



LIWO GROUP

Sustainability Report

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CEO Welcome

This year, LIWO FM Zrt. publishes for the first time a standalone consolidated group sustainability report prepared in accordance with the requirements of the European Sustainability Reporting Standards (ESRS).

The preparation of this report is the result of a voluntary decision. Transparent and sustainable operations compliant with ESG principles are not an option but an expectation — on the part of our investors, partners and the market alike.

Beyond meeting regulatory and market requirements, the LIWO Group Sustainability Report is also intended to actively support our subsidiaries in their ESG-related efforts and tendering. The LIWO Group is committed to develop its reporting framework as a shared resource that strengthens the entire organisation.

In nine countries, with more than thirty thousand colleagues, we carry out our workday after day — we clean, we operate, we ensure that people can work, recover and travel in a healthy, safe and orderly environment. This mission is in itself already a multifaceted sustainability commitment: the well-being of our and our partner's employees, the responsible management of the materials and chemicals used, the emissions of our fleet, and the working conditions in our subcontractor chain are all matters that we present honestly in this report — together with our achievements and the areas where development is still needed.

Our ESG strategy is currently still taking shape, but some of our objectives have already been defined — which is precisely why our first report is not the imprint of a completed process, but of a conscious beginning.

I thank all our colleagues, partners and clients for being part of this journey.

Our Mission and Vision

Our Mission

The mission of LIWO FM Group is to create a clean, safe and high-quality working environment for its partners and employees across Europe by providing professional, reliable and sustainable facility management services. The LIWO FM Group is convinced that facility management services not only fulfil an operational support function but also have a direct impact on the quality of the working environment, on people's health and safety, and on environmental sustainability.

LIWO FM Group's goal is to contribute, through its operations and services, to creating a more liveable, safer and more sustainable environment, while taking an active role in the development of the facility management sector and in shaping professional standards. The Company views its role as that of a strategic partner: it supports its clients' operational efficiency, business performance and the achievement of their sustainability goals through innovative, technology-based and transparent operational solutions.

The foundation of the Company's operations is responsible corporate governance, ethical business conduct, and a commitment to long-term value creation. LIWO FM Group strives to implement developments that contribute to the conservation of natural resources, the improvement of energy and

material efficiency, and the enhancement of the quality of life of employees and the communities concerned.

Our Vision

The long-term goal of LIWO FM Group is to become a defining player in sustainable facility management and cleaning services in the European market, where environmentally friendly and technology-based solutions represent the new professional standards. The Company seeks to establish an operating model in which economic efficiency, environmental responsibility and social value creation appear in a mutually reinforcing manner.

LIWO FM Group's strategic objective is for more than 50% of its revenue to come from the private sector by 2030. To achieve this, the Company places particular emphasis on ensuring that all its business lines meet growing ESG expectations, as well as sustainability and compliance requirements.

The Company treats the integration of PropTech and other technology-based solutions into daily operations, as well as the development of innovative and resource-efficient services, as an important strategic priority. In this context, it strives, among other things, to apply environmentally friendly technologies, EcoLabel-certified products, concentrated cleaning agents and digitalised operational solutions.

LIWO FM Group supports cross-country knowledge sharing and cooperation to respond quickly and effectively to client needs and industry challenges. In addition, it specifically develops and expands its supplementary services — including document management, workwear and laundry services — considering client needs and market opportunities.

Our Values and Sustainability Approach

LIWO FM Group's operations are defined by core values that appear both in daily operations and in strategic decision-making. The Company attaches particular importance to health protection, safety and hygiene, which appear not only in the safe employment of workers and the application of hygiene protocols, but also in providing a healthier and safer working environment for its clients through its services.

A defining element of the Company's operations is ethical conduct and business integrity. During its activities, LIWO FM Group follows the principles of transparency, fairness and responsible corporate governance, paying particular attention to compliance, standardised operations and long-term relationships of trust established with partners.

LIWO FM Group considers innovation, openness and continuous development to be important values. The Company is convinced that technological and operational developments, digitalisation and sustainable cleaning solutions contribute to long-term competitiveness and sustainable operations.

Environmental awareness and social responsibility also play a defining role in the Company's value system. The Company's goal is to reduce its ecological footprint, strengthen circular thinking and support sustainable resource management. It is also committed to supporting equal opportunities, diversity and employee well-being, and considers it important to promote the development, long-term retention and social recognition of employees.

LIWO FM Group's sustainability strategy is built on the results of the double materiality assessment (DMA). At the centre of the strategy are improving operational efficiency, reducing environmental burden,

supporting the safety and development of employees, and establishing an auditable and uniform corporate governance and control environment.

Beyond compliance with regulatory requirements, the purpose of the LIWO Group Sustainability Report is also to actively support its subsidiaries in their ESG-related efforts and in their participation in tenders.

LIWO Group is committed to further developing its reporting framework as a shared resource that strengthens the operations of the entire organisation.

About the Company

BP-1 General basis for preparation of the sustainability statement

[ESRS 2 para. 3, ESRS 2 para. 5 a), ESRS 2 para. 5 b) i.] Sustainability and transparent operations are of paramount importance to LIWO FM Zrt. and its subsidiaries, which is why the Company has prepared its first sustainability statement having regard to the requirements of Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD) and the European Sustainability Reporting Standards (ESRS) adopted by the European Commission. The purpose of the report is to present, in a transparent manner, the Company's governance practices, sustainability performance, and the metrics relating to material sustainability topics and their trends. Incorporating ESG considerations into business reporting and operations not only supports regulatory compliance but also strengthens long-term stability and competitiveness. A further purpose of reporting is to prepare for the mandatory, audited reporting that will apply to the Group in the future.

The report covers the Company's entire operations and all its business and support processes and is approved by the Group's Chief Executive Officer.

Scope of the report reporting period	The report covers the period from 1 January 2025 to 31 December 2025 encompasses the same consolidation perimeter as the Company's financial statements.
Applicable standards	The sustainability report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS Set 1) adopted by the European Union, in compliance with CSRD Directive (EU) 2022/2464 and the relevant Hungarian regulatory environment (Act CVIII of 2023 and the Accounting Act of 2011).
Relationship with financial report	Sustainability information has been compiled separately from the financial statements but in methodological alignment with them. The data sources are LIWO's internal records (HR, HSE, operational and environmental systems) and the information provided by subsidiaries belonging to the Group, as well as by suppliers.
Most recent report changes in report content	This document is the Company's first sustainability report, prepared using the ESRS framework.
External assurance of the report	The report has not been assured by a third party.

For the purposes of this report, LIWO Group refers — based on the results of the 2025 scoping assessment — to the parent company and those of its subsidiaries that are fully consolidated in the consolidated financial statements.

Company	Registered in	Name used in the report
LIWO FM Zrt. (parent company)	Hungary	Parent Company, Parent, the Company
B+N Magyarország Kft.	Hungary	LIWO Hungary
RWi Textilservice Zrt.	Hungary	RWi
PFM Zrt.	Hungary	PFM
LTP Group Kft.	Hungary	—
B+N Referencia Security Kft.	Hungary	—
Airport Service Budapest Zrt.	Hungary	—
B+N Czech Republic Facility services S.r.o.	Czech Republic	LIWO Czech Republic
B+N Správa Budov S.R.O.	Czech Republic	LIWO Czech Republic
Tespranet Services	Czech Republic	LIWO Czech Republic
Tespranet Landscaping	Czech Republic	LIWO Czech Republic
B+N Slovakia Facility Services spol. s.r.o.	Slovakia	LIWO Slovakia
B+N Slovakia Security Services spol. s.r.o.	Slovakia	LIWO Slovakia
B+N Integrated Facility Services S.R.L.	Romania	LIWO Romania
B+N SL Facility Services, storitve in trgovina d.o.o.	Slovenia	LIWO Slovenia
MAGNETIK, trgovsko podjetje, d-o.o.	Slovenia	LIWO Slovenia
INWEMER sp. z o.o.	Poland	LIWO Poland
INWEMER Partner sp. z o.o.	Poland	LIWO Poland
INWEMER System sp. z o.o.	Poland	LIWO Poland
INWEMER Serwis sp. z o.o.	Poland	LIWO Poland
B+N Bulgaria EOOD	Bulgaria	LIWO Bulgaria
SAGAD srl	Italy	LIWO Italy
Köberl Group Holding GmbH.	Germany	LIWO Germany

LIWO FM Zrt. (formerly B+N Referencia Zrt., before the name change effective 01.03.2026), as the parent company, is referred to in the report as “Parent Company”, “Parent”, “the Company”, “LIWO FM” and “LIWO FM Zrt.”. Where the report refers to the consolidated group of subsidiaries of LIWO FM Zrt., the designations “LIWO Group”, “Group of Companies”, “Group”, “Corporate Group” and “Holding” are typically used.

This is the first sustainability report prepared by the Company in accordance with the CSRD Directive. Since the framework and data collection processes are still continuously evolving, certain metrics may be based on estimates and comparability over time may be limited. Where not all data was available from the Group’s subsidiaries, this is indicated separately. Future regulatory changes, market conditions and technological developments may also affect the Company’s sustainability performance.

To highlight key messages, we prepare a summary extract of the report, containing its most important findings and messages.

Exempted subsidiaries

[ESRS 2 para. 5 b) ii.] There is no subsidiary within LIWO Group that is individually obliged to prepare a CSRD report in respect of 2025 and that would be exempted from the individual sustainability reporting obligation based on the consolidated sustainability statement.

[ESRS 2 para. 5 c)] The information relating to the value chain in this report is limited in scope. Although the sustainability report covers the Group's entire value chain, encompassing both upstream (suppliers, subcontractors, logistics and operational partners) and downstream (customers, operated facilities, service handover processes, end-user impacts) value chain segments, the focus in this first reporting year was on the Group's Hungarian operations. In preparing the report, the Group considers all related processes and actors that may materially influence its environmental, social or economic impacts, risks and opportunities.

The approach to the value chain and the detailed presentation of identified impacts and risks are set out in the ESRS SBM-1 (The Company's Sustainability Strategy and Operating Environment) section, in line with the Company's prior materiality assessments and the results of the double materiality assessment and are also referenced in the relevant other disclosures.

[ESRS 2 para. 5 d)–e)] In preparing the sustainability report, LIWO Group has not made use of the option to omit information and has not omitted any data relating to intellectual property, know-how, innovation results or other material information necessary for assessing sustainability performance. The Company is committed to transparent and credible reporting: all developments, projects, partnerships or ongoing negotiations that may materially affect operations or the sustainability assessment are disclosed in accordance with applicable legislation and the requirements of ESRS.

SBM-1 Strategy, business model and value chain

[ESRS 2 para. 40.] LIWO Group's group-level business strategy is built on a multi-country service portfolio, the operations of which are permeated by strategic elements related to sustainability impacts, risks and opportunities (IROs). The strategy aims to ensure long-term value creation, operational reliability and responsible corporate governance, in line with the Group's evolving ESG strategy and the group-level risk management framework.

Quality, service reliability and operational excellence: The central element of the strategy is maintaining high quality and availability levels in large-volume, cross-country FM and cleaning operations. Service reliability as a critical business factor is closely linked to the impact- and probability-based risk analysis applied in the risk management system. The management of operational risks is supported by the ORM — Operational Risk Management forum - which is where action plans for critical and elevated risks are finalised.

Integration of sustainability and ESG objectives: The Group's ESG strategy defines the Company's sustainability ambition level across four development stages (reactive → proactive → pioneering → revolutionary), emphasising the shift from compliance towards value chain-based, innovative operations. The strategic priority IRO areas are energy consumption and GHG emissions, waste management, hazardous substances management, logistics and fleet, as well as the development of corporate culture and ethical operations. The Company's GHG calculations are conducted in accordance with the GHG

Protocol, and the management of climate impacts has been confirmed as material in the double materiality assessment (DMA).

Supply chain and responsible operations: The Company's multi-country operations involve a sophisticated supplier and subcontractor network, in relation to which responsible procurement, service quality and legal compliance risks are of key strategic importance. The Company's risk management policy assesses financial, operational and legal risks using a uniform methodology, including exposures arising from partner performance. In 2025, the Supplier Ethics and Conduct Code was adopted; its extension to group level is planned during 2026, together with responsible procurement guidelines.

Employee well-being, safety and competence development: As an organisation employing over 30.000 people, the Liwo Group addresses workforce retention, conditions for safe working, and training and standardised operations as part of its strategy. The double materiality assessment (DMA) confirmed the relevance of workforce shortage, turnover and health protection. Sustainability-related remuneration incentives are not currently in place.

Ethical corporate governance and control environment: The strategy includes strengthening transparent, rule-abiding operations, supported by the continuous development of internal controls, the whistleblowing system and risk management processes. LIWO's risk management policy prescribes formalised procedures, regular review and company-level reporting.

Social responsibility and community impacts: The Group's social engagement is expressed primarily through employment, cooperation with local communities and the provision of fair working conditions. "Social engagement" was also identified as a material topic during the external expert review.

[ESRS 2 bek. 40. a) i.] LIWO Group is one of the leading facility management (FM) providers in Central and Eastern Europe, present in Hungary and eight additional countries. The Company's activities cover the full spectrum of the FM service value chain, with a significant human capital base and an extensive operational network. The service portfolio is built on the single-point-of-contact, efficient and transparent provision of hygiene, technical and property management functions.

Cleaning and hygiene services: Professional cleaning is one of the Company's defining service areas, available in general, industrial, office and healthcare environments alike. LIWO is the only facility management service provider in the Hungarian market to deploy its own proprietary robotic devices (e.g., autonomous cleaning robots, UVC disinfection systems), which increase the energy and material efficiency of services. Hygiene services are of particular importance in healthcare institutions.

Healthcare cleaning: A specialised hygiene cleaning service designed for hospital and clinical environments, meeting high disinfection, quality assurance and patient safety requirements. The Company has long-standing experience in servicing hospitals and healthcare institutions.

Technical operations: Ensuring the operability of facilities and the continuous maintenance of technical systems is the Company's second main pillar. Services include:

- operation of building engineering systems,
- maintenance tasks,
- technical troubleshooting,
- energy and operations optimisation.

Healthcare cleaning: the Group's FM operational company has been managing hospitals at national level since 2025.

Fitout and office fit-out: the Company also carries out refurbishment and construction works at facilities. Fitout services range from design to execution, including the reconfiguration of interior spaces and tenant-specific office fit-out, as well as, where applicable, the full or partial reconstruction and refurbishment of a building.

Landscaping and grounds maintenance services: the Company maintains large outdoor areas, carries out park maintenance and green space management, contributing to the sustainable and safe operation of clients' properties.

Laundry services and textile rental: LIWO FM provides textile management and laundry services, which are of particular importance in supplying healthcare institutions and large client organisations. The textile rental service ensures full lifecycle management of textiles, with modern RFID tracking solutions.

R&D and technological innovation: the Company is the only service provider in the Hungarian FM sector to operate a dedicated research and development department. Development focus areas include robotic cleaning technologies; UV-C disinfection systems; metagenomic surface analysis and predictive systems (under development). These technologies improve the efficiency and sustainability performance of services. The Company delivers its high-quality cleaning services using its own proprietary autonomous cleaning robot (Robin) and UV-C disinfection robot.

Geographical presence and key markets [ESRS 2 para. 40 a) ii.]

The Group operates across nine Central and Eastern European countries, delivering its services at more than 6,500 sites with a significant large-corporate client base and an extensive public institutional client portfolio. The Company's regional presence is built primarily on facility management (FM), cleaning and hygiene services, delivered in a single-point-of-contact, integrated operating model.

Central and Eastern Europe (high service intensity): the Group's largest market is the Central and Eastern European region, where in addition to Hungary it is active in Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Poland, Italy and Germany. The regional expansion was underpinned by the acquisition of ISS subsidiaries, the INWEMER Group, SAGAD, the Köberl Group and other smaller FM companies. The region accounts for most of the Group's revenues, with a broad client base and a large-volume contract portfolio.

Hungary (market-leading position): the Company is Hungary's market-leading facility management operator and one of the largest service providers to the domestic business and public sectors. It plays a significant role in the cleaning and operation of public institutional, transport and healthcare infrastructure, and has significant market clients including industrial (telecoms, automotive) and network (banking) clients.

Major client groups and industry segments

1. Large corporate clients and multinational service providers

LIWO's key client segment consists of large corporates operating large-footprint real estate:

- banks and financial service providers,
- telecommunications companies,

- logistics, industrial and manufacturing companies,
- office building operators and business centres.

The basis of contractual cooperation is large-scale, single-point-of-contact and auditable service delivery.

2. Public and utility institutions

The public institutional segment is significant in several countries:

- public transport companies (e.g., MÁV, BKV),
- public administration and educational institutions,
- infrastructure of central government bodies.

Services typically cover centralised, large-volume operations and hygiene tasks.

3. Healthcare sector (specialised hygiene market)

This segment is one of LIWO's strategic client groups, with a significant contract portfolio in several countries. The Company services hospitals, outpatient clinics and polyclinics with:

- specialised hygiene cleaning,
- disinfection and sterilisation support,
- quality assurance aligned with high regulatory requirements.

Its role during the COVID pandemic further strengthened this market position, and specialised healthcare hygiene services have now become one of the Company's highest-value segments.

4. Property operators and FM service providers

The Group is a contractual partner of several large property management and facility management companies, providing technical operations, cleaning and fit-out services.

ESRS 2 para. 40 a) iii.

Total number of employees (%): 100.00%

- Europe, Middle East, Africa (EMEA): 100.00%
- Asia Pacific (APAC): 0.00%
- Latin America (LATAM): 0.00%
- North America (NA): 0.00%
- [ESRS 2 para. 40 b)] LIWO Group's total consolidated revenue in the 2025 financial year was HUF 368,505 million. The breakdown of revenue by main business activities is presented in the table below.

Activity	Revenue (HUF million)
Cleaning services	160,521
Facility Management	148,977
Fit-out services	19,864
Laundry and textile services	18,021
— Laundry services	15,084
— Textile rental	2,937
Other services (non-core services)	13,873
Security services	3,823
Catering services	7,422
Archiving services	512
Landscaping services	1,902
Webshop	214
Headquarters (central activities)	7,249
Total	368,505

[ESRS 2 para. 40 d) i.–iv.] The Company does not operate in the fossil fuel sector (coal, oil, gas), chemical production, the manufacture or sale of controversial weapons, or tobacco cultivation and production. Furthermore, the Company's portfolio does not include any products or services that have been banned in certain markets.

The Company's sustainability objectives regarding significant product and service groups, client categories, geographical areas and relationships with stakeholders [ESRS 2 para. 40 e)–g)]

The Company's sustainability objectives are aligned with the Company's mission ("healthy environment", "a more liveable world") and the main impacts/risks/opportunities identified in the double materiality assessment, with particular regard to the material, water and energy demands of service operations, chemical use, fleet operations, and working conditions for employees and value chain workers. The connection between the service portfolio and objectives should be understood on the basis of the double materiality (DMA) results: the two main profile-defining service areas are cleaning/pest control and facility management, to which the environmental (chemicals, water, energy, waste), social (OHS, training) and governance (compliance, supplier/subcontractor control) sustainability objectives are most closely linked.

By significant product and service groups:

- Cleaning and pest control: the objective is to reduce the environmental burden through reduced chemical use and related emissions (e.g., VOC), water and energy consumption, and waste generated, while meeting hygiene and safety requirements (e.g., protocols, colour-coding system).
- Facility management (technical operations, maintenance, fit-out, landscaping, etc.): the objective is to support the more efficient and sustainable operation of managed facilities (energy efficiency solutions, building renovation, application of renewable energy, circular solutions) and to strengthen the transparent measurement of service quality and performance.
- Laundry services (and related textile activities): the objective is to reduce high water consumption and related environmental impacts (e.g., water recycling solutions, more efficient operations), particularly in large-volume industrial textile management.
- Innovation and R&D: the objective is to improve the efficiency and sustainability performance of services (automated/robotic solutions, e.g., cleaning robots and mobile UVC devices), reinforcing quality and resource efficiency simultaneously.

By client categories:

- Regarding client categories, LIWO Group aims to achieve sustainability outcomes for large corporate and public institutional clients, and for healthcare institutions, that mitigate operational risks and support service reliability. The Company pays particular attention to the sustainability requirements of critical infrastructure — such as hospitals, transport facilities and large office management sites — through improving service quality, increasing energy and material efficiency, and carefully selecting partners involved in the supply chain. Liwo Group plans to provide energy efficiency recommendations to its partners at service level to contribute indirectly to the shared objective.
- For laundry services, the objective is to strengthen resource efficiency and hygiene compliance aligned with client expectations, particularly in servicing healthcare and hotel partners.

By geographical areas:

- The objectives are interpreted at group level for multi-country operations: the Group is present in 9 Central and Eastern European countries in addition to Hungary (including the Czech Republic, Slovakia, Romania, Slovenia, Bulgaria, Poland, Italy and Germany). The objective is to ensure standardised, comparable governance and operational minimums while considering local particularities.

By relationships with stakeholders:

- Employees: the objective is to provide a safe and healthy working environment, increase training and awareness (particularly around the risks of chemical use and compliance topics), and strengthen employee trust through transparent operations.
- Suppliers and subcontractors: the objective is predictable, fair and transparent cooperation; based on material topics, the focus in procurement decisions is on solutions improving environmental performance (e.g., "green procurement", Ecolabel), and on strengthening subcontractor legal compliance and auditability.

- Owners and senior management: the objective is long-term value creation and reputational preservation, the strategic integration of sustainability considerations, and the incorporation of ESG risks into the corporate risk management framework (responsible corporate governance and sustainability, legal compliance).
- Broader social/community stakeholders and end-users: the objective is to maintain and improve the hygiene standards of communal spaces and work environments, while reducing the potential environmental loads arising from services (e.g., chemicals, water use, waste).
- Clients/partners: The objective of the LIWO Group is to provide energy efficiency recommendations, based on the data available within the scope of its services to reduce the ecological footprint of its partners.

Assessment of current significant products and/or services, and significant markets and client groups in relation to our sustainability objectives [ESRS 2 para. 40 f)]

The Group's main services primarily encompass integrated facility management- (technical maintenance and related operational solutions) and cleaning services. The service portfolio is of sustainability significance, as it directly impacts energy consumption, resource efficiency, the materials and chemicals used, and the condition of the operating environment. Given the nature of its services, the LIWO Group has a limited scope of influence; however, based on the data available to it, it can make recommendations to its partners and thereby exert an indirect impact in the above-mentioned areas.

LIWO Group's significant markets are primarily linked to institutional, industrial and commercial facilities. In these markets, client requirements increasingly include sustainability and compliance considerations, including energy efficiency, the application of environmentally friendly technologies, transparent operations and the quality of employee conditions.

There is a growing demand from key client groups — particularly large corporate and public institutional clients — for measurable and documented sustainability performance. Accordingly, the Group's sustainability objectives and programmes cover:

- the reduction of energy and material consumption,
- the application of environmentally friendly technologies and cleaning agents,
- the strengthening of employee safety and training, and the promotion of responsible supplier practices, and
- in this context, to formulate recommendations for clients, given the nature of the service.

The Group regularly assesses the extent to which its main services and client relationships contribute to achieving sustainability objectives and takes the results into account in service development and operational decisions.

Description of the business model and value chain [ESRS 2 para. 42.]

LIWO Group is a group of companies providing integrated facility management and professional cleaning services, with over thirty years of professional experience, present in several Central and Eastern European countries, delivering services at thousands of sites, and operating with significant labour intensity. The Group's business model is service based, built on long-term client relationships and contractual operational structures. At the heart of operations is the continuous, safe and efficient functioning of the

built environment. The Company is not a product manufacturer but a group of companies providing on-site services, carrying out activities related to the operation, maintenance and hygiene of the built environment.

The Group's comprehensive service portfolio includes in particular:

- facility management and technical maintenance services,
- general and specialist (including healthcare and hygiene) cleaning services,
- pest control activities,
- landscaping and park maintenance tasks,
- fit-out construction works,
- laundry and textile management services.

The Company acts as integrator and operational service provider in the value chain: building on inputs from suppliers and subcontractors, it provides complex operational and hygiene services to clients through on-site presence and labour-intensive operations. During the double materiality analysis, the Company focused on those segments of the value chain where material environmental and social impacts, as well as financial risks and opportunities, can be identified.

The value chain of LIWO Group is shaped by its service nature. In the **upstream** segment, equipment, machinery and chemical suppliers, subcontractors, and professional service providers play a key role.

The upstream segment provides the inputs and resources necessary for operations. These include in particular:

- suppliers of cleaning and hygiene chemicals, detergents and disinfectants,
- suppliers of machinery, equipment, maintenance materials and technical devices,
- workwear and personal protective equipment suppliers,
- subcontractors and specialist trade partners, and
- other professional service providers.

The main inputs are in particular: material and ancillary material consumption (e.g., cleaning agents/chemicals, packaging and consumables), water and energy demand (particularly in cleaning and related activities), the operation of the large vehicle fleet, and the own and value chain workforce required for service delivery (including subcontractor capacities).

This is complemented by the provision of resources and service providers required for holding operations (e.g., financial/financing partners, external legal/tax/audit experts, IT and information security solutions, administrative/operational procurements).

In the **downstream** segment, services are delivered directly at client-operated facilities. The outcome of the services has a direct impact on the hygiene, technical and operational condition of the properties, on the health and safety of those working and using them, and on the resource efficiency characteristics of the buildings. On the downstream side, the main client groups include the operators and owners of

institutional, industrial, commercial and healthcare facilities. The impact of services also directly affects property users, employees and visitors.

During the value chain analysis, the Company identified two main service areas with a determining impact:

- cleaning and hygiene services,
- facility management and technical operations.

Downstream (sales/impact side): the holding's direct "business partners" are the subsidiaries, to which the holding provides strategic guidelines, expectations and — in accordance with the established reporting framework — a supervisory/monitoring structure; the ultimate client relationship and operational value creation is realised in the value chains of the subsidiaries.

BP-2 Disclosures in relation to specific circumstances

[ESRS 2 para. 6.] The Group always presents information relating to individual circumstances, exceptional events or special operating conditions in connection with the relevant disclosure topic, embedded in its professional and operational context. This is particularly relevant for a service company with multi-country operations and a complex value chain such as LIWO Group, where the nature of operations means that individual risk situations (e.g., operational emergencies, supply problems, partner performance deviations) may affect several countries or subsidiaries.

Where the Company uses estimates, data approximations or methods based on professional judgement in preparing the sustainability statement, the details thereof are stated transparently in the description of the reporting principles. These include, among others:

- measurement or data quality limitations,
- different data accessibility characteristics of individual countries or subsidiaries,
- deviations arising from the systems of partners and subcontractors participating in data collection,
- and factors that may affect the accuracy or reliability of estimates.

[ESRS 2 para. 9.] The Company did not apply medium- or long-term time horizons different from those defined in ESRS 1:

- short-term: the impact is already present in the current financial year
- medium-term: impacts are expected to be felt within 5 years following the reporting period
- long-term: the impact is expected to materialise after 5 years, considering a time horizon of up to 10 years.

[ESRS 2 para. 10, 11 a), 11 b) i., 11 b) ii.] In identifying material impacts, risks and opportunities, the Group currently relies primarily on a qualitative review of key value chain actors, as the detailed sustainability-oriented data collection from the supplier and subcontractor chain is being developed incrementally in multiple steps. In subsequent reporting cycles, the Company aims to expand data collection and refine supplier-level information.

In calculating Scope 1 and Scope 2 greenhouse gas emissions, the Company also uses estimate-based data, as certain energy consumption data arrives from subsidiaries operating in various countries in

aggregated or varying levels of detail. In the coming years, the Group plans to develop the calculation methodology, refine primary data and improve measurement reliability.

[ESRS 2 para. 13–16.] Based on the assessment for the current reporting period, the Group has not identified any material quantitative metric or financial data where measurement uncertainty would be of such a magnitude as to materially distort the faithful presentation of sustainability information. The Scope 3 GHG emissions under disclosure requirement E1-6 necessarily contain estimates. The methodological information in this regard is presented under the relevant disclosure requirements.

There have been no changes in the preparation and presentation of sustainability information compared to the prior reporting period, as this is the Company's first sustainability report. Accordingly, no errors from prior reporting periods have arisen. The sustainability statement did not contain information derived from other legislative instruments or generally accepted sustainability reporting standards. The Company has, however, applied incorporation by reference: references to the ESRS 2 disclosure requirements can be found in the "ESG content index" table in the IRO-2 chapter of the management report.

Sustainability Governance and Management

GOV-1 Role of the administrative, management and supervisory bodies

[ESRS 2 para. 21–22.] The Group's governance system operates within a framework that supports effective, transparent and lawful operations and — in a holding structure — the coordinated operation of subsidiaries.

Governing bodies and their roles

According to the Company's Organisational and Operational Rules (hereinafter OOR), the Company's organisational structure consists of the following main elements: General Meeting, Chief Executive Officer (Group Chief Executive Officer, GCEO), Executive Board (the management comprised of the top executives of the parent company), Permanent Auditor, Supervisory Board, and the operational organisation.

General Meeting (supreme body)

The General Meeting is the supreme body of the Company, which decides on all matters assigned to its competence by law or the Articles of Association. The General Meeting, inter alia, approves the accounting report, decides on the evaluation and discharge of executive officers, elects/dismisses the Chief Executive Officer and the permanent auditor, elects/dismisses the members and chairman of the Supervisory Board, and approves the rules of procedure of the Supervisory Board.

In this way, the General Meeting ensures strategic-level ownership control and the appointment of reporting and control actors.

Chief Executive Officer (GCEO) (management)

The Chief Executive Officer is the executive officer of the Company, who is entitled to make all decisions that are not within the exclusive competence of the General Meeting or other corporate body, and who independently represents the Company vis-à-vis third parties, courts and authorities.

The Chief Executive Officer — among other things — establishes and operates the organizational structure, the risk management system and the internal control mechanism and directs and supervises the operational organisation. During day-to-day operations, the CEO ensures the lawful and effective functioning of the organisational units and the achievement of strategic objectives and designates the competent organisational unit where this is not clear from the OOR.

Supervisory Board (supervision)

The Supervisory Board monitors the management of the Company with the aim of protecting shareholder interests; it consists of three members, whose members and chairman are elected by the General Meeting.

Its supervisory powers include the right to inspect the Company's documents, accounting records and books, to request information, and to examine the cash, accounts, stocks and contracts (including with the involvement of an expert).

The Supervisory Board, within the framework of overseeing the lawful and efficient operation of the Company, pays particular attention to monitoring the functioning and effectiveness of the internal control systems (compliance, internal audit, risk management, ISO audits, HSE inspections), and receives direct reports on these either annually or, upon request, on a quarterly or semi-annual basis.

Permanent Auditor (independent control)

A permanent auditor operates by virtue of the joint-stock company form; their appointment and dismissal fall within the competence of the General Meeting. Their duty is to express an opinion in an independent report, based on the audit, as to whether the Company's financial statements comply with the applicable legislation and provide a true and fair view of the financial position, financial performance and cash flows.

Executive Board (operational management)

The Executive Board is the Company's decision-preparatory, advisory and day-to-day management decision-making body; it performs a preliminary consultation and/or decision-making function on material matters relating to the Company and its subsidiaries. It is chaired by the Chief Executive Officer.

From the perspective of the integration of sustainability (ESG) topics into governance, it is of particular importance that the tasks of the Executive Board include the discussion of periodic reports and accounts relating to risk management, compliance, internal control, internal audit and HSE areas, and the adoption of action (control) plans. This forum ensures that ESG-related operational topics (e.g., compliance, occupational safety and health, controls) are regularly placed on the senior management agenda and action decisions are made.

[ESRS 2 para. 21 c)] The OOR sets out the composition and division of duties of the bodies such that the permanent members of the **Executive Board** are at the same time Group-level functional leaders (GCFO, GCOO, GCTO, GCHRO, GCC Leader, GCSO), ensuring that the body operates with management experience covering the Group's **main activity areas ("sectors")**, **services/solutions ("products")** and **multi-market operations**.

- **Coverage of sectoral/activity and "product/service" experience:** among the senior management functions and their assigned areas, there are — among others — operations and delivery, central procurement, business development, sales, technology (R&D), hygiene, IoT and digital solutions, as well as robot and cleaning machine operations, and within the Corporate Centre, the Ethics & ESG and QHSE & risk functions.
- **Experience related to geographical coverage:** in holding operations, Executive Board members exercise strategic (functional) governance over subsidiary functional areas, establish uniform policies and reporting systems, and assess operations and risks based on subsidiary reports.

Total number of Executive Board members: 7.00

Number of executive members: 7.00

Number of non-executive members: 0.00

Number of female members: 2.00

Number of male members: 5.00

Gender diversity ratio of the Board of Directors: 40.00%

Number of independent Board members: 0.00

Employees and workers are not separately represented by a dedicated person.

ESG governance within the organisation

[ESRS 2 para. 22.] Oversight of sustainability impacts, risks and opportunities (IROs) within the bodies is primarily linked to the Chief Executive Officer and the Executive Board chaired by the CEO: the Executive Board is chaired by the GCEO, and its permanent members are senior executives (e.g., GCFO, GCOO, GCTO, GCHRO, GCC Leader, GCSO). The Executive Board's agenda explicitly includes the discussion of periodic reports/accounts and the adoption of action plans in the areas of risk management, compliance, internal control, internal audit and HSE, thereby including the oversight of IROs.

The key player on the oversight (control) side is the Supervisory Board, to which the compliance function has a direct reporting obligation: the Compliance department — headed by the Group Head of Compliance — falls under the direct supervision of the CEO and reports directly to both the CEO and the Supervisory Board in accordance with the OOR.

Dedicated actors in the operational organisation are responsible for the professional preparation of IROs and for sustainability reporting, in particular:

Ethics & ESG department prepares and reviews the ESG strategy; conducts ESG risk assessments and operates the ESG risk management system; performs materiality analyses; and, with the involvement of relevant units, prepares the annual ESG report and sustainability report. It also contributes to the preparation of ESG reporting for the Hungarian companies of the LIWO Group and manages supplier due diligence.

Within the framework of corporate governance, it also ensures the alignment of the Code of Ethics with ESG expectations, collects data on the practical implementation of ethical principles, and may propose the integration of ESG principles into management incentive schemes.

Group QHSE & Risk management department (head: Group Head of QHSE and Risk) — professional management of HSE and related risks.

Compliance department: as part of the internal control system, ensures compliance with legislation, internal policies and ethical standards. It plays a strategic role in identifying and managing risks and — in accordance with the OOR — falls directly under the supervision of the CEO independently of other functional areas, and reports to the CEO and the Supervisory Board (including reporting violations of compliance rules). The management of internal integrity/whistleblowing risks is also linked to compliance operations (e.g., receipt and investigation of reports, whistleblower protection, regular reporting).

Internal audit organisation is required to be established by the OOR; its establishment is expected in the next reporting period.

Ethics Committee: Due to the nature of the committee, it has initially been established at the level of B+N Magyarország Kft., which employs most of the workforce in Hungary. Its responsibilities include supporting operations in line with ethical standards, issuing guidelines, and investigating reports related to breaches of the Code of Ethics, as well as making recommendations for necessary actions. Its Chair is the Group CHRO.

The ESG/sustainability tasks are managed by the member companies within different organisational frameworks, and the relevant functional areas are responsible for specific sustainability areas. Among the member companies, the management of impacts, risks and opportunities is monitored through annual data collection.

[ESRS 2 para. 22 b)–c)] At the Company, the responsibilities assigned to the oversight and management of ESG-related impacts, risks and opportunities (IROs) appear in several mutually reinforcing corporate

governance documents: (i) in the institutional/functional competences set out in the OOR, (ii) in the rules of procedure of the bodies and the terms of appointment associated with holding the offices, and (iii) in the company- and group-level internal policies/regulations. At the Company, management (the CEO and senior management levels) ensures — through the governance and control frameworks set out in the OOR — that the identification, monitoring, management and escalation of impacts, risks and opportunities (IROs) becomes part of daily operations.

Chief Executive Officer (GCEO)	• The CEO's management responsibility and duty of care as a diligent executive, as well as their liability to the Company for damages, are expressly set out in the OOR. • The OOR vests in the CEO the authority to establish the internal audit function, and following its introduction, the responsibility for its operation and ensuring its independence. • The CEO is also responsible for establishing the risk management system and, following its introduction, for its operation and regular review.
Supervisory Board appointment terms and oversight "mandate"	• The members of the Supervisory Board perform their duties under a mandate relationship; according to the OOR, their remuneration is decided by the CEO of the Company, and they are elected and may be dismissed by the General Meeting. • The supervisory powers of the body (inspection, request for information, examination, involvement of experts) are set out in the Articles of Association and the OOR, and the Supervisory Board operates under its own rules of procedure, which are approved by the General Meeting.
Executive Board	• The Executive Board is, in accordance with the OOR, a decision-preparatory/advisory and operational decision-making body; it adopts its own rules of procedure and is chaired by the GCEO. • The tasks of the body explicitly include the discussion of periodic reports in the areas of risk management, compliance, internal control, internal audit and HSE, and the adoption of action (control) plans. In holding operations, EB members may delegate certain operational/coordination tasks to the holding functional leaders, but delegation does not affect strategic responsibility and decision-making authority. • This regulation incorporates the oversight of IROs into the body's agenda and accountability structure.

Other functional areas	• The formalisation of responsibilities and decision-making competences is supported by the Decision Matrix: it is binding, sets out approval levels and consultation/notification obligations; managers are personally responsible for the lawfulness and monitoring of decisions. • Part of the control environment is the four-eyes principle, as well as controls embedded in workflows: these also appear in job descriptions and internal regulations, and the head of the organisational unit is responsible for their enforcement. • Integrity/"G" dimension: the requirement to avoid conflicts of interest and the related reporting obligation are set out in the OOR; the detailed rules are contained in the Code of Ethics and the Conflict-of-Interest Policy. • Reporting mechanisms: the Company operates an internal whistleblowing system (Whisly), its detailed rules set out in the Whistleblowing Policy; in addition, the development of a separate ESG grievance management system is also in progress in accordance with the OOR. • The Organisational and Operational Regulations (SZMSZ) and the Parent Company's Documentation Preparation and Management Policy set out the internal rule-making procedure and establish that the holding company may also issue group-level regulations and policies.
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Employees are obliged to immediately report to the functional leader any significant problems arising within their area of responsibility; the functional leader is obliged to investigate and, where necessary, report the problem to the CEO or the competent member of the Executive Board. In connection with management operations, the OOR also sets out specific reporting/accountability obligations (establishment and development of the reporting system) and contains an escalation procedure as an annex.

These mechanisms together ensure that management not only acts as a decision-making body but also as a control and oversight actor: that signals of risks and impacts reach the appropriate level, that there is a formal approval structure (Decision Matrix, four-eyes principle), and that there are independent control functions (compliance, audit) and ESG professional support for monitoring and action.

[ESRS 2 para. 22 c) ii., 22 d)] The approval of strategic objectives and related actions, and the application of responsibility and decision levels, takes place in accordance with the competences under the Decision Matrix; managers' responsibilities extend to monitoring the implementation of decisions. The flow of

information on related impacts/risks/opportunities (IROs) to the bodies is realised through several mutually reinforcing reporting channels:

- **Monitoring progress against objectives:** this takes place at the level of senior management and the bodies through the operation of the group-level reporting and performance measurement system, and through the practice of management accountability (regarding the discussion of reports and the adoption of action plans). The Ethics & ESG department — with the involvement of contributing organisational units — prepares the annual ESG Report and Sustainability Report; it provides information on these to the Executive Board, after which the GCEO approves the content.
- **Operational "bottom-up" reporting to management:** employees are obliged to immediately report significant problems arising within their area of responsibility to the functional leader; the functional leader in turn reports the problem to the CEO or the competent member of the Executive Board where necessary.
- **Regular management/body reporting to the Executive Board:** the discussion of periodic reports and accounts in the areas of risk management, compliance, internal control, internal audit and HSE, as well as the adoption of action (control) plans, is explicitly on the Executive Board's agenda.
- **Direct reporting line to the oversight body (Supervisory Board):** the Compliance Department falls directly under the supervision of the CEO independently of other functional areas and reports directly to both the CEO and the Supervisory Board; it also reports violations of compliance rules to the Supervisory Board and regularly reports on compliance risks.
- **Aggregation of holding/group-level reports:** Executive Board members also play a role in establishing and operating uniform reporting systems and analysing/evaluating subsidiary functional reports, thereby ensuring that subsidiary-level IROs reach the EB in a structured manner at group level.
- **Systemic management of reporting obligations:** the management tasks include the fulfilment of reporting, data provision and accountability obligations, as well as the establishment and development of the reporting system (with particular attention to obligations affecting the Group of Companies).

Skills and expertise of the administrative, management and supervisory bodies to oversee sustainability matters [ESRS 2 para. 23.]

The expertise necessary for sustainability oversight is ensured primarily through the composition of the senior management body and through dedicated professional functions, in accordance with the OOR. The permanent members of the Executive Board are functional senior managers (GCFO, GCOO, GCTO, GCHRO, GCC Leader, GCSO), which ensures that the financial, operational, technological, HR/"S", sales and corporate centre governance perspectives typically associated with sustainability topics are covered at the body level. The Executive Board's agenda explicitly covers reports in the areas of risk management, compliance, internal control/audit and HSE, so sustainability risk/impact professional topics regularly reach the senior management level.

[ESRS 2 para. 23(c)] The GCCO responsible for ESG within the organisation has completed an ESG Manager training programme.

The supervisory powers of the Supervisory Board (inspection, request for information, examination, involvement of experts) allow it to exercise appropriate depth of control on sustainability topics as well, and to obtain external expertise where necessary.

ESRS G1 para. 5 b) The expertise utilised by the bodies in business conduct (integrity, ethics, compliance) topics is available through dedicated, independent control and investigative functions in accordance with the OOR, connected to management and oversight through direct reporting channels:

- Compliance expertise — Compliance department (Group Head of Compliance): supports lawful, transparent and ethical operations with a strategic role; monitors relevant legislative/regulatory changes, initiates the review of internal processes and policies, manages integrity and corruption risks, conflicts of interest, and operates the whistleblowing system; and reports directly to the CEO and the Supervisory Board, and reports violations of compliance rules.
- Body expertise for investigating ethical matters — Ethics Committee: investigates reports arising from violations of the Code of Ethics and proposes measures; its composition ensures the HR–compliance–legal perspective (chair: Group CHRO; permanent member: Group Head of Compliance and a designated representative of Legal).
- Legal and regulatory expertise — Legal Department (Group CCO): identification/management of Group-level legal risks, development and harmonisation of policies and regulations, and support for the development and oversight of group-level ethical and sustainability guidelines.

Disclosure of the role of the administrative, management and supervisory bodies in relation to business conduct

[ESRS G1 para. 5 a)] The oversight and operation of the business conduct (integrity, ethics and compliance) framework within the Group is implemented at several levels:

- **Management (CEO / GCEO):** responsible for the operation of the compliance and internal control environment; the compliance function falls directly under their supervision.
- **Executive Board (senior management forum):** the discussion of **compliance**, internal control/audit and related reports, as well as the adoption of action plans, are on its agenda, ensuring management-level handling of conduct risks (e.g., ethical incidents, compliance gaps).
- **Supervisory Board:** exercises supervisory control over management; the **Compliance department reports directly to the CEO and the Supervisory Board**, which strengthens the body-level oversight of conduct/compliance risks.
- **Ethics Committee:** supports the investigation of reports related to the Code of Ethics and the proposal of necessary measures (procedure and membership are set out in the OOR) - within the framework of the Hungarian FM subsidiary operating as the largest employer.
- **Reporting channels (whistleblowing):** the Company's reporting system supports the handling of misconduct and concerns relating to business conduct (with the possibility of anonymous reporting), which is an important element in uncovering and addressing conduct incidents (reporting of misconduct and ethical violations).

- **Related internal regulations and controls:** the **Decision Matrix** and the **four-eyes principle** (controls embedded in workflows) support the practical enforcement of responsibilities and approvals, reducing the risk of improper/unlawful decisions and misconduct.

Overall, the oversight of business conduct operates through a combination of (i) management governance (GCEO, Executive Board), (ii) independent control and reporting line (towards the Supervisory Board), and (iii) ethics/compliance functions and reporting channels. This is complemented by the individual procedures of member companies, whose harmonisation and integration into a unified system is a key priority for the coming years.

GOV-2 Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

[ESRS 2 para. 26 a)] The administrative, management and supervisory bodies receive information on material impacts, risks and opportunities, on the conduct of due diligence, and on the outcomes and effectiveness of the policies, actions, metrics and targets adopted to address them.

Management and the oversight bodies receive sustainability-related information on a regular, annual and quarterly basis; the provision of information is primarily coordinated by the Ethics & ESG department, but individual functional areas also report independently. Annual information provision includes the preparation and approval of the sustainability report, while quarterly updates typically cover the main trends in environmental, social and governance metrics and the progress of group-level projects.

Where necessary — for example, ahead of new regulatory requirements, external audit processes, material risk events or group-level decisions — management also receives ad hoc briefings from sustainability professionals.

ESG/sustainability responsibilities are managed within different organizational frameworks across the member companies; overall responsibility for sustainability and its specific areas typically lies with the subsidiary managing directors and, where applicable, designated ESG and other functional experts. Among the member companies, the management of impacts, risks and opportunities is monitored through annual data collection. The scope and level of detail of information provided to the bodies is aligned with the timing of the sustainability reporting process, current strategic and operational decision points, and the data update cycles arising from the Group's multi-country operations.

[ESRS 2 para. 26 b)] LIWO FM Group views the management of sustainability impacts, risks and opportunities (IROs) as an integral part of strategic governance: the integration of ESG factors into operations and strategic alignment is supported by the double materiality assessment (DMA) framework. The DMA aims to provide a consistent and transparent basis for identifying and assessing material ESG topics (from both an impact and a financial perspective), which can then be directly used in management decision preparation and strategy oversight.

For decisions relating to significant transactions (e.g., large-volume contracts, operational changes, major procurements/partnerships), the Group's risk management process ensures that relevant IROs are integrated into the processes: the scope of the risk management policy expressly extends to the identification and assessment of ESG risks. Risks are assessed using a uniform methodology (matrices with monetizable and non-monetizable impacts) and management decision levels apply depending on the classification: critical risks require immediate senior management intervention and a mandatory action plan, while elevated risks require a management decision on whether to accept or manage the risk.

The strategic-level integration of the risk management process is ensured by the fact that the system operates in an integrated, comprehensive, and proactive manner, aligned with corporate processes; the core elements of the risk management strategy are defined and maintained by management based on the corporate strategy. Coordination and the preparation of risk management reports are assigned to designated responsibilities, supporting that material IROs (impacts, risks, and opportunities) and the related action plans become regular inputs to decision-making and strategic oversight.

The Liwo Group established its integrated risk management system by the end of 2025. In the first phase, the system is being implemented at the level of the parent company and the largest Hungarian subsidiary (B+N Hungary) after which it will be rolled out to the other subsidiaries in a phased manner.

[ESRS 2 para. 26 c)] At the Company, the management of material sustainability impacts, risks and opportunities is embedded in the corporate risk management process: the Operational Risk Management Working Group (ORM) coordinates identification, assessment and action plan monitoring; the company-level risk management report is submitted to the Management Meeting for approval. The main material IROs identified in the DMA, managed by the ORM / Management Meeting / senior management (grouped by topic) are set out in the SBM-3 Material Impacts, Risks and Opportunities sub-section; further information is contained in the Company's double materiality assessment documentation.

GOV-3 Integration of sustainability-related performance into incentive schemes

GOV-3_29_a, GOV-3_29_b, GOV-3_29_c, GOV-3_29_d, GOV-3_29_e, E1_GOV-1_13 For members of the administrative, management and supervisory bodies of LIWO FM Zrt., there are no incentive mechanisms in place linked to sustainability matters.

Risk Management and Corporate Due Diligence

GOV-4 Statement on due diligence

The table below contains the key elements of the Company's sustainability due diligence:

Key elements of due diligence	Related chapters of the sustainability statement
a) embedding due diligence in governance, strategy business model	GOV-1, GOV-2, GOV-3
b) engaging with affected stakeholders at all key step due diligence	IRO-1, SBM-2, S-1, S-2
c) identifying and assessing adverse impacts	SBM-3, IRO-1
d) taking actions to address adverse impacts	GOV-2, GOV-5, G-1
e) tracking the effectiveness of these efforts communicating	GOV-2, GOV-5

GOV-5 Risk management and internal controls over sustainability reporting

[ESRS 2 para. 36 a)] The LIWO Group's company-level risk management policy sets out the purpose, principles, governance mechanisms and complete procedural rules for risk management; the policy extends to the identification and assessment of ESG risks. The main steps of the regulated process are identification → analysis → assessment → risk management plan → approval and implementation → monitoring.

Organisational roles and responsibilities are documented: the ORM (risk management forum) rules of procedure designate the tasks of the risk coordinator (policy maintenance, data requests, verification of received data, entry into risk matrix, report compilation) as well as the tasks of functional delegates and risk owners (identification, determination of likelihood/impact, preparation of actions, monitoring). ORM meetings are used to agree and finalise critical/elevated risks and related action plans, together with monitoring of implementation.

The risk management system also extends to sustainability topics and the Group's value chain (suppliers, subcontractors): regulated due diligence, document and evidence management, on-site inspection where necessary; continuous maintenance and updating of the supplier risk register.

Sustainability (ESG) findings are assessed and fed back in alignment with financial and operational risk management processes (management of financial impacts and opportunities, incorporation of risk findings into reporting and risk management processes).

[ESRS 2 para. 36 b)] LIWO Group uses a structured risk assessment approach. The methodology uses both qualitative and quantitative criteria, assessing inter alia the likelihood of occurrence and severity of impact using a risk matrix; following ranking, action plans are prepared, with approval and deadline-bound implementation. The assessment also expressly covers ESG risks as required by the policy; ESG data and findings are collected and verified as part of the general risk management framework.

To manage value chain exposures, supplier/subcontractor risk assessment is built on a structured due diligence mechanism (data requests, review of evidence, possibility of on-site inspection, continuous record-keeping and updates).

The financial impacts and opportunities of sustainability risks are identified and integrated into financial reporting/risk management processes.

Topic	Practice of LIWO Group
Framework document	Company-level risk management policy: purpose, principles, governance, complete process; ESG risks expressly included.
Process steps	Identification → analysis → assessment → plan → approval/implementation → monitoring.
Roles/responsibilities	ORM rules of procedure: risk coordinator (data requests, verification, matrix, reports), functional delegates/risk owners (identification, likelihood/impact, actions), ORM meeting decision/monitoring schedule.
Value chain coverage	Supplier/subcontractor due diligence, evidence management, on-site inspection, continuous maintenance.
Assessment technique	Risk matrix (likelihood × impact), ranking, action plan, monitoring/reporting.
Integration with finance	Incorporation of ESG risks/opportunities into financial reporting and risk management.

[ESRS 2 para. 36 c)–e)] LIWO Group has organically incorporated — and is continuously incorporating — the risk management and internal control processes related to sustainability reporting into the Company's general risk management and governance system. The greatest risk in the sustainability reporting process is the late delivery of data. Given the size of the Group, data must be available on time to allow consolidation to be carried out appropriately before publication. In certain cases, the accuracy and reliability of member company data also pose a risk, primarily due to tight deadlines.

Risk findings and control gaps identified in the sustainability reporting process — such as data reliability, documentation or value chain due diligence issues — are fed back into the company's risk management processes through the updating of the risk register.

Since sustainability reporting is being carried out for the first time for the entire Group in respect of the 2025 financial year, the Company will define the final set and frequency of internal control measures related to sustainability risks starting from the following year based on lessons learned, as well as their full integration into the company's regulatory framework.

The risk findings related to sustainability reporting are thus incorporated into the company's annual risk management report and the related internal governance processes, ensuring continuous control and the implementation of the necessary measures.

Double Materiality Assessment

SBM-2 Interests and views of stakeholders

Purpose and methodological basis of engagement

[ESRS 2 para. 45 a)] LIWO Group conducts stakeholder engagement as an integral part of the double materiality assessment (DMA), in accordance with the requirements of CSRD and ESRS. The purpose of engagement is to identify and prioritise sustainability impacts, risks and opportunities (IROs) along the Company's value chain, considering the Group's diverse service areas (facility management, cleaning services, healthcare hygiene services).

The methodological framework is provided by the ESG framework and DMA process applied by the Group, which includes stakeholder identification, categorisation of stakeholders by status and weight, and the validation of relevant topics.

Identification and grouping of stakeholders

LIWO identifies the following main stakeholder groups:

- Employees and management (colleagues working in domestic and foreign > operations)
- Clients (large corporate, public institutional and healthcare > institutions; FM and cleaning clients)
- Suppliers and subcontractors
- Owners, investors, financiers
- Authorities and regulatory bodies
- Local communities and industry professional actors

The grouping was conducted based on the stakeholder matrix presented in the DMA document, positioning actors according to "influence — affectedness".

Forms of engagement

LIWO Group applies multiple methods, adapted to the different expectations of different types of stakeholders:

Structured interviews and stakeholder workshops: interviews and workshops with representatives of key business and operational areas, as well as key clients, served to qualitatively explore the most material topics.

Questionnaire surveys and feedback channels: a standardised questionnaire survey was conducted among LIWO Group's employees, suppliers and local operations to assess sustainability priorities and risks.

Operational consultations and regular business contact: regular consultations take place with clients using the Group's services — particularly in the public institutional and healthcare sector — on service quality, hygiene requirements and resource needs.

Document analysis and benchmarking: the engagement process was complemented by the systematic analysis of previously expressed stakeholder expectations, audits, quality assurance feedback and contractual obligations.

Integration of stakeholder feedback into decision-making

1. Updating the materiality matrix and priorities — based on employee, client and supplier feedback, material ESG topics and their ranking are refined; the experience of subsidiary validation is also incorporated.
2. Defining and refining the scope of IROs — following systematic analysis of incoming inputs, common themes and concerns are translated into "actionable" proposals that can be carried through into the ESG strategy and reporting.
3. Carried through governance forums and operational practice — relevant feedback can also be interpreted as risk events, rated according to risk matrices; in the case of elevated/critical classification, a management decision and mandatory action plan is prepared, approved and monitored.
4. Feedback and transparency — LIWO Group endeavours to clearly demonstrate, both in internal and — where relevant — external communication, what decisions, actions and modifications were induced by stakeholder inputs (strengthening trust and ongoing participation).
5. Utilising lessons from complaints and reports — the DMA identifies the further strengthening of whistleblowing/ethical operations as a development direction; as a benchmark practice, the structured monitoring and regular consolidated reporting of incoming signals supports the identification and implementation of corrective actions.

[ESRS 2 para. 45(d)] The LIWO Group takes stakeholders' perspectives into account through the double materiality assessment, risk management processes, and strategic and operational decision-making mechanisms. Feedback from stakeholders contributes to the identification of material sustainability topics as well as related impacts, risks and opportunities, and serves as input for the development of the sustainability strategy, related measures, and reporting priorities.

Process development and monitoring

Stakeholder engagement is not a one-off activity but a cyclical, documented process. Following the conclusion of the DMA, LIWO committed to: further developing engagement tools (e.g., more methods, more structured interviews), systematising the monitoring of feedback, strengthening the involvement of subsidiaries, and ensuring that stakeholder inputs are traceable and auditable.

Stakeholder group	Interests and objectives stakeholders	Form of engagement
Employees	Safe working environment, stable employment, income, training and development, OHS	Internal communication, OHS training, satisfaction surveys, training
Management	Achievement of strategic objectives, operational efficiency, risk management, ESG compliance	Management meetings, reporting, strategic planning

Shareholders, investors	Long-term value creation, financial stability, transparency, ESG performance	Shareholder consultations, financial and ESG reports
Creditors	Solvency, risk management, financial reliability	Financial reports, contractual consultations
Tenants	Reliable, continuous service, appropriate hygiene and technical standards	Operational contact, contractual consultations, feedback channels
Investment partners, suppliers, subcontractors	Stable business relationship, timely delivery and payment, OHS and ethical expectations, transparent workflow	Supplier selection and evaluation, contracts, audits
Operating partners	Cooperation, service quality, safe operations	Operational consultations, performance evaluations
Other suppliers	Predictable cooperation, contractual compliance	Supplier relations, contractual communication
Local communities, organisations	Minimisation of environmental and social impacts, transparent operations	Community forums, grievance mechanisms, social programmes
Credit institutions	Financial stability, risk management, consideration of ESG factors	Financial and ESG reports, consultations
Insurers	Risk management, compliance, prevention of accidents and loss events	Risk assessments, contractual contact
Offices, authorities	Legal compliance, compliance with OHS and environmental regulations	Regulatory inspections, data provision, licensing procedures
Local government	Protection of local public interests, management of community and environmental impacts	Official consultations, authority relations

SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and business model

[ESRS 2 para. 48 f)] The Group's strategy and business model provide strong operational resilience against material sustainability impacts and risks. The Company's operations are protected by several formalised governance mechanisms:

Risk management system

The Group applies a uniform, matrix-based risk assessment operating on an impact × likelihood logic. Mandatory action plans, with management-level approval, are attached to critical and elevated risks. This structure ensures that the business model can respond rapidly to operational disruptions, workforce risks and service quality challenges.

Operational and financial resilience

The Group's size, geographical diversification and standardised FM processes reduce risk exposure in individual countries or client portfolios. The DMA identified financial and operational ESG risks relevant to the Company (e.g., workforce shortage, energy exposure, service quality disruptions), for which the strategy contains control mechanisms.

Capitalising on opportunities

LIWO Group's technological (robotisation, automated hygiene systems) and process innovations strengthen efficiency, improve workforce substitution capacity and reduce the resource intensity of services — this is a direct source of operational resilience and also a sustainability opportunity.

Integration into decision-making

Material IROs are managed jointly by the risk management system and the ESG strategy; the management plan at every critical point is tied to a management decision. This ensures that the business model remains adaptive, controlled and forward-looking.

[ESRS 2 para. 48 g)] No change from the prior reporting period is applicable in the case of LIWO FM Zrt., as this document is the Company's first and voluntary CSRD-compliant sustainability report.

[ESRS 2 para. 48 h)] The Company systematically compared the impacts, risks and opportunities (IROs) identified during the double materiality assessment with the disclosure requirements of the applicable ESRS topical standards to determine which topics can be covered directly within the framework of ESRS disclosures and in which areas additional entity-specific information is warranted. Where the ESRS standards contain appropriate and relevant disclosure requirements for the identified material IROs, the Company presents the information in the breakdown required by the relevant topical standard. The Liwo Group applies additional, entity-specific disclosures in areas where material impacts, risks and opportunities are not covered, or not covered in sufficient detail, by the standard disclosures, yet are relevant to understanding the business model and sustainability performance. Such entity-specific disclosures include the presentation of the Group's research and development and innovation activities (S4-E1), including the development and application of automated and robotic cleaning solutions, as well as UVC disinfection technologies. These innovation areas have a material influence on the efficiency of the service model, resource consumption and the development of environmental impacts, yet they are not the subject of a standalone, detailed ESRS data point, and are therefore presented in the form of additional disclosures.

In accordance with ESRS requirements, the Company conducted a double materiality assessment, within the framework of which it identified and assessed the relevant sustainability impacts, risks and opportunities. The results of the analysis are summarised in the table below; the Group subsequently presents its current operations and the planned actions and development directions on the basis of these findings.

ESRS Topic, sub-topic	Name of IRO (Impact, Risk, Opportunity)	Description of current or potential impacts/risks/opportunities	Time horizon (short/medium/long)	Value chain affectedness (Own operations, upstream, downstream)

E1: Adaptation to climate change	Use of Ecolabel cleaning agents reduces water and soil pollution	Actual positive impact	Short/Medium	Own operations
E1: Energy	The Company's energy consumption is medium; LED lighting has been introduced, 50 kW of own solar energy generation is in operation, solar panel installation is planned at laundries.	Actual negative impact	Medium/Long	Own operations
	Energy consumption and emissions from the Group's fleet of ~850 vehicles are significant; electrification of the fleet has begun (~10 units).	Actual negative impact	Short/Medium/Long	Own operations
	Energy-efficient air conditioning units require investment in the short term but generate energy and cost savings in the long term.	Financial opportunity	Medium/Long	Own operations
	Green services strengthen client relationships and competitive advantage, while supporting cost reduction and new revenues in the long term.	Financial opportunity	Medium/Long	Downstream
E2: Air pollution	Emissions from the Group's large fleet are significant; generator use during power outages and monthly test runs cause additional environmental load.	Actual negative impact	Short/Medium/Long	Own operations
E2: Water pollution	The water load from chemicals used is significant; most cleaning agents enter the water network without treatment, while grey water recovery is not common practice.	Actual negative impact	Short/Medium/Long	Downstream
E2: Substances of concern	The use of chemicals associated with the main activities represents a continuous environmental and health risk, which may increase compliance and liability costs.	Actual negative impact	Short/Medium	Own operations/U pstream/Dow nstream
E3: Water consumption	Significant water consumption (laundry, car wash, cleaning activities) at the RWI subsidiary represents a cost and operational	Actual negative impact	Short/Medium	Own operations

	risk; water efficiency measures partially mitigate this, yet operations remain sensitive to changes in water tariffs and regulation.			
E5: Resource inflows including resource use	High material consumption (e.g., bin bags, hygiene products, single-use paper, cleaning agents) increases waste generation and environmental burden, while raising operational, procurement and waste management costs and increasing regulatory risks.	Actual negative impact / Financial risk	Short/Medium	Own operations/U pstream/Dow nstream
E5: Resource outflows related to products and services	Use and wider rollout of recycled materials (e.g., toilet paper, wipes) reduces environmental burden while lowering procurement costs and providing competitive and reputational advantage in the long term.	Potential positive impact / Financial opportunity	Medium	Own operations/U pstream
	Reducing material and packaging consumption (e.g., refills, concentrates, reuse) mitigates environmental burden and operational costs.	Actual positive impact	Medium	Own operations/U pstream/Dow nstream
S1: Secure employment	Law-abiding operations and strong employee rights reinforce employer brand, while conscious monitoring of turnover supports cost-effective workforce retention and recruitment.	Actual positive impact / Financial opportunity	Short/Medium	Own operations
S1: Working time	The difficult-to-plan, high overtime rate increases labour costs and operational risks, while unpredictability due to employee expectations increases turnover.	Actual negative impact / Financial risk	Short/Medium	Own operations
S1: Adequate wages	Competitive remuneration above the minimum wage reduces turnover and increases commitment, thereby supporting stable operations and reducing recruitment costs.	Actual positive impact / Financial opportunity	Short/Medium/ Long	Own operations

S1: Social dialogue	Development of internal communication and feedback collection is planned.	Potential positive impact / Financial opportunity	Short/Medium	Own operations
S1: Health and safety	The continuous exposure of the majority of employees to chemicals poses a health risk, which may increase illness, absenteeism, and health and legal costs.	Actual negative impact / Financial risk	Long	Own operations
S1: Gender equality and equal pay for equal work	Enforcing gender equality and the equal pay principle strengthens employer attractiveness while reducing turnover and legal risks.	Actual positive impact / Financial opportunity	Short/Medium	Own operations
S1: Training and skills development	Training opportunities and internship programmes develop competences and employability while strengthening talent pipeline and long-term operational stability.	Actual positive impact	Medium	Own operations
S1: Employment of and integration of persons with disabilities	Employment of persons with changed work capacity (in Poland and Czech Republic through strategic partnerships) alleviates workforce shortage, while reducing employment costs through subsidies and concessions.	Actual positive impact / Financial opportunity	Medium	Own operations
	Strengthening the integration of disadvantaged groups (e.g., persons with changed work capacity, prisoners) in Hungary increases available labour while reducing costs and improving social perception.	Potential positive impact / Financial opportunity	Long	Own operations
S1: Measures against workplace violence and harassment	Awareness-raising training, ethics training, operation of whistleblowing system.	Actual positive impact	Medium/Long	Own operations
S1: Diversity	A diverse and inclusive workplace strengthens innovation and problem-solving while supporting stable labour supply and long-term competitiveness.	Actual positive impact / Financial opportunity	Short	Own operations

S1: Adequate housing	Provision of workers' accommodation improves employee quality of life and stability, thereby supporting workforce retention and operational stability.	Actual positive impact	Medium/Long	Own operations
S2: Secure employment	Ensuring law-abiding operations of subcontractors protects workers' rights while reducing legal and reputational risks and strengthening stable business relationships.	Actual positive impact / Financial opportunity	Medium/Long	Upstream
S2: Working time	High overtime load on subcontractors carries health and safety risks while increasing legal and reputational exposure and potential costs.	Actual negative impact / Financial risk	Short/Medium	Upstream
S2: Health and safety	OHS training and inspections of subcontractors reduce accident and legal risks while supporting safer and more cost-effective operations.	Actual positive impact / Financial opportunity	Short/Medium	Upstream
	Chemical exposure of value chain workers poses a health risk, which increases liability, health and legal costs as well as reputational exposure.	Actual negative impact / Financial risk	Short/Medium	Upstream
S2: Equal treatment and equal opportunities	Employment of disadvantaged workers strengthens social engagement while potentially reducing costs through subsidies and improving long-term labour supply.	Actual positive impact / Financial opportunity	Medium/Long	Upstream
S4: Access to (quality) information	Transparent operations (comprehensive documentation, digitalised complaint management and customer service) strengthen trust and client relationships while reducing reputational and operational risks.	Actual positive impact	Medium	Downstream
S4: Health and safety	Ensuring the hygiene of communal spaces reduces infection risks while mitigating health and reputational costs.	Actual positive impact / Financial opportunity	Short/Medium	Downstream

	The application of standardised cleaning procedures and colour-coding reduces the risk of contamination and infection while supporting safe and efficient operations.	Actual positive impact	Short/Medium	Own operations/D ownstream
G1: Corporate culture	Transparent operations and open communication strengthen employee trust and commitment while reducing turnover and related costs.	Actual positive impact / Financial opportunity	Long	Own operations
G1: Protection of whistleblowers	The whistleblowing system strengthens transparency and legal compliance while reducing legal and reputational risks.	Actual positive impact / Financial opportunity	Long	Own operations
G1: Prevention and detection, including training	Anti-corruption measures and training strengthen ethical and transparent operations while reducing legal and reputational risks.	Actual positive impact	Long	Own operations/U pstream

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

[ESRS 2 para. 53 a), ESRS 2 para. 53 b)] LIWO Group's double materiality assessment (DMA) was carried out through a structured, multi-stage process that ensures the systematic, comparable and documented assessment of environmental and social impacts, as well as financial risks and opportunities. The process built on a previously prepared IRO identification, stakeholder mapping and value chain analysis conducted with the involvement of an external expert, which the Group assessed as methodologically sound, and reviewed, supplemented and validated with adjustments to its current operations, service portfolio, value chain relationships and regulatory requirements.

I. Preparation and planning: During this stage, the objectives and scope of the assessment (time horizon, member companies, geographical coverage, ESG aspects) and the methodological frameworks were defined. The Group identified and organised the relevant stakeholder groups, using the previously prepared 2024 stakeholder mapping in unchanged form. The perspectives of stakeholders (employees, business partners, clients, local communities) were thus considered building on the earlier identification. A cross-functional project team (covering sustainability, finance, risk management) was established to oversee the process.

II. Understanding the context and value chain analysis: The Group reviewed its operational environment, main activities, services, geographical presence and business relationships, including the upstream and downstream value chain segments. The detailed value chain analysis was based on the earlier expert material, which was confirmed with adjustments to current operations. During this stage, relevant regulatory requirements, industry trends and expectations were considered, and a benchmark-type competitor analysis was also prepared. The impacts and expectations of stakeholder groups on

operations were interpreted, regarding working conditions, environmental impacts and service characteristics.

III. Identification of material topics: The IRO identification followed a documented, top-down approach based on the requirements and topic structure of ESRS 1. The starting point was the previously compiled IRO list, which the Group reviewed in detail, significantly expanded, merged where necessary and adjusted to its own operations. The IROs were assigned to ESRS topics and sub-topics in line with the topic list published by EFRAG, ensuring comprehensive coverage. The identification was supported by external information sources (industry reports, academic literature, benchmark analyses) and international methodological guidance (EFRAG ESRS Implementation Guidance, GRI 3 — Material Topics).

IV. Assessment and determination: The assessment of impact materiality was based on actual and potential impacts, considering their severity (scale, scope, irremediability) and — in the case of potential impacts — their likelihood of occurrence. The assessment covered impacts arising from the Company's operations, services and entire value chain, including those impacts that are directly linked to business relationships even where they do not arise from a direct contractual relationship. The analysis covered environmental (e.g., emissions, resource use, waste) and social (e.g., working conditions, human rights, community impacts) dimensions.

Assessment of impact materiality

The process then moves on to the assessment of **impact materiality**, which examines how the Company's activities affect environmental and social factors. This includes the analysis of impacts on natural resources, ecosystems, communities and labour practices.

A sustainability matter is considered material if it has an actual or potentially significant impact on people or the environment in the short, medium or long term.

This includes impacts arising from the Company's operations, products or services, as well as impacts occurring across the entire value chain, the production and distribution chain, and beyond direct contractual relationships.

An impact is "directly linked" to the Company if it is connected to a business relationship at any level of the value chain and is not limited to direct contracts. For example, even indirect impacts such as greenhouse gas emissions may be "directly linked".

The materiality of actual impacts is assessed based on their severity, scale, scope and degree of irremediability.

The significance of potential negative impacts is determined by their severity and likelihood of occurrence.

- **Environmental impact:** analysis of the Company's impact on natural resources, ecosystems and climate change, considering factors such as carbon dioxide emissions, water use and waste management.
- **Social impact:** assessment of the Company's impact on communities, labour practices, human rights and social welfare, including factors such as employee working conditions, community engagement and supply chain practices.

An important exception in the scoring and assessment of individual impacts applies to human rights impacts, where severity alone is sufficient to qualify an impact as material, regardless of the likelihood of occurrence. In line with ESRS requirements, this ensures that the Company does not overlook human

rights risks that occur rarely but, if they materialise, could have extremely serious consequences. In the present double materiality assessment process of LIWO Group, no identified human rights impact was classified as material solely based on severity, independently of likelihood.

Assessment of financial materiality

The **financial materiality** assessment was then carried out, aimed at identifying sustainability-related risks and opportunities that could materially affect the Company's financial performance, cash flows or value in the short, medium or long term. The assessment considered impacts arising from past and anticipated events, as well as exposures arising from dependencies on economic, natural and social resources.

During the analysis, the drivers of financial impacts included factors related to the availability, quality and pricing of resources, and the stability of business relationships. The examination of financial risks and opportunities covered revenue, cost and operational impacts, as well as exposures arising from regulatory and market changes. The identified financial impacts were assessed based on magnitude and likelihood of occurrence, and the results were considered in line with risk management and reporting considerations.

The final scope of material impacts, risks and opportunities was determined since the consolidation of the results of the impact and financial materiality assessments. Objective, measurable thresholds and scoring criteria were applied during the assessment to ensure comparability and consistency of evaluation. The assessment of financial exposures and impacts was also supported by stakeholder and expert feedback where relevant.

The execution of the above steps within a uniform methodological framework ensured that the double materiality assessment was based on the systematic, comparable and documented assessment of environmental and social impacts, as well as financial risks and opportunities.

Consolidation of results

At the end of this step, the Company compares and consolidates the results of the impact and financial materiality assessments, and on this basis finalises the list of material impacts, risks and opportunities. The application of objective, measurable thresholds is recommended during the process to support the transparency and auditability of the assessment. Targeted consultations (e.g., with investors, financial partners) may also be warranted, particularly to substantiate financial materiality. More detailed guidance on the practical implementation of the methodology is provided by the EFRAG IG1 document.

Overall, by systematically working through the above steps, the Company can conduct a well-founded double materiality assessment that supports decision-making, increases transparency, and promotes the alignment of corporate operations with sustainability objectives.

[ESRS 2 para. 53 b) i.] In identifying impacts, risks and opportunities (IROs), LIWO Group focuses primarily on those activities, business relationships and operating environments where sustainability risks (operational, social, OHS, ethical or value chain risks) are more likely to materialise or may do so with greater severity. The focus areas are built on LIWO's service profile and value chain structure. The designation of focus areas follows a risk-based approach: priority is given to those activities and business relationships where (i) the severity of potential adverse impact is high (e.g., health or OHS risk), (ii) the exposure is large-scale (many sites, large workforce, multiple shifts), (iii) regulatory and reputational consequences are significant (e.g., healthcare and public institutional environment), or (iv) the control risk is higher due to value chain dependency (subcontractors/suppliers). For environmental focus areas, the process gives particular attention to the topics of climate change, pollution and circular economy, as well

as the data collection and methodological developments required for these (refinement of Scope 1–2 data collection, scheduled introduction of Scope 3).

I. Large-volume cleaning and hygiene activities — high operational exposure

The process pays particular attention to those service environments where, due to large-scale multi-shift operations, specific hygiene requirements and continuous availability obligations:

- the likelihood of workplace accidents and health and safety risks is higher,
- maintaining service quality and hygiene compliance is critical (particularly in healthcare institutions),
- resource use and exposure to chemicals, water and waste impacts is more pronounced.

Exposure is typically increased by the intensity of chemical use, shift/night working, rapid turnover and multi-party (partner/subcontractor) delivery. The focus therefore also extends to measures aimed at reducing resource and material consumption (e.g., chemical and waste reduction, more sustainable product use), which simultaneously mitigate environmental and employee health protection exposure.

II. Healthcare cleaning and disinfection — specialist risk environment

Activities carried out in hospital and clinical environments are among the most heavily weighted elements of the materiality assessment:

- strict professional and disinfection protocols,
- biological exposure and high patient safety requirements,
- serious consequences of quality assurance incidents (ethical, legal, reputational).

The process applies enhanced focus in this environment because the consequences of incidents (patient safety, legal and reputational) can be disproportionately high, and the risk often consists not of a single event but of a chain of protocol violations or training deficiencies. The DMA therefore applies a separate, enhanced risk analysis for these activities.

III. Facility management (FM) activities — technical and OHS exposures in technical operations, the risk assessment focuses on:

- safety risks associated with the operation of electrical systems,
- technical failure and service disruption risks arising from mechanical and building operation systems,
- work at height, confined spaces, handling of hazardous substances.

In technical operations, the focus also extends to situations where technical risk can become a business continuity and energy performance risk (e.g., service disruption due to failures, energy efficiency shortfalls). The early identification of risks and preventive interventions are supported by CAFM-based data generated during operations, which can also be used as an "early warning system" for performance problems and make regular (scheduled) maintenance activities predictable. As a result, risks can be significantly reduced.

IV. Activities with external partners and subcontractors — value chain and workforce dependency

The involvement of supplier and subcontractor labour is significant in LIWO's operations, which is why the DMA separately examines:

- differences in workforce maturity, OHS practice and ethical compliance,
- risks of concurrent working and the presence of multiple contractors,
- critical points in selection, onboarding and performance verification.

These risks are material because service quality and OHS incidents often first appear on the partner side. In identifying partner "hotspots", particular attention is given to relationships where workforce intensity, chemical exposure and the simultaneous presence of multiple contractors are high, and where labour and reputational risks arising from working time management (e.g., overtime) are greater. The purpose of focused inspections is to ensure that, beyond legal compliance, practical enforcement (OHS, training, PPE use, employment transparency) is also measurable.

V. Geographical factors — multi-country operations

LIWO Group is a multi-country service provider, which receives special attention in the DMA process:

- different labour law, health protection and regulatory environments,
- varying supplier and subcontractor maturity levels,
- labour market risks (turnover, workforce shortage, skill levels),
- consistent maintenance of service quality in a heterogeneous market environment.

In multi-country operations, the process focus is strengthened by the fact that labour market pressure, regulatory control intensity and supplier/subcontractor maturity may differ by country. Accordingly, focused examinations and interventions are intensified where the local environment increases the likelihood or severity of adverse impacts.

VI. Client exposure and service continuity risks

The DMA separately analyses factors relevant due to the large client portfolio and non-stop service delivery:

- service disruption risks,
- operational disruptions across many clients and facilities,
- reputational exposure, particularly at public institutional and healthcare clients.

The focus is particularly strong for those client and facility types, where service disruption or quality deviation, beyond normal operations, can cause direct health/safety or public service exposure, significantly amplifying reputational impact.

Description of how the process considers impacts in which the undertaking is involved through its own operations or business relationships

[ESRS 2 para. 53 b) ii.] In identifying impacts and risks, LIWO Group applies a methodology that covers the entire service activity and value chain, particularly where the Company's operations may generate actual or potential environmental, social or compliance impacts. The process focuses on the following main areas:

1. Impacts arising from own operations

The Company's material impacts do not primarily occur at its own premises but through service activities carried out at client facilities. The DMA therefore examines risks primarily at the following sites and activities:

- large-volume cleaning and hygiene activities, including chemical use, disinfection, water and material consumption,
- healthcare hygiene services, where biological exposure, infection control and strict protocols define the risk profile,
- technical operations, which carry safety and service continuity risks linked to building engineering and electrical systems.

2. Impacts arising from business relationships

LIWO's operations rely heavily on subcontractors and suppliers, which is why the process separately assesses:

- the OHS, ethical and quality assurance practices of subcontractors,
- subcontractor workforce exposures (workforce shortage, turnover, skill level),
- partner impacts on service quality, particularly in major client contracts,
- compliance and sustainability risks related to upstream material and equipment procurement (e.g., chemicals, cleaning agents, PPE).

The Group monitors supplier exposures through its own risk management and supplier evaluation system. For the first time, the Group prepared its report on ESG-related supplier risk management and assessment for the year 2025.

3. Impacts arising from client-side collaborations

As the Company provides services at thousands of sites, the DMA also considers impacts originating from the client-side environment:

- operation of critical infrastructure (hospitals, public institutions, large office and industrial facilities),
- service disruption and quality assurance risks that may have reputational and social impact,
- client-side regulatory requirements (e.g., healthcare regulations, technology standards).

4. Integration of stakeholder feedback

The methodology incorporates feedback from employees, clients, subcontractors and authorities into the assessment of impacts, to identify areas where LIWO Group may directly or indirectly contribute to the emergence of negative or positive impacts.

[ESRS 2 para. 53 b) iii.] During the double materiality assessment, the Company paid particular attention to consultation with affected stakeholders to understand what actual or potential impact its operations and business relationships may have on them. As part of the process, a questionnaire-based consultation was conducted with the involvement of employees and key partners, and structured interviews were held with senior management and representatives of relevant functional areas.

The consultation covered, among other things, working conditions, equal opportunities, environmental impacts and data security. The Group also engaged an external expert who supported the identification and assessment of impacts, risks and opportunities in accordance with the ESRS framework.

[ESRS 2 para. 53 b) iv.] In assessing impacts, the first step was to record whether a given impact is actual or potential in nature. The two categories are interpreted as follows:

- **Actual:** the impact is factually present at this time, clearly observable, and readily identifiable in the current period.
- **Potential:** the possibility of the impact occurring exists, and it is expected to materialise as an event in a future period.

Impacts were then also classified according to whether they are positive or negative:

- **Positive:** the impact is beneficial to society or the environment and results in an improvement of the existing situation.
- **Negative:** the impact has adverse consequences and causes a deterioration of the current state.

Finally, the time horizon and location of the impact were determined.

Relevant time horizon: the time frame within which the impact materialises. Time horizons were defined in line with ESRS recommendations.

Location of impact: The concept of "location of impact" is similar to operating scope, yet it does not describe the magnitude/extent of the impact but rather where it is felt. Accordingly, the following categories were applied:

- **Own operations:** the impact occurs in activities under the Company's direct control.
- **Upstream:** the impact arises on the supplier side, for example in connection with raw materials or subcontractors.
- **Downstream:** the impact arises on the sales side, for example at customers or partners linked to the end of the lifecycle.

Following the above classifications, the determination of impact materiality took into account the scale, scope, irremediable nature and likelihood of the impact as follows:

Dimension	Scale impact	Scope	Irremediable nature	Likelihood
NA	—	—	Not relevant for positive impacts	—
0	None	None	Very easy to address	Almost never occurs
1	Minimal	Limited	Relatively easy to address in the short term	Rarely occurs
2	Low	Concentrated	Remediable with the use of resources (time and cost)	Sometimes occurs
3	Medium	Medium	Remediation is complex, or only possible in the medium term	More likely to occur than not
4	High	Widespread	Remediation is very complex, or only possible in the long term	Frequently occurs
5	Massive	Global/ comprehensive	Not remediable/irreversible	Almost certain to occur/current

Based on the scores achieved across the above dimensions, each impact could earn a maximum of 25 points. Based on a decision by operational management and industry practices, the materiality threshold was set at 15 points out of the available 25, corresponding to a 60% level.

[ESRS 2 para. 53 c) i.] During the double materiality assessment, the Group systematically linked the assessment of sustainability impacts and dependencies with the identification of risks and opportunities arising from them. Within this framework, the Company examined whether certain activities, business decisions or value chain relationships affect not just a single sustainability topic but generate cascading impacts, as well as related risks or opportunities, across multiple ESRS topics. By taking into account "cross-impacts" and dependency relationships, the Company ensured that the materiality of relevant topics would not be underestimated and that the assessment of risks and opportunities would be comprehensive.

The logic of the process was such that for each material topic, the following were separately recorded: (1) what is the direct/indirect impact, (2) what resource, market or operational dependency is associated with it (e.g., energy, water, labour, data/IT systems, suppliers), and (3) how these can be translated into financial/operational/reputational risks and business opportunities. In exploring these connections, the Company paid particular attention to the characteristics of service operations (non-stop availability, many sites, strong client demand dependency), and to the fact that environmental and social exposures often arise from the same processes (e.g., chemical use is simultaneously an E2 and S1/S2 issue). The joint assessment of dependencies and impacts also manifests in priority-setting: where both the severity of impact **and** operational dependency are strong, the risk/business opportunity assessment receives greater emphasis, and related actions (technological, process, training, supplier) are defined more precisely.

Examples of the relationship between impacts, dependencies and the resulting risks/opportunities:

- **Energy consumption (E1) — cost exposure and supply security dependency:** The energy demand of building operations and service delivery simultaneously constitutes an environmental impact (GHG emissions) and a financial exposure to changes in energy prices and supply security. Energy efficiency measures thus represent, beyond their climate protection effect, an opportunity

for cost reduction and improved operational stability (e.g., more reliable operations, lower exposure to price and supply shocks).

- **Pollution and hazardous substance management (E2) — employee health and safety (S1/S2):** The chemicals used during cleaning and maintenance activities and the related handling/storage practices may carry environmental pollution risks while also directly affecting the health and occupational safety of employees (own and subcontractor). Preventive measures and controls (training, protocols, PPE, safer alternatives) can simultaneously reduce environmental and OHS risks and mitigate legal/reputational exposure.
- **Water use and water-related impacts (E3) — operational dependencies:** Water consumption and water quality considerations also create a dependency from the perspective of continuous service provision (particularly in water-intensive activities). Water efficiency solutions can contribute to reducing the environmental burden and lowering operational risks (cost and supply exposure).
- **Waste management and circular operations (E5) — costs and reputation:** The volume and management of waste generated during on-site and client-side services appears as a circular economy issue yet is also related to cost efficiency and meeting client expectations. Waste reduction and selective collection solutions can simultaneously improve environmental performance and mitigate financial and reputational risks arising from waste management.
- **Own workforce (S1) — service quality and business continuity:** The health, safety, training and retention of employees is a direct social impact, yet workforce shortage, turnover or accidents also represent operational and financial risks (service disruption, quality incidents, additional costs). Workplace health protection and development measures, on the other hand, can create business opportunities through improving the quality and stability of services.
- **Value chain workers (S2) — compliance and operational risks:** The working conditions of suppliers and subcontractors, and deficiencies in OHS and professional compliance, represent a social risk and may also affect service delivery, quality and legal compliance. Strengthening supplier/subcontractor expectations and controls (e.g., audits, compliance checks) can reduce these risks and result in more stable performance.
- **Consumers and end-users (S4) — data security and trust (G1):** The management of digital systems and operational data creates information security and data protection dependencies. A potential incident could have reputational and financial impact in addition to governance and compliance risk, while the development of controls can contribute to strengthening client trust and the stability of contractual relationships.
- **Business conduct (G1) — partner relationships and reputation:** Ethical operations, anti-corruption expectations and contractual compliance are fundamental factors in the Company's business relationships. Weakness in this area may represent a reputational, legal and financial risk, while transparent and regulated operations support long-term partner stability and business opportunities.
- **Climate change (E1) — operational vulnerability and human exposure:** Extreme weather events and heat stress can simultaneously affect the continuity of services (e.g., logistics, on-site working, risk of technical failures) and employee health protection. Preparedness measures (work

organisation, prevention, protective measures) can therefore simultaneously reduce E1-related operational risk and S1/S2-type human exposure.

Overall, the Company interpreted the relationship between impacts and dependencies as a "cause-effect-dependency" chain: environmental and social impacts were not assessed in isolation but together with operational and value chain dependencies, so that the risks and opportunities arising from them were identified and prioritised consistently, covering multiple ESRS topics, and providing a more complete picture.

[ESRS 2 para. 53 c)] The identification, assessment, ranking and monitoring of risks and opportunities with financial impact was carried out in line with the process described in ESRS 2 para. 53 b).

In the methodology developed for the assessment of financial materiality, the Company examines each sustainability factor along two main dimensions: the magnitude of the expected financial impact, and the likelihood of occurrence. This approach supports the determination of the extent to which a given sustainability factor may represent a financial risk or opportunity for the Company.

In assessing financial impacts, the Company takes into account possible impacts on the following four main areas:

- Financial performance (revenue, profit),
- Financial position (assets, liabilities),
- Cash flow,
- Cost of capital.

Dimension	Financial impact	Likelihood
0	No financial impact	Almost never occurs
1	Less than < 0.01% of revenue	Rarely occurs
2	Medium > 0.01% of revenue	Sometimes occurs
3	Significant > 0.1% of revenue	More likely to occur than not
4	Very significant > 0.5% of revenue	Frequently occurs
5	Catastrophic > 1% of revenue	Almost certain to occur/current

Description of the ranking of sustainability-related risks relative to other types of risks

[ESRS 2 para. 53 c) iii., ESRS 2 para. 53 d)] In LIWO Group's practice, sustainability (ESG) risks are assessed and prioritised not in a separate system but using the same methodology as the general corporate risk management framework, meaning their ranking is directly comparable with financial, operational, legal/compliance and reputational risks.

Risk classification follows a uniform impact × likelihood rating (e.g., critical/elevated/low), so an ESG risk receives the same priority on the same scale as any other business risk.

For highly rated risks (regardless of whether ESG or non-ESG), the system assigns a management decision point and typically an action plan, which determines the actual priority in the treatment sequence.

[ESRS 2 para. 53 e)] At the Company, the identification of sustainability impacts/risks/opportunities (IROs) builds on the DMA results, and these are then incorporated into the corporate risk management framework: ESG risks are managed in the same corporate risk register and assessed using the same methodology as financial, operational, legal or reputational risks.

The practical manner of integration is that risks are rated on a uniform impact × likelihood basis, and high-rated (e.g., critical/elevated) risks are associated with an action plan and a management decision point; the aggregation of risk information and management review takes place through regular reporting.

The outputs thus generated (risk register, ratings, action plans and their status) are used to update the overall risk profile (priorities and "risk map"), and to assess the effectiveness of risk management processes (e.g., execution and verification of action plans, ordering modifications where necessary).

[ESRS 2 para. 53 f)] During the double materiality assessment, we identified not only risks but also opportunities arising from operations and the value chain that carry financial or operational advantages. These are mapped using the same methodology as for risks: based on internal interviews, value chain analysis, operational data and stakeholder feedback, focusing on service activities and the partner network. For LIWO, opportunities typically manifest in automation, robotisation of cleaning and hygiene processes, digitalised systems improving operational efficiency, optimisation of consumables and chemical use, and the development of subcontractor partnerships.

The assessment of identified opportunities is not a standalone ESG process but forms part of annual strategic and business planning. In decision-making, management weighs opportunities from the perspective of financial impacts, contribution to operational performance, client-side quality improvement and sustainability benefits alike. Opportunities selected within the strategic planning framework are prioritised, assigned to responsible management levels, and then incorporated into divisional or country-level operational plans. Implementation is accompanied by regular management monitoring, ensuring that the management of opportunities is a continuously operating element of LIWO Group's governance structure.

As a result of process integration, the recognition and capitalisation of sustainability opportunities operates not as a standalone initiative but as part of the operational and development culture extending across the entire Company. This supports the improvement of service efficiency, value chain stability, cost optimisation, and long-term sustainable growth.

[ESRS 2 para. 53 g)] The Company identifies and assesses material impacts, risks and opportunities within the framework of a structured, data-driven process adapted to the Company's service-based operations and multi-country operation. The input parameters underlying the process can be grouped into two main categories: internal operational data and external environmental sources.

Internal data includes operational information from large-volume cleaning, hygiene and technical operations activities, such as OHS events, service quality metrics and risk situations occurring in specific service environments (particularly healthcare institutions). The Company also uses HR data — headcount, turnover, absenteeism, training participation — as inputs, as workforce exposure is one of the most important sustainability dimensions of operations. Financial and business performance metrics (contract stability, service continuity, capacity utilisation) also play a role in understanding how a given impact or opportunity affects the Company's operational resilience.

Among external sources, the process takes into account relevant Hungarian and EU-level regulatory requirements, OHS, health and service quality regulations, and industry benchmarks. The Company also uses feedback from suppliers, subcontractors and clients — including the results of service quality audits

and inspections — as inputs, as these directly signal risks and opportunities appearing in the value chain. Industry analyses, trends and regulatory communications relating to the operating environment further strengthen the context for the assessment of risks and opportunities.

The coordinated use of the above parameters enables the Company to monitor sustainability indicators within a unified structure, and to manage risks and opportunities on a data-driven basis in a timely manner. This ensures that the materiality process supports decision-making not in isolation but in alignment with the Company's entire operations.

[ESRS 2 para. 53 h)] Since the Liwo Group is preparing its first standalone sustainability report this year, compared to the previous reporting period, it was not possible to determine changes in the processes used to identify, assess, and manage impacts, risks and opportunities.

IRO-2 ESRS disclosure requirements covered by the undertaking's sustainability statement

Disclosure of the list of data points from other EU legislative instruments and information on their location in the sustainability statement

In its sustainability statement for the reporting period, the Company has not identified any disclosure data point that is prescribed as a separate data point by other EU legislation beyond the ESRS and that would necessitate the publication of a separate cross-reference table.

Disclosure of the list of ESRS disclosure requirements complied with in preparing the sustainability statement, based on the result of the materiality assessment

ESRS 2 para. 56.

ESRS standard	DR	Disclosure requirement	
ESRS 2	BP-1	General basis for preparation of the sustainability statement	
	BP-2	Disclosures in relation to specific circumstances	
	GOV-1	Role of the administrative, management and supervisory bodies	
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	
	GOV-3	Integration of sustainability-related performance into incentive schemes	
	GOV-4	Statement on due diligence	
	GOV-5	Risk management and internal controls over sustainability reporting	

	SBM-1	Strategy, business model and value chain	
	SBM-2	Interests and views of stakeholders	
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and the business model	
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	
	IRO-2	ESRS disclosure requirements covered by the undertaking's sustainability statement	
E1	E1-1	Transition plan for climate change mitigation	
	E1-2	Policies related to climate change mitigation and adaptation	
	E1-3	Actions and resources in relation to climate change policies	
	E1-4	Targets related to climate change mitigation and adaptation	
	E1-5	Energy consumption and mix	
	E1-6	Gross Scope 1, 2 and 3 and total GHG emissions	
	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	No disclosure (phased-in disclosure requirement)
E2 / E3	E2-1	Pollution-related policies	
	E2-2	Actions and resources related to pollution	
	E2-3	Targets related to pollution	
	E2-4	Pollution of air, water and soil	
	E2-5	Substances of concern and substances of very high concern	
	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	No disclosure (phased-in disclosure requirement)

	E3-1	Policies related to water and marine resources	
	E3-2	Actions and resources related to water and marine resources	
	E3-3	Targets related to water and marine resources	
	E3-4	Water consumption	
	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	No disclosure (phased-in disclosure requirement)
E5	E5-1	Policies related to resource use and circular economy	
	E5-2	Actions and resources related to resource use and circular economy	
	E5-3	Targets related to resource use and circular economy	
	E5-4	Resource inflows	
	E5-5	Resource outflows	
	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	No disclosure (phased-in disclosure requirement)
S1	S1-1	Policies related to own workforce	
	S1-2	Processes for engaging with own workers and workers' representatives about impacts	
	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	
	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce	
	S1-5	Targets related to managing material negative impacts, advancing positive	

		impacts, and managing material risks and opportunities	
	S1-6	Characteristics of the undertaking's employees	
	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	No disclosure (phased-in disclosure requirement)
	S1-8	Collective bargaining coverage and social dialogue	
	S1-9	Diversity metrics	
	S1-10	Adequate wages	
	S1-11	Social protection	No disclosure (phased-in disclosure requirement)
	S1-12	Persons with disabilities	No disclosure (phased-in disclosure requirement)
	S1-13	Training and skills development metrics	
	S1-14	Health and safety metrics	
	S1-15	Work-life balance metrics	
	S1-16	Remuneration metrics (pay gap and total remuneration)	
	S1-17	Incidents, complaints and severe human rights impacts	
S2	S2-1	Policies related to value chain workers	
	S2-2	Processes for engaging with value chain workers about impacts	
	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	
	S2-4	Taking action on material impacts on value chain workers, and approaches to	

		managing material risks and pursuing material opportunities	
	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
S4	S4-1	Policies related to consumers and end-users	
	S4-2	Processes for engaging with consumers and end-users about impacts	
	S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	
	S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities	
	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
G1	G1-1	Policies related to corporate culture and business conduct, and corporate culture	
	G1-3	Prevention and detection of corruption and bribery	
	G1-4	Confirmed incidents of corruption or bribery	

Explanation of the negative materiality assessment for ESRS E4 Biodiversity and Ecosystems

The Group assessed the actual and potential impacts, risks and opportunities related to the topic of biodiversity and ecosystems (ESRS E4) within the framework of the double materiality assessment (DMA). Based on the results of the assessment, the ESRS E4 topic was not found to be material for the Company, as the Company's activities are typically not associated with significant land use change, habitat transformation or direct intervention that would materially affect biodiversity or the state of ecosystems.

LIWO Group's operations are primarily based on the operation of existing facilities and service-type activities, meaning that the extent and scale of direct impacts on biodiversity are limited. The Company furthermore does not carry out primary production activities (e.g., agriculture, forestry, mining) that would typically be associated with high biodiversity exposure and has not identified any business relationship in

its value chain that would be considered elevated from a biodiversity risk perspective. In view of the above, the Company has not classified biodiversity and ecosystems as a material sustainability topic, while continuing to monitor related regulatory and stakeholder expectations.

Explanation of the negative materiality assessment for ESRS S3 Affected Communities

The Group assessed the actual and potential impacts, risks and opportunities related to affected communities (ESRS S3) within the framework of the double materiality assessment (DMA). Based on the results of the assessment, the ESRS S3 topic was not found to be material for the Company, as the Company's operations typically do not involve direct social impacts on local communities of a magnitude that would reach the materiality threshold.

The Group's activities are primarily service-oriented, linked to existing sites and client facilities, meaning that impacts on local communities — such as noise, traffic load or other disruptive factors — may occur to a limited and occasional extent. The Company does not carry out large-scale investment or industrial activities that would typically be associated with significant community exposure, residential impact or social conflict.

Based on the above, the Company has not classified ESRS S3 as a material sustainability topic, while continuing to monitor stakeholder feedback and related legislative requirements, and endeavouring to minimise any potential local impacts arising from operations.

Explanation of the determination of material information to be disclosed in relation to material impacts, risks and opportunities

[ESRS 2 para. 59.]

LIWO Group determines the scope of material information to be disclosed in relation to material impacts, risks and opportunities (IROs) based on the results of the double materiality assessment and the disclosure requirements and data points prescribed by ESRS. In designing the disclosure content, the Company examines to what extent the given information contributes to substantiating materiality, to understanding the impacts and exposures concerned, and to enabling stakeholders to form a genuine and balanced picture of the sustainability risks and opportunities arising from operations and the value chain.

In determining the information to be disclosed, the Group considers the topic-specific requirements of ESRS, the operational characteristics of LIWO Group, and the actual and potential impacts occurring in the service environment (cleaning, healthcare hygiene, technical operations). The selection of relevant information is carried out such that they clearly present the impact and financial materiality aspects of material topics and appropriately illustrate the consequences of risks and opportunities on operations.

LIWO Group considers information material for disclosure purposes if it is necessary for stakeholders to understand the root causes of the IRO concerned, its expected magnitude, possible consequences, and the actions the Company is taking or plans to take to address it. The purpose of the selection process is to ensure that only data and narrative elements that contribute materially to the transparent presentation of material sustainability topics are included in the report, and that the sustainability statement is consistent and verifiable.

Topical Disclosures — Environment

E1 — Climate Change

Based on the LIWO Group's double materiality assessment (DMA), climate change mitigation and energy use are considered material topics. One of the Group's most significant climate-related impacts stems from fuel consumption and the associated greenhouse gas emissions of its large vehicle fleet, while energy use also represents a relevant impact during operations. The Group's strategy therefore places particular emphasis on reducing emissions, improving energy efficiency, adopting renewable energy sources, and progressively modernising the fleet. The DMA has also identified business opportunities arising from energy efficiency investments and the development of more sustainable services, which can contribute to strengthening long-term competitiveness and operational efficiency.

[ESRS E1 para. 20 a), AR 9] LIWO FM Group regularly assesses the actual and potential climate-related impacts arising from its operations and supply chain. The assessment is carried out in an integrated manner, aligned with the double materiality assessment and the risk and opportunity management system. Within this framework, the Company:

- Maps direct climate-related impacts, in particular energy and fuel consumption associated with operations, as well as emissions related to district heating and power generation activities.
- Assesses impacts based on severity (scale, scope, irremediability character) and likelihood of occurrence, and analyses physical and transition risks associated with climate change (e.g., extreme weather events, regulatory changes).
- Engages relevant internal and external stakeholders — including operational and HSE functions, logistics partners, suppliers and authorities — to ensure a comprehensive understanding of actual and potential impacts.
- Incorporates findings into annual strategic and operational planning, with particular regard to emission reduction objectives, energy efficiency measures, and the promotion of environmentally friendly transport solutions.

[ESRS E1 AR 9 a)] The undertaking has screened its activities and plans to identify actual and potential future GHG emission sources, and, where relevant, the drivers of other climate change-related impacts in its own operations and along the value chain.

Description of the process for identifying and assessing climate-related physical risks in own operations and along the value chain

[ESRS E1 para. 20 b)] The Company identifies and assesses climate-related physical risks in an integrated manner within the double materiality assessment (DMA) framework, extending it to own operations and relevant segments of the value chain.

As a first step, the Company maps its operating sites, service areas and geographical presence, as well as those activities that are directly exposed to climatic and weather impacts. In identifying physical risks, the Company examines exposure related to extreme weather events, heatwaves, changes in precipitation intensity, and operational disruptions arising from these. Regarding own operations, the assessment covers:

- the continuity of on-site service delivery,

- the working conditions and safety of employees,
- the operational exposure of equipment, devices and facilities,
- and the disruption risks of transport and logistics processes.

Along the value chain, the Company examines the continuity of supplier and subcontractor performance, the weather-related and infrastructure vulnerability of the supply and service chain, and the operational exposure of client-side facilities, which may affect the conditions for service delivery.

The assessment of physical climate risks is carried out in accordance with the impact and financial risk criteria applied within the DMA framework, considering the possibility of potential operational losses, additional costs and service risks. The identified risks are incorporated into sustainability and operational risk assessments and, where necessary, form the basis for planning risk management measures.

[ESRS E1 AR 11(a), 11(b)] The LIWO Group examines climate-related hazards over the short, medium and long term. However, the Group does not currently have formalised, uniformly defined short-, medium- and long-term time horizons, nor a detailed definition of how these relate to the expected useful life of assets, strategic planning horizons, and capital allocation plans.

The extent to which assets and business activities may be exposed to and are sensitive to identified climate-related hazards

[ESRS E1 para. 20(b)(ii), AR 11(c)] As part of the double materiality assessment (DMA), the LIWO Group assessed climate change-related impacts, risks and opportunities, as well as their connection to the Group's assets and business activities. In this assessment, the Group primarily considered factors related to its service delivery activities, vehicle fleet and energy use.

Based on the results of the DMA, no material climate-related physical or transition risks were identified for the Group. Nevertheless, the assessment evaluated climate-related regulatory, operational and market factors, as well as their potential effects on operations and cost structure. The Group's material climate-related topics primarily relate to impacts stemming from greenhouse gas emissions and energy use arising from its own operations, as well as opportunities arising from energy efficiency improvements and more sustainable services.

[ESRS E1 para. 21] The Company did not apply formal climate scenario analysis for the assessment of short-, medium- and long-term physical risks during the reporting period. The identification and assessment of physical climate risks was based on the double materiality assessment, value chain analysis and a qualitative assessment of operational exposures. The Company will examine the possibility of applying a scenario-based approach in the future.

E1-1 Transition plan for climate change mitigation

[ESRS E1 para. 17.] We have adopted a transition plan: **No**

[ESRS E1 para. 17.] We plan to adopt a transition plan: **Yes**

[ESRS E1 para. 17.] Planned date of adoption of the transition plan: **2026**

E1-2 Policies related to climate change mitigation and adaptation

Description of the main content of the policy

[ESRS E1 para. 24., ESRS 2 para. 62.] The Group does not have policies or a formalised, approved climate policy related to climate change mitigation and adaptation; however, in 2025 it commenced the development of a comprehensive climate change strategy and the associated company-level policy. The aim of the process is to establish a uniform framework for the mitigation of greenhouse gas emissions, the improvement of energy efficiency, and the systematic, operationally integrated management of adaptation to climate change. The policy under development is expected to be finalised and introduced across the Group during the next reporting cycle.

The policy has not yet been adopted because the Liwo FM is still finalising the mapping of relevant emission sources, the assessment of climate risks and opportunities, and the definition of long-term objectives and initiatives. Following the conclusion of this process, the climate policy will be submitted for management approval and formally introduced in the next reporting cycle with respect to the Parent Company.

E1-3 Actions and resources in relation to climate change policies

[ESRS 2 para. 68 a)] The Company is currently working on a draft comprehensive ESG strategy, as part of which several actions aimed at climate change mitigation and adaptation have been prepared. These actions have not yet been formally adopted but have already been developed in substance and will be incorporated into the Company's operations following the finalisation of the strategy.

- Establishment of a GHG emissions measurement and calculation system: The Company identifies the comprehensive measurement and monitoring of GHG emissions as a priority objective in the draft ESG strategy. Planned actions include the development of a Scope 1, 2 and 3 emissions calculation methodology, the standardisation of data sources, and the establishment of a carbon footprint calculation system.
- Preparation of a climate neutrality and transition plan: The draft includes the development of a long-term climate neutrality pathway summarising the main directions for emission reduction and the steps for adaptation and mitigation. The Company is currently developing the necessary background analyses, risk identification and the professional foundations of the transition plan.
- Preparation of energy efficiency measures: The draft strategy also includes measures to improve energy efficiency. The Company is identifying opportunities for reducing energy consumption, internal incentives and operational improvement points to make its operations more efficient and lower-emission.
- Planning the transition to alternative-fuel vehicles: The Company has also begun preparing the decarbonisation of its own vehicle fleet. The draft strategy examines the possibilities for procuring alternative-fuel vehicles, integrating these into operations, and the instruments for reducing the fleet's GHG profile.
- Preparation for the transition to renewable energy sources: As part of the draft, the Company is examining the possibilities for switching to green electricity and other low-carbon energy sources. The objective is to reduce carbon-intensive energy consumption and increase the share of renewable energy in operations.
- Preparation of a sustainability and climate policy: The Company intends to formalise the actions aimed at climate change mitigation and adaptation in a new sustainability policy. The document is currently under development and will provide a uniform framework for the Company's climate strategy ambitions and climate objectives.

Disclosure of the expected outcomes of key actions and how their implementation contributes to achieving policy objectives and targets

[ESRS 2 para. 68 a)] The planned climate actions of the ESG strategy are expected to significantly support the Company's decarbonisation and energy efficiency ambitions. The following planned steps jointly contribute to achieving the Company's and regulatory objectives for climate change mitigation:

- Introduction of a GHG emissions calculation system: The accurate and consistent collection of GHG data lays the foundation for subsequent actions aimed at reducing emissions. The transparent data system helps define climate targets and ensures that the Company can credibly contribute to regulatory decarbonisation requirements.
- Development of a climate neutrality and transition plan: Defining a long-term emission reduction pathway gives the Company strategic direction. The expected outcome of the plan is that the Company's operations come into alignment with climate neutrality ambitions and targeted interventions in main emission areas can be made feasible.
- Preparation of energy efficiency improvements: The planned measures are expected to reduce the carbon intensity of energy consumption and strengthen the Company's resilience to rising energy prices and regulatory requirements. These steps directly support EU and domestic energy efficiency objectives.
- Preparation for the introduction of alternative-fuel vehicles: Reducing the carbon intensity of the vehicle fleet is expected to mitigate direct GHG emissions and contribute to the policy objectives for low-emission transport. The transition supports the reduction of the Company's operational footprint and the proliferation of energy-efficient mobility solutions.
- Examination of the application of renewable energy sources: Preparation for the transition to green electricity is expected to reduce the carbon intensity of energy consumption and promote the greening of electricity use. In doing so, the Company directly contributes to policy objectives for increasing the share of renewable energy.
- Preparation of a sustainability and climate policy: The policy under development will standardise the Company's climate objectives and actions, thereby strengthening the internal governance framework. The expected outcome is an operational practice that ensures compliance with regulatory requirements in the long term and supports the consistent achievement of climate objectives.

Description of the scope of key actions

[ESRS 2 para. 68 b)] The climate change-related actions set out in the draft ESG strategy cover the Company's entire operations, particularly those areas that directly or indirectly contribute to greenhouse gas emissions. The scope covers emissions arising from own activities (Scope 1), emissions linked to energy consumption (Scope 2), and the most important value chain emission categories (Scope 3). The actions also cover the Company's energy management, vehicle fleet operations, procurement processes, and development opportunities relating to energy efficiency and renewable energy use. The preparation of the sustainability and climate policy creates, at the organisational level, the framework that ensures the actions extend to all relevant operating units and processes of the Company.

[ESRS 2 para. 68 c)] Deadline by which key actions must be implemented: Medium-term

Year by which key actions must be completed: 2035

Description of key actions taken to provide for and cooperate in or support remediation for those adversely affected by actual material impacts

[ESRS 2 para. 68 d)] In the course of the Group's operations, the materiality assessment has not identified any actual material impact or stakeholder harm that would necessitate the operation of a remediation process. Accordingly, there is currently no separate remediation mechanism at the Company specifically designed for such cases. The Company's general complaint management and customer service processes ensure that any stakeholder reports are investigated and handled. Should any environmental or social impact requiring remediation be identified in the future, the Company commits to establishing the necessary procedures and cooperation mechanisms.

[ESRS 2 para. 68 e)] LIWO Group has not previously had any group-level climate change or sustainability-related actions, action plans or programmes for which the publication of quantitative or qualitative progress information would have been required. The current draft ESG strategy represents the first group-level framework in relation to which tracking and presenting progress in future reporting cycles will be ensured.

The actions aimed at climate change mitigation apply the following decarbonisation levers:

[ESRS E1 para. 26, ESRS 2 MDR-A 68 a), b), c)] As part of its actions aimed at climate change mitigation, LIWO Group applies and examines several decarbonisation levers to reduce the greenhouse gas emissions of its operations. The approaches applied include energy efficiency improvements, measures aimed at reducing energy and resource consumption, the assessment of solutions capable of replacing fossil energy carriers, and the examination of opportunities for applying renewable energy sources.

The energy efficiency and consumption reduction measures are primarily aimed at optimising the energy and resource use of operational processes, as well as at mitigating the environmental burden arising from the operation of the vehicle fleet. In this context, the Group monitors and assesses, among other things, the development of fuel consumption, mileage and the resource needs of individual operational processes, and examines the possibilities for efficiency-enhancing measures.

The measures relating to electrification and the application of renewable energy sources are currently aimed primarily at mapping possible development directions and alternative solutions, in line with the Group's long-term decarbonisation aspirations.

[ESRS 2 MDR-T 80 a), b), ESRS E1 para. 34] The detailed objectives, metrics and implementation directions related to the decarbonisation aspirations are currently being developed. According to LIWO Group's plans, these will be defined and presented in detail in the ESG Strategy, the public disclosure of which is expected in 2026.

E1-4 Targets related to climate change mitigation and adaptation

[ESRS E1 para. 30. E1 para. 81.] No measurable, outcome-oriented targets related to climate change mitigation and adaptation have currently been adopted at the level of LIWO Group. The practice of member companies differs, however: LIWO FM Zrt., LIWO Czech Republic and LIWO Slovakia have not adopted such targets, while LIWO Romania-Bulgaria, LIWO Slovenia, LIWO Poland and LIWO Germany have measurable, outcome-oriented climate targets. Harmonisation of targets at group level has not yet taken place.

[ESRS 2 para. 80 a)] At the level of LIWO Group, no direct connection between policy targets and company-level climate change-related policies can currently be established, given that no measurable, outcome-oriented targets have been defined at group level. The group-level integration of climate change-related targets is planned for the coming years.

The practice of member companies differs in this regard:

- LIWO Czech Republic and LIWO Slovakia have not defined measurable targets, and accordingly no connection between policy targets and company policies has been established in these cases; the topic is currently addressed primarily in terms of compliance with applicable legislation and internal procedures.
- In the case of LIWO Romania and Liwo Bulgaria, the climate policy already contains measurable, deadline-bound targets for reducing greenhouse gas emissions and adaptation, which are aligned with the European Union's climate neutrality objectives and are an integral part of the sustainability strategy.
- LIWO Slovenia addresses the topic within the framework of the ISO 14001 environmental management system, which focuses on regulatory compliance, pollution prevention and continuous improvement, without a direct linkage to specific, measurable climate targets having been defined.
- In the case of LIWO Poland, the target to obtain EU Ecolabel is consistent with the integrated management system policy and indirectly supports climate change mitigation — through, among other things, the reduction of the environmental footprint and the improvement of resource efficiency.
- LIWO Germany has designated a dedicated person to oversee and reduce energy consumption, which contributes to climate protection efforts at the operational level, while a formal connection to defined, measurable targets has not been recorded.

Description of methodologies and significant assumptions used to define targets

[ESRS 2 para. 80 f)] No measurable, outcome-oriented climate targets have currently been defined at the level of LIWO Group; accordingly, uniform methodologies and significant assumptions related to the definition of targets are also not available.

- The practices of the member companies differ in this regard. LIWO Czech Republic and LIWO Slovakia have not set measurable climate targets, and consequently no target-setting methodologies or related assumptions have been established for these entities; their activities are limited primarily to monitoring environmental impacts and ensuring regulatory compliance. In the case of LIWO Romania and LIWO Bulgaria, target-setting is aimed at reducing greenhouse gas emissions, with particular focus on Scope 1, 2 and 3 emissions; the methodology in this context includes the centralised collection and monitoring of emissions data (e.g. using the EPA calculation tool), as well as raising employee awareness to reduce emissions arising from vehicle use.
- In the case of LIWO Poland, the target of obtaining EU Ecolabel certification is based on the analysis of internal operational data, the relevant environmental regulations, and the principles set out in the integrated management system policy. Related significant assumptions include the scope of planned environmental measures, alignment with corporate commitments,

consideration of the national and EU regulatory environment, and the integration of sustainable operating principles – such as the use of low environmental impact cleaning products.

- In the case of LIWO Germany, the regular monitoring of energy consumption (electricity, natural gas), as well as the implementation of technical solutions to improve energy efficiency – such as automatic valves – form the basis of the measures taken; however, no formalised target-setting methodology has been established."

Scientific grounding of the target and involvement of stakeholders

[ESRS 2 para. 80(g)–(h)] At the LIWO Group level, the scientific basis of climate targets and stakeholder involvement are not applicable, given the absence of Group-level targets. For many member companies – namely LIWO Czech Republic, LIWO Slovakia, LIWO Slovenia, LIWO Poland and LIWO Germany – the targets cannot be considered explicitly based on scientific evidence, nor is stakeholder involvement formalised. In the case of LIWO Romania–Bulgaria, alignment with regulatory and policy objectives is present; however, the scientific basis for this and the details of stakeholder involvement have not been uniformly documented.

Changes to targets and methodologies

[ESRS 2 para. 80 i)] No such changes are applicable at the level of LIWO Group due to the absence of targets. No relevant changes occurred at most member companies either: in the case of LIWO Czech Republic and LIWO Slovakia, neither metrics nor methodologies changed in the absence of targets, while LIWO Romania–Bulgaria, LIWO Poland and LIWO Germany reported no changes. In the case of LIWO Slovenia, documentation of changes to targets and methodologies is ensured, including the presentation of assumptions, limitations and data sources.

Performance against disclosed targets

[ESRS 2 para. 80 j)] A uniform performance assessment is not possible at the level of LIWO Group in the absence of targets. In the case of LIWO Czech Republic and LIWO Slovakia, performance cannot be assessed due to the absence of targets, though environmental impact monitoring is in place. LIWO Romania and Liwo Bulgaria continuously monitors progress, which is presented in annual reports. LIWO Slovenia regularly assesses the achievement of targets and defines improvement measures based on deviations. In the case of LIWO Poland, progress is monitored within the integrated management system through internal and external audits; the target to obtain EU Ecolabel was successfully achieved in 2025. In the case of LIWO Germany, the set targets were achieved in 2025.

GHG emission reduction targets and their scope

[ESRS E1 para. 33–34] No GHG emission reduction targets have been defined at the level of LIWO Group; accordingly, their scope, base year, time horizon, and the coverage and proportions by emission scope (Scope 1, 2, 3) have not been uniformly defined either. Among the member companies, only LIWO Romania–Bulgaria has defined such targets and introduced specific decarbonisation measures in this regard, including the procurement of hybrid vehicles, the transition to the use of green energy, and the integration of environmental considerations into procurement and service processes. LIWO Czech Republic and LIWO Slovakia have not defined GHG reduction targets, decarbonisation instruments have therefore not been quantified, and Scope 3 emissions are currently not systematically measured. In the case of LIWO Poland, the EU Ecolabel target does not qualify as a formal GHG reduction target, while LIWO Germany focuses primarily on operational energy efficiency measures.

E1-5 Energy consumption and mix

Total energy consumption related to operational activities

[ESRS E1 para. 37.] The total energy consumption related to LIWO Group's operational activities was 20,414.35 MWh, predominantly from fossil sources, with a smaller proportion from nuclear energy and renewable energy.

The data covers the Parent Company and several member companies' operations, but is not comprehensive: LIWO Italy, LIWO Slovakia and LIWO Slovenia are not included. Most of the energy consumption is attributable to the Parent Company and LIWO Poland, while the contribution of the other countries covered is substantially lower.

Total energy consumption related to operational activities: 20,414.35 MWh

- Total energy consumption from fossil sources: 19,578.06 MWh
- Total energy consumption from nuclear energy sources: 1,992.00 MWh
- Total energy consumption from renewable sources: 354.78 MWh

LIWO FM ZRT.: 14,300.12 MWh

- Total energy consumption from fossil sources: 13,810.39 MWh
- Total energy consumption from nuclear energy sources: 480.00 MWh
- Total energy consumption from renewable sources: 9.73 MWh

Total energy production

[ESRS E1 para. 39.] Energy production is attributable solely to the Parent Company. No energy production occurred at LIWO Czech Republic, LIWO Romania–Bulgaria, LIWO Slovenia, LIWO Poland or LIWO Germany. The other member companies of the Group did not provide data on energy production.

Total energy production: 49.46 MWh

- Non-renewable energy production: 0.00 MWh
- Renewable energy production: 49,455.00 MWh

LIWO FM ZRT.: 49.46 MWh

- Non-renewable energy production: 0.00 MWh
- Renewable energy production: 49,455.00 MWh

[ESRS E1 para. 42.] Within LIWO Group, the application of sectors used for climate change mitigation and the determination of energy intensity is not uniform and has not been uniformly determined at group level.

Among the member companies, the Parent Company and LIWO Germany classify their activities under the construction industry and technical sciences category (NACE: F), while LIWO Slovenia applies the chemical products manufacturing (NACE: C) sector, and LIWO Poland uses a classification linked to the

real estate and services sector (NACE: L). No relevant sectoral classification has been provided for the remaining member companies, so data coverage in this area is not comprehensive.

E1-6 Gross Scope 1, 2 and 3 and total GHG emissions

The current calculations cover the Company's Scope 1 and Scope 2 emissions. The sources of the related data vary by subsidiary: in the case of the Hungarian subsidiary, the data are based on statutory reporting, specifically OSAP data prescribed by the Hungarian Central Statistical Office (KSH), ensuring a high level of reliability and consistency. For foreign subsidiaries, data reporting is carried out based on internal methodologies aligned with local operations.

This approach enables the Company to already assess its emissions intensity on a well-founded basis and to identify development directions; however, managing discrepancies arising from different data sources remains an ongoing area for improvement.

The Company is aware that the coverage of data collection and data management systems is not yet comprehensive across all areas of operation. Accordingly, it has launched a targeted development program to harmonize and further improve data recording, data collection, and data analysis systems.

Among its short-term objectives, a key priority is to achieve 100% data coverage of operations by the next reporting period, along with a high level of data reliability, ensuring that all relevant emissions data are available in a timely manner and with the highest possible accuracy.

The Company also aims to expand the scope of emissions covered in the future. In this context, regarding Scope 3 emissions, it plans to introduce a revenue-based estimation methodology—aligned with widely applied market practices—which will enable a higher level of coverage and comparable assessment of value chain-related emissions.

Through these developments, the Company aims not only to improve data quality but also to further strengthen the transparent, consistent, and comparable reporting of its greenhouse gas emissions performance, as well as the achievement of its strategic objectives aimed at reducing emissions intensity.

Scope 1 GHG emissions

[ESRS E1 para. 44 a), 48 a)] The data coverage for LIWO Group's Scope 1 GHG emissions is not comprehensive, as several member companies — LIWO Romania–Bulgaria, LIWO Slovakia, LIWO Slovenia and LIWO Germany — did not report data; accordingly, the following figures cannot be considered complete at group level.

Based on reported data, gross Scope 1 GHG emissions were 5,179.19 tonnes, predominantly from mobile combustion (4,968.77 tonnes), with a lower contribution from stationary combustion (202.02 tonnes), and an insignificant amount from refrigerants (8.40 tonnes).

The largest share of emissions is attributable to the Parent Company, followed by LIWO Poland and LIWO Czech Republic, while LIWO Italy's emissions are lower. Based on the emission structure, mobile combustion dominates in most of the countries covered, while in the case of LIWO Italy, stationary combustion and refrigerant-related emissions also appear.

Gross Scope 1 GHG emissions: 5,179.19 t

- Stationary combustion: 202.02 t

- Mobile combustion: 4,968.77 t
- Process: 0.00 t
- Refrigerants / fugitive emissions: 8.40 t

LIWO FM ZRT.: 3,545.53 t

- Stationary combustion: 26.30 t
- Mobile combustion: 3,519.23 t
- Process: 0.00 t
- Refrigerants / fugitive emissions: 0.00 t

Location-based Scope 2 GHG emissions

[ESRS E1 para. 44 b), 49 a)] The data coverage for LIWO Group's Scope 2 GHG emissions is also not comprehensive, as several member companies — LIWO Romania–Bulgaria, LIWO Slovakia and LIWO Slovenia — did not report data; accordingly, the following figures cannot be considered complete at group level.

Based on reported data, gross, location-based Scope 2 GHG emissions were 383.65 tonnes, the larger proportion related to electricity consumption (267.49 tonnes) and the smaller proportion to heating, cooling and steam consumption (116.16 tonnes).

The largest share of emissions is attributable to the Parent Company (205.09 tonnes), followed by LIWO Germany (102.70 tonnes) and LIWO Poland (69.89 tonnes), while the contribution of LIWO Italy and LIWO Czech Republic is lower. Based on the emission structure, electricity dominates, though in the case of LIWO Germany and LIWO Poland, heating and cooling-related emissions also represent a more significant proportion.

Gross, location-based Scope 2 GHG emissions: 383.65 t CO₂eq

- Electricity: 267.49 t
- Heating, cooling and steam: 116.16 t

LIWO FM ZRT.: 205.09 t CO₂eq

- Electricity: 178.24 t
- Heating, cooling and steam: 26.85 t

Market-based Scope 2 GHG emissions

[ESRS E1 para. 44 b), 49 a)] The data coverage for LIWO Group's market-based Scope 2 GHG emissions is not comprehensive, as several member companies — LIWO Romania–Bulgaria, LIWO Slovakia, LIWO Slovenia and LIWO Italy — did not report data.

Based on reported data, gross market-based Scope 2 GHG emissions were 250.55 tonnes, entirely related to the residual energy mix; no instruments linked to renewable energy (e.g., GOs, RECs, PPAs) were

applied. The vast majority of the emission is attributable to the Parent Company, while LIWO Germany did report data but had no resulting emissions.

Gross, market-based Scope 2 GHG emissions: 250.55 t CO₂eq

- Bundled energy attribute certificates (GOs, RECs): 0.00
- Direct contracts (PPAs): 0.00
- Supplier-specific emission rates (green tariff): 0.00
- On-site renewable energy production: 0.00
- Residual mix: 250.55

LIWO FM ZRT.: 205.09 t CO₂eq

- Bundled energy attribute certificates (GOs, RECs): 0.00
- Direct contracts (PPAs): 0.00
- Supplier-specific emission rates (green tariff): 0.00
- On-site renewable energy production: 0.00
- Residual mix: 205.09

Total GHG emissions (location-based): 5,562.84 t CO₂eq

Total GHG emissions (market-based): 5,429.74 t CO₂eq

[ESRS E1 para. 47] [ESRS E1 AR 39 b)] At LIWO Group level, the methodologies applied for calculating GHG emissions are not uniform and no uniform, group-level approach is currently available. No significant changes occurred in either methodologies or reporting boundaries for most member companies during the reporting period, so comparability of data is fundamentally ensured.

The Parent Company calculates its GHG emissions primarily based on operational energy consumption data, applying the official methodology and calculator published by the Supervisory Authority for Regulatory Affairs (SZTFH). The main sources of activity data are the OSAP data collected under statutory data reporting obligations and internal record-keeping systems, while emission factors are based on the values published by the authority, ensuring uniform and verifiable calculation.

Most member companies carry out calculations in accordance with the GHG Protocol and the requirements of ESRS E1. In the case of LIWO Czech Republic and LIWO Slovakia, Scope 1 emissions are determined based on vehicle fuel consumption using standard emission factors, Scope 2 emissions using the location-based method, and Scope 3 emissions are estimated using a cost-based approach. In the case of LIWO Slovenia, a company-wide carbon footprint assessment was carried out for the first time in the given year; previously only certain areas were measured, so the expansion of the data scope may limit comparability over time. LIWO Slovenia also applies different methodologies by source (e.g., electricity invoice data and emission factors, fuel consumption, and material consumption-based calculations).

LIWO Romania–Bulgaria and LIWO Poland did not provide information on the methodologies applied or on changes.

Proportion of Scope 1 GHG emissions covered by the regulated emissions trading scheme

[ESRS E1 para. 48 b)] No Scope 1 GHG emissions subject to the regulated emissions trading system (ETS) have been identified for LIWO Group.

Accordingly, the proportion of ETS-covered emissions within total Scope 1 emissions is 0%, indicating that the Group's activities are currently not subject to such regulation.

Disclosure of types of contractual instruments, Scope 2 GHG emissions

[ESRS E1 AR 45 d)] At LIWO Group level, the use of contractual instruments in determining Scope 2 GHG emissions is not common practice, and no uniform, group-level approach has been established in this area.

For the Parent Company, LIWO Czech Republic, LIWO Slovakia and LIWO Poland, electricity procurement takes place from standard grid sources and no contractual instruments related to renewable energy are applied — no guarantees of origin (GOs), power purchase agreements (PPAs) or green tariffs. Accordingly, Scope 2 emissions are determined based on the residual energy mix, and market-based values equal the location-based calculation.

In the case of LIWO Poland, electricity procurement is linked to a specific supplier structure; however, emission calculations are also based on the national residual energy mix (AIB emission factors), without the application of contractual instruments.

Market-based Scope 2 GHG emissions related to electricity purchased together with renewable energy guarantees of origin: 0.00 mt

GHG Intensity

The Company applies a revenue-based intensity indicator when assessing greenhouse gas (GHG) emissions, enabling a comparable and time-trackable evaluation of operational efficiency and emissions performance. By using this metric, the Company can transparently demonstrate the relationship between economic performance and environmental impact and measure the effectiveness of actions aimed at improving operational efficiency.

The Company's GHG intensity indicator (based on Scope 1 and Scope 2 emissions, calculated on an EBITDA basis):

- **Location-based GHG emissions intensity** (total GHG emissions relative to net revenue): 0.181 t CO₂eq / million HUF
- **Market-based GHG emissions intensity** (total GHG emissions relative to net revenue): 0.183 t CO₂eq / million HUF

The data cover the following countries: Hungary, Bulgaria, Czech Republic, Poland, Italy, Romania, Slovakia, and Slovenia.

E2 — Pollution

Based on the LIWO Group's double materiality assessment (DMA), air pollution, water pollution, and the use of substances of concern and substances of very high concern are considered material environmental topics. The most significant pollution-related impacts arising from the Group's operations relate to air

pollutant emissions associated with the operation of its large vehicle fleet, as well as the use of chemical substances in cleaning, operational and other service activities. The cleaning agents and other chemical substances used carry potential environmental and health risks along the entire value chain – from procurement through use to emission – particularly regarding water pollution and the handling of hazardous substances. The Group therefore places particular emphasis on pollution prevention, the use of more environmentally friendly products, and compliance with relevant environmental and chemical management requirements.

[ESRS E2 para. 11 a)] The Company has screened its sites and business activities to identify actual and potential impacts, risks and opportunities related to pollution.

List of sites where pollution is a material concern for the undertaking's own operations and for its upstream and downstream value chain

[ESRS E2 AR 9] In relation to its own operations, the Company has not identified any site where pollution would constitute a material environmental impact. The Company's own sites are primarily office and logistics-type facilities, the operation of which does not give rise to significant pollution risk.

The Company's activities are primarily directed towards service delivery, carried out at various client sites. These include, for example, cleaning and other facility management (FM) services. In some cases, the Company also operates a given facility; however, these facilities remain in the ownership or operation of the clients, and the Company's activities are carried out within the framework of a contractual service.

The use of materials and chemicals during service delivery may potentially be associated with pollution risks; however, these do not arise at sites owned by the Company but at facilities operated by clients.

Given that service delivery takes place at many contractually variable performance sites, the Company does not prepare a site-level list of these locations. The Company manages potential environmental impacts through uniform operational regulations, environmental requirements and control of service delivery processes.

List of business activities related to the impacts, risks and opportunities of pollutants

[ESRS E2 AR 9] In the course of the Company's operations, the potential impacts, risks and opportunities related to pollution are primarily linked to service delivery and related procurement activities. The business activities particularly relevant from a material pollution perspective are:

- the provision of cleaning services, with regard to the use of cleaning and disinfection agents;
- the provision of facility management (FM) services;
- laundry service activities;
- the procurement and use of cleaning agents and other chemicals in the course of service delivery;
- waste management processes related to service activities.

The potential environmental impacts related to these activities are managed by the Company through internal environmental regulations, operational procedures and supplier requirements.

[ESRS E2 para. 11 a)] The Company identifies actual and potential impacts, risks and opportunities related to pollution within the framework of structured environmental and risk management processes.

The identification and assessment of environmental impacts takes place primarily based on the procedural rules defined in the Company's Environmental Policy (SZ_30_EHS). The form used as part of the policy contains the environmental impact assessment of the Company's activities, during which the potential environmental impacts — in particular pollution risks — associated with various operational processes are identified and assessed.

The assessment process considers the nature of service delivery activities, the materials and chemicals used, waste generation, and relevant elements of the upstream and downstream value chain. The process covers the Company's own operations as well as supplier and service relationships.

The identification and management of environmental risks is also supported by the Company's risk management system (SZ_38_RM), which extends to the identification and assessment of ESG-related risks. The assessment of potential environmental impacts in the supply chain takes place through the sustainability and ethical requirements for suppliers (SZ_31_ESG) and the annual sustainability risk assessment process for suppliers (SZ_33_ESG).

The identification and monitoring process is also supported by the requirements of the Company's ISO 14001 environmental management system, internal audits, and operational inspections and EHS reviews, ensuring the continuous monitoring and management of potential pollution impacts.

E2-1 Policies related to pollution

[ESRS E2 para. 14, ESRS 2 para. 65 a)] LIWO FM Zrt. has policies related to pollution. Its Sustainability and Environmental Policy, in force from 1 July 2024, sets out the Company's principles and commitments in relation to pollution prevention, mitigation of environmental impacts and environmental responsibility. The purpose of the policy is to prevent, reduce and — where possible — eliminate environmental pollution arising from activities, services and the value chain, in accordance with applicable legislative requirements and the principle of prevention.

In the course of service delivery of the Holding, the Parent Company places particular emphasis on preventing environmental pollution. As part of this, it gives preference to the use of recyclable packaging materials and endeavours to reduce material consumption and environmental burden. The Parent Company regularly examines the environmental impacts of its products and services and assesses the possibilities for mitigating significant impacts.

The policy also extends to minimising the use of hazardous substances. The Parent Company endeavours to reduce the use of hazardous chemicals and mixtures, and systematically seeks available, more environmentally friendly alternatives, recommending these solutions to clients where relevant. In the area of waste management, the Parent Company's objective is to reduce the volume of waste generated, modernise waste management processes and ensure regulatory compliance. To strengthen environmental awareness, the Parent Company supports employees' responsible behaviour through training and incentive instruments.

The policy extends not only to the Holding's own operations but also to its value chain. In selecting and evaluating suppliers and subcontractors, the Parent Company takes into account their environmental responsibility and sustainability performance.

The implementation and enforcement of the policy is supported by several internal regulatory documents, on Group – especially on the level of the Parent Company and the Liwo Hungary:

- The Procurement Policy (SZ_21_BESZ) sets out the guidelines for green procurement.

- The Chemical Management Policy (SZ_24_EHS) defines the requirements for the handling, storage, use and collection of chemicals.
- The Environmental Policy (SZ_30_EHS) sets out the waste collection procedure and the framework for company-level environmental risk assessment.
- The Suppliers' Sustainability and Ethics Code (SZ_31_ESG) sets out supplier expectations, requiring inter alia compliance with applicable legislation, minimisation of environmental burden, efforts to reduce energy and material consumption, and prevention of pollution. ESG-related assessment of suppliers takes place within the framework of an annual sustainability risk assessment process, as prescribed by the Suppliers' Annual Sustainability Risk Assessment Policy (SZ_33_ESG).
- The Company's Risk Management Policy (SZ_38_RM) extends to the identification and assessment of ESG — including environmental — risks, in accordance with the provisions of Act CVIII of 2023. For the management of environmental events, the Company operates an Emergency Response Plan, which defines the measures to be applied in the event of extraordinary events to prevent and mitigate environmental damage.

Together, these measures ensure that the Parent Company manages pollution-related risks and impacts within a structured, regulated framework, and supports the prevention and reduction of environmental pollution in its own operations and value chain.

We hereby record that the development of the Group's group-level regulations is still in progress, and that the implementation of the already issued group-level policies and rules, as well as their harmonization with respect to the foreign subsidiaries, is planned for the years 2026–2027.

Description of the scope of the policy or its exclusions

[ESRS 2 para. 65 b)] Liwo's Sustainability and Environmental Policy covers all activities that may give rise to direct or indirect environmental pollution risk during operations. The scope of the policy encompasses the Parent Company's own operations, sites and projects, and — through relevant regulations — certain actors in the value chain. The internal policies supporting the implementation of the policy clearly define their personal and material scope:

- The Procurement Policy (SZ_21_BESZ) applies to all participants in procurement procedures required for the Company's projects and regular operations, thereby covering procurement decision-making and implementation processes, including the application of green procurement principles.
- The personal scope of the Chemical Management Policy (SZ_24_EHS) covers all employees in an employment relationship with the Company, persons employed in other work-related legal relationships, contractors working on Company premises under contract, and other persons within the scope of work activities, including visitors and service users. The material scope of the policy covers the handling, storage, use and collection of chemicals.
- The requirements of the Environmental Policy (SZ_30_EHS) must be applied across all organisational units of the Company. Its personal scope covers all employees of the Company and persons in other work-related legal relationships. The policy covers waste management and contains the framework for company-level environmental risk assessment.

- The Suppliers' Sustainability and Ethics Code (SZ_31_ESG) applies to all suppliers of the Company and defines environmental and regulatory compliance expectations for value chain actors.
- The scope of the Suppliers' Annual Sustainability Risk Assessment Policy (SZ_33_ESG) extends to all employees and organisational units of the Company, as well as external partners and service providers participating in the supplier risk assessment process. The policy ensures that pollution-related risks are also assessed at relevant points in the value chain.
- The scope of the Risk Management Policy (SZ_38_RM) extends to all events with identified risks associated with the Company's activities, including environmental and pollution-related ESG risks, as well as risk factors associated with assets owned by the Company.
- For the management of extraordinary environmental events, the Company operates an Emergency Response Plan, which defines the contingency procedures to be applied in emergencies, areas of responsibility and damage mitigation measures.

Based on the above, the pollution-related policy and the supporting regulatory framework extend to the full operations of the Parent Company and its relevant value chain activities. The Parent Company has not defined general exclusions from the scope of the policy; the scope of individual policies is to be interpreted according to the personal and material limitations set out in them.

[ESRS 2 para. 65 c)] Within LIWO FM Group, the designation of persons responsible for the implementation of pollution-related regulations is not uniform; however, every relevant policy designates a separate executive responsible for implementation. These roles are typically linked to positions at director level or above. Due to the organisational structure, ultimate responsibility for the implementation of regulations at the level of both the Parent Company and the member companies rests with the CEO.

Disclosure of third-party standards or initiatives observed during the implementation of the policy

[ESRS 2 para. 65 d)] In implementing its Sustainability and Environmental Policy, the Company's operations are consistent with the environmental and pollution-related legislative requirements in force at the time, as well as the regulatory licences and binding provisions issued to the Company. Regulatory compliance constitutes the fundamental framework for managing environmental pollution-related risks.

The Company's activities are supported by internationally recognised, third-party audited and certified management systems. To identify, manage and prevent pollution of environmental impacts, the Liwo Hungary operates an environmental management system in accordance with the MSZ EN ISO 14001 standard. The certification of the system takes place within the framework of regular external audits by an independent, accredited certification body, ensuring continuous compliance with the requirements of the standard and regular review of environmental performance.

To reduce environmental burden associated with energy consumption and improve energy efficiency, the Liwo Hungary also operates an energy management system in accordance with the MSZ EN ISO 50001 standard, which is also audited and certified by a third party. The energy management system contributes to the structured monitoring of energy consumption, the introduction of energy efficiency measures and the mitigation of related emissions.

In the course of service delivery, the Liwo Hungary considers professional guidance on environmentally friendly cleaning practices, particularly the requirements of the KT-64 Environmental Cleaning Service guide, which provides guidance on the application of environmentally friendly technologies, materials and procedures. The above operations based on external standards and professional guidance ensure that the

implementation of the Company's pollution-related policy takes place in line with internationally recognised frameworks, supported by controlled and certified management systems, promoting the continuous improvement of environmental performance and the prevention of pollution.

Description of consideration given to interests of key stakeholders in setting policy

[ESRS 2 para. 65 e)] In developing LIWO's Sustainability and Environmental Policy, the Parent Company considered the interests of key stakeholders affected or potentially affected by pollution-related impacts. The key stakeholders relevant to the Company's activities can be grouped primarily into two main categories:

The first group consists of employees and contractual partners, particularly those suppliers and subcontractors directly involved in service delivery. For these stakeholders, fundamental considerations in developing the policy were ensuring safe working conditions, minimising environmental and health risks, and guaranteeing regulatory compliance. The Company also requires its partners to comply with environmental and pollution prevention requirements, as recorded in its internal regulations and supplier requirements.

The second group consists of persons who come into direct or indirect contact with the Company's activities in the course of service delivery, particularly during building management and cleaning services (e.g., passengers, patients, institutional users). The development of the policy considered the protection of the health, safety and well-being of these stakeholders, with regard to the use of chemicals, waste management and the prevention of potential environmental emissions.

The fundamental starting point of the policy regarding all stakeholders is compliance with and enforcement of applicable environmental and other relevant legislation. Beyond this, the Company carries out its activities in accordance with the principles set out in the policy and the internal regulations supporting their implementation, ensuring that the interests and protection of stakeholders are appropriately reflected in the management of pollution-related risks.

Explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it

[ESRS 2 para. 65 f)] The concerning policy, together with the internal regulations supporting its implementation, are published and made accessible in accordance with their defined personal and material scope. The regulatory procedures are accessible to potentially affected stakeholders and to those who need support in their implementation.

The Group's employees and contractual partners who play a direct role in the implementation of the policy access the relevant policies and procedures through the internal regulatory system. The system ensures that relevant documents are available in an up-to-date and structured manner to the affected organisational units, functions and job roles, supporting consistent application.

Suppliers and other business partners are informed of the expectations applicable to them through separate regulatory documents, in accordance with the contractual and cooperation frameworks. For potentially affected stakeholders not in a direct contractual relationship with the Holding — in particular service users or other persons affected by the activities — the policy is publicly available on the Group's website (Liwofm.com) and Liwo Hungary's webpage (bplusn.hu), ensuring transparency and the possibility of obtaining information.

Internal policies are — due to their operational nature — accessible only to those persons within their scope; however, the publicly communicated policy provides an appropriate framework for informing affected parties.

Disclosure of the policy on mitigation of negative impacts relating to air, water and soil pollution

[ESRS E2 para. 15 a)] [ESRS E2 para. 15 c)] The Company's Sustainability and Environmental Policy, in force from 1 July 2024, provides a comprehensive framework for the prevention and mitigation of negative impacts related to air, water and soil pollution. The policy is built on the principle of prevention and aims to minimise the environmental burden arising from the Group's activities, services and value chain; accordingly, the regulatory procedures are specifically aimed at mitigating pollution-related negative impacts.

In the course of service delivery, the Parent Company pays particular attention to preventing environmental pollution, including through giving preference to recyclable packaging materials and reducing material consumption and emissions. The regular assessment of the environmental impacts of products and services supports the identification and mitigation of significant impacts.

To reduce risks arising from the use of hazardous substances, the Liwo Hungary minimises the use of hazardous chemicals and continuously seeks environmentally friendly alternatives, thereby reducing the amount of pollutants entering the air, water and soil. The waste management practice aims to reduce the volume of waste generated and improve management processes, mitigating the risk of soil and water pollution.

The Environmental Policy (SZ_30_EHS) contains detailed requirements relating inter alia to waste management, the handling of hazardous substances, transport (ADR) requirements, and the protection of air, water and soil. The regulation also extends to the prevention of unexpected events and emergencies, and the control and limitation of their impacts on people and the environment. Training and inspection mechanisms ensure consistent application of the rules.

At the value chain level, the Suppliers' Sustainability and Ethics Code (SZ_31_ESG) sets out environmental and pollution prevention expectations, including regulatory compliance, the reduction of environmental burden, and the improvement of resource efficiency. The Liwo Hungary also supports employees in identifying and minimising pollution risks through training and awareness-raising measures.

Description in the policy of prevention of accidents and emergencies, and of limitation of their impact on people and the environment when they occur

[ESRS E2 para. 15 c)] LIWO FM Zrt.'s Sustainability and Environmental Policy is built on the principle of prevention and extends to the avoidance of pollution-related incidents and emergencies, as well as to the control and limitation of impacts when they do occur. The implementation of the policy is supported by a detailed internal regulatory framework.

The prevention and management of work-related accidents and extraordinary events is governed by the Occupational Safety and Health Policy (SZ_26_EHS). The policy defines the concept of a workplace accident, the procedures for investigating and managing accidents, the procedures to be applied in extraordinary events, and the rules on responsibility and competence. The objective of the policy is to protect the health and safety of employees and minimise environmental risks arising from accidents.

The procedures for managing environmental incidents and emergencies are set out in the Environmental Policy (SZ_30_EHS). The policy records the steps of the environmental emergency procedure, the

necessary immediate measures, notification and reporting obligations, and damage mitigation and remediation measures. The purpose of these mechanisms is the rapid control and limitation of negative impacts on air, water and soil, and the prevention or mitigation of environmental damage.

At the value chain level, the Suppliers' Sustainability and Ethics Code (SZ_31_ESG) requires suppliers to comply with OHS, health protection, fire protection and environmental requirements. Suppliers are expected to carry out their activities in compliance with applicable legislation and with the smallest possible environmental burden, endeavouring to reduce energy and material consumption and prevent pollution. This contributes to reducing the risk of potential incidents caused by external partners.

The above regulatory and control mechanisms collectively ensure that the Liwo Group takes a structured approach to preventing pollution-related incidents and emergencies, and, in the event of their occurrence, to the rapid identification, management, and mitigation of their impacts to protect people and the environment.

E2-2 Actions and resources related to pollution

Identification of key actions related to pollution and the base year

[ESRS E2 para. 16] [ESRS 2 para. 68 a)] LIWO FM Zrt. has defined and is implementing targeted actions to prevent and mitigate the material impacts related to pollution in its own operations and in the course of service delivery. The Company has designated 2025 as the base year for measuring pollution-related performance and tracking future progress. During 2025, the key indicators associated with individual actions are being defined and baseline values recorded.

LIWO FM Zrt. has applied for the "Environmental Cleaning Service" certification, which provides a structured framework for the application of environmentally friendly technologies and materials. In the base year, the Liwo Hungary records the status of compliance with certification requirements, which will serve as the basis for subsequent performance assessment. To reduce the environmental burden associated with the use of chemicals, the proportion of environmentally friendly cleaning agents has been significantly increasing. In 2025, the proportion of eco-friendly cleaning agents in total cleaning agent consumption is being determined as a baseline for further increase targets. To improve waste management, the measures have been taken to increase the proportion of waste collected selectively.

In the base year, the proportion of selectively collected waste in total waste volume will be recorded, enabling the measurement of future improvement. Through employee training and incentive programmes, the Group is strengthening environmentally conscious operations, regarding pollution prevention, responsible use of chemicals and waste management. In 2025, the number, coverage and participation rate of training sessions are being measured. To improve control mechanisms, the Company initiates measures to improve environmental performance based on internal audit findings. During the base year, the number and type of audit findings and the implementation rate of associated actions are recorded. In the area of service development, based on analysis of operational data retrieved from robotic systems, the Company is optimising the operation of cleaning robots to reduce resource and cleaning agent consumption. In 2025, the amount of cleaning agent consumption per unit of cleaning performance is being determined, which will serve as the basis for subsequent efficiency improvements. The above measures ensure that the Company implements its pollution-related actions in a structured manner, based on measurable indicators and a defined base year, enabling continuous monitoring and improvement of performance.

Expected outcomes of key actions and how their implementation contributes to policy objectives and targets

[ESRS 2 para. 68 a)] The key pollution-related actions implemented by LIWO Group aim to reduce environmental burden, prevent pollution and continuously improve environmental performance, in accordance with the principles set out in the Sustainability and Environmental Policy.

The Liwo Group views the strengthening of "green" operations as a strategic direction, which is not only an internal sustainability objective but also an instrument for meeting market and regulatory expectations. In view of the increasing environmental requirements in public procurement procedures, the Company's objective is to apply the principles of environmentally friendly operations throughout its applied technology and supply chain.

Through increasing the proportion of environmentally friendly cleaning agents and technological developments, the Company expects a reduction in the amount of potentially polluting substances entering the air, water and soil, as well as a reduction in the risk arising from the use of hazardous chemicals. As a result of the green transition, the Group will provide clients with a less chemical-intensive, more environmentally friendly environment with the same operational efficiency as before. Within this framework, it is a strategic objective to present a sustainable option in offers for all products and services within three years.

The expected outcome of waste management measures is a reduction in the volume of hazardous waste and an increase in the proportion of selectively collected, recyclable and reusable waste. This contributes to the strengthening of lifecycle thinking and the support of circular operations.

Internal audits and EHS inspections carried out within the framework of management systems certified to ISO 14001 and ISO 50001 standards by a third party enable the identification of pollution-related risks and deficiencies at both local and systemic level. The development measures initiated based on audit findings and their verification ensure that the Company's actions genuinely contribute to achieving the objectives defined in the policy, as well as to the measurable targets to be defined in the future.

The above measures collectively support the prevention of pollution, the mitigation of negative environmental impacts, and the structured, measurable improvement of environmental performance.

Description of the scope of key actions

[ESRS 2 para. 68 b) c) d)] The key actions implemented by LIWO FM Group to mitigate pollution-related risks cover the parent company's own operations, technological processes and relevant value chain activities. The actions are typically short-term, with a planned completion deadline of 2026.

The "greening" of technology and the application of environmentally friendly solutions affects the full spectrum of service delivery, in particular building management and cleaning activities. The actions cover cleaning technologies, chemicals used, the development of equipment — including data-driven robotic systems — and the optimisation of material consumption. Efficiency improvement measures aim to improve operational processes, regarding resource consumption, the optimisation of cleaning agent dosing and waste management, and cover all affected sites and projects of the parent company.

To strengthen the transparency and control of internal processes, the parent company has developed its inspection and audit mechanisms, covering environmental, EHS and quality management areas, as well as related documentation and verification systems. This ensures the structured identification, management and monitoring of pollution-related risks.

The actions are not limited to the parent company's own operations but also extend, through supplier requirement systems and evaluation mechanisms, to relevant value chain actors, with regard to the application of environmentally friendly products and services.

Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts

[ESRS 2 para. 68 d)] Within the framework of the Sustainability and Environmental Policy, the Holding is committed to taking appropriate measures to protect affected parties and the environment and to mitigate and remediate damage, should an actual, material pollution impact arise from its operations.

The procedures for managing environmental incidents are set out in the Environmental Policy and the relevant emergency and contingency plans. These regulations define the steps for immediate intervention, notification obligations, areas of responsibility, and the sequence of damage mitigation and remediation measures.

In the event of actual environmental damage or a material negative impact, the Company cooperates with the competent authorities, expert organisations and — where necessary — affected parties to assess, limit and remediate damage. Measures may include the elimination of the source of pollution, the restoration of environmental elements, and corrective measures aimed at preventing further damage.

Regarding the supply chain, the Liwo Group requires its partners to immediately report environmental incidents and take appropriate remediation measures and cooperates with them in managing damage where necessary.

No actual, material pollution impact arising from the Company's operations was identified during the reporting period that would have necessitated the provision of remediation measures for external stakeholders. The Company is, however, continuously improving its incident management and control mechanisms to ensure that intervention in a potential future event is rapid, proportionate and effective.

Progress on actions disclosed in prior periods

[ESRS 2 para. 68 e)] LIWO Group monitors the progress of its pollution-related actions in a structured manner, with regard to recording the baseline values associated with the base year defined in 2025.

In pursuit of the "KT-64 Environmental Cleaning Service" certification, the Company applied in 2025 for the Wizz Air headquarters site and for the headquarters of the General Directorate of Public Procurement and Supply (KEF), which was under evaluation at the end of the reporting period. The progress of the certification process serves as a qualitative indicator for the structured development of the application of environmentally friendly technologies and cleaning agents. The preparation and submission of applications for additional sites and projects is in progress.

For non-conformities identified during internal audits and EHS inspections, the Company develops action plans and monitors their implementation. The status of actions (started, in progress, closed) is documented, and their verification ensures the continuous improvement of environmental performance. During 2025, the baseline values of key pollution-related indicators — particularly the proportion of eco-friendly cleaning agents, the proportion of selectively collected waste, and the number of identified and closed non-conformances — are being determined. These data will enable the presentation of quantitative progress in future periods.

Based on the above, in the reporting period the Company has made progress primarily in terms of establishing systemic foundations and a structured measurement framework, which ensures transparent presentation of quantitative results in subsequent periods.

[ESRS E2 AR 13] The actions related to pollution also cover the upstream/downstream connections of the value chain.

E2-3 Targets related to pollution

[ESRS E2 para. 20] No uniform, measurable, outcome-oriented targets related to pollution have been defined at the level of LIWO Group; however, most member companies have such targets — LIWO Czech Republic is an exception, where no such targets have been adopted.

[ESRS 2 para. 80 a), b), c), d), e)] Within LIWO Group, measurable pollution-related targets are not uniform; however, the parent company has developed a detailed, structured and outcome-oriented target framework derived directly from the Sustainability and Environmental Policy and the ESG and corporate social responsibility strategy.

At the centre of the parent company's target framework is the "greening" of operations, which encompasses increasing the proportion of environmentally friendly products, reducing hazardous waste, reducing the proportion of waste sent for disposal, and reducing the intensity of GHG emissions. The targets contribute to the mitigation of risks related to air, water and soil pollution, and to the creation of a healthier living and working environment.

The scope of the targets extends to the Group's own operations and service delivery activities, regarding materials used, waste management and energy consumption. In addition, relevant measures extend through contractual and control mechanisms to affected upstream value chain actors, in particular subcontractors and service partners.

The increase in the proportion of environmentally friendly products manifests in several dimensions. For cleaning agent refills, the baseline value of 1% in 2024 will rise to 6.0% by 2025, reaching over 20% by 2030. The proportion of hygiene refills will increase from 18.3% to 23.2% by 2025, then rise above 40% by 2030. For cleaning supplies, the target is an increase from the 0.6% level in 2024 to 1.8% by 2025, and then to 15% by 2030. These measures directly support the reduction of hazardous chemical use and the mitigation of environmental burden.

The waste management targets aim to strengthen circular operations. The Parent Company intends to increase the proportion of waste diverted from disposal from the 2024 level of 74.03% to above 90% in the long term, while increasing the proportion of non-hazardous waste in total waste volume from 86.92% to above 95% by 2030. These targets contribute to reducing the risk of soil and water pollution and strengthening circular operations.

Regarding GHG emissions, the parent company has set an intensity-based target for the revenue-proportional reduction of Scope 1 and Scope 2 emissions. The 2024 baseline is 3.09 tCO₂e/million USD, which it intends to reduce to 2.80 tCO₂e/million USD by 2030. This target supports the mitigation of air pollution and related emissions through improvements in operational efficiency and optimisation of energy consumption.

The targets are directly linked to the principles set out in the Sustainability and Environmental Policy, in particular pollution prevention, minimisation of hazardous substance use, improvement of waste

management, and continuous improvement of environmental performance. The targets are measurable, time-bound and subject to regular monitoring, ensuring transparent tracking of progress.

The reliability of data is ensured by the fact that waste management indicators are based on statutory records and regulatory data reporting, while GHG emission calculations are based on validated energy consumption data (OSAP). The assessment of target achievement is in all cases carried out using verifiable, credible data.

The practice of member companies is different. LIWO Romania–Bulgaria focuses on monitoring environmental performance, reducing emissions and raising employee awareness, including reducing fuel consumption and mitigating GHG emissions. LIWO Slovenia places emphasis on reducing waste volumes, promoting recycling and composting, reducing single-use packaging, and reusing materials. In the case of LIWO Poland, the target to obtain EU Ecolabel covers only cleaning services and supports pollution prevention using environmentally friendly products and operational practices. LIWO Germany has designated a dedicated person to monitor targets — primarily energy consumption — and to implement necessary measures.

Description of methodologies and significant assumptions used to define targets

[ESRS 2 para. 80 f), g)] At the level of LIWO Group, the methodologies and assumptions used to define target values are not uniform, and the targets of no member company can be regarded as explicitly science-based.

In the case of the parent company, the targets for the proportion of environmentally friendly (ECO) products are based on accounting and procurement data. ECO-certified products are separated in the accounting system and tracked through SAP-based databases. In defining target values, the Company assumes the gradual "greening" of the product portfolio, considering client needs and regulatory expectations.

The basis for waste management targets is the statutory record-keeping system, where data collection and monitoring take place in accordance with national legislation and internal environmental regulations. The intensity targets for GHG emissions (Scope 1 and Scope 2) are based on operational energy consumption data and are determined using validated data provided in the OSAP system. The definition of target values assumes improvements in operational efficiency and optimisation of energy consumption.

Simpler approaches are typical for member companies. LIWO Slovenia bases its targets on regular (monthly) monitoring of waste generation and associated measures. In the case of LIWO Poland, the target to obtain EU Ecolabel was determined based on internal operational data, regulatory requirements and assumptions recorded in the integrated management system policy, considering, among other things, the planned scope of environmental measures, regulatory compliance, and principles of sustainable operations.

Summary of pollution-related targets

[ESRS E2 para. 23 a), b), c), d)] Within LIWO Group, the thematic coverage of pollution-related targets (air, water, soil, and substances of concern) is not uniform at group level; however, the majority of member companies cover these areas.

The targets of most member companies extend to the prevention and control of air pollutants, and to the prevention and control of water discharges and soil pollution. These targets are present at the Parent

Company and also at LIWO Romania–Bulgaria and LIWO Slovenia. In the case of LIWO Czech Republic and LIWO Slovakia, however, no targets have been defined for these areas.

Targets related to substances of concern and substances of very high concern also appear non-uniformly: these have been defined at the Parent Company and at LIWO Romania–Bulgaria and LIWO Slovenia, while no such targets have been recorded for LIWO Czech Republic, LIWO Slovakia, LIWO Poland or LIWO Germany.

Overall, pollution-related targets are present at most operating units; however, their coverage and level of detail vary by country, and group-level harmonisation has not yet taken place.

E2-4 Pollution of air, water and soil

[ESRS E2 para. 28 a)] For LIWO Group, emissions related to air, water and soil pollution are not material overall, which is primarily attributable to the activity profile, since the Group does not carry out industrial or manufacturing activities that would give rise to significant pollutant emissions. Accordingly, for most member companies the values of relevant air pollutants (e.g., CO, NO_x, SO_x, NMVOC, particulates) and components related to water and soil pollution (e.g., nitrogen, phosphorus, heavy metals) are zero or have not been identified.

LIWO Czech Republic and LIWO Slovakia have explicitly indicated that they do not carry out activities that would give rise to significant emissions; accordingly, these emissions are not systematically measured and their development over time is not assessed. Similarly, no relevant pollution was identified in the case of LIWO Slovenia and LIWO Germany, so emission values are zero.

In contrast, limited emissions do appear in some countries. In the case of LIWO Romania–Bulgaria, primarily carbon monoxide emissions were identified, while LIWO Poland reported low-volume emissions for several components — particularly NO_x, and to a lesser extent SO_x and particulates. These emissions are not, however, material in terms of magnitude.

Measurement and data collection practices also differ. For most member companies — due to the low level of emissions — no specific measurement methodologies or dedicated data collection systems have been introduced. LIWO Romania–Bulgaria, however, monitors relevant environmental data through internal monitoring processes and standardised tools (e.g., EPA-based calculation approach), while LIWO Poland carries out calculations linked to regulatory systems (e.g., national emission database) using automated emission factors.

No relevant emissions have been identified at Group level for water and soil pollution or microplastic releases, and no active monitoring is typically carried out in these areas. Furthermore, the Group is not subject to the Industrial Emissions Directive (IED) and does not apply BAT (Best Available Techniques)-based emission reference values.

Overall, the environmental impacts of LIWO Group related to pollution are of low intensity, the majority of emissions are not relevant or are zero; nonetheless, more structured data collection and monitoring solutions have already appeared at certain member companies, which may in the future provide a basis for the development of a more uniform group-level approach.

Pollutants by type (kg):

- Carbon monoxide: 108.22 kg
- NO_x: 21.49 kg

- SOx: 0.22 kg
- Fluorine and inorganic compounds (as HF): 2.13 kg
- Fine particulates (PM2.5): 0.27 kg
- Suspended particulates (PM10): 0.27 kg
- (The data relate to LIWO Poland, Romania and Bulgaria.)

E2-5 Substances of concern and substances of very high concern

Based on the data reporting, the total quantity of hazardous substances generated, used, or procured during production is not material.

E3 — Water and Marine Ecosystems

[ESRS E3 para. 8 a)] Assets and activities have been screened to identify actual and potential impacts, risks and opportunities related to water and marine resources.

[ESRS E3 AR 15] The Group has not identified any geographical areas where water use, or water quality would be a material concern from the perspective of own operations or the upstream and downstream value chain.

Operations are predominantly service-based and do not involve significant water abstraction or water-intensive production processes. Water consumption is primarily linked to laundry activities, which operate in a regulated environment in compliance with applicable legislative and environmental requirements.

No water-stressed or water-scarce regions have been identified in the Company's operating areas; accordingly, the geographical concentration of water-related impacts and risks is not considered material.

[ESRS E3 AR 15] The Company's water- and marine resource-related impacts are primarily linked to certain service activities. The most significant affectedness relates to laundry services, which involve water consumption and wastewater discharge.

In addition, cleaning and facility management services are also associated with water use, particularly through cleaning processes and related chemical use. Through the Company's procurement activities, water use-related impacts also appear in the upstream value chain, primarily in connection with the production of cleaning agents and hygiene products.

Based on the above, water-related impacts are primarily linked to service activities and do not arise from industrial production processes.

Information on methodologies, assumptions and tools used to screen sites and business activities for actual and potential water- and marine-related impacts, risks and opportunities in own operations and upstream and downstream value chain

[ESRS E3 para. 8 a)] The Group identifies water- and marine resource-related impacts, risks and opportunities within a structured, multi-source approach.

The basis of the assessment is provided by internal environmental regulations — particularly the SZ_30_EHS Environmental Policy — under which forms used as part of the policy ensure the identification and assessment of environmental impacts of activities, including impacts related to water use and

wastewater discharge. The Company also regularly identifies and assesses environmental risks associated with operations through its risk management system, including risks related to water consumption and water quality.

Regarding the supply chain, environmental considerations — including expectations related to water use and environmental burden — are considered through procurement processes and the ESG Suppliers' Sustainability and Ethics Code. Operational controls — in particular technological and work instructions related to laundry and cleaning activities — ensure that water consumption and related discharges occur in compliance with legislative and internal requirements.

The above methodologies and tools collectively support the identification of actual and potential water-related impacts, risks, and opportunities within the Group's own operations, as well as across the relevant elements of the upstream and downstream value chain.

E3-1 Policies related to water and marine resources

[ESRS E3 para. 11, ESRS E3 para. 12 a), b)] Within LIWO Group, the policy related to water use and aquatic ecosystems covers the full operations of the Parent Company; however, the materiality of the topic is primarily linked to a specific activity. The impacts and risks related to water are particularly associated with the activities of the RWI (laundry) business unit operating within LIWO Group; accordingly, the data and measures presented in this chapter relate primarily to this operational area.

The RWI business unit provides industrial and specialist – laundry - cleaning services, with regard to the application of high-pressure water technologies, during which water consumption, wastewater treatment and potential water pollution risks arise. Activities include, inter alia, the cleaning of industrial equipment, tanks, pipelines and other facilities, where water management and the management of related environmental impacts are of particular importance.

Accordingly, data collection, monitoring and measures related to water use relate primarily to this activity, while water-related impacts in other operating areas of the Group are not considered material.

Description of the main content of the policy related to water and aquatic ecosystems

[ESRS 2 para. 65 a)] LIWO FM Zrt.'s Sustainability and Environmental Policy, in force from 1 July 2024, extends to the protection of water resources and the conservation of the aquatic environment. The purpose of the policy is to prevent water pollution, manage water use responsibly, and minimise the water burden arising from operations.

In the course of service delivery, the Company places emphasis on preventing environmental pollution, with regard to reducing potentially harmful substances entering water. The application of environmentally friendly cleaning agents and technologies contributes to reducing wastewater load and protecting aquatic ecosystems. The Company regularly examines the environmental impacts of its products and services, including risks related to water use and water quality, and assesses the possibilities for reducing significant impacts.

In evaluating suppliers and subcontractors, the Company considers their environmental responsibility, including the fulfilment of water protection obligations.

The implementation of the policy is supported by the Environmental Policy (SZ_30_EHS), which contains requirements relating to water and soil protection and defines preventive and control mechanisms related to water pollution.

The Company supports employees in complying with water protection requirements and preventing environmental risks through training and awareness-raising measures.

Scope of the policy related to water and aquatic ecosystems

[ESRS 2 para. 65 b), d)] No uniform, formalised regulatory procedure covering water use and aquatic ecosystems is available at the level of LIWO Group; the policy and related regulations presented below apply only to the parent company (LIWO FM Zrt.).

The parent company's Sustainability and Environmental Policy covers all activities that may involve water use, water quality or potential water pollution risk. The requirements of the Environmental Policy (SZ_30_EHS) supporting the implementation of the policy must be applied across all organisational units; its scope covers all employees and persons in other work-related legal relationships. The regulation covers the Parent Company's operations, sites and projects, with regard to measures aimed at water consumption, wastewater treatment and the prevention of water pollution. Water protection expectations also extend to relevant upstream value chain actors through the supplier requirement system. No general exclusions from the scope of the regulation have been defined.

In implementation, the parent company considers applicable national and EU legislation and the relevant regulatory requirements and licences, with regard to water protection and wastewater treatment. It also operates an ISO 14001-certified, third-party audited environmental management system, which ensures the identification, management and continuous improvement of risks related to water use and water pollution. The application of the requirements of the "KT-64 Environmental Cleaning Service" certification system — in particular provisions on water consumption and equipment operation — provides additional support for improving water use efficiency and reducing water load.

[ESRS 2 para. 65 e)] In developing the water and aquatic resource-related policy, the Company considers the perspectives of stakeholders directly affected by water use. Of particular importance is the RWI providing laundry services, which by virtue of its operations carries out water-intensive activities and is therefore directly linked to risks related to water consumption and wastewater treatment. A fundamental consideration in developing the policy is the full compliance with and enforcement of applicable legislative and regulatory requirements, regarding water protection and wastewater discharge requirements. The Company ensures through internal regulations that the operations of organisational units affected by water use are consistent with environmental objectives and sustainability principles.

[ESRS 2 para. 65 f)] LIWO FM Zrt.'s water and aquatic resource-related policy and the supporting internal regulations are accessible to all affected employees and organisational units through the internal regulatory system in accordance with the defined personal and material scope. The policy has also been published as a public document on the Company's website, making it accessible to potentially affected external stakeholders — in particular partners, clients and other interested parties.

Suppliers and service partners are informed of water protection expectations through the contractual requirement system, which supports the enforcement of the policy at value chain level.

E3-4 Water consumption

[ESRS E3 AR 32.]

Water withdrawals in own operations: 58,453.00 m³

Water consumption in own operations: 58,453.00 m³

Total water recycled and reused: 24,643.00 m³

E5 — Resource Use and Circular Economy

Based on the LIWO Group's double materiality assessment (DMA), resource use and the circular economy are considered material topics. The Group's operations involve the use of significant quantities of cleaning products, hygiene products, packaging materials and other operational materials, which may give rise to environmental impacts as well as procurement, waste management and regulatory risks. Strategic focus areas include improving resource efficiency, increasing the use of recycled or environmentally friendly products, and reducing the consumption of materials and packaging. The adoption of circular solutions also creates an opportunity to reduce operating costs and to meet market demand for sustainable services

E5-1 Policies related to resource use and circular economy

[ESRS 2 para. 65 a, b)] Within LIWO Group, the application of the principles of resource use and circular economy is currently realised primarily through the regulatory framework of the parent company, which is built on several mutually consistent internal regulations.

The parent company's Sustainability and Environmental Policy sets out the principles for reducing environmental burden, responsible resource use and minimising waste generation. The implementation of the policy is supported by the Environmental Policy (SZ_30_EHS), which contains detailed requirements relating inter alia to waste management, the handling of hazardous substances, and the prevention and control of environmental impacts. The purpose of the regulations is to reduce environmental risks, prevent waste generation and increase the recycling rate.

Resource efficiency considerations are also reflected in procurement processes: the Procurement Policy (SZ_21_BESZ) requires environmental considerations to be considered in the selection of products and services, about giving preference to environmentally certified products, material use efficiency and the reduction of packaging waste.

Circular economy principles are also present along the value chain: the Suppliers' Sustainability and Ethics Code (SZ_31_ESG) defines the environmental and sustainability requirements expected of suppliers and subcontractors, including regulatory compliance, the reduction of environmental burden and resource-efficient operations.

The parent company's regulations related to resource use and circular economy cover the entire operations. Their personal scope covers all employees and persons in other work-related legal relationships, while their material scope extends to all activities, operational processes, and processes related to material use, resource management and waste management. The regulations also apply along the value chain, covering suppliers and subcontractors.

Due to the parent company's service delivery model, a significant portion of activities are carried out at facilities owned or operated by clients. The parent company does not have full operational control over this infrastructure; however, it consistently applies internal regulations regarding its own activities. The regulations do not contain explicit exclusions; however, the extent to which environmental performance can be influenced in the client environment is determined by the contractual framework.

Overall, the above regulations ensure that resource use efficiency, the improvement of waste management and the application of circular economy principles are reflected both in the parent company's operations and at relevant points in the value chain; however, group-level harmonisation is not currently available.

Development, stakeholder integration and accessibility of regulatory procedures

[ESRS 2 para. 65 d, e, f)] Within LIWO Group, regulations related to resource use and circular economy have been developed primarily at the parent company level. In developing, applying and ensuring the accessibility of the regulatory framework, the parent company considers the perspectives of relevant stakeholders and applicable external standards and legislative requirements.

In developing the regulations, the parent company considers the expectations of key stakeholder groups — in particular clients, suppliers and subcontractors, employees, and regulatory and governmental bodies. The purpose of the policies and internal regulations is to ensure regulatory compliance, reduce environmental burden and improve resource efficiency. Stakeholder expectations are incorporated into the regulations both directly and based on operational experience, the results of audits and inspections, and feedback from partners, ensuring continuous improvement and adaptation to the operating environment.

For suppliers and subcontractors, sustainability and resource efficiency expectations appear in the Suppliers' Sustainability and Ethics Code and related contractual terms. These encourage the application of environmentally friendly products, resource-efficient operations and the reduction of waste generation, thereby ensuring that circular economy principles are applied along the value chain.

In implementing the regulations, the parent company considers applicable national and EU legislation and relevant regulatory requirements. The internal regulations and management systems applied in operations are also consistent with internationally accepted environmental management practices, regarding the requirements of the ISO 14001 environmental management system.

Accessibility of the regulations is ensured at multiple levels. Internal regulations are accessible to all affected employees through the internal document management system, supporting the work of those involved in implementation. The Sustainability and Environmental Policy is also published on the Group's website, making it accessible to external stakeholders — in particular clients, partners and suppliers.

For suppliers and subcontractors, the relevant requirements are contained in the Supplier Code of Conduct and contractual documents, which provide clear guidance for the practical application of the regulations. As a result, the regulatory procedures are accessible and interpretable not only to potentially affected stakeholders but also to those requiring support in their introduction and implementation.

Within the framework of the regulations, the parent company endeavours to reduce the use of primary resources and increase the proportion of secondary (recycled) resources and takes into account aspects of the sustainable procurement and use of renewable resources. The principles of the waste hierarchy are applied in operations, with regard to the prevention of waste generation, giving priority to reuse and recycling, and minimising disposal.

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

[ESRS 2 para. 68 a)] [ESRS E5 para. 17] The Liwo FM is implementing several interrelated actions to improve resource use efficiency and integrate circular economy principles into its service activities.

One key area of the actions is the increase in the proportion of environmentally friendly products and materials. LIWO FM is progressively increasing the proportion of environmentally certified (ECO, ECOLABEL) cleaning agents, hygiene products and other materials used, which contributes to reducing the use of hazardous chemicals and mitigating the environmental impacts arising from material

consumption. As a result, LIWO FM Zrt. aims for the proportion of environmentally certified products to continuously increase in the coming years.

The improvement of resource efficiency is also supported by the application of green procurement practices, within the framework of which LIWO FM gives preference to products with lower environmental burden, recyclable packaging or environmental certification. Sustainability considerations are also applied in supplier selection and evaluation through the Suppliers' Sustainability and Ethics Code, promoting resource-efficient operations along the value chain.

LIWO FM Zrt. continuously developing its waste management system to reduce the volume of waste sent for disposal and increase the recycling rate. Waste generated during service activities is collected through its own internal logistics system and then handed over to licensed handlers, thereby promoting the recovery of waste and the practical application of circular economy principles. The expected outcome of associated measures is that, in parallel with an increase in the recycling rate, the proportion of waste sent for disposal decreases, mitigating the environmental burden from landfilling.

Resource use optimisation is also supported by technological developments, through the application of automated and robotic cleaning solutions. These innovations contribute to reducing material and chemical consumption and improving the efficiency of operational processes.

Together, the above measures serve to achieve the objectives defined in LIWO FM's Sustainability and Environmental Policy, with regard to improving resource efficiency, reducing waste generation and the gradual, systemic integration of circular economy principles into operations.

[ESRS 2 para. 68 b)] The actions related to resource use and circular economy primarily cover the Company's own operations and service delivery activities. These include the selection of materials and cleaning agents used, procurement practices, and the management of waste generated during service activities. As a service company, the Company typically carries out its activities at client-owned facilities; accordingly, the measures also extend to the technologies, material consumption and operational practices applied at service sites.

The scope of the actions also extends to certain upstream value chain actors — in particular suppliers and subcontractors — to whom the Company sets sustainability and environmental expectations through contractual and regulatory requirements.

[ESRS 2 para. 68 d, e)] The primary objective of the Parent Company's operations is to prevent environmental impacts related to resource use and waste management, and to appropriately manage and remediate any adverse impacts that may occur. To this end, internal regulations — in particular the environmental policy and related operational and control processes — clearly define the procedure for managing environmental risks, investigating non-conformances and implementing the necessary corrective actions.

Should an event arise during operations that could result in an adverse environmental impact related to resource use or waste management, LIWO FM Zrt. investigates the case in accordance with internal procedures and, where necessary, takes measures to eliminate or mitigate the impacts. The Company cooperates with the affected clients, partners and — where relevant — authorities to ensure that the necessary corrective steps and any remediation mechanisms are properly applied. No event arose during the reporting period that would have involved actual harm in connection with resource use or circular economy.

LIWO FM Zrt. regularly monitors the progress of actions related to resource use and circular economy because of operational data and information collected under statutory data reporting. The implementation of measures aimed at increasing the proportion of environmentally friendly products and improving the waste recycling rate continued during the reporting period and remains a defining element of procurement and operational practices.

Waste management performance is monitored based on the statutory record-keeping system and regulatory data reporting. Data for 2025 is available, which LIWO FM Zrt. uses to assess progress against set targets and to determine further development directions.

Should any deviations or non-conformities be identified, LIWO FM initiates corrective measures and monitors their implementation through internal control and audit processes. Together, these measures ensure that the prevention, management and – where relevant – remediation of environmental impacts is carried out in a structured and controlled manner, and that the achievement of related objectives can be continuously assessed.

E5-3 Targets related to resource use and circular economy

[ESRS E5 para. 21] Within the Group, the definition of measurable, outcome-oriented targets related to resource use and circular economy is not uniform. While certain subsidiaries and their operations — including Liwo Hungary, Liwo Romania, Liwo Bulgaria, Liwo Slovenia and Liwo Poland operations — have such targets, in other cases, particularly Liwo Czech Republic, Liwo Slovakia and Liwo Germany, no measurable, formalised targets have currently been defined in this area.

This indicates that the application of targets is currently partly decentralised and not a uniformly implemented practice in all countries.

[ESRS 2 para. 80 a)] LIWO FM has derived its measurable targets related to resource use and circular economy from the principles set out in the Sustainability and Environmental Policy and the ESG and corporate social responsibility strategy. The targets directly support the main aspirations of the policy, in particular the improvement of resource efficiency, the reduction of environmental burden and the strengthening of the circular economy mindset. In this context, the Company has defined measurable targets for, among other things: increasing the proportion of environmentally friendly (ECOLABEL certified) cleaning and hygiene products; improving material use efficiency and reducing the use of hazardous substances; reducing waste generation and increasing the recycling rate; reducing the proportion of waste sent for disposal; and improving energy use efficiency and reducing the intensity of GHG emissions. These targets contribute to making operations more resource-efficient and to the gradual integration of circular economy principles into operational and procurement processes.

The connection to policy targets is achieved to varying degrees by other operating units. LIWO Czech Republic has not currently defined measurable targets in this area, so no formal connection to policies has been established; the practice is primarily based on internal procedures and regulatory compliance. In the operations of Liwo Romania and Liwo Bulgaria, targets are derived from general guidelines related to environmental protection and resource use, regarding reducing GHG emissions, improving energy efficiency, transitioning to renewable energy sources and optimising resource use; measurable targets and monitoring mechanisms are also associated with these. In the operation of Liwo Slovenia, targets are formulated in accordance with the principles of realism and consistency, but no detailed, formalised connection has been presented. Liwo Poland has identified the attainment of EU Ecolabel certification at a selected site as a specific target, which — in line with the objectives of the integrated management

system and the environmental management policy — supports the reduction of environmental impacts, particularly the application of low-environmental-impact cleaning agents.

[ESRS 2 para. 80 b), c)] The parent company defines its targets related to resource use and circular economy primarily as proportion-based increase targets, for increasing the proportion of environmentally friendly (ECOLABEL certified) products and for increasing waste recycling and the proportion of waste diverted from disposal. The target framework also includes intensity-based reduction targets, aimed at improving the efficiency of resource use and environmental burden associated with operations; however, LIWO FM does not currently apply absolute quantitative reduction targets in this area.

The scope of the targets covers LIWO FM's own operations and service delivery activities, with regard to materials used, cleaning and hygiene products, waste management and resource use efficiency. The targets aim for the circular-minded use of materials and products applied in operational processes, the increase in the proportion of environmentally friendly products, and the management and recycling of waste generated; and through contractual requirements and control mechanisms they also extend to certain upstream value chain actors — in particular suppliers and subcontractors.

For the other operating units, the nature and scope of the objectives differ. LIWO Czech Republic has not defined measurable targets; therefore, their nature and scope have not been specified. In the operations of LIWO Romania and LIWO Bulgaria, the objectives are defined in the integrated management system and cover the entire organization as well as several waste categories, while their monitoring is based on statistical analyses and annual reports. The operational objectives of LIWO Slovenia primarily focus on reducing environmental burdens—such as waste, emissions, and hazardous substances—and on preventing pollution. Their scope extends to the Company's own operations (e.g. sites, offices, warehouses), the upstream value chain (suppliers), and specific operational processes, including waste collection, recycling, optimization of resource use, and monitoring of environmental impacts. In case of LIWO Poland, the objective is of an absolute nature and aims at obtaining the EU Ecolabel at a selected site. Due to certification requirements, its scope is primarily limited to cleaning services.

[ESRS 2 para. 80 e), f)] LIWO FM has defined its targets related to resource use and circular economy for the period from the 2025 base year to 2030, and has also recorded specific, measurable commitments for this period covering in particular: increasing the proportion of environmentally friendly (ECO certified) cleaning and hygiene products; improving material use efficiency and reducing the use of hazardous substances; reducing waste generation and increasing the recycling rate; reducing the proportion of waste sent for disposal; and improving energy use efficiency and reducing the intensity of GHG emissions.

The definition of target values is built on structured, data-driven methodologies. The targets for the proportion of environmentally friendly products are based on accounting and procurement data, which are separately recorded and tracked in the SAP-based enterprise management system. Waste management targets are built on data from the statutory waste record-keeping system, while the intensity targets for GHG emissions (Scope 1 and Scope 2) are based on operational energy consumption data and information collected in the OSAP system. In defining target values, the Group considers the pace of improvement in operational efficiency, the gradual "greening" of the product portfolio, and the development of the regulatory and market environment.

For the other operating units, the methodologies and assumptions differ: LIWO Slovakia has not defined measurable targets or a related methodology; the Romanian–Bulgarian operations base their objectives on historical data and specific sites; the Slovenian operations rely on detailed data collection and quantitative estimates to determine reduction potential; while the Polish operations define their objectives

based on internal operational data, regulatory requirements, and the principles of the integrated management system policy.

[ESRS 2 para. 80 g)] The targets of LIWO FM are not science-based but built on internal data and regulatory and market expectations.

[ESRS 2 para. 80 j)] The Company's resource use and circular economy targets have been defined across several metrics, in particular about increasing the proportion of environmentally friendly (ECO certified) products and improving waste management performance.

Waste management data for 2025 will be available following the fulfilment of statutory data reporting obligations, based on which the Company monitors progress against targets. As a result of measures aimed at improving waste management practices, an increase in the proportion of waste recycled and waste diverted from disposal can be observed. The monitoring of metrics related to the consumption of environmentally friendly (ECO certified) products takes place in the Company's SAP-based enterprise management system. The Company regularly assesses the achievement of targets and monitors progress based on changes relative to the base year.

In the Romanian–Bulgarian operations, concrete results are also demonstrated: in 2025, a total of 6,867 tonnes of waste was generated, of which 1,037 tonnes were recovered, particularly in the case of paper, plastic, batteries and electronic waste, while for certain fractions — such as paper and plastic — the entire volume was recycled. The Slovenian operations base performance monitoring on continuous monitoring, regular data verification and employee involvement. In the case of the Polish operations, target achievement is assessed within the framework of internal and external audits, and as a result EU Ecolabel certification was successfully obtained in 2025, valid until the end of 2027.

[ESRS E5 para. 24, 24 a, b, c)] The parent company's targets related to resource use and circular economy are directly linked to materials used in service delivery and the management of waste generated. The targets primarily cover the range of cleaning agents, hygiene products and other materials used, and support the reduction of the environmental impacts of resource use through increasing the proportion of environmentally friendly (ECO certified) products and improving waste management performance. In this context, LIWO FM Zrt. endeavours to increase the recycling rate and reduce waste sent for disposal, thereby strengthening the application of circular economy principles.

The principles of circular design appear in the case of LIWO FM — due to its service nature — in an indirect manner. The Company does not have its own product design process; however, in its procurement and operational practices it gives preference to products with lower environmental burden, recyclable or environmentally friendly products, thereby supporting the application of circular economy considerations in service delivery.

The targets also indirectly contribute to increasing the proportion of circular material use, primarily through the increased recovery of waste and the application of ECO certified products. The targets of LIWO FM also support the minimisation of primary raw material use, as the emphasis is on reducing the quantity of materials consumed, their more efficient use and the reduction of waste generation, which indirectly reduces the demand for primary resources.

For the other operating units, the objectives and their linkage to resources differ. LIWO Czech Republic and LIWO Slovakia have not defined measurable targets in this area; therefore, the related interdependencies have not been formalized. In the Romanian–Bulgarian operations, improvements in waste management performance—particularly the significant increase in recovery rates and the reduction in disposal—indicate enhanced resource efficiency; however, no absolute target has been set for reducing

the use of primary raw materials. In case of LIWO Slovenia, the objectives cover selective waste collection, recycling, and the use of sustainable materials, and are directly linked to efforts related to circular design, increasing material circularity, and reducing the use of primary raw materials. For LIWO Poland, obtaining the EU Ecolabel establishes a strong connection between resource use, the circular economy, and circular design principles, as it requires the use of environmentally friendly products containing recyclable or recycled materials, as well as reductions in material and energy consumption.

[ESRS E5 para. 24 f)] The Liwo FM's targets are linked to several operational areas and overall serve to improve resource use efficiency. The targets support the optimisation of material consumption, the increase in the proportion of environmentally friendly products, and the development of waste management practices, and strengthen the application of circular economy principles through improvements in technological and operational efficiency.

For the other operating units, the linkage is limited or not formalized: LIWO Czech Republic and LIWO Slovakia have not defined such objectives; the Romanian–Bulgarian operations have not identified additional related areas; while LIWO Slovenia contributes to strengthening resource efficiency and the circular economy through selective waste collection, and LIWO Poland does so through the requirements of the EU Ecolabel and employee training.

E5-4 Resource inflows

[ESRS E5 para. 30] In LIWO FM's operations, the inflow of material resources is primarily limited to products and materials related to service delivery. In 2025, LIWO FM Zrt. launched its own-brand hygiene product range (Hygon), which includes hand towels and toilet paper produced from recycled materials; these products are manufactured by supplier production and thus enter operations through the upstream value chain. In own operations, hygiene paper products, cleaning agents and their packaging materials (paper, plastic) are primarily consumed, while the use of critical raw materials or rare earth elements is not typical. Water consumption is low, primarily serving operational purposes, and properties, machinery and equipment are related to cleaning and operational activities.

For other operating units, the nature of resource inflows is similarly service-based, though data collection and level of detail differ. Liwo Czech Republic and Slovakia primarily use cleaning agents, office supplies and packaging materials; their water consumption is linked to service activities and no critical raw materials are used. Detailed quantitative data is not available for the Romanian–Bulgarian and German operations; however, at the German unit, building engineering equipment and devices are used in certain activities, typically through suppliers. The Slovenian operations generally identify the use of raw materials, semi-finished and finished products, and various packaging materials (paper, plastic, glass, metal). The Polish operations provide a more detailed picture: in the upstream value chain, procurement of products and services required for operations takes place, including cleaning and hygiene products, office and consumable supplies, personal protective equipment, and maintenance materials and spare parts, while water and energy consumption related to operations is partly realised at client sites.

[ESRS E5 para. 31 a.] Products used (including packaging)

In LIWO FM's operations, the total volume of products used in 2025 was **4,629,686 kg**. The majority of material consumption consisted of hygiene paper products and cleaning agents, which together accounted for more than 80% of total consumption. The proportion of environmentally friendly (ECO certified) products is significant, particularly for hygiene refills. In addition, a smaller proportion of cleaning supplies, personal protective equipment, workwear and other ancillary materials were also consumed.

The proportion of hazardous substances within total consumption is limited but remains present in operations.

Total: 4,629,686 kg

- HT01 — Hygiene refill: 1,519,267 kg
- HTE1 — Hygiene refill ECO: 1,242,609 kg
- HT02 — Cleaning agent refill: 1,063,800 kg
- HTE2 — Cleaning agent refill ECO: 43,731 kg
- HT03 — Cleaning supplies: 129,573 kg
- HTE3 — Cleaning supplies ECO: 580 kg
- MV01 — Personal protective equipment: 73,574 kg
- MV02 — Workwear RWI: 21,745 kg
- TE01 — Fixed assets: 20,261 kg
- UA01 — Electronic ancillary: 1,965 kg
- UA02 — Mechanical ancillary: 1,670 kg
- UA03 — Specialist trade ancillary: 685 kg
- UA04 — General ancillary: 129,982 kg
- ADR — Hazardous substance: 380,244 kg

[ESRS E5 para. 31 b)] In the case of LIWO FM (Parent Company), the volume of biological materials from sustainable sources used in service delivery in 2025 was 405,776 kg. These materials relate primarily to hygiene paper products and contribute to reducing environmental impacts and strengthening sustainable resource use.

Topical Disclosures — Social

S1 — Own Workforce

Based on the LIWO Group's double materiality assessment (DMA), topics related to own workforce are of particular importance to operations. The Group's business model relies on a significant number of employees, and consequently workforce retention, the provision of appropriate working conditions, competitive remuneration, occupational health and safety, and training have a direct impact on service quality and operational stability. The DMA identified, among other things, risks arising from working time organisation, work involving chemical substances, and occupational safety, as well as positive impacts and opportunities related to training, development and inclusion programmes. The Group's strategy therefore places particular emphasis on protecting employee health and safety, developing competencies, and supporting long-term workforce retention.

S1-1 Policies related to own workforce

[ESRS S1 para. 19] [ESRS 2 para. 65 a)] LIWO Group is committed to the fair and safe employment of workers, as enshrined in several internal regulations and policies. These documents define the Group's expectations, ethical standards and the framework for work.

LIWO FM has the following principal regulations relating to own workforce in the reporting year:

ESRS DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY TOPICS	RELATED POLICIES	SCOPE OF POLICIES (DEVIATIONS FROM GROUP SCOPE INDICATED)
S1 — Own workforce	Organisational structure and operations	Organisational and Operational Rules (SZ_37_Jog)	Covers all organisational units and employees of LIWO Hungary.
	Organisational structure and operations	Organisational and Operational Rules (under issuance)	Covers all organisational units and employees of LIWO FM / Parent Company.
	Ethical expectations and human rights	Code of Ethics (SZ_12_HR)	Covers all internal and external relationships, all employees and managers of LIWO Hungary.
	Working conditions and employment	Employee Handbook (SZ_27_HR)	Covers all operations, sites and employees of LIWO Hungary.
	Health and safety	Occupational Safety and Health Policy (SZ_26_EHS)	Covers all employees of LIWO Hungary and persons within the scope of work activities.
	Training and development	Training Policy (SZ_18_HR)	Applies to all employees of LIWO Hungary.
	Talent development and integration	Onboarding Policy (SZ_20_HR)	Governs the induction process for new joiners of LIWO Hungary.
	Compliance and whistleblowing	Whistleblowing Policy (SZ_29_COMP)	Personal scope extends to employees of LIWO FM and those in a contractual relationship with the Company.
	Anti-corruption	Anti-corruption policy	Applies to all members of the LIWO Group and contracted partners.
	Occupational health	Occupational Health and Safety policy	Covers all activities and operating units of the Group.

	Employee development and integration	Corporate Mentoring Policy (SZ_32_HR)	Applies to designated mentors and mentored positions at LIWO Hungary.
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Organisational operations and governance framework: The Company's Organisational and Operational Rules set out the basic framework for work, ensuring the efficient and lawful operation of the organisation. The rules cover all organisational units and employees of the Company, for whom compliance with their provisions is a fundamental obligation. Employees are required to observe the working schedule and working hours precisely, the supervision and enforcement of which is the duty and responsibility of managers. Specific tasks are defined by job descriptions prepared by managers, which assist employees in carrying out their activities professionally. A cornerstone of operations is the maintenance of work discipline and deadline discipline, which includes the precise following of instructions and the timely completion of tasks. Managers' responsibilities extend to the full operations of the units under their supervision, the lawfulness of their decisions and their documentation. It is important to note that employees bear financial liability for damage they cause, and in the case of deliberate damage, the employee is jointly and severally liable with the Company.

Ethical expectations and protection of human rights: One of the most important internal regulations for employees is the Code of Ethics, the familiarisation with and observance of which is the individual duty of every employee. The document defines the expected moral and behavioural standards, as well as ethical expectations for governing bodies and all employees. The Company is committed to the Universal Declaration of Human Rights, the fundamental conventions of the International Labour Organization (ILO), and the ten principles of the UN Global Compact. Commitments enshrined in the Code include the prohibition of forced, slave or child labour and unethical employment practices, the provision of equal opportunities and equal treatment, and the rejection of discrimination in all its forms. The Company respects the human rights of employees, regarding personal dignity and the right to privacy. It also guarantees fair employment and remuneration practices, the right to rest and leave, and freedom of expression.

Working conditions and employee well-being: The Employee Handbook aims to provide comprehensive and uniform information on the basic conditions of employment and the mutual rights and obligations of the parties. A basic requirement for work is to report for duty in a fit state and to present occupational health fitness certification. The regulations set out in detail information relating to working time and payroll, specifically addressing the obligation to keep records of working time and the calculation of supplements. The Handbook pays particular attention to the right to rest, precisely regulating the taking of basic and supplementary leave and special absences such as paternity or parental leave. The Company is committed to continuous development and therefore sets out the framework for performance management and individual development plans, while monitoring employee satisfaction through regular surveys.

Health protection and safe working environment: The Occupational Safety and Health Policy sets out the health and safety requirements that must be observed during organised work. The policy covers all employees, visitors and external partners. Safe working requires close cooperation between the employer and the employee. An indispensable prerequisite for commencing work is occupational safety training, and the Company provides the necessary personal protective equipment, hygiene products and protective beverages. In managing accidents, the most important step is to make the injured person safe and to report the event in the JIRA system. The Company also operates a management system in accordance with the ISO 45001:2018 standard, the central element of which is the continuous analysis and management of risks.

Training, integration and talent development: The Training Policy treats employee development as an investment in human capital that increases the Company's competitiveness. Training is planned in line with the business plan, and the Company particularly supports employees who have already demonstrated their professional aptitude. The smooth integration of new employees is ensured by the Onboarding Policy, which follows a 90-day, scheduled plan from joining to the successful completion of the probationary period. Integration is supported by specialist support functions — mentors in operational areas and "buddies" in back-office areas. The Corporate Mentoring Policy separately records the remuneration of mentors, thereby recognising the additional tasks and responsibility of experienced colleagues.

Compliance and anti-corruption: The Whistleblowing Policy aims to uncover and prevent unlawful acts through the operation of an internal reporting system. The system allows for named or anonymous reports, while the Company guarantees full protection of whistleblowers against adverse treatment. In parallel, the Anti-corruption Policy proclaims the principle of zero tolerance towards all forms of bribery. The regulation prohibits the offering or acceptance of any unauthorised advantage and requires full transparency in commercial processes. A breach of the rules may result in serious consequences, including labour law sanctions or criminal reporting.

Member companies of the Group have their own individual regulatory environments in accordance with the Group's guidance. The integration of the regulatory environment is ongoing.

Description of the scope of the policy or its exclusions

[ESRS 2 para. 65 b)] The various internal policies of the Group define their own scope in different ways; however, generally they cover all employees and sites of the Company at member company level. The harmonisation and group-level extension of certain policies is a task for the next reporting period.

[ESRS 2 para. 65 e)] LIWO FM regards own workforce as a key stakeholder group from the perspective of the Company's operations. In developing and reviewing policies relating to employees, the Company endeavours to ensure that the interests of own workforce — in particular safe working, fair treatment, predictable employment and professional development — are appropriately reflected.

The enforcement of employee interests is realised primarily through institutionalised dialogue (involvement of stakeholders in the issuance of regulations) and transparent decision-making.

Policy is made available to potentially affected stakeholders and stakeholders who need to help implement it

[ESRS 2 para. 65 f)] [ESRS S1 para. 19]

Following the adoption of policies, the Company ensures that all employees have access to the content of the policies. The organisational unit responsible for coordinating their development (HR or Quality Management) ensures that policies are announced through the Company's shared electronic mail system; beyond this, policies are also accessible on the Company's intranet. For blue-collar colleagues, team leaders also separately announce and explain the main regulatory changes. The policies apply to the Company's entire workforce.

Description of relevant human rights policy commitments relating to own workforce

[ESRS 2 para. 65 d, ESRS S1 para. 20.] LIWO Group is committed to respecting the human rights of own workforce, in accordance with applicable legislative requirements and internationally recognised human

rights principles. The LIWO Group applies in employment the requirements of equal treatment, prohibition of discrimination, respect for human dignity, and working conditions that do not endanger health.

The Company does not tolerate forced labour, child labour, harassment, intimidation or discrimination in any form. It also endeavours to ensure fair working conditions, lawful employment, appropriate grievance handling opportunities and the enforcement of labour law entitlements for employees.

LIWO FM enforces its human rights commitments relating to own workforce through related internal regulations, ethical principles and labour practices.

The fundamental principles of these requirements are set out in the Company's Code of Ethics, while their practical enforcement is supported by compliance processes, channels for reporting any misconduct, and related investigation and action mechanisms. The Company's objective is for compliance with human rights and labour law expectations to be embedded in operations in an identifiable, manageable and traceable manner.

The Company ensures employment in compliance with applicable labour law requirements, the maintenance of fair working conditions, and the protection of employees' rights. In this context, it endeavours to provide employees with a lawful, equitable and safe working environment, in accordance with its internal policies and ethical principles.

[ESRS S1 para. 20 b)] LIWO Group ensures communication with own workforce through several complementary internal communication channels. Employee information is provided inter alia through the intranet platform and electronic notifications. Team leaders play a key role in communication directed at blue-collar workers. The Company also places emphasis on familiarising employees with related principles at the time of establishing employment: employees declare their acquaintance with and acceptance of the Code of Ethics simultaneously with signing the employment contract.

Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts

[ESRS S1 para. 20 c)] The Company ensures the remediation of human rights-related (especially employee-related) negative impacts and the enabling of access to remediation through several mutually reinforcing mechanisms:

- **Receipt of signals and investigation (grievance/whistleblowing):** it operates an internal whistleblowing system (with the possibility of anonymous reporting), in which the preliminary examination of reports takes place within a short deadline, the investigation ensures impartiality and the notification/rights of the reported person, and — where necessary — the initiation of immediate action to prevent further violations.
- **Type of remediation measures (correction and prevention):** upon conclusion of the investigation, an investigation report is prepared containing factual findings, the steps taken, the (preliminary) measures and their outcomes, and proposals for further action necessary to close the case. Possible measures include the elimination of the causes and consequences of the identified problems, the remedy of the harm caused, the initiation of disciplinary/ethical proceedings, the initiation of regulatory (criminal/administrative) proceedings, and the application of labour law consequences proportionate to the breach.

- **Management decision and monitoring of implementation:** for more serious cases or those requiring a management decision, the investigation report is submitted to the Company's management, which ensures correction and prevention by ordering the necessary measures.
- **Integration into risk management:** human/human rights risks (e.g., working time, working conditions, value chain worker exposures) are focus areas of the DMA and can also be managed within the corporate risk management framework: in case of critical or elevated risk, a mandatory action plan is prepared with management approval and regular monitoring.

[ESRS S1 para. 21] The policies are consistent with relevant internationally recognised instruments. In developing and reviewing regulations, relevant international expectations and standards are continuously considered and incorporated.

[ESRS S1 para. 22] The policies specifically address human trafficking, forced or compulsory labour and child labour.

[ESRS S1 para. 23.] There is a workplace accident prevention policy or management system in place.

[ESRS S1 para. 24 a)] There are specific measures aimed at eliminating discrimination: regulations aimed at eliminating harassment are in place, and there are regulations promoting equal opportunities. There are regulatory procedures aimed at other ways of promoting diversity and inclusion.

[ESRS S1 para. 24 b)] The regulatory procedure specifically addresses the following grounds of discrimination: Other forms of discrimination covered by EU regulation and national law: Sexual orientation, Racial and ethnic origin, Gender identity, Disability, Religion, Political opinion, Social origin.

[ESRS S1 para. 24(b)] The regulatory procedure – i.e. the Code of Ethics – specifically addresses the grounds for discrimination: racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national or social origin, as well as other forms of discrimination regulated by EU regulations and national legislation.

In creating the workplace environment that the Company intends to ensure, employees are obliged to:

- Prevent and avoid any discrimination, differentiation, harassment, threats or intimidation based on a status, attribute or characteristic protected by law (hereinafter jointly: "characteristic"), such as a person's racial origin, sex, motherhood (pregnancy) or fatherhood, colour, gender identity, nationality, religious or philosophical belief, age, disability, reduced working capacity, health condition, marital status, sexual orientation, social origin, financial situation, affiliation with a representative body, or other characteristics.
- Prevent and avoid sexual harassment. Sexual harassment includes sexually-natured remarks made to colleagues, comments made about colleagues' sexual life, unwanted sexual advances or requests for sexual favours, and the inappropriate discussion of sexual matters with colleagues in the workplace or elsewhere.
- Prevent and avoid retaliation against persons who report discrimination, differentiation, harassment, threats, intimidation, or other concerns.
- Immediately notify their supervisor or any representative of the Human Resources department if they feel they have been the victim of discrimination, differentiation, harassment, threats or intimidation, if they observe such conduct towards others, or if such conduct has been reported to them. A person involved in the given matter is not required to make such a report.

- Cooperate fully during the investigation process.

All employees of the Company are required to:

- Ensure equal opportunities and treatment in employment, and ensure and comply with fair employer practices and all provisions relating to the prohibition of discrimination;
- Create a workplace environment that ensures mutual respect and dignity, in which different viewpoints are valued and respected.

LIWO FM Zrt., as the Holding company, operates a quality management system (ISO 9001), an information security management system (ISO/IEC 27001), and an anti-bribery management system (ISO 37001), and has a sustainability and environmental policy in place. At the subsidiary (operational) level, the Group operates environmental management (ISO 14001), energy management (ISO 50001), and occupational health and safety (ISO 45001) systems, all of which are auditable and provide a well-documented framework for integrating ESG considerations. These management systems already cover most of the requirements set out in the ESG Act, meaning that the strategy's main task is to standardise existing processes and incorporate ESG-related additions.

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

[ESRS S1 para. 27-29.] The Company does not apply a general procedure for engagement with its own employees. At member companies of the Group, engagement with own workforce and workers' representative bodies is realised in various ways, the framework and regularity of which may vary by company. The protection of the health and safety of employees, and the conscious development of corporate culture and career opportunities, appear in all cases as common principles. The managing officers and HR directors of the companies are responsible for the effective implementation of engagement.

Continuous information provision, as well as formal communication channels — such as management briefings — are of key importance to the effective operations of companies. Information is conveyed not only through management meetings and managers but also through the various internal communication tools that member companies apply, such as newsletters, HR briefings, intranet platforms and corporate events. The purpose of these channels is to share information, present good practices, and communicate organisational changes and priorities in a transparent manner.

All companies place emphasis on occupational safety measures and the provision of appropriate training programmes in connection with engagement with employees. The degree of regulation and formalisation of engagement varies by company, but at present it is daily working relationships and informal information provision that dominate in relations with employees.

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

[ESRS S1 para. 30] The Company has established a channel for raising concerns.

[ESRS S1 para. 32 a)] The Company is committed to ensuring appropriate and effective remediation where, during its internal processes, it identifies that it has caused or contributed to a material negative impact on its own employees. In the Company's operations, responsible corporate governance, respect for human rights, and the provision of safe and fair working conditions are fundamental principles.

General approach: The Company manages any negative impacts in a structured, documented manner through internal processes that ensure the confidential and — where necessary — anonymous handling of reports, an impartial and adequately expert investigation, a prohibition on retaliation, the adoption of proportionate and appropriate corrective measures, and the introduction of measures aimed at preventing recurrence. The Company's processes are consistent with applicable labour law, OHS and ethical regulations.

Grievance and reporting mechanisms: Employees may raise their concerns and complaints through several channels. The Company operates an anonymous reporting system based on the Whistleblowing Policy (SZ_29_COMP). The system ensures the anonymity of whistleblowers and the confidential handling of reports. Employees who make reports in good faith shall not be subject to retaliation. The Compliance function is responsible for investigating reports, examining each case objectively and taking into account relevant circumstances in accordance with documented procedures.

Ethical and human rights aspects: The Company's Code of Ethics expressly governs the requirements relating to harassment, discrimination and respect for human rights. Ethical violations may be reported through the whistleblowing system or by signalling to HR. Reports concerning violations of the Code of Ethics are investigated in accordance with the Ethics Policy. In the case of substantiated violations, the Company applies appropriate disciplinary and corrective measures.

Occupational health and safety: The health and safety of employees is ensured by the Occupational Safety and Health Policy. The Company operates a separate internal procedure for reporting and investigating OHS risks and incidents (EHS Service Desk). The elected OHS representative, chosen in accordance with legislative requirements, participates in the management of OHS matters, representing employees' interests and being entitled to raise concerns about working conditions. The process of electing the representative is regulated and transparent (MU_8.1_324). The Company also regularly carries out the necessary periodic risk assessments in accordance with legislative requirements and internal regulations. Reported OHS risks are investigated by the Company and, where necessary, immediate action is taken to eliminate or reduce hazards, alongside the review of workplace risk assessments.

Remediation measures: Where the Company determines that it has caused or contributed to a material negative impact, it may apply proportionate and appropriate remediation measures, which may include, among other things: correction of working conditions, disciplinary measures, amendment of internal policies, introduction of training, and the strengthening of risk management mechanisms.

The Company is currently examining and developing further remediation options, including the establishment of compensation mechanisms where appropriate, in order to ensure that any negative impacts are addressed comprehensively and proportionately.

Monitoring and prevention: Reports and their handling are documented. The Company regularly assesses the effectiveness of the operation of grievance and remediation mechanisms and, where necessary, implements improvements to prevent recurrence, primarily during internal audits required by the relevant certified ISO management systems.

Grievance and reporting channels available to own employees

[ESRS S1 para. 32 b)] Liwo Group provides several channels to enable own employees to directly raise their concerns, complaints or observations, and to have them investigated and addressed.

The Company provides an anonymous reporting option through the Whisly-based whistleblowing system (<https://Liwo.whisly.io/reporting/main-page> / <https://bplusn.whisly.io/reporting/main-page>), which

enables the safe and confidential reporting of concerns related to ethical, compliance, labour law or other violations. Reports are investigated by the Compliance function in accordance with applicable internal regulations, ensuring the protection of the whistleblower and the prohibition of retaliation. Employees also have access to the EHS Service Desk system (<https://servicedesk.bnref.hu/plugins/servlet/desk>), through which OHS, health protection and environmental matters, risks or incidents may be reported. Reports are forwarded to the competent professional area, where their follow-up and handling take place in a documented manner.

The purpose of the above channels is to ensure that employees can raise their concerns in a safe, accessible and structured manner, and that they receive appropriate investigation and — where necessary — corrective action.

Processes ensuring the functioning of reporting channels

[ESRS S1 para. 32 d)] Liwo Group supports and requires the functioning of reporting and grievance handling channels available to own employees through formalised internal regulations.

The Whistleblowing Policy (SZ_29_COMP) defines the detailed procedures for receiving, investigating and closing reports relating to suspected ethical, compliance and other violations. The policy sets out the framework for responsibilities and competences, the requirements for confidential handling of reports, the possibility of ensuring anonymity, and the protection of whistleblowers against retaliation. The investigation of reports takes place within the designated compliance function, in a documented and traceable manner.

The Occupational Safety and Health Policy (SZ_26_EHS) defines the process for reporting, investigating and managing OHS and health protection risks, including the reporting of extraordinary events, accidents and emergencies. The policy ensures that employees can raise concerns affecting their health and safety in a structured manner, and that they are investigated and the necessary corrective measures are taken.

Together, the above regulations guarantee the continuous availability of reporting channels, the appropriate handling of reports, and employees' safe and confidential access to grievance mechanisms.

Tracking of raised and addressed issues

[ESRS S1 para. 32 e)] Cases received through reporting channels are handled in a documented, traceable manner. The electronic interface of the Whisly whistleblowing system ensures the registration, status tracking and archiving of reports. The investigation of reports takes place within the designated compliance function, in accordance with the deadlines and areas of responsibility defined in the procedures.

Reports received through the EHS Service Desk system are also recorded in an electronic register, where their status, the actions taken and the closure are documented.

The adequacy of the functioning of channels is supported by the regular review of internal regulations, as well as internal control and audit processes. The Company does not currently apply separate, quantified efficiency metrics for measuring the effectiveness of channels; however, the process of handling and documenting reports ensures transparency and accountability.

[ESRS S1 para. 33] The undertaking has assessed whether its own workforce is aware of the structures or processes and trusts them as a way of raising and having addressed their concerns or needs.

Disclosure of how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed

[ESRS S1 para. 33] LIWO Group ensures through several instruments that own employees are aware of the available reporting channels and can safely use them. The availability of the Whisly whistleblowing system is indicated on every employee's payslip, thereby providing regular and direct information about the reporting option. This solution guarantees that the accessibility of the channel remains information continuously available to all employees.

The accessibility of the EHS Service Desk is ensured by the Company through internal communication channels, including internal network platforms and information materials available to employees.

The anonymous nature of the reporting channels, together with the prohibition on retaliation enshrined in internal policies, contributes to strengthening employee trust and safe use of the channels.

The actual level of awareness and trust is assessed and measured by the Group from several sources, in particular:

- **Feedback-based measurement:** employee surveys and/or targeted question blocks (e.g., "are you aware of the channels", "do you feel safe using them", "is there any fear of retaliation"), and the aggregation of qualitative feedback received (HR/EHS/management channels).
- **Measurement of training and communication reach:** tracking the reach and coverage of briefings and training sessions related to reporting channels (e.g., induction briefing, repeat messages), with a brief knowledge check where necessary.
- **Analysis of channel usage patterns:** based on aggregated data from Whisly/EHS Service Desk usage (e.g., number and type of reports, proportion of anonymous reports, proportion of follow-up queries, turnaround times), to assess whether the channel proves to be genuinely functional and accessible in practice.
- **Control of retaliation risk:** monitoring whether suspicion of retaliation arises (e.g., in the form of a new report), and strengthening protection/corrective measures where necessary.
- **Feedback and improvement:** targeted updates to processes, communication materials and training based on experience, to ensure awareness and trust are maintained over time.

[ESRS S1 para. 33] LIWO FM ensures the principles of protection against retaliation, through the Whistleblowing Policy and the Whisly whistleblowing system, for persons who report concerns, compliance issues or ethical incidents. The system enables reports to be handled confidentially and supports the protection of whistleblowers against adverse treatment or retaliation.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

[ESRS 2 para. 68 a)] LIWO FM applies several targeted measures to mitigate material risks associated with own workforce. To manage remuneration and retention risks, the Company conducts regular income assessments and salary market benchmarking, the results of which are considered in determining wage levels and in recruitment decisions. Employee retention and commitment is also supported by the organisation of leisure, community and corporate programmes. In addition, competences of employees

are continuously developed through study contracts, training sessions and further education. These measures serve to mitigate the risks of turnover, workforce shortage, and risks affecting productivity and service quality.

LIWO FM has introduced several targeted measures to mitigate the main risks associated with own workforce. To reduce risks arising from inadequate remuneration and benefits — such as significant turnover or workforce shortage — the Company conducts regular income assessments and salary market benchmarking. The results of these are considered both in the selection of new employees and in determining the wage levels of the existing workforce.

To promote work-life balance, the Company supports leisure and team-building programmes and organises corporate events annually. Through study contracts and training sessions and further education, it continuously develops the competences of its employees, thereby increasing its competitiveness.

Overall, the measures listed mitigate risks such as inadequate productivity or service quality, the loss of talented workforce, high turnover and the resulting recruitment and induction costs, and the emergence of workforce shortage.

Description of key actions

[ESRS 2 para. 68 b, c)] Liwo FM's measures cover the entire own workforce, are to be implemented in the medium term by 2027, and aim to manage impacts on employees, reduce risks and ensure access to remediation.

Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts

[ESRS 2 para. 68 d)] The Liwo FM provides remediation for and access to remediation by those affected by actual, material (financially significant) negative impacts primarily through its internal whistleblowing and investigation mechanism. The purpose of the system is to ensure that reports about grievances are received safely, including anonymously, that the identity of the whistleblower is protected, and that the prohibition on retaliation is genuinely enforced. The investigative procedure is documented: deadlines apply to the investigation of reports (acknowledgement, investigation deadline and justified extension), and the guarantees of notification of the reported person and fair procedure are also set out.

Upon conclusion of the investigation, an investigation report is prepared containing the factual findings, the evidence steps taken, the (preliminary) measures and their outcomes, and proposals for the further actions necessary to close the case. To provide/facilitate remediation, the Company may, depending on the specific case, take action to eliminate the causes and consequences of the identified problems, to remedy the harm caused, to initiate disciplinary or ethical proceedings, or where warranted to initiate regulatory (criminal/administrative) proceedings, as well as to apply labour law consequences proportionate to the gravity of the breach.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

[ESRS S1 para. 44] The Group has set measurable, outcome-oriented targets.

[ESRS 2 para. 80 a)] The measurable OHS targets defined by the Company are derived directly from the Occupational Health and Safety Policy and the objectives of the management system in accordance with

MSZ EN ISO 45001:2018. The targets serve to prevent workplace accidents and occupational diseases, reduce work-related risks, and continuously improve occupational health and safety performance.

[ESRS 2 para. 80 b)] The targets are intensity-based reduction targets aimed at reducing workplace accident frequency and severity metrics (TRIR, LTIFR, ISR).

[ESRS 2 para. 80 d, e, f)] LIWO FM's OHS targets are intensity-based reduction targets aimed at reducing workplace accident frequency and severity metrics (TRIR, LTIFR, ISR). The baseline value is 3.59, based on the 2025 base year.

The targets cover the period 2025–2030, during which LIWO FM aims for continuous improvement of the defined OHS metrics. Progress monitoring takes place within the framework of annual monitoring and management review as part of the ISO 45001 management system. The annual assessment of TRIR, LTIFR and ISR metrics serves as an interim milestone, enabling the identification of necessary corrective actions to achieve the target values set for 2030.

The calculation of TRIR, LTIFR and ISR metrics is based on formulas consistent with international practice applied in the Company's OHS management system. The metrics relate the number of recorded workplace accidents and lost working days to hours worked, using a standardised multiplier.

Accident data are sourced from records kept in accordance with legislative requirements and internal OHS policies, while data on hours worked are determined from HR and payroll systems.

In setting target values through to 2030, the Company took into account trends from previous years, the results of risk assessments, and the principle of continuous improvement under the ISO 45001:2018 standard. The targets are based on the assumption that preventive measures, training sessions, internal inspections and management reviews will contribute to the gradual improvement of workplace accident metrics.

[ESRS 2 para. 80 i, j) ESRS S1 para. 47 b)] During the reporting period, the Company made no amendments to OHS targets, the definition of related metrics, or the measurement methodology applied. The calculation of TRIR, LTIFR and ISR metrics is based on unchanged formulas and data sources, in accordance with legislative requirements and the requirements of the ISO 45001:2018 standard.

Data collection continues to be based on internal OHS records and hours worked data from HR and payroll systems. The assumptions and processes underlying the definition of target values did not change during the reporting period.

The Company has designated 2025 as the base year for OHS targets. The metrics recorded in 2025 (TRIR: 3.59; ISR: 92.05; LTIFR: 5.04) form the basis for performance assessment relative to the target values defined for 2030.

The 2025 data are sourced from records collected and validated within the OHS management system. In subsequent reporting periods, the Company will present the development of workplace accident frequency and severity metrics relative to the 2025 baseline values, and the progress required to achieve the 2030 targets.

The achievement of targets is supported by the annual monitoring and management review process of the ISO 45001 management system.

[ESRS S1 para. 47(b)] In determining occupational safety objectives, the Company considered the results of the analysis of occupational safety incidents, the findings of risk assessments, and practical experience

gained from employees and managers. The achievement of these objectives is monitored within the framework of the ISO 45001 management system, which includes the regular evaluation of accident indicators (TRIR, LTIFR, ISR) as well as the review of occupational safety incidents and corrective measures.

S1-6 Characteristics of the undertaking's employees

Total number of employees by gender (headcount) [ESRS S1 para. 50 a]): 28.808

- Male: 7 997
- Female: 20 811

LIWO FM: Male 4,976.00 / Female 12,634.00 **LIWO GER:** Male 441.00 / Female 140.00 **LIWO IT:** Male 255.00 / Female 400.00 **LIWO RO-BLG:** Male 550.00 / Female 696.00 **LIWO SLO:** Male 43.00 / Female 499.00

Total number of permanent employees: 21 266

- Male: 6 181
- Female: 15 085

LIWO FM: Male 4,566.00 / Female 12,037.00 **LIWO GER:** Male 441.00 / Female 140.00 **LIWO IT:** Male 221.00 / Female 355.00 **LIWO RO-BLG:** Male 550.00 / Female 696.00 **LIWO SLO:** Male 25.00 / Female 381.00 **Liwo CZ** Male 166,00 Female 397,00 **Liwo SK** Male 212,00 Female 356,00 **Liwo PL** Male 1354,00 Female 5416,00

Total number of temporary employees: 1,967

- Male: 565
- Female: 1 402
- Other: 0.00
- Gender not reported: 0.00

Total number of non-guaranteed hours employees: 69.00

- Male: 9.00
- Female: 60.00
- Other: 0.00
- Gender not reported: 0.00

Employee numbers are reported as: Headcount (HC)

Employee numbers reported at: end of the reporting period

Employees who left: 9,810.00

Turnover rate: 46.76%

S1-9 Diversity metrics

Disclosure of the undertaking's own definition of senior management

Senior management consists of the CEO of LIWO FM and the members of the Executive Board (parent company management).

[ESRS S1 para. 66 a)]

Number of employees at senior management level by gender — LIWO FM: 9

- Male: 5
- Female: 4

Number of employees by age group: 18,370.00

- Under 30: 2,139.50
- 30 to 50: 6,211.90
- Over 50: 10,018.60

Data relate to employees of LIWO Germany, Hungary and Italy.

S1-10 Adequate wages

[ESRS S1 para. 69] All employees receive adequate wages in accordance with market benchmarks. All non-employee workers within own workforce receive adequate remuneration in accordance with applicable reference values.

S1-11 Social protection

At member companies of LIWO Group, all employees within own workforce receive social protection through state programmes or offered benefits, ensuring that all employees are covered for protection against income loss associated with significant life events (illness, unemployment, workplace injury, having children, retirement). In some cases, additional benefits or concessions are also provided.

S1-12 Training and skills development metrics

[ESRS S1 para. 83 a)] [ESRS S1 para. 84.] [ESRS S1 para. 85.]

Number of employees participating in regular performance and career development reviews, by gender: 1,519.00

- Male: 550.00
- Female: 969.00
- Other: 0.00

- Gender not reported: 0.00

Data relate solely to LIWO Romania and Bulgaria.

Total number of training hours by gender: 63,132.50

- Male: 26,351.00
- Female: 36,781.50
- Other: 0.00
- Gender not reported: 0.00

Data relate solely to LIWO Germany, Romania and Bulgaria, Hungary and Slovenia.

Average number of training hours per employee by gender: 23.90

Number of employees participating in regular performance and career development reviews, by employee category: 1,539.00

- Technical: 164.00
- Administrative: 73.00
- Production: 1,296.00
- Senior management: 6.00

Data relate solely to LIWO Romania and Bulgaria.

Total number of employees by employee category: 2,851.00

- Technical: 1,210.00
- Administrative: 329.00
- Production: 1,300.00
- Senior management: 12.00

Data relate solely to LIWO Germany, Romania and Bulgaria, Hungary and Slovenia.

Proportion of employees participating in regular performance and career development reviews by employee category: 53.98%

Average training hours by employee category: 2,851.00 hrs

Total number of training hours for non-employee workers by gender: 135.50

- Male: 130.50
- Female: 5.00
- Other: 0.00

- Gender not reported: 0.00

Data relate solely to LIWO Poland.

S1-14 Health and safety metrics

[ESRS S1 para. 88 b, c, d, e)] [ESRS S1 para. 90]

Number of the undertaking's own workforce covered by the OHS management system: 19,572.00

- Employees: 18,773.00
- Non-employees: 799.00

Data relate to LIWO Germany, Hungary, Italy, Romania, Bulgaria and Slovenia.

Percentage of non-employee workers who participated in regular performance and career development reviews: 19,254.00

Own workforce: 19,254.00

Data relate solely to LIWO Germany, Hungary, Italy, Romania, Bulgaria and Slovenia.

Number of recordable work-related accidents in own workforce: 575.00

- Employees: 575.00
- Non-employees: 0.00

Data relate solely to LIWO Germany, Hungary, Italy, Romania, Bulgaria, Poland and Slovenia.

Total hours worked by own workforce: 24,642,021.00

- Employees: 24,449,020.00 hrs
- Non-employees: 193,001.00 hrs

LIWO FM ZRT.: 22,195,417.00 hrs

- Employees: 22,002,416.00 hrs
- Non-employees: 193,001.00 hrs

LIWO SLO: 799,401.00 hrs

- Employees: 799,401.00 hrs
- Non-employees: 0.00 hrs

LIWO IT: 726,623.00 hrs

- Employees: 726,623.00 hrs

LIWO GER: 920,580.00 hrs

- Employees: 920,580.00 hrs

- Non-employees: 0.00 hrs

Number of work-related ill-health cases subject to legal restrictions on data collection (employees only): 0.00

Number of days lost due to workplace accidents, work-related ill-health and fatalities (employees only): 8,793.00

- Due to workplace accidents: 8,793.00
- Due to occupational illness: 0.00
- Due to fatalities from poor health: 0.00

Number of own employees covered by an internally audited health and safety management system: 16,157.00

Percentage of own employees covered by an internally audited health and safety management system based on legal requirements and/or recognised standards or guidelines: 83.92%

Number of own employees covered by an externally audited or certified health and safety management system: 16,599.00

Percentage of own employees covered by an externally audited or certified health and safety management system based on legal requirements and/or recognised standards or guidelines: 86.21%

S1-15 Work-life balance metrics

[ESRS S1 para. 94] All employees are entitled to family-related leave, either through social regulatory procedures or through collective agreements.

S1-16 Remuneration metrics (pay gap and total remuneration)

For LIWO FM, the average gross hourly wage of male employees is HUF 3,539, while that of female employees is HUF 2,611. In the Romanian–Bulgarian operations, the average gross hourly wage of males is EUR 5.10 and that of females is EUR 3.56, while in the German operations the average gross hourly wage of employees is EUR 23.66.

[ESRS S1 para. 97 c)] For the Parent Company, the basis for the average hourly wage is the gross amount of income earned per working hour by employees in an employment relationship in the last month of the data reporting period.

S1-17 Incidents, complaints and severe human rights impacts

[ESRS S1 para. 103 a, b, c, d)]

Number of discrimination including harassment cases reported during the reporting period: 0.00

Number of complaints submitted by members of the undertaking's own workforce through channels established for raising concerns: 65.00

Number of complaints submitted to OECD national contact points for multinational enterprises: 0.00

Total amount of monetary fines, penalties and compensation for violations of social and human rights factors: 0.00 EUR

S2 — Value Chain Workers

The double materiality assessment identified material impacts and risks relating to value chain workers in the areas of Secure Employment, Working Time, Health and Safety, and Gender Equality and Equal Pay for Equal Work.

LIWO Group is committed to ensuring that the health and safety of value chain workers, and third parties present in its service and work areas — such as contractual partners, suppliers and visitors — are protected. The member companies of the Group comply with legislation and their own company requirements and require compliance from their partners.

S2-1 Policies related to value chain workers

LIWO Group does not have a dedicated group- or member company-level policy specifically directed at value chain workers. The Code of Ethics and the Supplier/Partner Ethics and Conduct Code of LIWO Hungary contain the values and principles along which the Group envisages and conducts its operations, and which values it expects from its business partners. The Codes of Ethics, and where applicable the member company code of ethics, are made known to suppliers by member companies. General procurement policies and contractual terms also contain compliance requirements relating to the employees of contracting partners.

The Group (at the level of LIWO Hungary) has a Supplier Ethics and Conduct Code, the content of which covers the following topics:

- worker safety
- precarious employment
- human trafficking
- use of forced or child labour

International standards recognised in the Code of Ethics:

UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises, ILO Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights and the two implementing covenants

S2-2 Processes for engaging with value chain workers about the undertaking's impacts

The Company has not adopted a general procedure for engagement with value chain workers. In this regard, as part of the sustainability strategy, it plans to create the appropriate regulation in 2026. In 2025 Supplier Ethics and Conduct Code was issued; its extension to the entire Group is planned for 2026. Furthermore, the sustainability screening of suppliers has commenced with respect to Hungarian operations, and the education of business partners in this context is planned.

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

[ESRS 2 para. 68 a)] The Group provides an anonymous reporting option through the Whisly-based whistleblowing system (<https://Liwo.whisly.io/reporting/main-page>), which enables the safe and confidential reporting of concerns related to ethical, compliance, labour law or other violations. Reports are investigated by the Compliance function in accordance with applicable internal regulations, ensuring the protection of the whistleblower and the prohibition of retaliation.

In other respects, risks relating to value chain workers operate within the framework of the general risk management mechanism; no separate processes have been developed.

S2-4 Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

[ESRS 2 para. 68 a), ESRS 2 para. 68 c)] LIWO FM supports the management of material impacts on value chain workers primarily through contractual, compliance and partner relationship instruments. The preparation of the Supplier Ethics and Conduct Code was the most significant result in 2025; its extension to all member companies, raising awareness and communicating it to business partners will be a key task in 2026. Key measures include the enforcement of partner expectations, risk monitoring, and consultations and actions where necessary to address emerging issues. The focus of the measures is on expecting and ensuring compliance with legal obligations relating to fair employment, workplace safety and health protection.

Regarding the value chain workers, the Company pays particular attention to the enforcement of fair employment, regulatory compliance and occupational safety requirements. We require our subcontractors to fully comply with applicable labour law and employment regulations, regarding the lawful registration of workers and transparency of employment conditions. To ensure law-abiding operations, we conduct regular compliance inspections aimed at identifying risks, verifying compliance and correcting any deficiencies. These measures contribute to reducing legal and reputational risks, establishing more stable business relationships, and ensuring the sustainable and reliable operation of the value chain in the long term.

Subcontractors receive regular OHS and health protection training, and their compliance with OHS requirements is verified through auditing processes. The aim of these steps is to prevent workplace accidents and health damage, reduce liability and legal exposure, and strengthen operational stability. Health protection measures are particularly important in those areas of the value chain where workers come into regular contact with chemicals and cleaning agents. Through the application of control mechanisms, we endeavour to minimise risks and continuously improve the conditions for safe working.

Overtime load in the value chain — particularly in the case of certain groups of foreign workers — may represent a potential labour and reputational risk. Although regulatory compliance is ensured, employment practices are continuously examined to identify and monitor risks, and where necessary measures are taken to promote more sustainable work organisation. This reduces the risk of long-term labour disputes, regulatory proceedings and associated costs.

Through its activities, the Company actively contributes to social inclusion by creating opportunities in the value chain for the employment and integration of disadvantaged workers. This not only serves to promote social equality and equal opportunities but also supports stable labour supply in the long term and

strengthens the Company's social standing. This type of employment in some cases also provides opportunities to draw on state subsidies and concessions, which may contribute to the financial sustainability of operations.

Regular monitoring and disclosure of the results of the above measures and control processes ensures transparency and enables demonstration of how our activities contribute to achieving policy objectives relating to fair working conditions, employee health protection, equal opportunities and responsible value chain operations. In this way, the Company not only strengthens regulatory compliance but also supports long-term business stability and sustainable value creation.

[ESRS 2 para. 68 b)] Our measures relating to value chain workers cover both upstream and downstream business relationships, with particular regard to workers employed by subcontractors. The scope includes the verification of labour law compliance, transparency of employment conditions, the enforcement of OHS and health protection requirements, and the consideration of equal opportunities and social integration aspects.

Our measures cover the following areas:

- enforcement of legal compliance and labour law requirements at subcontractors,
- regular compliance inspections,
- OHS and health protection training and audits,
- monitoring of risks arising from overtime load,
- support for the integration of disadvantaged workers in the value chain,
- support for sustainable and transparent operations of suppliers through ESG-oriented supplier risk management and assessment based on supplier data provision.

The scope covers all business partners whose activities directly or indirectly contribute to the delivery of our services.

Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts

[ESRS 2 para. 68 d)] To address actual negative impacts — particularly cases arising from excessive overtime or health risks arising from exposure to chemicals — the Company applies a multi-level approach.

We ensure that:

- our subcontractors' operations comply with applicable labour law and OHS regulations,
- statutory grievance and remediation options are available to workers,
- corrective measures are introduced in cases of deficiencies identified during compliance inspections.

To support access to remediation, we require transparent employment practices from our business partners, as well as cooperation in any inspections and regulatory proceedings. As a result of regular audits

and inspections, risk exposure arising from regulatory compliance has been reduced and the stability of business relationships has been strengthened.

Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers

[ESRS S2 para. 32 a] Material negative impacts on value chain workers include:

- labour risk arising from overtime load,
- health exposure arising from regular contact with chemicals.

To address these impacts:

- we regularly monitor subcontractor accounts and employment practices,
- we provide OHS and health protection training,
- we audit compliance with health protection requirements,
- we encourage the application of safe work organisation practices,
- we support the consistent use of personal protective equipment and safe working protocols.

The aim is to prevent employee health damage, labour disputes and long-term reputational risks, and to promote more sustainable employment practices throughout the value chain.

The Company will assess the effectiveness of measures based on a planned employee satisfaction survey.

Description of processes to identifying what action is needed and appropriate in response to actual or potential material negative impact on value chain workers

[ESRS S2 para. 33 a)] The Company identifies necessary and appropriate actions to address specific, actual or potential material negative impacts on value chain workers through cross-functional working groups established with the involvement of the relevant functional areas.

Members of these working groups are typically representatives of HR, procurement, compliance, legal, sustainability and — where warranted — OHS and operational areas. Their task is the detailed analysis of identified risks, assessment of the severity and likelihood of the impact, definition of appropriate preventive, mitigating or restorative measures, designation of responsible persons, recording of implementation deadlines, and ensuring monitoring and regular review of implementation.

[ESRS S2 para. 33 b)] LIWO FM implements actions relating to specific material impacts on value chain workers primarily through a risk-based, partner relationship and compliance approach. The Company assesses identified or reported problems within the framework of supplier and subcontractor relationships, contractual expectations and related control and consultation processes, and where necessary initiates corrective or risk-reducing measures.

The aim of the approach is for the identification, management and mitigation of material negative impacts on value chain workers to take place in a manner that is embedded in operations, proportionate and traceable.

Our approach to providing access to remediation is built on the following elements:

- enforcement of legal compliance in subcontractor contracts,
- regular compliance inspections,
- cooperation with authorities and business partners,
- requiring the existence of grievance mechanisms accessible to workers at subcontractors.

To ensure effectiveness:

- we operate documented audit processes,
- we track the implementation of corrective actions associated with > identified deficiencies,
- we assess recurring risk patterns.

This approach contributes to reducing legal and reputational risks, and to the transparency and stability of value chain operations.

Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on value chain workers and how effectiveness is tracked

[ESRS S2 para. 34] The establishment of cross-functional working groups by the Company's relevant functional areas supports the implementation of measures needed to mitigate risks.

The material risks arising from impacts on value chain workers are primarily:

- risks related to the compliant employment practices of subcontractors and suppliers and the enforcement of workers' rights;
- health, safety and compliance risks arising from excessive working hours and inadequate work organisation;
- health and safety risks arising from workers in the value chain being exposed to chemical substances;
- positive impacts and operational benefits arising from the application of occupational safety training, inspections and preventive measures;
- legal, reputational and financial risks that may arise from adverse labour or occupational safety incidents affecting workers in the value chain

To mitigate these risks:

- we conduct regular audits and inspections,
- we provide OHS training,
- we strengthen contractual compliance requirements,
- we support social integration and stable labour supply.

Effectiveness is monitored through several instruments:

- assessment of compliance inspection results,
- analysis of the number and nature of identified deficiencies,
- monitoring of the development of labour incidents and legal disputes,
- examination of the stability of business relationships.

Monitoring results are regularly assessed and, where necessary, control mechanisms are modified to ensure that both the protection of value chain workers and the Company's long-term financial and operational stability are ensured.

[ESRS S2 para. 36.] No severe human rights issues or incidents in the upstream and downstream value chains were reported during the reporting period.

Disclosure of resources allocated to addressing material impacts

[ESRS S2 para. 38] No separate resources have been allocated by the Company to addressing material impacts — i.e., to the social pillar of the ESG strategy. These can be broken down into costs based on their realisation. Further information on costs incurred for the workforce can be found in the Company's annual report.

S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The adoption of Liwo Group's ESG strategy and its extension to member companies is expected in the first half of 2026. During the reporting period, member companies independently set their value chain-related targets.

The Liwo FM defines its targets relating to value chain workers in accordance with related internal policies, ethical principles and compliance expectations. The targets are established to promote responsible partner operations, respect for workers' rights, risk mitigation, and the prevention and mitigation of material negative impacts, thereby supporting the practical enforcement of the relevant corporate policies.

S4 — Consumers and End-Users

S4-1 Policies related to consumers and end-users

The double materiality assessment identified two material topics in relation to end-users/consumers: health and safety, and access to (quality) information.

Liwo Group prioritises the health and safety of consumers, assesses the risks of operations, and — together with its member companies — complies with ethical, consumer protection and legislative principles to provide modern and reliable products and services.

Liwo Group pays attention to consumers' and end-users' access to (quality) information, which is particularly important in the Group's areas of activity and is closely linked to health protection. Member companies act in accordance with applicable data protection legislation and ensure the confidential handling of personal data.

[ESRS S4 para. 13, ESRS S4 AR 10] Liwo Group does not have a standalone policy specifically relating to clients and consumers; however, given that the stakeholder group regarded as consumers primarily consists of clients ordering FM services, the relevant regulatory elements appear primarily in internal documents governing partner relationships, and in partner contracts and service descriptions.

The Suppliers' Sustainability and Ethics Code and the Suppliers' Annual Sustainability Risk Assessment Policy define the sustainability, ethical and risk management standards expected from partners, which are essential for presenting a corporate strategy compliant with disclosure requirements. The Group-level Code of Ethics pays particular attention to the protection of the rights of consumers and end-users. Accordingly, member companies are required to clearly and comprehensibly inform clients about the risks associated with the use of products and services to facilitate informed decision-making, particularly for those who consider accurate and accessible information to be of paramount importance. The Code also guarantees that the Group fully complies with legislation on the protection of personal data.

The Group recognises the following internationally recognised instruments:

ILO Declaration on Fundamental Principles and Rights at Work

UN Guiding Principles on Business and Human Rights

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

LIWO Group does not currently operate a separate, generally formalised process for engagement with consumers and/or end-users. This is because, due to the nature of the Company's activities, the stakeholder group regarded as consumers primarily consists of clients ordering FM services, and engagement is therefore realised fundamentally within the framework of business, contractual and operational cooperation.

The Company, however, ensures the handling of relevant observations, complaints and feedback through the available partner, operational and compliance channels.

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

[ESRS S4 para. 23, ESRS S4 para. 23, 25-25] Where Liwo Group's activities cause an actual material negative impact on consumers or end-users, the Company provides remediation and correction through operational complaint management, incident investigation and internal reporting mechanisms. The handling of identified cases takes place through root cause analysis, corrective and preventive measures, and where necessary the modification of related controls and processes.

For raising end-user concerns, the Company provides operational contact and complaint management channels, and the Whisly whistleblowing system for compliance-related matters. Based on incoming signals, the Company initiates investigation, response and where necessary corrective action.

[ESRS S4 para. 26] The Company does not have processes in place to assess whether consumers and end-users are aware of and trust the channels for raising concerns.

S4-E1 Research, Development and Innovation Activities

Liwo Group believes in continuous innovation, which contributes to the safety and health of our clients and employees, while also reducing the environmental footprint and making the Group competitive in the long term.

Such research, development and innovation activities include the development and application of automated and robotic cleaning solutions, as well as UV-C-based disinfection technologies. LIWO Group implements these activities partly through certain subsidiaries and in cooperation with external innovation partners — including solutions developed by Labda Innovations.

Automated cleaning technologies typically involve the use of autonomously operating devices primarily suitable for cleaning large-footprint facilities, while UV-C disinfection solutions constitute a physically based, targeted disinfection technology that can be applied in specific operating environments as a complement to traditional chemical-based procedures. These innovation areas may have an impact on the manner of service delivery, the technological tools used and the organisation of operational processes; in the Group's assessment, they may contribute to the standardisation of service processes and the improvement of operational predictability, and may create opportunities for the optimisation of resource use — in particular water and chemical use — though the actual extent of environmental and operational impacts may vary depending on the conditions of application and the practices of individual subsidiaries. The application of these technologies is currently not uniform across Liwo Group: their introduction and use is primarily linked to certain subsidiaries and is realised to varying degrees by country; no group-level, uniform innovation or technology policy is currently available in this area. The innovation activities presented above are not the subject of a standalone, detailed ESRS data point; however, they provide relevant additional information for understanding the Group's business model and operational characteristics and are therefore presented in the form of additional disclosures.

Business Conduct

G1 — Business Conduct

Based on the LIWO Group's double materiality assessment (DMA), corporate culture, the protection of whistleblowers, and anti-corruption measures are considered material governance topics. The Group's

operations are built on a network of relationships with numerous employees, clients, suppliers and subcontractors, and transparent and ethical conduct is therefore of fundamental importance in maintaining trust and protecting reputation. According to the DMA, whistleblowing mechanisms, compliance processes and anti-corruption measures contribute to reducing legal and reputational risks and support the long-term sustainability of business operations

G1-1 Corporate culture and business conduct policies

[ESRS G1 para. 7, ESRS 2 para. 65 a)] The foundation of the regulation on business conduct and corporate culture is the Liwo Group Code of Ethics. The purpose of the regulation is to establish uniform ethical principles and expectations for all employees of the Group. Importance is given to creating a safe and respectful working environment and ensuring an atmosphere free from discrimination, harassment and retaliation. The document regulates in detail the handling of protected, personal and confidential information, the responsible use of company assets, and the proper practice of social media and media relations. It also addresses areas including conflicts of interest, gifts, external business activities, fair business conduct, supplier relationships and anti-money laundering requirements. The code prohibits bribery, emphasises respect for human rights and the importance of environmental protection, and sets out how reports are investigated and disciplinary proceedings are conducted.

In a continuously changing, complex and multicultural world, this Code of Ethics serves as a reference for all employees. Its purpose is to ensure that employees consistently represent the above values and carry out their duties with full knowledge of their rights and obligations vis-à-vis the Company and affected partners.

[ESRS 2 para. 65 b)] The policy applies to all employees and persons in any other legal relationship with the Group. This means it applies not only to employees but to all persons working with the Company in any form of cooperation, commission or contractual relationship.

The code does not contain separate exclusions; it applies equally to all affected persons.

[ESRS 2 para. 65 c)] All persons are obliged to comply with the provisions of the policy throughout the duration of their legal relationship, and certain provisions — such as the handling of confidential information — remain in force after the legal relationship ends.

The CEO is the highest-level executive responsible for bringing the policy into effect, its oversight and its consistent observance.

[ESRS 2 para. 65 d)] In implementing the policy, the Company takes internationally recognised human rights principles and environmental standards as its guide, beyond applicable legislation, without referencing specific international standards.

Description of consideration given to interests of key stakeholders in setting policy

ESRS 2 para. 65 e) The Company considers the interests of several key stakeholders in policy development and operations, although this is not designated in a separate chapter but follows from the content of the rules. The document reflects the interests of the following actors:

Employees: The policy strongly protects a safe, respectful, discrimination- and harassment-free working environment, ensures a prohibition on retaliation, and requires fair treatment of all colleagues.

Clients and business partners: The Company requires transparency in business decisions, protection of confidential information, and correct, fair cooperation and communication. Anti-money laundering, anti-bribery and anti-manipulation provisions all serve the interests of clients.

Suppliers: The policies guarantee fair competition among suppliers, objective selection criteria and equal treatment. The exclusion of personal interests from procurement decisions also protects the interests of suppliers.

Society and the environment: The document emphasises respect for human rights, rejection of child labour and forced labour, and commitment to environmental protection goals and sustainable operations.

Overall, the code is structured so that the interests of employees, clients, partners, suppliers, as well as society and the environment, are all incorporated into the principles of decision-making and rulemaking during the Company's operations.

[ESRS 2 para. 65 f)] The policy is accessible to employees as an internal company document. HR, legal and direct line managers provide support in interpreting and applying the content. LIWO Group publishes the relevant policies on the Company's official website for other affected parties. Training on the code and ethical principles has already commenced at some member companies (e.g., the Slovenian subsidiary); its full-scale extension is planned for the next reporting period.

Development, promotion, strengthening and assessment of corporate culture

[ESRS G1 para. 9] The Group's corporate culture is built on the principles of ethical operations, transparency and sustainability, which have been incorporated into processes. The development and promotion of culture is supported by internal policies, training programmes and regular employee consultations. The Company promotes the application of corporate culture values through the development of communication, and through the open commitment and exemplary conduct of the CEO and members of operational management.

The Company will assess the effectiveness of culture in the next reporting period, beyond feedback mechanisms, based on performance metrics, ensuring that it meets the expectations of stakeholders and sustainability objectives.

Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules

[ESRS G1 para. 10 a)]

1. Identifying and reporting concerns

Employees are required to immediately report any case indicating unethical, unlawful or policy-non-compliant behaviour. Reports may be made to a direct supervisor, the legal department or HR. Reports cannot be used as grounds for retaliation.

2. Investigation of reports

The Company is obliged to investigate all reports; the process is conducted thoroughly, discreetly and fairly. The investigation must commence within 3 working days of the report, and the HR department prepares the minutes.

3. Employee obligations during investigations

Affected employees must show maximum cooperation, accurately provide all necessary information, and refrain from concealing or manipulating information. They must maintain the confidential nature of the investigation.

4. Prohibition on retaliation

The Company expressly prohibits all forms of retaliation against the person making the report and protects those who raise concerns in good faith.

5. Consequences

Violations of the rules may result in disciplinary proceedings, which may extend to termination of the legal relationship, and may also lead to regulatory proceedings or legal consequences.

This system ensures that the Company handles any unethical or unlawful behaviour effectively, transparently and safely.

[ESRS G1 para. 10 b)] The Company has anti-corruption and anti-bribery policies that are consistent with the United Nations Convention against Corruption.

[ESRS G1 para. 11., ESRS G1 para. 10.] The Company is subject to legal requirements under national legislation transposing Directive (EU) 2019/1937 and legal requirements relating to the protection of whistleblowers. The regulation of the whistleblowing system includes provisions on the protection of whistleblowers. A reporting system operated by an external service provider is available, communicated to all relevant parties, and enables the submission of reports.

The procedures for handling misconduct are accessible to both employees and third parties on the Company's website, and the independent compliance organisation that has been established ensures the objective and independent conduct of proceedings. The Whistleblowing Policy contains provisions for the protection of whistleblowers.

The Company is committed to the rapid, independent and objective investigation of business conduct-related incidents.

The Company provides knowledge aimed at protecting whistleblowers and fostering a "speak-up" culture at two mandatory touchpoints: at onboarding and within mandatory — including ethical — training sessions (for white-collar employees, on the Moodle platform). During the onboarding process, all employees receive information about the available reporting channels (e.g., Whisly), the possibility of anonymous reporting, confidentiality requirements and the prohibition on retaliation (whistleblower protection).

The mandatory ethics training deepens and repeats this in a practice-oriented manner: it presents the steps of reporting, the main stages of the investigation process, the rights of the whistleblower and affected parties, and through concrete examples establishes that any form of retaliation is prohibited and that reports made in good faith are protected.

The purpose of business conduct (integrity, compliance, responsible operations) training at the Company is to ensure that employees — particularly white-collar (back office) employees — uniformly know and apply corporate expectations and are able to identify and appropriately manage risks.

- Target audience: white-collar employees (annual mandatory training cycle).

- Frequency: annual mandatory (recurring, compliance-type) training.
- Coverage/depth: ensuring compliance knowledge at the basic requirements level for all those concerned; training sessions establish minimum expectations and controls for daily work (regulatory knowledge + practical application).
- Topics covered (annual mandatory training):
 - IT security (information security principles, safe use of equipment, incident awareness),
 - GDPR / data protection (handling of personal data, authorisations, incident management),
 - Code of Ethics (business conduct expectations, conflicts of interest, reporting options and prohibition on retaliation),
 - Fire and occupational safety training (safe working, responsibilities, basic procedures),
 - Environmental training (environmentally conscious operations, basic requirements, good practices).

In the Group's activities, the risk of corruption and bribery may arise primarily in contacts with business partners, suppliers and authorities, and in procurement, logistics and financial processes.

The most at-risk functions include:

- Procurement and partner relationship management — due to integrity risks arising in contract conclusion, ordering and pricing decisions;
- Logistics and transportation — due to cooperation with third parties (subcontractors, carriers) and management of service fees;
- Financial and accounting functions — due to opportunities for misconduct arising in payments, cost approvals and financial control processes.

To mitigate these risks, the Company operates an ethical code and disciplinary committee under the ODBE framework, which regulate the acceptance of benefits and gifts and ensure the management of conflicts of interest. The Company plans to develop its anti-corruption and anti-bribery control system, increase transparency primarily in the area of gift-giving, and develop regular ethical training.

G1-3 Prevention and detection of corruption and bribery

[ESRS G1 para. 16, ESRS G1 para. 18 a)] The Company ensures the prevention, detection and management of allegations and incidents of corruption or bribery through the mutually reinforcing operation of the internal control environment, the compliance function and the Whisly whistleblowing system. The foundation for prevention is provided by the decision and approval procedure and the "four-eyes principle", which reduce the risk of unauthorised commitments, conflicts of interest and misconduct.

Detection is supported by the whistleblowing system (Whisly channel), which also allows anonymous reporting and sets out the prohibition on retaliation, data management and confidentiality guarantees to protect whistleblowers; thereby enabling suspected corruption/bribery to be safely reported by employees and other eligible whistleblowers.

The handling of reports follows a documented procedure: the receipt and acknowledgement of reports, the clarification of facts (with hearings, document and data requests and on-site inspections where necessary), and then the preparation of an investigation report and proposals for the necessary measures constitute the main steps of the process.

In the case of a substantiated corruption or bribery case, the Company may apply measures aimed at eliminating the violation and preventing recurrence (e.g., disciplinary/labour law consequences, ethical proceedings, process and control modifications) and where warranted the initiation of regulatory proceedings is also possible.

The implementation and monitoring of corrections arising from identified deficiencies takes place — where necessary — in connection with the risk management and action plan logic, ensuring the strengthening of controls and the incorporation of lessons learned from incidents.

[ESRS G1 para. 18 b)] Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery

[ESRS G1 para. 18 c)] The investigation of reports relating to suspected corruption/bribery takes place in accordance with the documented procedure under the Whisly policy; at the end of the investigation, an investigation report is prepared with findings and action proposals, based on which management decides on the necessary steps. Reporting of results to bodies takes place through the reporting routes under the SZMSZ: the compliance function escalates material cases ad hoc to the CEO, and the consolidated lessons and actions form part of the periodic reports on compliance/internal controls submitted to the Executive Board. The compliance function also reports directly to the Supervisory Board, so the handling of significant incidents and the results of managing compliance risks are also subject to supervisory control. Reporting takes place in anonymised form where necessary, in accordance with the principles of whistleblower protection and confidentiality.

[ESRS G1 para. 20] The Company makes the policies on preventing and detecting corruption and bribery known to those concerned through induction briefings, regular internal communication and annual mandatory ethical training. Employees receive recurring information about reporting channels and whistleblower protection; this includes continuous availability of the Whisly whistleblowing system and emphasis on the prohibition on retaliation. Anti-corruption expectations are communicated to business partners and suppliers through the supplier sustainability and ethics code, in line with the Company's compliance and ESG expectations.

[ESRS G1 para. 21 a)] The Liwo FM does not have a separate standalone anti-corruption or anti-bribery training programme; such topics appear as part of mandatory ethics training. The primary target audience for training is white-collar employees, for whom ethics training forms part of the annual mandatory training programme. In terms of content, training covers the principles of the Code of Ethics, the principle of zero tolerance towards corruption, appropriate business conduct, conflicts of interest and compliance issues, and the presentation of reporting channels and the prohibition on retaliation. The purpose of training is not specialist legal-depth anti-corruption education, but to ensure that affected employees at the level of daily operations can recognise the risks of non-compliant behaviour, are aware of reporting options, and understand the Company's ethical and compliance expectations.

Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required

Duration of classroom training (hours): 0.00

Duration of computer-based training (hours): 0.5

Duration of voluntary computer-based training (hours): 0.00

Number of at-risk functions covered by training: 0.00

Number of other employees who received training: 0.00

- Blue-collar: 0.00
- White-collar: 1 113
- Senior management: 0.00

Number of other employees who received training during the reporting period: 0.00

- Blue-collar: 0.00
- White-collar: 0.00
- Senior management: 0.00

G1-4 Confirmed incidents of corruption or bribery

[ESRS G1-4 para. 24 b)] In the case of violations of the rules, member companies apply strict sanctions, ensuring that accountability is enforced at all levels. Depending on the severity of the violation, this may extend to the immediate termination of the employment relationship and the taking of further legal steps. The companies have, in accordance with legislative requirements, established a detailed procedure within the whistleblowing system for addressing violations of the policy, which ensures appropriate legal protection for whistleblowers and protection against adverse consequences.

[ESRS G1-4 para. 24] In 2025, no confirmed case of corruption occurred within LIWO Group.