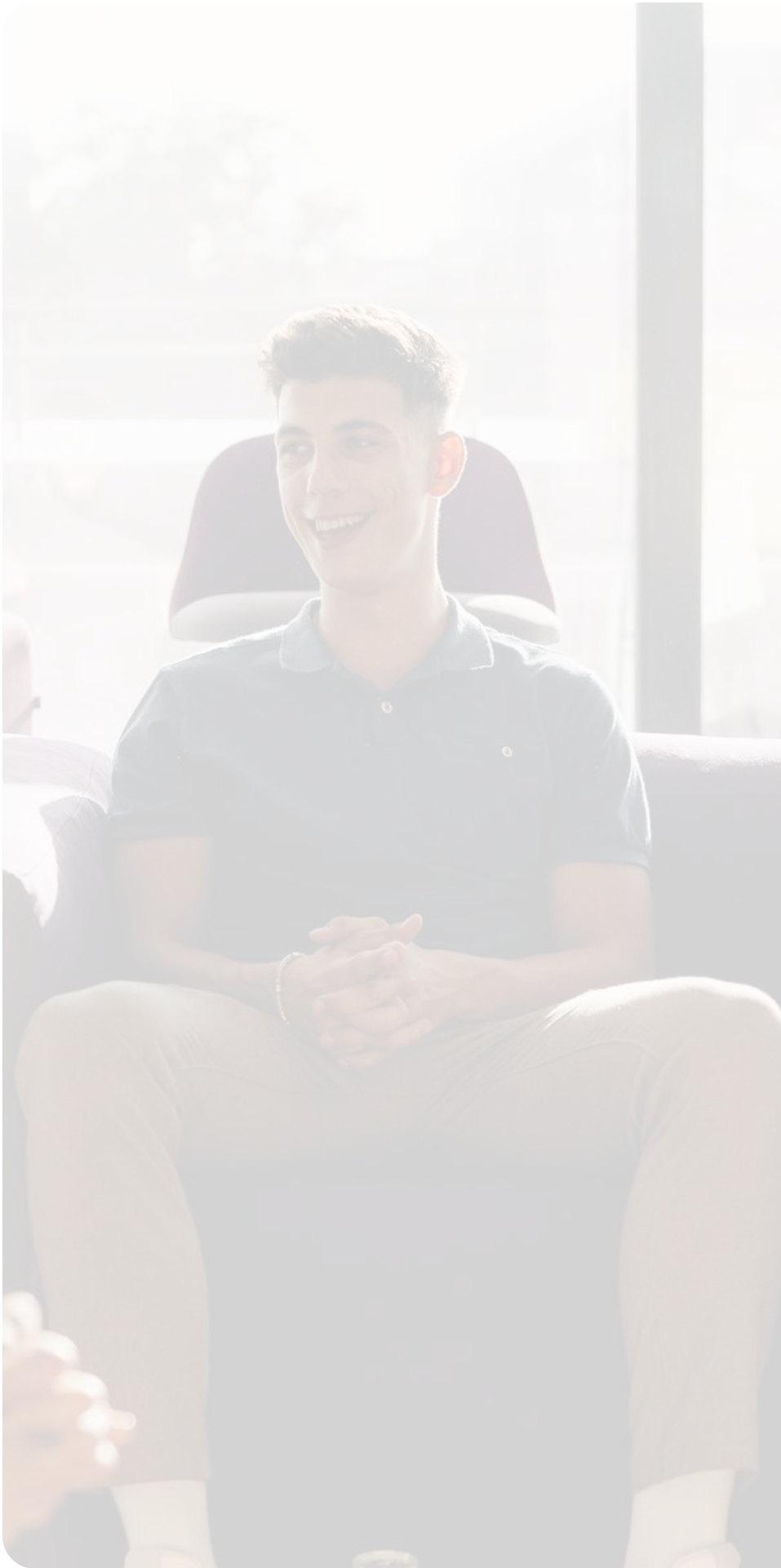


broader stakeholders: EcoVadis, UN Global Compact, Sustainability Embassy Romania, community events and the Double Materiality Assessment.

RebelDot became a UN Global Compact signatory in 2024 and published its first Communication on Progress in 2025.

The Ten Principles continue to inform our approach to human rights, labour, environment and anti-corruption. Supplier expectations also draw from this direction, especially through the Supplier Code of Conduct and ESG screening.

Stakeholder dialogue helps us understand where responsibility is working and where expectations are changing.



Payment Practices

ESRS G1-6 reference | Payment practices

RebelDot's standard payment terms are generally 30 or 45 days, depending on contractual arrangements. In 2025, payment practice indicators were identified as part of the responsible business evidence layer, but detailed quantitative reporting was not yet tracked consistently enough for external disclosure.

Going forward, RebelDot aims to strengthen visibility over payment practices, including payment timeliness, average days to pay and late payment instances, as part of the broader reporting maturity work.



Continuing to Build a Responsible Business

We will continue strengthening the systems and practices that support accountability, resilience and trust across RebelDot.

Priorities include continuing the High Performance Program, implementing the cybersecurity mitigation plan, strengthening privacy awareness and improving visibility over payment and procurement practices.

In procurement, the focus will be on developing a clearer picture of our supplier base, related spend and the sustainability considerations relevant to future supplier engagement. This will support more consistent reporting, strengthen due diligence and help us respond more effectively to enterprise procurement expectations.

Our existing ISO-certified management systems will continue to support quality, information security and environmental management. We will also advance the implementation of management systems aligned with ISO 45001 for occupational health and safety and ISO/IEC 42001 for responsible AI. Together with the insights provided by the EcoVadis assessment, these frameworks will support a more consistent and integrated approach to responsible business.

This continued work will help RebelDot grow with greater resilience, stronger trust and clearer accountability.

"Sustainability isn't a bolt-on at RebelDot. It's built into how we run the business. That's what makes us resilient, well-governed, and built for the long term. It helps us manage risk, but more importantly, it protects the people and knowledge behind our delivery, that's where our real value sits.

As client and market expectations shift, this is what lets us respond with confidence instead of scrambling to catch up. It's why clients choose us with confidence."

Raluca Pop
Chief Financial Officer





Annexes



Annex A

Voluntary ESRS-Informed Disclosure Map

RebelDot falls outside the current scope of mandatory CSRD reporting. For the 2025 report, we voluntarily used the November 2025 draft simplified ESRS as a reference point for the topics identified as material through our Double Materiality Assessment.

This map helps readers navigate the report by showing how the main ESRS-informed areas are reflected and where the related information can be found.

The report provides ESRS-informed disclosures on material topics and represents a voluntary sustainability report rather than a sustainability statement prepared under mandatory ESRS requirements. It is prepared on an individual basis and covers RebelDot Solutions SRL and the operational activities captured through RebelDot's reporting systems.

The Braşov office is included from the lease commencement date in August 2025. The Copenhagen and London entities are outside the reporting perimeter due to their immaterial operational activity during the reporting period. Further information on the organisational and operational reporting boundary is provided in About This Report and Annex D.



ESRS-informed area	How it is reflected in this report	Where addressed	Reporting status
Basis of preparation and reporting boundary	The reporting period, voluntary basis, individual reporting perimeter, included operations and boundary decisions are described.	About This Report; Annex D	Established
Governance and oversight	The Sustainability Officer’s role, CFO oversight, management board review and CEO involvement in highly material topics are described.	About This Report; Building a Responsible Business	Established
Strategy, business model and value chain	RebelDot’s business model, client sectors, supplier relationships, cloud and SaaS providers, digital products, AI capability and technology partnerships are reflected in the report.	We Are RebelDot; What Matters Most; Shaping the Future Through Technology	Developing
Double Materiality and impacts, risks and opportunities	The 2025 Double Materiality Assessment is described, including topic prioritisation, management validation and the resulting sustainability priorities. The related impacts, risks and opportunities are mapped by material topic.	What Matters Most; Annex C	Established; methodology to be refined over time
Policies, actions, metrics and targets	Relevant policies, actions, metrics and targets are reported where available. Climate, people and ethics have stronger quantitative coverage, while supplier, product and selected governance indicators continue to develop.	Topical chapters; Annexes D, E and F	Developing by topic
Climate change and energy	The GHG inventory, Scope 1, 2 and 3 emissions, SBTi-validated target, renewable electricity, energy consumption, climate-related risks, green software and AI compute are covered.	Our Environmental Journey; Annex D	Established for core climate metrics
Pollution, water and biodiversity	These topics are monitored in line with RebelDot’s office-based business model and operational context. The assessment identified limited direct exposure to pollution, water and biodiversity impacts. Reforestation is reported as a voluntary environmental and community contribution.	Our Environmental Journey; Annex D	Monitored
Resource use and circularity	Waste data, recyclable streams, WEEE collection, equipment reuse, hardware lifecycle considerations and the sustainable technology procurement direction are covered.	Our Environmental Journey; Annexes D and F	Developing
Own workforce	Workforce composition, retention, eNPS, wellbeing, learning, equity, health and safety, pay gap and AI-enabled ways of working are covered. Selected indicators and reporting methodologies continue to develop.	Empowering Our People; Annex E	Established for core metrics; developing for selected disclosures
Value chain workers and suppliers	The Supplier Code of Conduct, procurement expectations, inclusive sourcing practices and the developing approach to supplier ESG information are described.	Building a Responsible Business; Annex F	Developing
Communities	Community investments, education initiatives, charitable activities, reforestation and engagement with the local sustainability community are reported as voluntary contributions.	Empowering Our People; Annex E	Reported voluntarily
Consumers and end-users	Responsible AI, accessibility, Ethical Product Development, privacy-aware delivery and cybersecurity considerations are covered where relevant to RebelDot’s digital products and services.	Shaping the Future Through Technology	Emerging
Business conduct	Codes of Conduct, anti-corruption, whistleblowing, sustainable procurement, payment practices and the management systems supporting quality, information security and environmental responsibility are covered.	Building a Responsible Business; Annexes E and F	Established for core systems; developing for selected metrics

Reporting status is a qualitative indication of the current level of disclosure and data availability. It does not represent an external assurance conclusion or a formal assessment of full ESRS compliance.

Annex B

SDG Mapping

We use the SDGs to connect RebelDot’s work with wider social, environmental and governance priorities. We map only the goals where the connection is clear and supported by our business model, material topics and actions undertaken in 2025.

SDG	RebelDot connection	2025 evidence
SDG 3 - Good Health and Wellbeing	Wellbeing, mental health and safe working conditions	Private healthcare coverage, flexible work, Right to Disconnect, wellbeing initiatives, annual H&S training and zero recorded cases of work-related ill health
SDG 4 - Quality Education	Learning, upskilling and future skills	SFIA framework, professional certifications, Communities of Practice, internal AI learning and the RebelDot Academy AI pathway announced for 2026
SDG 5 - Gender Equality	Representation, equitable progression and pay equity	Women’s representation in the workforce and leadership tracked, gender pay gap reported, and SFIA and salary benchmarking used to support more consistent progression and compensation
SDG 8 - Decent Work and Economic Growth	Responsible growth and fair working conditions	Growth to 321 rebels, flexible working, employee benefits, the High Performance Program, and retention and eNPS monitoring
SDG 9 - Industry, Innovation and Infrastructure	Responsible digital innovation	Expanded AI capability, Responsible AI work, the GEA joint venture signed in 2025, the Visa Cash App Racing Bulls partnership, and AWS and Microsoft partner capabilities
SDG 10 - Reduced Inequalities	Accessibility, inclusive design and economic inclusion	EU Accessibility Act readiness, inclusive design work and sourcing from five inclusive suppliers
SDG 12 - Responsible Consumption and Production	Circularity and responsible procurement	Sustainable Procurement Policy, Supplier Code of Conduct, WEEE collection with Ateliere Fără Frontiere and the Sustainable Tech Procurement Guideline
SDG 13 - Climate Action	GHG measurement, science-based targets and renewable electricity	SBTi target published and first-year progress tracked, renewable electricity at Cluj HQ and third consecutive year of GHG measurement
SDG 15 - Life on Land	Reforestation and nature-related community action	3,450 trees planted in 2025 and more than 18,450 planted cumulatively since 2023
SDG 16 - Peace, Justice and Strong Institutions	Ethics, privacy, cybersecurity and accountable governance	Employee and Supplier Codes of Conduct, whistleblowing channel, ISO/IEC 27001 certification, business ethics training and cybersecurity gap assessment
SDG 17 - Partnerships for the Goals	Sustainability-focused partnerships and collective action	UN Global Compact participation and first Communication on Progress, Sustainability Embassy membership, Sustainability Specialists Community, the GEA joint venture signed in 2025, and collaboration with reforestation and circularity partners

This mapping highlights areas of alignment between RebelDot’s activities and the SDGs.

It does not imply that RebelDot contributes to every target associated with each goal or independently delivers the broader outcomes represented by the SDGs.

Annex C

Double Materiality & IRO Map

The Double Materiality Assessment is the backbone of this report. It helped us move from “everything is important” to a clearer view of what needs attention, ownership, and action.

Impact materiality covers where RebelDot affects people, society or the environment. Financial materiality covers where sustainability topics create risks or opportunities for RebelDot. At this stage, financial effects are assessed qualitatively.

The scores below reflect the prioritisation exercise conducted with the management board. They should be read as a ranking of relative priority for RebelDot’s 2025 reporting and 2026 planning, not as a statement that lower-scoring topics are irrelevant.

Status logic

Score	Status	Meaning
0-3	Monitor	Keep visible, but not prioritised for detailed disclosure in 2025
4-6	Material	Relevant to RebelDot’s impact, risk or opportunity profile
7-10	Highly material	Priority topic for governance, action and stronger metrics
11	Highest priority	Highest-scoring topic overall, requiring focused governance and follow-up



Area	Material topic	Score / status	IRO summary	2025 response / next step
Technology & AI	Responsible AI governance / AI Act readiness	11 — Highest priority	AI use without sufficient governance can affect end users, expose RebelDot and clients to regulatory and trust risks, and weaken delivery quality. This includes unclear accountability, insufficient human oversight, data misuse, bias and regulatory non-compliance. If governed well, Responsible AI can strengthen trust and become a commercial differentiator.	The AI Safety & Reliability Framework was initiated in 2025, alongside early experiments in client delivery. The next phase includes the development of the Responsible AI Framework, EU AI Act mapping, internal AI usage rules, delivery guidance and work towards ISO/IEC 42001 certification.
Governance	Cybersecurity & IT resilience	10 — Highly material	A major breach could damage client trust, disrupt delivery and create regulatory exposure. Security is part of the trust infrastructure of the business, especially when building digital products and AI-enabled systems for clients.	ISO/IEC 27001 remained active. No major breaches were reported. A third-party cybersecurity gap assessment was completed and a two-year mitigation plan was launched. Secure AI-enabled engineering practices and safer internal deployment paths will continue to develop in 2026.
People	Employee wellbeing & mental health	9 — Highly material	Rapid growth, AI adoption and changing ways of working can affect workload, focus, engagement and retention if not managed carefully.	Wellbeing initiatives, flexible work and the High Performance Program continued. The 2026 focus is on wellbeing, focus, psychological safety and future skills in an AI-enabled workplace.
Governance	Data privacy & GDPR	9 — Highly material	Privacy breaches can create regulatory, contractual and trust risks. Privacy-by-design can protect users and strengthen client confidence, especially where AI use involves sensitive or confidential data.	No major data breaches were reported. ISO/IEC 27001 remained active, and internal GDPR capability was strengthened through formal DPO training completed by two team members. Privacy indicators, relevant data protection guidance and stronger internal controls will continue to develop.
Environment	Energy consumption & renewable electricity	8 — Highly material	Energy choices affect Scope 2 emissions, operational costs and progress against climate commitments.	Renewable electricity became active at Cluj HQ in 2025. For Oradea and Braşov, the focus is to assess feasible options and improve consumption monitoring.
Technology & Environment	Green software / efficient cloud architecture	8 — Highly material	Architecture choices influence cost, performance, energy use and emissions visibility across the digital products and platforms RebelDot helps build.	Cloud partnerships and DevOps maturity strengthened. Practical checklists, shared standards and selected metrics are planned for 2026.
People	Training, upskilling & future skills	8 — Highly material	Rapid changes in skill requirements can create workforce and delivery risks if learning and adaptation are not supported. Structured development strengthens resilience, employability and delivery quality.	SFIA remained active, alongside certifications, internal AI tools and Communities of Practice. The 2026 focus is on AI upskilling, reskilling, skills-based career development and the continued development of RebelDot Academy.
Governance	ESG transparency & reporting	7 — Highly material	Clients increasingly need credible sustainability information from their value chain. Limited or inconsistent reporting can affect client confidence and our ability to respond efficiently to sustainability information requests, while transparent reporting strengthens accountability and trust.	EcoVadis Gold was achieved and ESRS-informed reporting was expanded. External assurance readiness, clearer data ownership and stronger reporting systems remain the next steps.
Technology & Environment	Energy & compute impact of AI	7 — Highly material	Growing AI and cloud workloads create an emerging energy, infrastructure and emissions measurement challenge. If left unmeasured, compute-related impacts could create tension with cost, performance and climate commitments.	Current measurement boundaries were documented in 2025. Plan A remains RebelDot's carbon accounting platform, while compute-related methodology, data inputs and selected indicators will continue to develop in 2026.
Governance & Culture	Leadership & organisational culture	6 — Material	Growth tests alignment, decision-making, leadership consistency and the ability to scale without losing clarity or culture.	The High Performance Program continued. Leadership operating rhythm, decision-making discipline and management alignment will be further embedded in 2026.
Technology & AI	Ethical product development	6 — Material	Product decisions can affect privacy, security, accessibility, inclusion, user autonomy and trust. Considering these implications during delivery can improve product quality, reduce risk and help clients make more informed decisions.	In 2025, the Double Materiality Assessment recognised Ethical Product Development as part of responsible, high-quality delivery. RebelDot's role is to identify relevant implications, bring the right expertise into the conversation and help clients understand key product trade-offs within the projects where we contribute.
Environment	Circularity: e-waste & IT lifecycle	5 — Material	Hardware lifecycle affects waste, procurement, resource use and Scope 3 visibility.	The WEEE collection partnership with Ateliere Fără Frontiere remained active, and equipment reuse continued. Device lifecycle metrics and collection cadence will be improved.

Area	Technology & AI	Digital accessibility & inclusive design	5 — Material	Accessibility affects legal readiness, market access, inclusion and whether the products RebelDot helps build can be used by more people.	The UX/UI team worked on EU Accessibility Act compliance readiness and defined the rollout strategy for 2026.
	Governance	Ethical conduct & anti-corruption	5 — Material	Ethics failures can affect trust, legal exposure, reputation and the quality of business relationships.	The Employee and Supplier Codes of Conduct were finalised and activated in 2025. Business ethics training reached 187 of 300 people in scope, and stronger completion governance remains a priority.
	People	AI impact on employee wellbeing & workload	5 — Material	AI can reduce repetitive work, but may also increase cognitive load, pace and pressure, affecting employee wellbeing.	In 2025, the topic was monitored through existing people and wellbeing indicators. In 2026, we will assess how AI affects workload and what support teams need.
	Environment	GHG emissions & SBTi commitments	4 — Material	Climate commitments require credible measurement, reduction planning and progress tracking. Weak data or limited reduction action can affect trust and client expectations.	The SBTi target was published and progress was tracked. Scope 3 methodology, reduction direction and evidence quality will continue to mature.
	Procurement	Sustainable procurement	4 — Material	Supplier choices affect Scope 3 emissions, ethics, human rights, service quality and sustainability performance.	The Supplier Code of Conduct and Sustainable Procurement Policy were finalised, while inclusive sourcing and sustainable technology procurement were reflected more clearly in reporting. The next step is to improve visibility over the supplier base, related spend and relevant sustainability information.
	Environment	Climate-related risks	4 — Material	Transition risks may affect client expectations, reporting needs, operational costs and strategic planning.	A qualitative assessment was completed. In 2026, the existing ESG risk and IRO work will be operationalised through clearer ownership, controls, mitigation actions and review.
	Technology & Impact	Tech for sustainability	4 — Material	Technology can support sustainability outcomes for clients, particularly where digital products improve efficiency, transparency, decision-making or environmental performance.	The GEA joint venture was signed in 2025, with its first full operating year beginning in 2026.
	Community	Community impact	2 — Monitor	Community actions support local impact, company culture and employee engagement, even where they are not among the highest strategic priorities.	Donations, volunteering and tree-planting activities were reported. Metrics will be further standardised.
	People	Talent attraction & retention	2 — Monitor	Retention and hiring affect delivery capacity, continuity and culture.	Retention and eNPS continued to be tracked. People listening and workforce planning will continue.
	Governance	ESG risk management	2 — Monitor	ESG topics need a clearer connection to risk ownership, existing controls, mitigation actions and business decision-making.	Qualitative links were identified through the DMA and IRO mapping. In 2026, the ESG risk register will be operationalised and used to track ownership, controls, actions and progress over time.
	Procurement	Human rights in the supply chain	1 — Monitor	Supplier standards affect value-chain responsibility, particularly as procurement processes mature.	The Supplier Code of Conduct was finalised and activated in 2025. Future work will focus on building clearer visibility over its application and the relevant human rights information available across the supplier base.
	Environment	Water use	0 — Monitor	Direct relevance is currently low due to RebelDot's office-based operations and limited water-related impacts.	Basic visibility will be maintained where data is available.
	Governance	Executive accountability	0 — Monitor	Clear executive ownership supports consistent decisions and progress on sustainability priorities.	Sustainability was reviewed monthly by the management board, with strategic CFO oversight and CEO involvement on highly material topics.
	People	DEI	0 — Monitor / contextual disclosure	Representation, equity and inclusion remain relevant to RebelDot's people strategy, even though DEI was not prioritised as a standalone topic in the forced-ranking exercise.	Representation and equity indicators will remain visible in people reporting, alongside work on pay equity, career frameworks and fair progression.
Area		Material topic	Score / status	IRO summary	2025 response / next step

Note on DEI and equity

DEI scored 0 in the forced-ranking exercise, reflecting its relative position rather than a lack of relevance, and remains monitored within RebelDot’s people strategy. In 2025, we tracked workforce and leadership representation and the unadjusted gender pay gap, while SFIA and salary benchmarking supported greater consistency in access to career progression and compensation. DEI remains visible as a contextual ESRS S1 disclosure and is also reflected in higher-priority topics such as wellbeing, learning, leadership and organisational culture.

Annex D

Environmental Metrics & Methodology

This annex keeps the detailed environmental data behind the Environmental Journey chapter. The main report tells the story. This annex keeps the numbers visible and comparable.

Methodology note

RebelDot's GHG inventory is prepared using an internal GHG Emissions Methodology aligned with the GHG Protocol Corporate Accounting and Reporting Standard. Emissions calculations are performed through the Plan A carbon accounting platform, in accordance with RebelDot's defined organisational boundary, emissions sources, activity data and methodological assumptions. Plan A applies the relevant calculation methods and emission factors by emissions category, geography and data type to convert activity data into tCO₂e. The methodology is reviewed and updated annually to reflect changes in RebelDot's operational boundary, activity data availability, calculation methods and emission factor sources.

RebelDot's organisational boundary follows the operational control approach. The 2025 GHG reporting boundary includes RebelDot Solutions SRL and the office operations under RebelDot's operational control in Cluj-Napoca, Oradea and Braşov, with Braşov included from the lease contract start date in August 2025. Activities connected to steepsoft are included only where captured within this boundary and RebelDot's reporting processes. No separate steepsoft office or standalone steepsoft operational footprint is included.

Prior-year figures may be restated where needed to reflect material methodology updates, boundary changes, improved activity data or corrections, and to maintain comparability across years, in line with RebelDot's restatement policy. Data is reviewed internally before inclusion in the report. This report has not been externally assured.

Note: Braşov is included in the GHG reporting boundary from the lease contract start date in August 2025. Available electricity consumption data for Braşov covers November-December 2025 only.

GHG and
energy metrics

Metric	2023	2024	2025	Trend / note
Total GHG, market-based (tCO ₂ e)	601.39	737.93	1,433.41	Increase driven mainly by Scope 3
Total GHG, location-based (tCO ₂ e)	611.67	753.42	1,472.37	Increase driven mainly by Scope 3
Scope 1 (tCO ₂ e)	30.31	27.87	18.99	↓ 32% vs 2024
Scope 2, market-based (tCO ₂ e)	27.15	40.87	7.53	↓ 82% vs 2024
Scope 2, location-based (tCO ₂ e)	37.43	56.35	46.47	↓ 18% vs 2024
Scope 1+2, market-based (tCO ₂ e)	57.46	68.74	26.52	↓ 61% vs 2024
Scope 3 (tCO ₂ e)	543.93	669.20	1,406.89	↑ 110% vs 2024
Average FTE used for GHG intensity calculations	163	192	267.82	Used for intensity calculations
Revenue (€M)	~11	~15	22	↑
GHG intensity / FTE, market-based	3.69	3.84	5.35	↑ 39% vs 2024
GHG intensity / €1K revenue	0.055	0.050	0.065	↑ 30% vs 2024
Total office electricity consumed (kWh)	Not tracked	192,332	198,604	↑ 3.3%
Renewable electricity (kWh)	0	0	166,296	New
Renewable electricity (% of total electricity)	0%	0%	83.7%	New
Office electricity intensity / FTE (kWh)	Not tracked	1,001	742	↓ 26%

Scope 3 breakdown

2025

Scope 3 category	2025 tCO ₂ e	% of Scope 3	Note
Purchased goods & services	1,017.95	72.4%	Largest category; includes purchased cloud services (AWS and Microsoft Azure supplier-specific; Google Cloud and DigitalOcean spend-based)
Capital goods	221.30	15.7%	Linked to growth and IT/equipment
Employee commuting	74.19	5.3%	Data methodology to refine
Business travel	62.98	4.5%	Increased with international partnerships and delivery
Fuel- and energy-related activities	30.30	2.2%	Standard Scope 3 category
Other	0.18	0.1%	Immaterial

Renewable electricity by office

2025

Office	Consumption	Source	Period
Cluj HQ	166,296 kWh	100% renewable, documented through Guarantees of Origin	Jan-Dec
Cluj HQ	1,217 kWh	Grid residual	Jan-Dec
Oradea	27,663 kWh	Grid	Jan-Dec
Braşov	3,428 kWh	Grid	Nov-Dec only

SBTi progress

Indicator	2024 baseline	2025	Target
Scope 1+2 market-based emissions	68.74 tCO ₂ e	26.52 tCO ₂ e	42% absolute reduction by 2030
Progress vs baseline	-	-61%	Below the 2024 base-year level
Scope 3 target	Not set	Target direction under development	Improve data quality and develop the target approach

Waste and circularity

Metric	2023	2024	2025	Note
Total waste generated	Not tracked	2,548 kg	1,740 kg	Based on location-specific data sources
Paper waste	Not tracked	304 kg	340 kg	Based on location-specific data sources
Plastic waste	Not tracked	268 kg	130 kg	Based on location-specific data sources
Glass waste	Not tracked	336 kg	110 kg	Based on location-specific data sources
Residual waste	Not tracked	1,640 kg	1,160 kg	Based on location-specific data sources
Waste separated into recyclable streams	Not tracked	908 kg	580 kg	Paper, plastic and glass separated for recycling; downstream recovery traceability to improve
Hazardous waste	Not tracked	0 kg reported	0 kg reported	No hazardous waste recorded in this office waste dataset
E-waste / WEEE	Not tracked	Not tracked	0 kg	Partnership active with Ateliere Fără Frontiere, a work-integration social enterprise. No WEEE collection took place in 2025; collection is organised once sufficient volume accumulates.
Office waste coverage	Not tracked	Cluj / Oradea	Cluj / Oradea / Braşov	Braşov included in 2025

2025 waste breakdown

Waste type	Cluj kg	Oradea kg	Braşov kg	Total kg
Residual	710	100	350	1,160
Paper	190	30	120	340
Plastic	110	20	0	130
Glass	100	10	0	110
Total	1,110	160	470	1,740

Waste data note

2025 office waste data covers the Cluj, Oradea and Braşov offices and includes residual, paper, plastic and glass waste. The dataset combines measured, documented and estimated information due to differences in data availability across locations.

Cluj figures are based on internal weighing carried out by the cleaning team. Braşov figures are based on collection receipts issued by the waste collection company. Quantitative primary data were unavailable for Oradea. The reported Oradea values, totalling 160 kg, were estimated from Cluj’s measured waste profile and adjusted using available office activity data, including average headcount and floor area. The resulting values were rounded to the nearest 10 kg.

These data provide a broader baseline for office waste visibility. Future improvements will focus on replacing estimates with primary data, strengthening supporting documentation, aligning collection and weighing practices where feasible, and improving traceability for recyclable and special waste streams, including WEEE.

Year-on-year comparisons should be read as indicative due to differences in office coverage, data sources and estimation methods. The waste data have been reviewed internally and have not been externally assured.

Monitored environmental topics

- Pollution

Water

Biodiversity

Climate-related risks
- RebelDot operates from office-based locations and has limited direct exposure to pollution-related impacts. No material pollution impacts were identified from its own operations in 2025.
- Water consumption is associated with office use. The topic has low materiality for RebelDot’s current operations, and consumption is monitored where data are available.
- RebelDot’s offices are located in urban environments and have a limited direct connection to land use and biodiversity. Reforestation is reported as a voluntary environmental and community contribution.
- Climate-related transition risks were identified as material and are currently assessed qualitatively. Related financial effects have yet to be quantified.

Annex E

People, Community & Governance Metrics

This annex presents the detailed social and governance data supporting the People and Responsible Business chapters. Where comparable data are available, a three-year view is provided for 2023–2025. Indicators introduced during the 2024 reporting cycle or strengthened through the 2025 ESRS-informed approach are presented from the first year of consistent data collection.

Where historical data remain comparable, they are included below. Indicators that were unavailable or tracked using a different methodology are marked as Not tracked or accompanied by a methodology note. This preserves transparency while avoiding false comparability.

Restatement note: The 2024 eNPS value has been restated from 76.5 to 71.3 following final validation of the People & Culture survey dataset.

Workforce & Engagement

Indicator	2023	2024	2025
Year-end headcount	182	200	321
Retention rate	84.6%	86%	88%
eNPS	76.5	71.3	76.2

Equity & Representation

Indicator	2023	2024	2025
Women in total workforce	44%	46%	38%
Women in leadership roles	14	16	33
Women in Management Board (%)	40%	40%	53%
Women in C-suite (%)	Not tracked	40%	25%
Unadjusted gender pay gap	Not tracked	16%	12.82%
Highest-paid to median compensation ratio	Not tracked	2.388	2.58

Leadership roles include Management Board members and Level 5 roles. Management Board and C-suite representation are calculated separately based on the year-end composition of each group.

Learning, Wellbeing & Respect at Work

Detailed learning, wellbeing and respect-at-work indicators were formalised from 2024 onwards. They are therefore presented from the first year of consistent data collection.

Indicator	2024	2025
Average training hours per FTE	55	36.55
Employees covered by private healthcare	100%	100%
Employees covered by flexible or hybrid work	100%	99,6%
Recordable workplace accidents	0	0
Work-related ill health cases	0	0
Discrimination or harassment incidents	0	0
Diversity training completion	Not tracked	194 of 250 people in scope; 77.6%
Active technical communities	Not tracked	18

Community Contribution

Indicator	2023	2024	2025
Community investments	€9.5K+	€20K+	€45K+
Trees planted in reporting year	5,000+	10,000+	3,450
Cumulative trees planted	5,000+	15,000+	18,450+
Rebels with a Cause - funds raised through the internal charity auction	39,665 RON	35,756 RON	38,505 RON
Inclusive suppliers engaged through procurement	Not tracked	Not consistently tracked; examples included Cofeels, Ophori and Atelier de Pânză	5 suppliers; €36,091.50 in inclusive sourcing spend
Community technology and education initiatives	Not tracked	Râșca school IT lab donation, including 11 refurbished laptops; two JS Heroes meetups; #defineSchool workshop; MTB Odyssey Apuseni partnership	Bookster donation site; JS Heroes; Solis Hyperion; WomEnCourage Hackathon
Youth and education initiatives	Not tracked	Râșca school IT lab donation; #defineSchool workshop	Ignite Explorers, 15 participants; Shoebox Campaign; Something New Dezmir, approximately 500 beneficiaries
Sustainability Specialists Community	Active, not formally tracked	Monthly gatherings hosted in Cluj	Monthly gatherings hosted in Cluj

Ethics, Cybersecurity & Data Privacy

Governance, ethics and cybersecurity metrics were strengthened during the 2024 reporting cycle and further expanded through the 2025 ESRS-informed reporting approach. Earlier policies and practices were already in place, while the detailed KPI layer continues to develop as evidence becomes more consistent across topics.

Indicator	2024	2025
Employee Code of Conduct	In development; expected to be finalised in 2025	Finalised and active
Supplier Code of Conduct	Planned or under consideration for 2025	Finalised and active
Business Ethics Training completion	143 completions; 74.09% of the population in scope	187 of 300 people in scope; 62.3% quiz completion
Confirmed corruption incidents	0	0
Legal convictions related to corruption or bribery	0	0
Fines related to corruption, bribery or anti-competitive behaviour	€0	€0
Whistleblower reports	0	0
ISO/IEC 27001 certification	Active; certified since 2019	Active; recertification completed in May 2025
Information Security Risk Management framework	Active; aligned with ISO/IEC 27005	Active; aligned with ISO/IEC 27005
Third-party cybersecurity gap assessment	Not tracked as a standalone KPI	Completed
Cybersecurity mitigation plan	Not tracked as a standalone KPI	Two-year plan; implementation initiated
Information security awareness training	100% of new hires onboarded; four security sessions; 85%+ average attendance	Company-wide awareness activities; targeted cybersecurity training for approximately 30 technical roles; third-party awareness platform launched in December 2025
Incident response procedure	Active	Active
Major data breaches	0	0
Confirmed information security incidents	0	0

The 2024 and 2025 Business Ethics Training percentages reflect the populations and completion evidence used in each reporting cycle and should be compared with caution.

Detailed technical controls, including MFA, monitoring, backup and recovery testing, are managed through RebelDot’s ISO/IEC 27001-aligned Information Security Management System. They are not listed individually in this annex to keep the focus on sustainability-related governance indicators.

Annex F

Sustainable Procurement & Supplier ESG

This annex presents the supplier data, procurement practices and responsible sourcing indicators available for 2025.

During the year, RebelDot strengthened its approach through supplier mapping and ESG risk scoring, the Supplier Code of Conduct, desk-based review, procurement training and inclusive sourcing. The data below show the current coverage of these practices and the areas where supplier information and implementation evidence continue to develop.

How We Approach Supplier ESG Review

RebelDot applies a proportionate approach to supplier ESG review, reflecting the composition and risk profile of its supplier base. The portfolio includes large technology, cloud, SaaS and professional-services providers, alongside lower-spend and occasional suppliers.

In 2025, the approach focused on supplier mapping and ESG risk scoring for 55 Tier 1 and Tier 2 corporate suppliers. Where relevant, the review considered available evidence such as sustainability disclosures, policies, certifications, security documentation, ethics commitments and contractual standards.

Desk-based review is particularly relevant for large enterprise suppliers with established ESG, security and compliance frameworks. The detailed supplier population, segmentation and coverage indicators are presented below.

Procurement Building Blocks

Building block	2024 status	2025 status
Sustainable Procurement Policy	Adopted	Active
Supplier Code of Conduct	In development	Finalised and active
Supplier ESG screening	Initiated for selected suppliers	Vendor mapping completed; 55 corporate Tier 1 and Tier 2 suppliers scored across five ESG risk dimensions
Supplier questionnaire	Sent to targeted suppliers in December 2024	Available for targeted use
Desk-based ESG review	Emerging	Used for Tier 1 and Tier 2 suppliers where proportionate and relevant evidence was available
ESG clauses in supplier contracts	Emerging	Standard ESG and anti-bribery and anti-corruption clauses prepared for implementation in 2026
Procurement training	100% of relevant buyers trained	100% of procurement-relevant buyers trained
Inclusive suppliers	Ophori and Cofeels	Five inclusive suppliers active: Training Act Team, Cofeels, Ophori Cosmetics, Asociația Oameni Buni and Clickstop
Sustainable Tech Procurement Guideline	Not active	Developed in Q4 2025
IT lifecycle tracking	Emerging	Active, with further refinement needed
Quarterly procurement KPI reporting	Not active	Planned from 2026

Sustainable Procurement KPIs

The indicators below cover supplier segmentation, ESG risk scoring, evidence review, Code of Conduct implementation, contractual integration, buyer training, inclusive sourcing and procurement-related Scope 3 visibility.

Sustainable procurement KPI	2024	2025
Active vendors mapped	Not tracked	801 active vendors mapped: 55 corporate vendors, 86 long-term B2B engagements, 54 individual contractors and 606 lower-spend or occasional suppliers
Tier 1 corporate suppliers identified	Not tracked	8 corporate vendors with annual spend of at least €100,000
Tier 2 corporate suppliers identified	Not tracked	47 corporate vendors with annual spend between €10,000 and €100,000
Tier 1 and Tier 2 corporate suppliers covered by ESG risk scoring	Questionnaire sent to selected suppliers	55 suppliers, representing 100% of corporate Tier 1 and Tier 2 suppliers, covered by the five-dimension ESG risk-scoring framework
Corporate spend covered by ESG risk scoring	Not tracked	€3.58 million in Tier 1 and Tier 2 corporate spend
Supplier Code of Conduct	In development	Finalised and active
Supplier Code of Conduct acknowledgement or equivalent supplier standard reviewed	Not tracked	Supplier Code of Conduct active; formal acknowledgement and equivalent-standard tracking begins in 2026
ESG clauses for new relevant supplier contracts	Emerging	Standard ESG and anti-bribery and anti-corruption clauses prepared for use from 2026
Procurement-relevant buyers trained in sustainable procurement	100%	100%
Inclusive suppliers active	Ophori and Cofeels	Five suppliers: Training Act Team, Cofeels, Ophori Cosmetics, Asociația Oameni Buni and Clickstop
Spend with inclusive suppliers	Not tracked	€36,091.50, established as the baseline year
Supplier corrective actions or engagement plans	Not tracked	Not formally tracked in 2025; formal tracking begins in 2026
Purchased goods and services emissions	Reported within Scope 3	1,017.95 tCO ₂ e

The supplier segmentation and ESG risk-scoring indicators reflect the procurement methodology used for 2025 reporting.

Long-term B2B engagements and individual contractors are distinguished from corporate suppliers to support proportionate assessment and reporting.



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