



SUSTAINABILITY STRATEGY



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OUR VISION



„With environmentally friendly technologies and conscious operations, we create a clean, safe and sustainable working environment for our employees and partners.”

- Ferenc Kis-Szölgyémi, GCEO

Responsible
employer

Clean, safe,
sustainable

A new standard in
operation

We work for a more
livable world

OUR VALUES



The LIWO Group has developed a comprehensive sustainability framework that integrates ecological responsibility, social commitment and economic efficiency into all areas of its facility management services.

The values below reflect our commitment to the environment, the community and responsible corporate governance:

Social responsibility

The company meaningfully supports the employment of disadvantaged groups and promotes equal opportunities in society.

Environmental awareness

The LIWO FM Group builds its operations on a circular approach and the use of environmentally friendly cleaning technologies, minimizing its environmental footprint.

Innovation and openness

The company gives space to new ideas and aims to maintain its competitiveness through technological and process development, as well as sustainability innovation.

Ethical operation

In all its activities, the LIWO FM Group follows the principles of fairness, transparency and business integrity, reinforcing the trust of its partners and employees.

Health, safety, hygiene

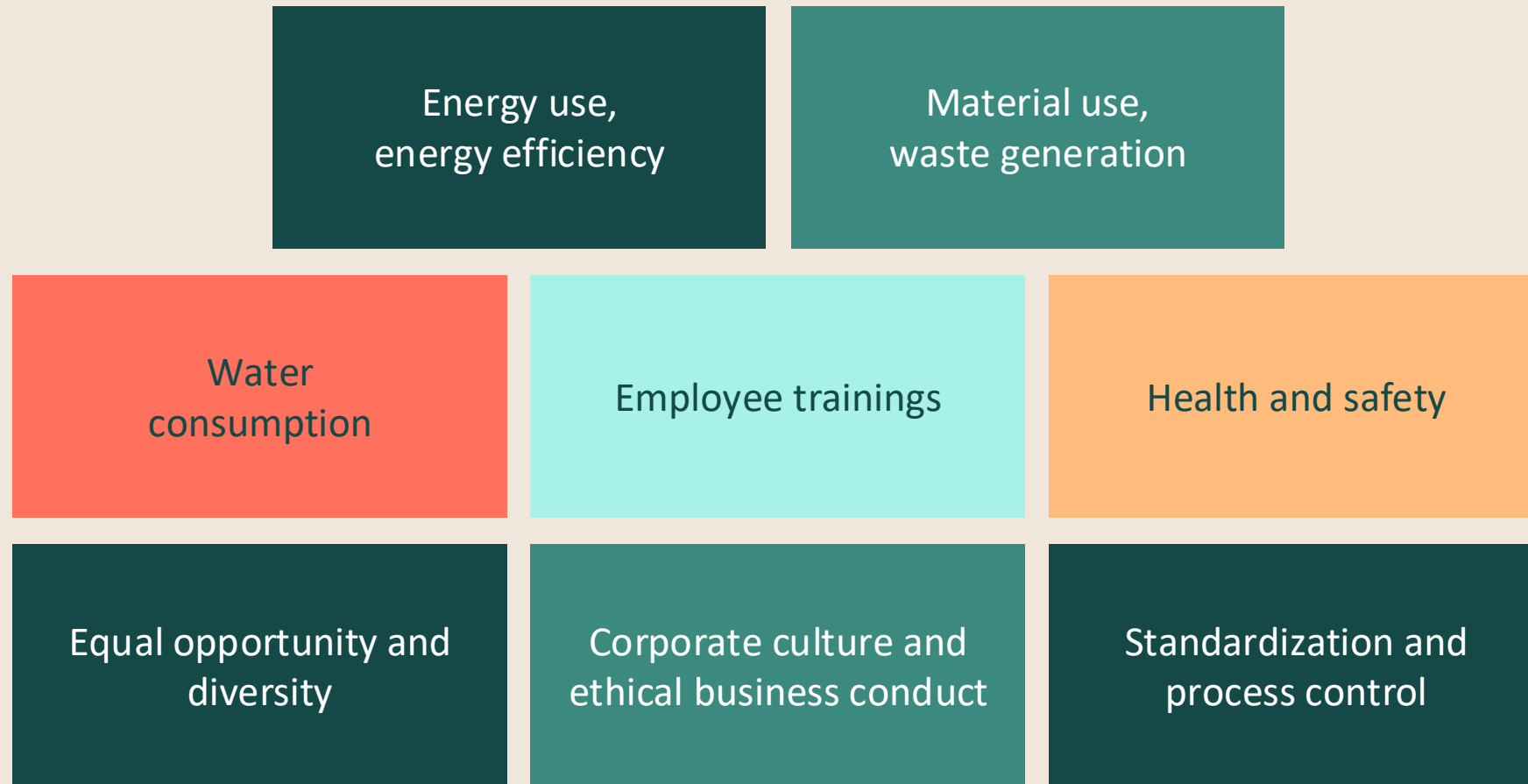
The company's core value is to ensure the health and safety of employees at every site, while strengthening hygiene and health protection at societal level.

KEY OUTCOMES FROM THE DOUBLE MATERIALITY ASSESSMENT

The Double Materiality Assessment (DMA) highlighted the areas where LIWO Group’s sustainability strategy can drive business value, improve efficiency, manage risks, and achieve measurable sustainability impact:

E Environmental	▪ The greatest environmental strategic potential lies in the conscious management of cleaning agents, materials, packaging and waste streams. ▪ Green procurement, EcoLabel products, concentrates and refillable solutions can reduce environmental footprint while strengthening LIWO Group’s ESG value proposition towards clients. ▪ The measurability of energy, water and chemical use is a prerequisite for operational efficiency and client-level ESG reporting. ▪ Making fleet, logistics and on-site service delivery more sustainable is directly linked to LIWO Group’s core service model.
S Social	▪ For LIWO Group, the key social strategic issue is the retention, safety and development of its workforce. ▪ Secure employment, wages, and training are not only HR topics, but key drivers of service quality and business continuity. ▪ Further development of occupational health and safety, health protection and hygiene protocols directly reduces operational risks. ▪ Equal opportunity, diversity and support for more vulnerable employee groups strengthen LIWO Group’s position as a responsible employer.
G Governance	▪ The success of the ESG strategy depends on establishing a consistent group-level governance and control environment. ▪ Ethical conduct, whistleblower protection, compliance and process standardisation are key enablers of growth, international expansion and capital market readiness. ▪ Strategic objectives require measurable KPIs, data owners, responsibilities and reporting processes. ▪ Supplier due diligence, ISO certifications, EcoVadis rating /Ecolabel and ESG data quality ensure that the strategy is auditable and executable.

STRATEGIC PILLARS



SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Energy use, energy efficiency  	▪ Publish carbon-reduction targets for 2030 and 2040 at the Hungarian group-company level (2027) ▪ Prepare a Climate Transition Plan (2027) ▪ Develop a proprietary service concept and related products to reduce client carbon emissions through LIWO Group’s services and recommendations – Scope 4 (2027) ▪ Prepare a transition concept to switch owned and leased properties to green electricity procurement (2027) ▪ Develop proposals to reduce energy consumption and emissions in client services - creating synergies with Scope 4 initiatives in emission reduction, switching to larger packaging units, and reductions in water/waste/energy use (2027) ▪ Publish carbon-reduction targets for 2030 and 2040 at the foreign subsidiaries level (2028) ▪ Implement the ISO 14001 Environmental management system in the LIWO Group (2030) ▪ Implement the ISO 50001 Energy management system in the LIWO Group (2030) ▪ Develop a proposal to procure alternatively powered or hybrid vehicles (2030)

SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Material use, waste generation  	▪ Fully implement selective waste collection and used-battery collection at the Hungarian group-company level (2027) ▪ Propose the installation of chemical dosing systems at service locations under new contracts, enabling controlled and optimized use of concentrated cleaning products (2027) ▪ Develop a concept for assessing hazardous materials and reducing their use, and communicate these opportunities to partners, including substitution without loss of efficiency or quality (2027) ▪ Assess material flows and fully introduce circular operations for each material flow at the Hungarian group-company level (2027) ▪ Implement measurement of materials used and client take-back/collection schemes, and define target figures (2027) ▪ Extend selective waste collection and used-battery collection to foreign subsidiaries (2028) ▪ Minimize the use of hazardous materials, limiting their application to justified cases where no alternative exists (2030) ▪ Review the product portfolio and reduce overall materials used, including: ▪ Identifying alternatives for quickly deteriorating materials (2030) ▪ Reducing surplus and packaging materials through larger packaging formats (2030) ▪ Ensure that each product and service has a green alternative wherever feasible, preferably EcoLabel certified (2030) ▪ Assess material flows and fully introduce circular operations for each material flow at foreign subsidiaries (2030)

SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Water consumption   	▪ Develop a wastewater-treatment improvement concept within service delivery operations (2027) ▪ Assess opportunities to reduce water consumption at partner sites through alternative professional service offerings (2027) ▪ Assess the feasibility of greywater use in car-washing activities and develop a dedicated concept (2027) ▪ Introduce wastewater recovery technology at the laundry facility in Velence and achieve at least a 50% recovery rate (2030)

SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Employee trainings 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	▪ Introduce an auditable, role-specific occupational safety training system (achieving 50% workforce coverage in 2026 and 90% in 2027) ▪ Develop a framework for Innovative training programs to support adaptation to technological change (2027) ▪ Assess the introduction of a role-based training system in several stages, including a competency map for all relevant roles, a role-based training matrix, and a standardized training plan template and methodology (2027) ▪ Develop a structured onboarding system for all roles (2027) ▪ Establish and expand university and internship cooperation programs (2027) ▪ Structure a talent management system, introducing talent identification and development processes and involving Group leaders in targeted development programs at the Hungarian group-company level (2027), and subsequently at foreign subsidiaries (2030)

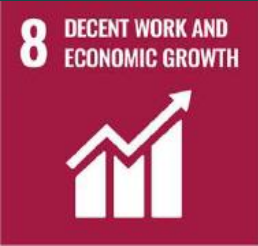
SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Health and safety 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	▪ Introduce transparent communication of accident action plans, including investigation results and preventive measures (2027) ▪ Introduce an annual employee satisfaction survey (2027) ▪ Assess the possibility to implement regular preventive health screenings in the Group (2027) ▪ Assess high-risk service locations in Hungary (2027) ▪ Develop an office-use framework aligned with organizational development, with specific focus on ergonomic standards and a home-office/hybrid working model (2027) ▪ Achieve the following targets in Hungary: number of registered occupational accidents: 3.5 (TRIR); number of lost days due to occupational accidents: max. 50 (ISR); number of accidents resulting in lost work time: max. 5 (LTIFR) (2027) ▪ Provide mobile, on-site screening opportunities once or twice per year for the blue-collar workforce (starting from 2028) ▪ Implement the ISO 45001 Occupational Health and Safety management system across the LIWO Group (2030) ▪ Prepare an action plan for implementation of the office-use framework (2030) ▪ Assess high-risk service locations in foreign subsidiaries' countries (2030)

SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Equal opportunity and diversity   	▪ Develop and adopt a Group-level social engagement strategy, with annual monitoring and reporting (2026) ▪ Assess and harmonize employee benefit elements at the LIWO Group holding level (2027) ▪ Standardize job structures in line with the EU Pay Transparency Directive; develop pay improvement standards; manage pay differentials; and introduce educational communication on the compensation system at the Hungarian group-company level (2027) ▪ Assess and harmonize employee benefit elements at the subsidiaries level (2027) ▪ Develop a concept for supporting the inclusion and integration of disadvantaged and protected social groups (2027) ▪ Assess the number of employees with disabilities at Group-level and design targeted training programs (2028)

SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Corporate culture and ethical business conduct 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 10 REDUCED INEQUALITIES 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	▪ Publish an annual sustainability report (starting from 2026) ▪ Establish a Board-level ESG Committee (2027) ▪ Approve an ESG Action Plan every year (starting from 2026) ▪ Further develop the Group compliance framework, including: ▪ Publishing a Group-level Code of Ethics (2027) ▪ Publishing a Group-level Sustainability and Environmental Policy (2026) ▪ Introducing a supplier due diligence system and a Partner Code of Ethics (2026) ▪ Integrate sustainability goals into the annual target-setting and bonus system: starting at senior executive level on a Group-wide basis (2026); extending to middle management (2027). Ensure sustainability objectives account for at least 5% of variable remuneration, increasing to 10% by 2030 at Group level ▪ Gradually extend the “One day in the field” program to white-collar employees (2030)

SUSTAINABILITY ROADMAP & KEY MILESTONES (2026-2030)



STRATEGIC PILLAR	KEY MILESTONES
Standardization and process control 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 10 REDUCED INEQUALITIES 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	▪ Create a catalogue of existing products and services based on uniform standards, and prepare service descriptions for proposals, quality assurance and internal training (2027) ▪ Establish and build an internal audit function at Group holding level (2027), and conduct at least 4 internal audits per year (2028) ▪ Improve data management quality through employee training, and by reviewing, cleaning, updating and completing missing data in company databases (2027) ▪ Map the digitalization of internal company processes and partner-related processes (2028) ▪ Document structured methodological instructions for operational activities and standardize processes in parallel (2028) ▪ Further develop the regulatory framework in line with Group-level expectations, using ISO-based process descriptions (2028)