

ARICOMM

ESG 2024

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1 ESRS 2

1.1 BP-1 – General basis for preparation of the sustainability statement

1.1.1 Sustainability Statement of the Aricoma Group for 2024

Aricoma, a.s., company ID 04615671, with its registered office at Vinohradská 1511/230, 100 00 Prague 10, Czech Republic (hereinafter referred to as the “Group”), issues non-financial data within this ESG report for the period from 1 January 2024 to 31 December 2024. Although the obligation to report in accordance with the European Sustainability Reporting Standards (ESRS) will apply to the Group starting in 2028, we have voluntarily decided to apply the requirements of these standards already now, to a reasonable extent. Therefore, this report follows the structure and key requirements of the ESRS, although some areas have not yet been reported in full scope.

The non-financial report is published on the same consolidated basis as the financial information disclosed in the Group’s Annual Report for 2024.

The report is the responsibility of the Board of Directors of the Aricoma Group, which hereby declares that no events occurred after 31 December 2024 that would have a material impact on this standalone non-financial report. For completeness, it is noted that as of 1 January 2025, the companies ALOE s.r.o. and SYSCOM Software spol. s r.o. ceased to exist as a result of a merger with Aricoma Digital s.r.o., which became the successor company.

1.1.2 Consolidated Basics

This report is prepared on a consolidated basis, with the scope of consolidation corresponding to the financial statements, including entities acquired during the year 2024. The following list provides an overview of the legal entities included in this consolidation.

Legal Entities	Countries of Incorporation
Aricoma a.s.	Czech Republic
Aricoma Systems a.s.	Czech Republic
Aricoma Enterprise Applications s.r.o.	Czech Republic
Aricoma Enterprise Cybersecurity a.s.	Czech Republic
Aricoma Enterprise Cybersecurity s.r.o.	Slovak Republic
Aricoma Digital s.r.o.	Czech Republic
Aricoma Shared Services s.r.o.	Czech Republic
Sabris Consulting s.r.o.	Czech Republic
Sabris Consulting SK s.r.o.	Slovak Republic
Consulting 4U, s.r.o.	Czech Republic

SYSCOM Software spol. s r.o.	Czech Republic
ALOE s.r.o.	Czech Republic
KCT Data, s.r.o.	Czech Republic
Clarystone s.r.o.	Czech Republic
Aricoma Systems s.r.o.	Slovak Republic
Aricoma Systems SRL	Belgium
NEOFACTO Luxembourg S.A.	Luxembourg
GIST s.r.o.	Czech Republic
TaxLabs s.r.o.	Czech Republic

1.1.3 Value chain

As part of the Double Materiality Assessment (DMA), a risk and impact analysis were conducted across the entire value chain of the company, covering both upstream and downstream segments. The objective was to identify significant environmental, social, and governance (ESG) aspects that may affect the business activities of the Aricoma Group, or conversely, may be affected by them.

At present, sufficiently comprehensive and reliable data are not available to enable complete and quantified reporting of impacts across all parts of the value chain.

However, in the category of greenhouse gas emissions Scope 3.1 – Purchased Goods and Services – relevant data are already available. These allow for the inclusion of emissions associated with products intended for internal use as well as those intended for resale to customers. Given the nature of Aricoma Group's business, a significant portion of these emissions are attributable to resale products. These emissions have been identified as materially significant and will continue to be monitored and managed as part of the Group's sustainability strategy and supply chain emissions management.

Adjustments

Adjustments are determined based on a materiality assessment. All adjustments are clearly marked in connection with the modified data or information.

External review

The sustainability statement is not subject to limited or reasonable assurance by the Group's external auditor.

1.1.4 Omission of information

The Aricoma Group has not made use of the option to omit information related to intellectual property, know-how, or innovation outcomes as permitted under section 7.7 of ESRS 1. All relevant information has been included in this Sustainability Report.

The Group has also not made use of the exemption from the obligation to disclose information concerning future developments or matters currently under negotiation, as stipulated in Articles 19a(3) and 29a(3) of Directive 2013/34/EU.

The Aricoma Group is committed to transparency and sustainability. This statement reflects our ongoing efforts to provide accurate and comprehensive information about our activities and their environmental, social, and governance impacts. We remain dedicated to advancing our sustainability practices and continuously improving our performance.

1.2 BP-2 – Disclosures in relation to specific circumstances

1.2.1 Specific circumstances

In accordance with the disclosure requirements regarding specific circumstances, this report also includes newly acquired companies that were integrated into the Aricoma Group during 2024. These companies were gradually incorporated into the consolidation, and their reporting includes only data and information from the date of acquisition. The companies are as follows:

- KCT Data s.r.o. - integrated in May 2024, reported from 1 May 2024
- NEOFACTO Luxembourg S.A. - integrated in September 2024, reported from 1 September 2024
- Clarystone s.r.o. - integrated in October 2024, reported from 1 October 2024
- GIST s.r.o. - integrated in November 2024, reported from 1 November 2024
- TaxLabs s.r.o. - integrated in November 2024, reported from 1 November 2024

1.2.2 Time horizons

The Aricoma Group has not deviated from the defined time horizons as set out in section 6.4 of ESRS 1:

- Short - term: up to 1 year
- Medium - term: 1-5 years
- Long - term: more than 5 years

1.2.3 Value chain estimation

The report does not include any indicators with data related to the upstream or downstream value chain, nor any proxy indicators, with the exception of Scope 3 emissions, which have been calculated in accordance with the permitted methodology.

Despite the deferred reporting obligation, the Aricoma Group is currently in the preparatory phase of data collection within its own value chain. As part of this process, indicators covering environmental, social, and governance aspects will be collected from suppliers and other relevant stakeholders. The aim is to monitor key parameters in the areas of environmental impact, social conditions, and governance, such as greenhouse gas (GHG) emissions, working conditions, risk management, and human rights compliance.

Data will be gathered through questionnaires with standardized questions focused, for example, on energy consumption, CO₂ emissions, labor standards, ethical principles, and more. The information will then be analyzed using internal tools and used to assess ESG performance across the value chain.

As this is a preparatory phase, the success of future data collection will depend on supplier cooperation and the quality of the responses provided. Over time, further development of the methodology and increased accuracy of the collected data are expected.

1.2.4 Sources of estimation and outcome uncertainty

During the preparation of this Sustainability Report, areas with a higher degree of measurement uncertainty were identified. These primarily concern cases where no direct measurements or detailed data from landlords were available, and it was necessary to rely on estimates based on averages, coefficients, or historical data.

Specifically, this applies to estimation methods used in the calculation of greenhouse gas emissions in Scope 1, 2, and 3 categories, as well as in determining energy consumption, water usage, and waste generation. A higher level of uncertainty is particularly associated with the calculation of emissions from purchased goods and services, where monetary emission factors were applied.

Details for individual categories are provided in the “Environment” section.

1.2.5 Changes in the preparation or presentation of sustainability information

This report represents the first standalone sustainability report for the Aricoma Group. Previous reports were prepared for the broader Aricoma Group, which also included the Qinshift (Avenga) group.

This report is also the first to be prepared by the Group in accordance with the requirements of the CSRD and ESRS. It provides information on topics that were assessed as material through the double materiality assessment, as outlined in section SBM-3 “Material Impacts, Risks and Opportunities and Their Interrelation with the Business Model.” Therefore, comparison with previous reporting periods is not possible.

Change in energy consumption calculation methodology

As part of efforts to improve the quality and accuracy of reported data, the methodology for calculating energy consumption was revised in 2024. Between 2019 and 2023, data on electricity, natural gas, and heat consumption were estimated based on total invoiced amounts and average energy prices.

Starting in 2024, specific consumption data (in MWh, GJ, or m³) are required and obtained directly from building landlords. This approach enables more accurate monitoring of actual consumption and the environmental impacts of individual branches.

Disclosure limitations related to revised methodology

As historical energy consumption data from landlords are not available, it is not possible to retrospectively adjust figures from previous periods using the new calculation methodology. Therefore, the exact difference between the original and revised values cannot be disclosed.

This also prevents direct year-on-year comparison of results, as the newly applied approach is based on different data and methodological assumptions. However, the new methodology better reflects actual consumption and contributes to greater accuracy and transparency in reporting.

Quantitative data are presented for the entire Group, with the exception of entities that did not exist in 2024 or were acquired by the Aricoma Group after 31 December 2024.

The scope of reporting entities was determined based on the structure of the Aricoma Group as of 31 December 2024. Unless otherwise stated, the reporting scope is consistent across all material topics.

1.2.6 Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

In preparing this Sustainability Report, only the ESRS standards were applied. No other legal frameworks or generally accepted sustainability reporting standards were used.

1.3 GOV-1 – The role of the administrative, management and supervisory bodies

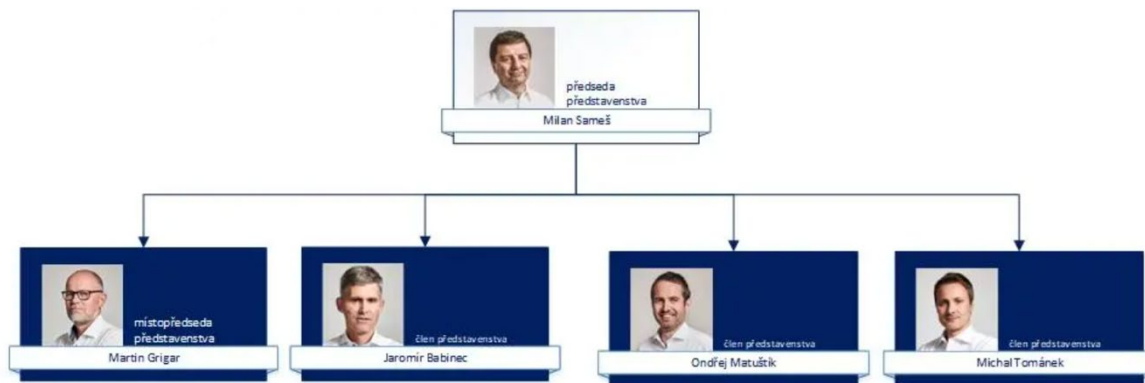
1.3.1 Company profile

For the purposes of this report, the Aricoma Group is defined as Aricoma a.s., with its registered office at Vinohradská 1511/230, 100 00 Prague 10, Czech Republic, company ID 046 15 671, together with all its subsidiaries. The Group is part of the technology pillar of its parent company, KKCG Group AG, headquartered at Kapellgasse 21, 6004 Lucerne, Switzerland, registration number CHE 326 367 231, represented by KKCG Technologies, s.r.o., based at Evropská 866/71, Vokovice, 160 00 Prague 6, Czech Republic, company ID 07171234. The ultimate parent company is KKCG Group AG.

The technology pillar of the KKCG investment group consists of two main groups – Aricoma and Avena (Qinshift). Together, these groups represent a strong foundation in information technology, digital transformation, and software development, both regionally and globally. KKCG Technologies, s.r.o. oversees the technological activities of both Aricoma and Avena (Qinshift), ensuring their strategic management, operational efficiency, and coordination across the technology pillar.

Aricoma Group is a major European provider of IT services, specializing in IT infrastructure, cloud solutions, enterprise applications, cybersecurity, public sector digitalization, and systems integration. It operates primarily in the Czech Republic, Slovakia, and other European markets, serving clients in both the public and private sectors.

The management and strategic direction of the Aricoma Group are ensured through its administrative, management, and supervisory bodies, with the Board of Directors (BoD) serving as the highest governing body. The Chairman of the Board also holds the position of Chief Executive Officer (CEO). The following diagram illustrates the composition of the BoD and its key representatives.



The powers of the Board of Directors include decision-making on:

- the overall business strategy of Aricoma,
- major business transactions of Aricoma,
- acquisitions of new companies into the Aricoma Group,
- corporate transformations within Aricoma (such as mergers, demergers, etc.),
- and other matters falling within the competence of the Board of Directors as defined by applicable legislation and the current version of the Aricoma Group Board Rules, issued by the Board of Directors of Aricoma Group Holding a.s. These rules apply jointly to the Aricoma and Avenqa (Qinshift) groups and define reserved matters for decision-making by the respective governing bodies within the Aricoma Group Holding structure.

The basic organizational structure of Aricoma is as follows:



Company Management – consists of members of the Board of Directors (BoD), members of the Senior Management Team (heads of business units and leaders of key functions), and other invited individuals.

Business Units – the core organizational and commercial units of Aricoma (hereinafter referred to as “Business Units”), each led by a manager holding the title of “Vice President.” The Business Units are primarily structured according to the types of services they provide to Aricoma Group customers.

Shared Services - to support the Business Units, Shared Services have been established to provide them with essential support functions. These services are organizationally integrated primarily within Aricoma Shared Services s.r.o. and serve all Business Units. With few exceptions, no Business Unit manages these support services independently.

1.3.2 Composition of administrative, management and supervisory bodies

The administrative, management, and supervisory bodies of the Aricoma Group consist of both executive and non-executive members. In 2024, these bodies included 31 executives and 10 non-executive members. Employee and worker representation is ensured through representatives in supervisory bodies, in accordance with legal requirements and where such a representation is mandated. Currently, an employee representative for the entire Aricoma Group serves on the Supervisory Board of Aricoma Systems a.s.

Members of the administrative and management bodies possess professional experience relevant to the industries, products, and geographic regions in which the Aricoma Group operates. The gender composition of the Board of Directors averages 3% women and 97% men. At present, the Aricoma Group does not have any independent members in its statutory or supervisory bodies.

1.3.3 Role of administrative, management and supervisory bodies in managing impacts and risks

The administrative, management, and supervisory bodies of the Aricoma Group are responsible for overseeing impacts, risks, and opportunities. This responsibility is reflected in the company’s mandate, the authorities delegated to these bodies, and related internal policies. Members of these bodies are selected based on relevant experience for their respective roles. Management bodies typically include experienced executives and specialists in the company’s core business areas, with one member usually responsible for financial management. Executive bodies generally consist of three members - two with expertise in the company’s operations and one with financial expertise. Supervisory bodies are typically composed of individuals with backgrounds in finance and/or law.

Oversight of sustainability - related impacts, risks, and opportunities is ensured through key leadership roles and governance structures. Overall responsibility lies with the CEO, Milan Sameš, who is accountable for the strategic management of risks and opportunities. Responsibility for specific areas is delegated to designated experts, such as the Compliance Director (compliance

risks), the Chief Information Security Officer (cybersecurity risks), and the Management System Manager (ISO - related risks). These responsibilities are clearly defined in the job descriptions of the respective functional leaders.

The company also maintains a set of internal policies that support the management of material impacts, risks, and opportunities. These include the Code of Conduct (including training), the Aricoma Policy, the Aricoma Context Document, the Work Rules, and the Risk, Opportunity, and Aspect Analysis. Collectively, these documents play a key role in identifying and managing risks, impacts, and opportunities across the Aricoma Group and in defining the responsibilities of its governing bodies.

Board committees of the Aricoma Group

The Security Committee

Oversees and enforces information security across the entire Aricoma Group. Its members include the Chief Information Security Officer (CISO), Chief Information Officer (CIO), Chief Operating Officer (COO), system administrators, SOC representatives, and members of senior management and business leadership.

The committee discusses the information security strategy, and the subsequent steps required for its implementation, current legislation and its impact on information security, significant security incidents, as well as the fulfilment of ISMS security objectives defined for the given period.

1.3.4 Role of executive management in governance processes

The role of executive management in managing impacts, risks, and opportunities is described in detail in the document "Aricoma Context", which defines responsibilities, processes, and control mechanisms. Reports on the management of risks, impacts, and opportunities are regularly submitted to the administrative, management, and supervisory bodies.

In the areas of cybersecurity and compliance, reporting is conducted through regular updates presented to the company's leadership. The management of impacts, risks, and opportunities involves specialized controls and procedures that are integrated with other internal functions and processes. These controls are carried out with the support of external third parties to ensure independent oversight and evaluation.

1.3.5 Oversight of target setting and progress monitoring

As part of the annual planning process, targets are set for addressing material impacts, risks, and opportunities across relevant areas. Progress toward achieving these targets is regularly evaluated - at least once per year, and more frequently if needed. In the areas of cybersecurity

and compliance, results and target performance are regularly reported to the Board of Directors, ensuring transparency and effective oversight. This process enables the timely identification of deviations and the implementation of corrective actions to achieve the desired outcomes.

The progress monitoring system ensures that established targets are not only tracked but also regularly assessed in relation to evolving risks, opportunities, and the organization's strategic priorities. In this way, the administrative, management, and supervisory bodies, together with the executive leadership, effectively oversee the setting and achievement of these targets.

1.3.6 Skills and expertise for oversight of sustainability matters

Sustainability related skills and expertise are systematically developed and supported within the Aricoma Group by its senior leadership. Although a formal ESG governance committee has not yet been established, its formation is planned for 2025. The aim is to strengthen strategic management, coordination, and oversight of sustainability matters at the Group level.

Until the committee is formally established, the ESG agenda is managed through clearly defined roles and responsibilities. The overall sponsor of the sustainability agenda is the Group's Chief Financial Officer (CFO), a member of the senior leadership team. To coordinate activities across the Group's companies, an ESG Coordinator has been appointed. This person is responsible for methodological guidance, data collection, and ensuring a consistent approach throughout the Group.

In addition, each company has designated individuals responsible for the key ESG areas - Environmental (E), Social (S), and Governance (G). These representatives were selected based on their expertise and experience and are accountable for managing their respective areas within their company. They work closely with the ESG Coordinator to ensure a unified and effective approach across the Group.

All employees involved in the ESG agenda receive ongoing training - both internally and with the support of external experts. This combination of internal education and external expertise enables effective identification, management, and evaluation of sustainability-related risks and impacts. External organizations and consultants are also engaged to provide expert review of reports, analyses, and other outputs.

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

The following section describes the role of executive leadership in overseeing and managing individual IROs (Impacts, Risks, and Opportunities), including an overview of their reporting lines to the administrative, management, and supervisory bodies, and their integration with other internal functions.

Operations Department

The Operations Department serves as the primary governance function within the Aricoma Group responsible for identifying, managing, and communicating the Group’s impacts, risks, and opportunities (IROs). It is accountable for the collection and validation of non-financial data and, in close cooperation with the Finance Department, ensures non-financial compliance by implementing appropriate control mechanisms and procedures for sustainability data collection. This data are then integrated into non-financial reporting and internal policies.

Finance Department

The Finance Department is responsible for financial compliance through the implementation of appropriate control mechanisms and procedures for collecting sustainability-related data. This data are integrated into the Group’s financial reporting systems and internal guidelines. The disclosure of information on environmental matters, social issues within the supply and value chain, and general sustainability topics is anchored within the Group’s Finance Department.

Compliance Department

The Compliance Department provides advisory support on legal compliance related to sustainability disclosures, both in terms of reporting and in relation to applicable sustainability standards and legal requirements for specific matters. The disclosure of information on governance - related topics is anchored within the Compliance Department, which supplies the Finance Department with information on governance structures, policies, and procedures.

Human Resources Department

The disclosure of information on social matters related to employees is anchored within the Human Resources and Culture Department. This department provides data on employees and social activities to the Group’s Finance Department for the purposes of the double materiality assessment and sustainability reporting.

Board of Directors

The member of the Board of Directors responsible for the disclosure and reporting of financial and non-financial matters is the Chief Financial Officer (CFO) of the Aricoma Group. Final decisions regarding the identification of sustainability - related Impacts, Risks, and Opportunities (IROs) are made by the Board of Directors

The Board of Directors and the executive management of the Aricoma Group intend to use the processes, controls, and outcomes of the Double Materiality Assessment (DMA) as a basis for setting targets related to the Group's material IROs, whenever relevant.

1.4.1 Target setting

The Group has not yet established any strategic targets in the area of environmental regulation. The current focus has been on building a high-quality data foundation and establishing an effective control environment. In 2024, the first measurements and baseline indicators were established, which will serve as a reference point for future comparisons.

In 2025, the first year-on-year comparison of these data will be conducted to better understand the development of environmental impacts and to identify key areas for improvement. Based on these findings, specific strategic targets will be defined by the end of 2026 and monitored using appropriately selected qualitative and quantitative indicators.

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

The administrative, management, and supervisory bodies were informed about the material impacts, risks, and opportunities based on the double materiality assessment, which was carried out in cooperation between the individuals responsible for specific sustainability areas and an external expert organization.

As part of this process, threshold values and evaluation scales were defined, discussed, and approved by the company's leadership during a joint meeting. Upon completion of the assessment, the results of the double materiality process - including the proposed list of material topics - were presented to the company's leadership and subsequently confirmed and validated at a final meeting held in May 2025.

1.5 GOV-3 –Integration of sustainability-related performance in incentive schemes

Members of the Aricoma Group's leadership are remunerated based on written contracts. Their performance is evaluated using key performance indicators (KPIs) that reflect both individual results and the performance of the business areas they manage. At present, sustainability-related performance is not included in the incentive system for the Group's leadership.

1.6 GOV-4 – Statement of due diligence

The Aricoma Group is committed to upholding human rights, sustainable business practices, and socially responsible conduct across its operations. The Group is actively working to ensure that these commitments are also reflected throughout its value chain.

Aricoma is currently preparing for the transposition of Directive (EU) 2024/1760 of the European Parliament and of the Council on corporate sustainability due diligence into Czech legislation.

The table below outlines where in this Sustainability Report the individual elements of due diligence applied by the Aricoma Group in managing sustainability-related impacts are described.

Key elements of due diligence	Location in the Sustainability report	Page number
Integration of due diligence into governance, strategy, and business model	GOV-1 – The role of the administrative, management and supervisory bodies	10
	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	15
	GOV-3 – Integration of sustainability-related performance in incentive schemes	17
	SBM-3 – Significant impacts, risks and opportunities and their relationship with strategy and the business model	26
Stakeholder engagement in all key steps of due diligence	SBM-2 – Interests and views of stakeholders	24
	IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities	28
Identification and assessment of adverse impacts	SBM-3 – Significant impacts, risks and opportunities and their relationship with strategy and the business model	26
	IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities	28
Taking action to address adverse impacts	E1-1 – Transition plan for climate change mitigation	38
Monitoring the effectiveness of these efforts and communicating about them	GOV-4 – Statement of due diligence	17

1.7 GOV-5 – Risk management and internal controls over sustainability reporting

1.7.1 Scope, key elements and components of risk management and internal control systems

In connection with the expanded scope of sustainability reporting and the planned commencement of mandatory reporting under the CSRD Directive in 2027, the Aricoma Group initiated a comprehensive implementation of internal controls and ongoing risk assessments across the Group in the previous year. This has been carried out in close cooperation with internal data owners and external auditors.

In general, risks related to sustainability data and reporting are addressed on a case-by-case basis through discussions with data owners, executive management, ESG personnel, or auditors, depending on the materiality of the issue.

The main identified risks relate to value chain data, as these are not generated by the Group nor under its operational control. To mitigate these risks, the Group's sustainability reporting team collaborates with internal and external experts to gain insights into operational practices and to implement systems for data governance, collection, and control. In the context of the value chain, the Group engages in dialogue with its suppliers to ensure a shared understanding of data requirements and quality. Since the availability of supplier data is also linked to the Group's procurement processes, efforts are being made to improve the accessibility and quality of sustainability-related information and to renegotiate supplier contracts accordingly.

The parent company, KKCG, plans to launch a Group-wide "ESG software" solution in 2025 to enable more accurate and validated collection and verification of non-financial data, thereby improving data control. Through the identification of potential risks, Aricoma will continue to analyze factors influencing sustainability.

1.7.2 Risk assessment approach

The Aricoma Group applies a systematic approach to risk assessment, which includes the identification of risks, analysis of their impacts, remediation options, and likelihood of occurrence. Risks are evaluated based on the following criteria:

- Impact: rated on a scale from 1 to 5, where 1 represents minimal impact and 5 represents catastrophic impact.
- Remendability: rated on a scale from 1 to 5, where 1 indicates easy and quick remediation and 5 indicates an unremediable risk.

- Probability of occurrence: rated on a scale from 0.2 to 1, where 0.2 means the risk is unlikely and 1 means the risk is certain.

A risk is considered material if its total score exceeds 2.5.

1.7.3 Key identified risks and mitigation strategies

Based on the analysis conducted, the following key risks have been identified:

- incompleteness or inaccuracy of data collected from individual branches,
- human error in data processing,
- risk of non-compliance with applicable ESG standards and methodologies,
- incorrect or insufficient execution of the materiality assessment,
- miscalculation of the carbon footprint, which may affect the quality of reporting.

To mitigate these risks, the following measures have been implemented:

- introduction of data completeness checks and coordination of data collection across Group companies,
- regular ESG training for staff to strengthen competencies and awareness,
- development of a specialized software tool for efficient ESG data processing and management,
- engagement of an independent third party to conduct audits and verify data accuracy execution of the Double Materiality Assessment (DMA) by an external provider,
- carbon footprint calculation performed by an external partner using verified methodologies.

At the same time, key opportunities have been identified, such as compliance with legislative requirements, a proactive approach to sustainability issues, enhanced competitiveness, and meeting stakeholder expectations. The publication of the Sustainability Report increases the company's credibility, efficiency, and market appeal, enabling it to better respond to the needs of partners and the broader public.

Integration of risk assessment and internal control results into internal functions and processes. The results of risk assessments and internal controls are regularly integrated into internal functions and processes. The Aricoma Group continuously monitors and evaluates the relevance of its procedures to ensure that key sustainability aspects are firmly embedded in day-to-day operations and planning.

1.7.4 Regular reporting of findings to Governance bodies

Reports on the results of risk, impact, and opportunity assessments are submitted to the administrative, management, and supervisory bodies on an annual basis.

1.8 SBM-1 – Strategy, business model and value chain

1.8.1 Key groups of products and services offered

The success of the Aricoma Group is inextricably linked to fulfilling and developing the ICT needs of its clients. It is built on a solid foundation reflecting more than three decades of growth. This success is driven by the Group's ability to respond to market developments, well-coordinated teams of experienced professionals, and a uniquely comprehensive portfolio of services and solutions.

The following are the services provided by the Aricoma Group:

- **Enterprise Applications**– the portfolio includes ERP and CRM systems with marketing support, applications for project management, service, and human resources. It also includes the delivery of BI tools, advanced document management solutions, and e-commerce and portal solutions.
- **Digital Solutions for the Public Sector**– digital services designed to deliver efficient citizen services (including software development, cybersecurity, data protection, and artificial intelligence). **IT Infrastructure**– delivery of hardware and software, design and implementation of data center technologies, enterprise networks, corporate communication solutions, and efficient IT management.
- **Cybersecurity** – analysis of potential risks, identification of possible threats and attack vectors, and their impact on the organization.
- analysis of potential risks, identification of possible threats and attack vectors, and their impact on the organization – creation of public, private, or hybrid cloud environments. These include proprietary cloud services provided from geographically separated data centers in the Czech Republic, as well as services related to Microsoft Azure. The offer includes consulting, design, and implementation of migration scenarios.
- **Comprehensive IT Services** – focused on the development and management of IT for organizations of various sizes. This includes consulting services, training for IT specialists and users, and services for efficient IT administration.
- **Services and Solutions for EU Institutions** – improving IT infrastructure and services for international institutions to better meet the needs of EU citizens and comply with applicable legislation.

1.8.2 Served markets and customer segments

The Aricoma Group focuses on key market segments and customer groups that are considered essential to its business and strategic direction. As part of the strong international investment group KKCG, the Group strives for continuous development in its domestic markets, strengthening

cooperation with EU institutions, and consolidating its position in Western European markets. The Group's activities are carried out in the Czech Republic, Slovakia, and several other EU countries.

During the reporting period, the following markets and customer segments were served:

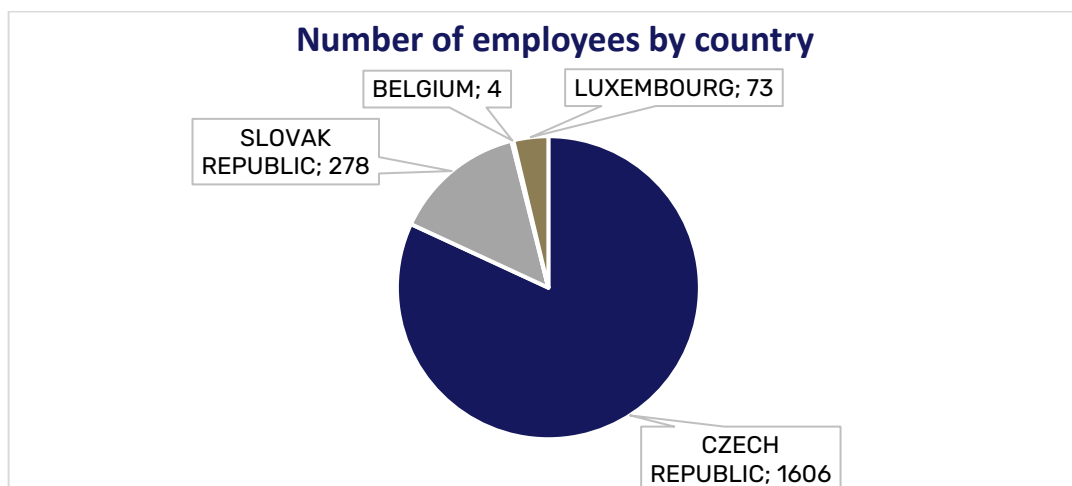
Segments by organization size – categorization of customers based on the size and type of entity, such as large enterprises, medium-sized companies, small businesses, sole proprietors, and individuals.

Segment by size	Share (%)
Large enterprise (Enterprise)	31 %
IT Partners (Integrators, Dealers)	1,1 %
Medium-sized Companies/Organizations	61,3 %
Individuals without Business ID	0,1 %
Small Businesses and Sole Proprietors	6,5 %

Vertical Segments – classification based on the industries in which customers operate, such as finance, healthcare, public administration, industry, or education.

Vertical segments	Share (%)
Banking and finance	8,8 %
Schools	5,7 %
Public administration	11,3 %
Healthcare (Hospitals and Doctors)	7,9 %
Industry and general services	38,1 %
Automotive	1,8 %
Construction	1,6 %
mechanical engineering	11,3 %
Individuals	0,3 %
Government and local authorities	12,5 %
Telecommunications and utilities	0,7 %

1.8.3 Number of employees by geographical areas



The chart above shows the number of employees by geographical area. The data includes all active employees in 2024 and is reported as of December 31, 2024.

1.8.4 Statement on activities in certain sectors

Aricoma declares that it does not operate in the sectors of fossil fuels, chemical manufacturing, any form of weapons production, or the cultivation and production of tobacco. These areas are not relevant to the company's business activities.

1.8.5 Sustainability – related goals by product and service groups, customer categories, geographical areas and stakeholder relationships

Although specific ESG targets have not yet been formally established, the Aricoma Group actively addresses environmental impacts and energy management within its operations. In the areas of environmental management and energy efficiency, the Group has set internal (?) goals aimed at reducing its contribution to global climate change. These goals primarily focus on minimizing Aricoma's environmental footprint and supporting sustainable development.

1.8.6 Structure of the Aricoma Group value chain

Upstream (Inputs for Aricoma Group Operations)

1. Inputs for business
 - **Services (Subcontracting)** - cooperation with various subcontractors providing specialized services necessary for the implementation of customer projects.
 - **Partners** – engaged to expand capabilities and deliver comprehensive solutions to customers.

- **Suppliers of goods and services** – include suppliers of software and licenses, consumables, and vehicle leasing services.
2. Inputs for operational
- **Suppliers of good and services** – include providers of licenses and software, consumables, telecommunications services, vehicle leasing, maintenance, security, audit services, building rentals, and waste management services.
 - **Technology** – includes technical accessories and equipment, as well as data center operators.
 - **Energy and water distribution channels** – cooperation with energy and water distributors who supply essential resources for operations.

These inputs are used to efficiently acquire, develop, and secure all necessary resources for business operations and to support the Aricoma Group's strategic objectives.

Own Operations

The Group's internal operations are managed by the executive team, which ensures coordination and oversight of all company activities. Management is responsible for strategic planning, decision-making, and overall operational efficiency. Internal operations are further divided into Business Units and Shared Services.

1. Business Units

- Sales – includes all commercial activities focused on the sale of products and services.
- Delivery – which is divided into the following subcategories:
 - **delivery of goods and services** – responsible for the distribution and provision of products and services to customers.
 - **delivery of complex IT and cybersecurity solutions** – provides advanced IT and cybersecurity solutions.
 - **delivery of application and software solutions**– develops and implements customized application and software solutions,
 - **providing of recurring services**– includes the delivery of ongoing services and customer support.

2. Shared Services

- **HR (internal employees and contractors)**- responsible for recruitment, training, and management of employees and contractors.
- Finance – manages financial operations, accounting, and budgeting.
- **Legal** – provides legal support and ensures compliance with legal regulations.
- **Marketing** – manages marketing activities and company promotion.

- **Information security** – ensures the protection of data and information systems.
- **Product support** – provides technical support and service for our products.
- **Others** – includes ISO standards, fleet management, facility management, and compliance with other relevant regulatory requirements.
- **Management, administration, and development of internal ICT environment and information systems**– ensures operation and development for the internal needs of Aricoma Group companies.

Downstream (outputs for Aricoma Group activities)

These focus on providing services and solutions to our B2B clients, divided into the following categories:

- Short-term services (Service) – offerings including maintenance, repairs, and technical support for products and solutions.
- Long-term services (Lifecycle) – cover the entire lifecycle of IT solutions, from planning and implementation to management and ongoing optimization.

In addition to commercial activities, the Aricoma Group is also involved in supporting non-profit organizations (NGOs) and charitable projects.

1.9 SBM-2 – Interests and views of stakeholders

1.9.1 Stakeholders and their engagement

Key stakeholders of the Aricoma Group include employees, customers, suppliers and partners, owners, management, executive leadership, government authorities, external collaborators and organizations (e.g., banks, auditing firms), and others.

The company regularly identifies and analyzes its key stakeholders to understand their expectations, needs, and influence on the business. The goal of stakeholder engagement is to understand the needs and expectations of each group, gather feedback, enhance competitiveness, and improve ESG (Environmental, Social, and Governance) management. The outcomes of this process contribute to more transparent and effective collaboration in sustainability.

1.9.2 Perception of interests and expectations

The interests and opinions of stakeholders form an important foundation of the Aricoma Group's business model. The company emphasizes aligning its services with stakeholder expectations—

not only in the field of IT but also in the broader context of sustainability and corporate social responsibility.

1.9.3 Potential changes to strategy or business model

Based on ongoing customer satisfaction assessments, customers significantly contribute to the improvement process at Aricoma. This improvement is implemented using a win-win approach; however, major changes to the strategy or business model are not desirable in this case. No further steps are currently planned.

1.9.4 Impact on strategy or business model

Customer feedback is regularly evaluated and used for continuous service improvement. This approach is based on the win-win principle. However, no fundamental changes to the strategy or business model are currently planned.

1.9.5 Informing governance, management and supervisory bodies

Governance, management, and supervisory bodies are informed about stakeholder opinions and expectations through regular Aricoma Group leadership meetings.

1.9.6 Forms of engagement

The following table summarizes the main stakeholder groups, forms of their engagement and communication, discussed topics, and frequency of interactions. This approach enables the company to maintain open dialogue, build trust, and support long-term sustainable relationships.

Stakeholder	Form of engagement and communication	Discussed topics	Frequency
Employees	Personal interviews, feedback, intranet training	Working conditions, salaries, benefits, education, personal development	Ongoing/Year-round
Customers	Satisfaction surveys, personal interviews	Quality and reliability of deliveries, fulfillment of contractual obligations, opportunities for further cooperation, satisfaction	Ongoing/Year-round
Suppliers/Partners	Satisfaction surveys, personal interviews	Volume and stability of orders, partnership approach, timeliness and quality of deliveries, fulfillment of ESG requirements	Ongoing/Year-round
Company management	Strategic meetings, reporting, internal communication	Long-term strategy, vision and mission, goal setting, risk management, responsible business	Ongoing/Year-round
Government authorities	Compliance with legal obligations, communication, correspondence	Compliance with legislative requirements, fulfillment of regulatory and ESG obligations	Ongoing/Year-round

External collaborators	Contractual cooperation, regular communication	Compliance with internal rules, defined roles and responsibilities, quality and deadlines of deliveries	Ongoing/Year-round
External organizations (banks, auditors, etc.)	Contractual cooperation, reporting, audits, consultations	Compliance with regulatory requirements, audit results	Ongoing/Year-round

The Group's governing bodies were informed about the opinions and interests of the relevant stakeholders during the verification of the double materiality analysis, as well as during the reporting period based on the outcomes of the dialogue.

1.10 SBM-3 – Significant impacts, risks and opportunities and their relationship with strategy and the business model

The following table presents all significant IROs (Impacts, Risks, and Opportunities) according to the ESRS (European Sustainability Reporting Standards) areas and topics they relate to. It includes a detailed description, the type of attribute (negative/positive), and the time horizon in which the significance was identified.

Regarding financial materiality, no risks or opportunities were assessed as significant. The table below lists the significant impacts.

ESRS area	Subtopic	Description	Attribute	Value chain segment	Time horizon
E1 – Climate Change	Mitigation of Climate Change	Contribution to CO2 emissions (Scope 3) – purchase of services and goods, during the production, processing, and transportation of which emissions were produced	Negative Actual Impact	Upstream	Short-term, Medium-term
E1 – Climate Change	Mitigation of Climate Change	Contribution to CO2 emissions (Scope 2/3) – operation of data centers and cloud services that consume significant amounts of energy and contribute to the carbon footprint if powered by non-renewable sources	Negative Actual Impact	Upstream, own operations	All time horizons
E1 – Climate Change	Mitigation of Climate Change	Contribution to CO2 emissions (Scope 1) – use of cars for business trips requiring employees to use means of transport consuming fossil fuels	Negative Actual Impact	Own operations	All time horizons
E1 – Climate Change	Mitigation of Climate Change	Contribution to CO2 emissions (Scope 2) – consumption of energy from non-renewable sources during office operation	Negative Actual Impact	Own operations	All time horizons
S1 – Own Workforce	Working Conditions /	Improvement of work-life balance. Promoting benefits that	Positive Actual Impact	Own operations	All time horizons

	Work-Life Balance	prioritize the well-being of the own workforce, such as flexible working hours, the possibility of taking unlimited leave for full-time employees, support for mental health, a supportive environment that reduces stress and increases overall job satisfaction			
S1 – Own Workforce	Equal Treatment and Opportunities for All / Gender Equality and Equal Pay for Equal Work	Gender inequality in management. Low percentage of women in the top management of the organization	Negative Actual Impact	Own operations	All time horizons
S1 – Own Workforce	Equal Treatment and Opportunities for All / Gender Equality and Equal Pay for Equal Work	Pay disparities with potential impact on women. Remuneration of women and men	Negative Actual Impact	Own operations	All time horizons
S1 – Own Workforce	Equal Treatment and Opportunities for All / Training and Skills Development	Increasing the education level of the own workforce. Implementation of above-average structured programs and initiatives aimed at increasing the knowledge, competencies, and abilities of employees, ensuring their effective performance in current roles and facilitating smooth adaptation to changing job requirements or career advancement, and supporting a dynamic and empowered workforce	Positive Actual Impact	Own operations	All time horizons
S1 – Own Workforce	Other Work-Related Rights / Privacy	Data breaches and privacy violations of the own workforce. Handling employee data and ensuring data security	Negative Potential Impact	Own operations	Short-term, Medium-term
G1 – Governance	Corporate Culture	Business conduct Application of responsible business practices that are in line with transparent governance, integrity, and ethical principles	Positive Actual Impact	Entire Value Chain	Medium-term
G1 – Governance	Corruption and Bribery	Prevention and detection of corruption and bribery. Setting principles, procedures, and practices related to corruption and bribery	Negative Potential Impact	Entire Value Chain	Short-term
G1 – Governance	Company-Specific Cybersecurity	Cybersecurity Procedures and practices established to prevent data leaks,	Negative Potential Impact	Entire Value Chain	Short-term, Medium-term

		data loss, and loss of sensitive information, including third-party information			
G1 – Governance	Company-Specific Social Investments	Corporate Social Responsibility A comprehensive strategy involving investments in social development	Positive Actual Impact	Entire Value Chain	Short-term, Medium-term

During this reporting period, a double materiality analysis was conducted for the first time in accordance with ESRS standards. As a result, no changes were made compared to the previous reporting period. The year 2024 has been defined as the baseline year for future comparisons and assessments of changes in significant impacts, risks, and opportunities.

1.11 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities

The Aricoma Group conducted a double materiality assessment (DMA) in accordance with the ESRS requirements for preparing the 2024 sustainability report. The DMA process involves evaluating identified impacts, risks, and opportunities to determine which are material and must be reflected in the company’s processes and strategy, monitored, reported on, and potentially addressed through mitigation or development goals—particularly in the case of positive impacts and opportunities.

According to the European Sustainability Reporting Standards (ESRS), a sustainability matter is considered “material” if it meets the criteria for impact materiality, financial materiality, or both. Given the unified business model of entities across the group and the centralized management of Business Units (BUs), Aricoma adopted a top-down approach to the DMA process.

Aricoma’s leadership appointed evaluators for the ESRS thematic areas to ensure all ESG topics and potential impacts, risks, and opportunities were covered. Evaluation scales and thresholds for determining material topics were approved. In assessing material topics, evaluators considered the views of key internal stakeholders. The conclusions of the assessment were then reviewed by Aricoma’s management to reflect the perspective of the company as the preparer of the consolidated report.

The DMA results were ultimately approved by Aricoma’s executive leadership. The DMA process consists of two aspects of materiality:

- **impact materiality** – the significance of Aricoma Group’s impacts on the environment, society, and people.
- **financial materiality** – the assessment of risks and opportunities arising from those impacts and dependencies on natural and human resources.

Through the DMA, Aricoma identified key impacts, risks, and opportunities in the areas of environmental, social, and corporate behavior, which relate both to its own operations and the entire value chain.

1.11.1 Steps Taken During the Double Materiality Assessment

In assessing double materiality, Aricoma proceeded with the following steps:

1. **Defining the Structure of the Aricoma Group**– the scope of companies included in the DMA assessment is fully aligned with the scope of financial consolidation according to IFRS.
2. **Contextual Analysis**– the documentation of the DMA process includes an analysis of the business model, suppliers, customers, external mapping, stakeholders, preliminary questions for double materiality, list of evaluators, guidance and completed example, ESRS terminology, peer analysis, value chain, country risk, impact materiality, financial materiality, impact assessment, financial risk assessment, significant DMA topics, and threshold values.
3. **Business Model and Value Chain Analysis**– mapping of the business model and value chain included all key activities and business relationships, including geographical differences. The goal was to better understand the business model and parts of the value chain with current or potential impacts, risks, or opportunities.

This mapping considered the following:

- Products or services offered
 - Customer segments
 - Number of employees by geographical area
 - Industries and specific high-risk activities
 - Revenue by segments
4. **Stakeholder analysis.** In accordance with ESRS requirements, identified actors were divided into two main groups:
 1. Affected stakeholders – individuals or groups whose interests are or could be affected (positively or negatively) by the company’s activities and its direct and indirect business relationships across the value chain.
 2. Users of the sustainability statement – primary users of non-financial reporting.

Stakeholder engagement

- Internal stakeholders– directly involved in identifying and assessing impacts, risks, and opportunities.
- External stakeholders– involved indirectly through responsible representatives. Nature was considered a “Silent Stakeholder.”

Importance of stakeholder engagement

The stakeholder analysis revealed the need to establish or deepen regular dialogue regarding the identified impacts. Engaging all identified stakeholders in the processes aimed at mitigating current significant impacts or reducing the likelihood of potential impacts is essential.

5. External environment analysis

In addition to analyzing the business model, value chain, country risk, and key stakeholders, a mapping of selected peer companies, industry associations, and available sector-specific standards was conducted. This included their approaches to environmental, social, and governance (ESG) matters.

6. Identification of impact, risks and opportunities

The objective of the risk identification process was to compile a detailed database of both potential and actual impacts, risks, and opportunities related to sustainability topics covered by the ESRS thematic standards. The result is a list of identified impacts and a list of risks and opportunities, fully aligned with the sustainability topics and sub-topics outlined in ESRS 1, paragraph AR16. This approach ensures that all identified impacts, risks, and opportunities are clearly linked to the relevant ESRS topics.

Impacts and risks that do not fall under a specific ESRS topic were assigned to ESRS topic G1 by creating a sub-topic titled “Company-Specific”, with further sub-topics such as Social Investments and Cybersecurity. This ensures that all relevant aspects are properly documented and considered in the assessment.

The list of identified negative and positive impacts includes those that may affect affected stakeholders.

The list of risks and opportunities includes ESG factors that may influence the company’s financial position, performance, cash flows, and access to finance.

In identifying risks, significant impacts and dependencies on natural and human resources were taken into account.

7. Assessment of significant impacts, risks and opportunities

First, the criteria for evaluation, scoring scales, calculation methods, and threshold values—above which impacts, risks, and opportunities are considered significant—were defined. These were then presented, discussed, and approved by Aricoma’s management.

Methodology for calculating assessment results

Assessment of impact materiality

- Positive actual (Environmental, Social, Governance):
(Scale + scope) / 2
- Positive potential (Environmental, Social, Governance):
(Scale + scope) / 2) * likelihood
- Negative actual (Environmental, Social, Governance):
(Scale + scope + irremediability) / 3
- Negative potential (Environmental, Governance):
(Scale + scope + irremediability) / 3) * likelihood
- Negative Potential (Social):
(Scale + scope + irremediability) / 3

In the case of human rights impacts, probability was not considered when assessing negative potential impacts. Only severity - a combination of severity, extent, and irreversibility - was used.

According to ESRS 1, Section 3.4, Paragraph 45, in the case of potential negative human rights impacts, severity takes precedence over probability.

Assessment of financial materiality:

- Risk:
Likelihood of occurrence * Magnitude of financial impact
- Opportunity:
Likelihood of occurrence * Magnitude of financial impact

During the assessment of IROs, available information sources were taken into account, including the results of various engagements with selected employees.

Here is the structured table showing the materiality thresholds defined by Aricoma Group for impacts, risks, and opportunities (IRO):

Materiality	IRO	Materiality threshold
Impact materiality	Positive impacts	2,5
	Negative impacts	
Financial materiality	Opportunities	2,5
	Risks	

8. Determination of material topics

The final assessment of the materiality of topics and sub-topics is based on the evaluation of individual impacts, risks, and opportunities. Materiality was determined by comparing the results with the defined threshold values. Topics that met or exceeded these thresholds are considered **material**.

Responsible people were assigned to each topic, ensuring the involvement of all relevant representatives of the Aricoma Group in the assessment process.

1.11.2 Oversight and validation of materiality

The results of the IRO mapping were verified by the responsible members of the ESG team involved in the process and subsequently by Aricoma's executive management. The outcomes of the analysis were reviewed and approved by the Group's Board of Directors.

We expect our DMA to be reviewed every three years and updated based on the expansion of relevant data and knowledge about specific IROs, taking into account changes in the factors and inputs considered in the previous DMA. An earlier review would be triggered by a change in the business model, a significant acquisition, or a shift affecting the company's approach to climate change. Responsibility for conducting the DMA review lies with the ESG team, while the final version of the updated DMA is approved by Aricoma Group's leadership.

In preparing our first disclosure in accordance with ESRS requirements, we carefully assessed all data requirements point by point against the identified IROs and mapped and prepared all material disclosure requirements to be included in the sustainability statement within the annual report. We also evaluated data points deemed immaterial, carefully considering the content of the requirement, its relevance to our operations, and its usefulness for decision-making by users of our annual reports.

As part of the double materiality assessment, material topics (at the level of sub-topics and sub-sub-topics) were identified based on significant impacts, risks, and opportunities.

1.12 IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

The following table provides an overview of individual disclosure requirements according to ESRS standards and their specific placement within this Consolidated Sustainability Report. The aim is to facilitate reader navigation and ensure transparency in line with the requirements for structured and comprehensible reporting.

Disclosure requirements included in this Sustainability Report.

ESRS Standard	Datapoint	Topic	Page No.
ESRS 2	BP-1	General basis for preparation of the sustainability statement	5
	BP-2	Disclosures in relation to specific circumstances	7
	GOV-1	The role of the administrative, management and supervisory bodies	10
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	15
	GOV-3	Integration of sustainability-related performance in incentive schemes	17
	GOV-4	Statement on due diligence	17
	GOV-5	Risk management and internal controls over sustainability reporting	18
	SBM-1	Strategy, business model and value chain	20
	SBM-2	Interests and views of stakeholders	24
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	26
	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	28
	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	32
	E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	36
	IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	37
E1	E1-1	Transition plan for climate change mitigation	38
	E1-2	Policies related to climate change mitigation and adaptation	38
	E1-3	Actions and resources in relation to climate change policies	40
	E1-4	Targets related to climate change mitigation and adaptation	40
	E1-5	Energy consumption and mix	40
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	41
S1	S1-SBM3	Material impacts, risks and opportunities and their interaction with strategy and business model	53
	S1-1	Policies related to own workforce	54
	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	56
	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	56

G1	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	56
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	57
	S1-6	Characteristics of the undertaking's employees	57
	S1-7	Characteristics of non-employees in the undertaking's own workforce	62
	S1-9	Diversity metrics	63
	S1-13	Training and skills development metrics	64
	S1-15	Work-life balance metrics	65
	S1-16	Remuneration metrics (pay gap and total remuneration)	66
	S1-17	Incidents, complaints and severe human rights impacts	66
	ESRS2 GOV-1	The role of the administrative, management and supervisory bodies	10
	ESRS2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	28
	G1-1	Business conduct policies and corporate culture	70
	G1-3	Prevention and detection of corruption and bribery	73
	G1-4	Incidents of corruption or bribery	74

An aerial photograph of a dense, green forest. A winding road, possibly a dirt or gravel path, curves through the middle of the image. The word "ENVIROMENTAL" is written in large, white, sans-serif capital letters across the center of the image, partially overlapping the road and the forest. The overall tone is natural and serene, emphasizing the connection between nature and the environment.

ENVIROMENTAL

2 ESRS E1 Climate change

At Aricoma Group, continuous development is seen as a key prerequisite for ensuring the long-term sustainability of all activities. Our goal is to actively contribute to environmental protection while promoting responsible business practices across the entire group, including the full value chain.

As part of our environmental policy:

- we strive to reduce our own resource and energy consumption,
- environmental aspects are continuously monitored and evaluated,
- a system for preventing environmental pollution is developed, implemented, and maintained for both existing and new processes,
- we aim to reduce production of emissions,
- professional competence, knowledge, and environmental awareness of employees are continuously developed.

Employees are regularly trained and could participate - actively or passively - in ecological initiatives. Aricoma Group has developed documents that clearly define principles and requirements for environmental protection - both within the organization and in relation to external partners and the surrounding environment.

To fulfill the principles of environmental ethics, the environmental management system is maintained in compliance with all applicable legal requirements. Environmental risks associated with the company's activities are actively identified, monitored, and mitigated. Aricoma Group holds certifications according to ISO 14001 and ISO 50001 standards.

2.1 ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

Based on the results of the materiality assessment, Aricoma Group focuses on the following key environmental topics in its reporting under ESRS E1.

Description	Attribute	Value chain segment	Time horizon
Contribution to CO2 emissions (Scope 3) - purchase of services and goods, during the production, processing, and transportation of which emissions were produced	Negative Actual Impact	Upstream	Short-term, Medium-term

Contribution to CO2 emissions (Scope 2/3) – operation of data centers and cloud services that consume significant amounts of energy and contribute to the carbon footprint if powered by non-renewable sources	Negative Actual Impact	Upstream, own operations	All time horizons
Contribution to CO2 emissions (Scope 1) – use of cars for business trips requiring employees to use means of transport consuming fossil fuels	Negative Actual Impact	Own operations	All time horizons
Contribution to CO2 emissions (Scope 2) – consumption of energy from non-renewable sources during office operation	Negative Actual Impact	Own operations	All time horizons

In assessing impacts, risks, and opportunities, the business model, all assets and technologies owned by the group, as well as the entire value chain, were considered. Assets include, for example, the vehicle fleet. The analysis considered the expected technical and moral lifespan of all assets across all defined time horizons, strategic planning horizons, as well as (future) capital allocation plans.

As part of the materiality assessment (DMA), no specific targets or measures to mitigate environmental risks have been defined so far. However, environmental aspects, risks, and impacts are reviewed annually within the EMS (Environmental Management System), based on which appropriate measures are defined. This process is validated through regular recertification and surveillance audits conducted by an independent certification body once a year.

2.2 ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities

The procedures for identifying and assessing material impacts, risks, and opportunities are described in section ESRS 2 IRO-1. These procedures were also applied to the area of climate change, including environmental impacts, physical and transition climate risks, and related opportunities. During the assessment, predefined threshold values and evaluation scales were used, enabling the assessment of the materiality of individual climate-related aspects in the context of Aricoma Group's activities.

The results of this assessment were taken into account in determining the material climate-related topics.

2.3 E1-1 – Transition plan for climate change mitigation

At present, Aricoma Group does not have a formally developed climate change mitigation plan in the sense of the ESRS E1-1 standard requirements. However, the development of such a plan is being considered as part of the further evolution of the company's approach to managing environmental impacts and greenhouse gas emissions. If a plan is developed in the future, the aim will be to:

- identify key areas with emission reduction potential,
- set measurable targets, and
- ensure the integration of climate-related aspects into strategic management.

2.4 E1-2 – Policies related to climate change mitigation and adaptation

Aricoma Group applies a range of internal policies and guidelines that support a responsible approach to environmental protection and sustainable development. These documents focus on operational efficiency, environmentally responsible employee behavior, management of environmental aspects, and compliance with legal requirements.

Although the individual documents are not exclusively focused on climate change mitigation or adaptation, many of them include measures that significantly contribute to these goals—such as energy savings, emission reductions, green transportation, or pollution prevention. The table below provides a clear summary of the key information about these documents, including their scope, responsible persons, and availability.

Brief descriptions of each policy and guideline are provided below the table.

Policy/guideline title	Scope	Responsible person	Availability
Guideline on the use of motor vehicles	Entire group	Director of Operations	Intranet
Code of Conduct	Entire group	Compliance Director	Intranet, website
Aricoma Policy	Entire group	Management system manager	Intranet, website
EKO 10	Entire group	Management system manager	Intranet
Environmental Guidelines (ŽP_ARS)	CZ, SK, BE	Management system manager	Intranet

Guidelines on the use of motor vehicles

This directive sets out the rules for the use of motor vehicles within the company, both for business and private purposes. It regulates the conditions for using company and private vehicles, rules for refueling using fuel cards, expense reporting, and the use of the CarNet system for vehicle tracking. It also defines the responsibilities of individual employees and departments, addresses insurance claims, and sets out principles for vehicle maintenance and cleaning. The aim of the directive is to ensure the efficient, safe, and transparent use of the company's vehicle fleet.

Code of Conduct

The Aricoma Group's Code of Conduct reflects a responsible approach to environmental protection. The company and its employees commit to behavior that prevents environmental damage. ARICOMA has implemented a system for preventing environmental pollution and has a crisis plan in place for emergencies. Employees actively sort waste, minimize its generation, prevent the release of hazardous substances, and conserve natural resources such as water, energy, and office supplies. This approach is an integral part of corporate culture and responsible business practices.

Aricoma Policy

Within the Aricoma Policy, environmental protection is one of the key pillars of the integrated management system. The company is committed to sustainable development and responsible use of natural resources. The goal is to reduce energy consumption, minimize emissions, and prevent environmental pollution through the established Environmental Management System (EMS). The policy emphasizes continuous monitoring of environmental aspects, raising employee awareness, and promoting environmentally friendly practices across all company activities.

EKO 10

The EKO 10 motivate employees to engage in environmentally responsible behavior. They include practical principles such as saving paper and office supplies, sorting and minimizing waste, conserving energy and water, using eco-friendly transportation, carpooling for company events, donating functional clothing, staying informed about environmental news, and actively proposing improvements. Adhering to these principles daily helps reduce environmental impact and supports a sustainable corporate culture.

Environmental guideline

The Environmental Guideline (ŽP) sets out rules and responsibilities for environmental protection for all employees of the Aricoma Group. It focuses on compliance with legislation, document management, EMS management, and specific areas such as waste management, chemical

handling, air and water protection. Emphasis is also placed on employee training and the prevention of negative environmental impacts.

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

At present, Aricoma Group has not established any specific measures for climate change mitigation or adaptation to its impacts. Given the current situation, no dedicated financial or other resources have been allocated for the implementation of such measures. Disclosure in this area will continue to evolve as part of Aricoma Group's future sustainability activities.

2.6 E1-4 – Targets related to climate change mitigation and adaptation

At present, Aricoma Group has not set specific targets focused exclusively on climate change mitigation or adaptation to its impacts. However, based on the results of the double materiality assessment, further steps in climate-related management are being considered, including the potential establishment of relevant targets in line with ESRS requirements. Targets related to environmental impacts and energy management, which have been set within the framework of the environmental management system.

2.7 E1-5 – Energy consumption and mix

The table below shows the breakdown of total energy consumption by source, including both absolute values in MWh and the percentage share of each source in total energy consumption for the year 2024.

Source of energy	MWh	Share in total energy consumption
Total energy consumption from fossil sources	8665,1	88,66%
Fuel for company vehicles	5 542,7	56,71%
Natural gas consumption	1 358,4	13,90%
Purchased electricity from fossil sources	964,6	9,87%
Supplied heat consumption	799,4	8,18%
Total energy consumption from nuclear	856,4	8,76%
Total energy consumption from renewable	251,4	2,57%
Renewable fuels (biomass, biogas, hydrogen,	0	0%

Purchased electricity from renewable sources	251,4	2,57%
Energy from own renewable sources	0	0%
Total energy consumption	9772,9	100%

In 2024, Aricoma Group's total energy consumption amounted to 9,772.9 MWh. The energy mix was significantly dominated by fossil sources, which accounted for 88.66% of total consumption. Nuclear sources contributed 8.76%, while renewable sources made up 2.57%.

All renewable energy consumption came from purchased electricity from renewable sources. The company does not produce its own energy – all consumption is covered by purchases from external suppliers.

2.8 E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

This section of the Sustainability Report provides an overview of gross greenhouse gas (GHG) emissions for the year 2024, broken down by Scope 1, Scope 2, and Scope 3 categories, including the total sum of emissions.

The report is prepared in accordance with the ESRS E1-6 standard and is based on the GHG Protocol methodology.

The aim is to ensure transparent and comparable carbon footprint reporting across all emission categories—from direct emissions arising from the company's own operations to indirect emissions within the supply chain.

2.8.1 Calculation methodology

The objective of this methodology was to establish a consistent and systematic approach to collecting, recording, and evaluating data required for calculating greenhouse gas (GHG) emissions across all three categories according to the GHG Protocol standard.

GHG emissions in each category were determined based on the following procedure:

Scope 1 includes all direct GHG emissions from sources owned or directly controlled by Aricoma Group. The Scope 1 calculation includes the following areas:

- Combustion of natural gas - used for heating office buildings and operational premises.
- Refrigerant leaks from stationary air conditioning systems (e.g., split units, central air conditioning).

- Fuel consumption (petrol, diesel) from the operation of company vehicles owned or leased under operational leasing.

Scope 2 includes indirect greenhouse gas emissions resulting from the generation of purchased energy consumed by the organization. For Aricoma Group, this includes electricity and heat that are not produced on-site but are purchased from external suppliers. Identified Scope 2 emission sources:

- Purchased electricity.
- Purchased heat from district heating systems.

Scope 3 includes all other indirect greenhouse gas emissions that occur as a result of the company's activities but originate from sources not owned or directly controlled by the organization.

This is the broadest and often the most challenging category to quantify in carbon footprint calculations.

Aricoma Group currently monitors the following relevant Scope 3 categories:

- **3.1 Purchased goods and services**
(Includes emissions from the production of goods and services purchased for resale—not for investment—such as IT equipment, consumer electronics, external services, etc. Also includes emissions from water consumption and third-party cloud services.)
- **3.2 Capital goods**
(CAPEX, e.g., purchases of company vehicles, IT equipment, servers, computers, etc.)
- **3.3 Fuel- and energy-related activities (not included in Scope 1 or 2)**
(Upstream losses during the production of energy and fuels)
- **3.5 Waste generated in operations**
(E-waste, paper, plastics, municipal waste)
- **3.6 Business travel and accommodation**
(Business trips by private car, air travel, rail, bus, hotel services)
- **3.8 Upstream leased assets**
(Rental spaces outside company premises)

The methodology applies to all legal entities within the Aricoma Group and to all branches located in the Czech Republic, Slovakia, Belgium, and Luxembourg. GHG emissions are calculated on an

annual basis (data for the calendar year from January 1 to December 31). Data collection is carried out at the level of individual branches and then consolidated at the group level.

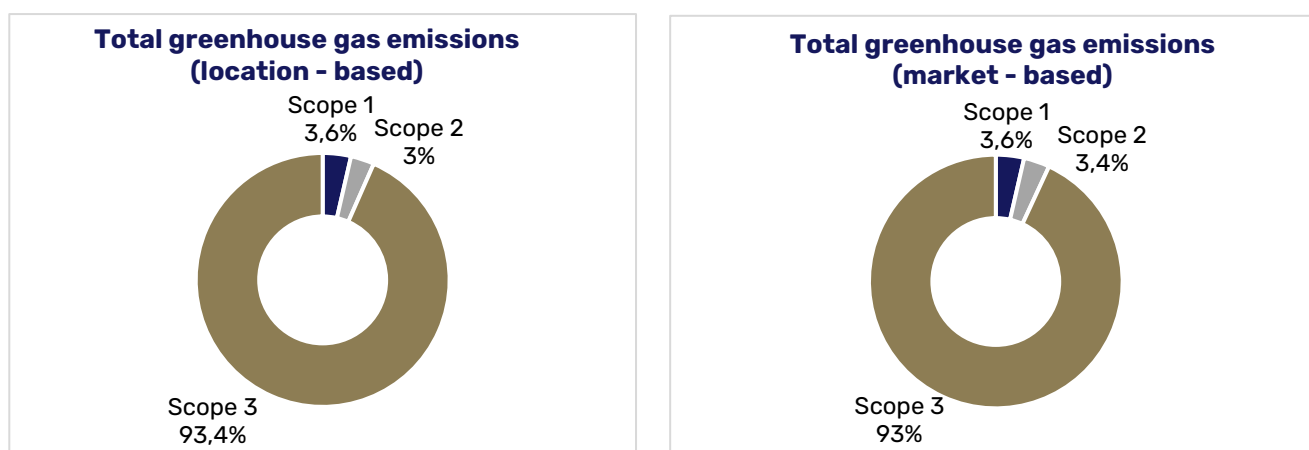
The greenhouse gas emissions calculation was performed by the external company Cl3 s.r.o. in accordance with the technical standard ČSN EN ISO 14064-1 and the GHG Protocol methodology. The Global Warming Potential (GWP) values used are based on the 6th Assessment Report (AR6) of the IPCC. Emission factors were sourced from verified databases such as ČHMÚ, DEFRA, ADEME, Ecoinvent, and others.

In cases where a specific factor was not available, it was estimated by experts based on experience and available data.

All Scope 1 and Scope 2 emissions originate exclusively from the consolidated accounting group. The company has no associated enterprises, joint ventures, or unconsolidated subsidiaries.

2.8.2 Gross emissions – Scope 1,2,3 and total greenhouse gas emissions

The charts below illustrate the share of greenhouse gas emissions in metric tons of CO₂ equivalent by Scope 1, Scope 2, and Scope 3. Scope 2 is reported using two methodologies – location - based and market-based.



Methodology explanation

- **Location-based method:**

Calculates emissions based on the average emission factor of the national or regional electricity generation fuel mix. This factor may vary annually depending on the composition of energy sources in the grid.

- **Market-based method:**

Takes into account specific contractual relationships with electricity suppliers. Emissions are calculated based on the energy mix declared by suppliers, such as through certificates of origin. The emission factor may vary depending on the type and quantity of electricity purchased.

The table below presents gross greenhouse gas emissions in metric tons of CO₂ equivalent for the year 2024, broken down by Scope 1, Scope 2, and Scope 3. Scope 2 is reported using two methodologies – location-based and market-based.

Category	(t CO ₂ ekv)
Greenhouse gas emissions Scope 1	
Gross greenhouse gas emissions Scope 1	1657,1
Greenhouse gas emissions Scope 2	
Gross greenhouse gas emissions Scope 2 (location-based)	1362,7
Gross greenhouse gas emissions Scope 2 (market-based)	1559,6
Greenhouse gas emissions Scope 3	42983,9
Purchased goods and services	41120
Capital goods	832,0
Fuel and energy-related activities	738,6
Water and waste	62,5
Business travel and accommodation	166,7
Upstream leased assets	64,1
Total greenhouse gas emissions (location-based)	46003,8
Total greenhouse gas emissions (market-based)	46200,6

Comparison of total carbon footprint

Aricoma Group's carbon footprint for 2024 (a total of 46200,6 t CO₂e) is comparable, for example, to the footprint of one of the following activities:



annual equivalent
of using
17 120
average
cars



round-trip
flights
21 007
from London
to New York



energy
consumption
16 988
in average households'
in the EU per year



production and
use
669 600
iPhone 13

Comparison of total carbon footprint

To improve comparability and monitor the development of the carbon footprint over time, emission intensity indicators have been calculated. These indicators express the amount of greenhouse gas emissions in relation to economic performance (emissions per revenue) and organizational size (emissions per employee).

Indicator	Scope 1+2	Scope 1-3	Units
Emissions per revenue	349,40	5018,35	kg CO ₂ e / mil. CZK
Emissions per employee	1,64	23,57	t CO ₂ e / FTE

2.8.3 Sources of uncertainty, estimates and calculation methodology

This section describes situations where complete or precise data required for the calculation of greenhouse gas emissions were not available. In such cases, qualified estimates were used based on available information, average values, or technical parameters. These approaches represent potential sources of uncertainty in reporting and are transparently documented here in accordance with the requirements for responsible and consistent ESG reporting.

Scope 1

- **Natural Gas and Refrigerant Consumption**

In cases where data on natural gas or refrigerant consumption are only available for the entire building in which Aricoma Group leases premises, the total value is proportionally recalculated based on the share of leased floor area.

If natural gas consumption is reported in cubic meters (m³), it is converted to kilowatt-hours (kWh) using the current conversion coefficient according to the methodology of the Czech

Hydrometeorological Institute (ČHMÚ). This procedure enables the most accurate possible estimate of actual consumption attributable to the Group's operational activities.

- **Emissions from Company Vehicles**

Emissions from the operation of company vehicles are determined based on data from the electronic logbook system (CarNet):

- for vehicles equipped with GPS units, actual recorded fuel consumption is used,
- for vehicles without GPS, consumption is estimated based on average fuel consumption per kilometer. This estimate applies to only a small number of vehicles and represents a negligible source of uncertainty.

Scope 2

In cases where data for the full calendar year (January 1 – December 31, 2024) were not available, energy consumption was estimated by combining available data for part of 2024 with data from the corresponding period of the previous year. This approach was chosen to ensure completeness of data for the entire reporting year.

At several branches where no metering or billing data were available, energy consumption was estimated based on the average consumption per employee, calculated from branches with available data. This estimation method was applied only in exceptional cases and represents a negligible share of total consumption.

Scope 3

- **Purchased Goods and Services**

Greenhouse gas emissions in this category were calculated based on accurate financial expenditure data. However, the monetary emission factors used are subject to a high degree of uncertainty - up to 80% - mainly due to the general nature of the factors and the varying emission intensities of individual products and services.

- **Water consumption**

At branches where water consumption data were not available, estimates were made based on average consumption per employee, calculated from branches with available measurements. In cases where the billing period did not match the calendar year, the same approach as for energy was used - estimating based on available portions of the period.

- **Waste management**

For branches without available data on waste generation, values were estimated based on the average production of individual waste types (e.g., paper, plastics, mixed municipal waste) per employee, calculated from branches with measurements.

- **Off-site server hosting**

Aricoma Group uses server hosting facilities located outside its operational premises. In this case, no data is available on annual energy consumption or the leased area, and the area is not relevant for calculation purposes.

Based on available information, the current electricity consumption of the server facility is known to be 10 kW, and the equipment operates continuously throughout the year. Annual electricity consumption was therefore estimated as follows:

$$10 \text{ kW} \times 24 \text{ hours} \times 365 \text{ days} = 87\,600 \text{ kWh/years}$$

This calculation serves as a qualified estimate in the absence of precise measurements and ensures a consistent approach to environmental data reporting.

A summary table below presents the estimated greenhouse gas emissions (in tons of CO₂e) by Scope 1, 2, and 3 categories, including subcategories. Each item includes a note on the source of uncertainty affecting the accuracy of the calculation.

	Emission source	Reason for uncertainty	Estimated emissions from input data (t CO ₂ e)
Scope 1	Fuels (natural gas, fuels)	Data estimates	8,1
Scope 2	Energy (electricity, district heating)	Data estimates	14,4
Scope 3			41 804,7
Scope 3.1	Purchased goods	High uncertainty in emission factors	40 931,5
Scope 3.2	Capital goods	High uncertainty in emission factors	832,0
Scope 3.3	Indirect emissions from energy consumption	Data estimates	5,3
Scope 3.5	Waste	Data estimates	35,9
Total			41 827,2

2.9 Office energy consumption

Aricoma Group has implemented and certified an energy management system in accordance with the international standard ISO 50001, confirming its commitment to efficient and systematic energy performance management. Office operations are associated with energy consumption, a significant portion of which is sourced from non-renewable resources. This area is considered one of the Group's environmental impacts and is continuously monitored and evaluated.

Currently, the Group operates 43 branches across 4 countries, with all office space being leased. The ability to influence energy sources and contractual conditions is therefore limited by the landlords' arrangements—particularly in terms of energy suppliers and building characteristics. This situation currently prevents direct influence over the share of renewable energy in total consumption or a full transition to a more sustainable energy mix. However, in Luxembourg, all offices are powered exclusively by renewable electricity.

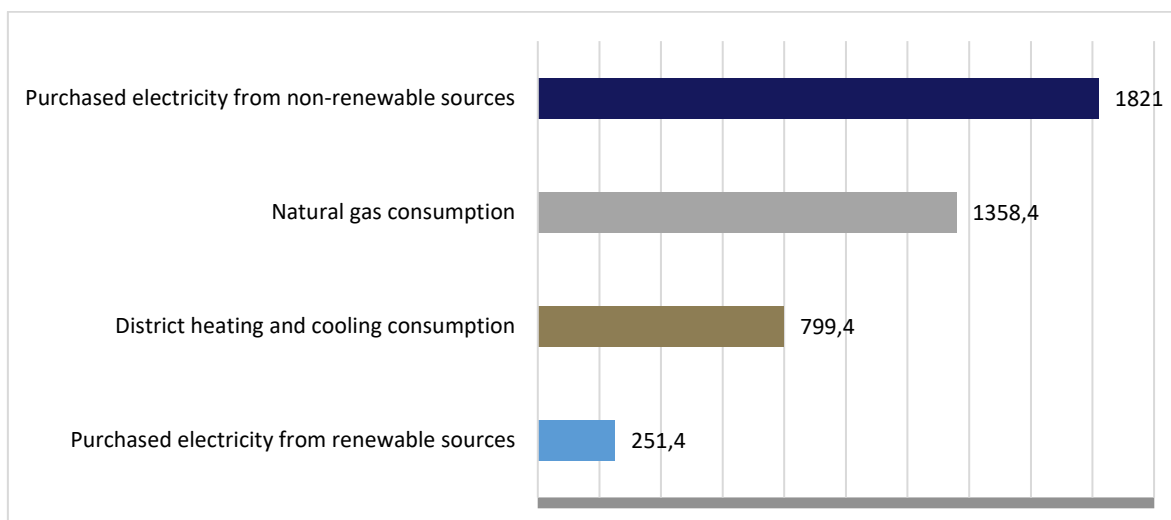
Within the available possibilities, the following measures are being taken to reduce energy consumption and improve operational efficiency:

- **Systematic energy monitoring** – energy performance across all operational branches is regularly monitored, and energy consumption is tracked at each workplace. This approach enables better identification of improvement opportunities.
- **Operational consolidation**– efforts are being made to gradually merge smaller offices into larger, more efficiently utilized spaces, which could reduce overall energy consumption per workstation.
- **Modernization of facilities** – the Group prioritizes relocation to newer, more energy-efficient buildings that meet higher technical standards in terms of thermal insulation, lighting, and HVAC systems (heating, ventilation, air conditioning).
- **Efficient equipment and operations** – energy-efficient devices and IT equipment are used in daily operations, and employees are encouraged to use lighting, air conditioning, and other technologies responsibly.
- **Promoting responsible employee behavior** – awareness and internal communication focused on sustainable use of office spaces and technologies are an integral part of the Group's approach.
- **Flexible work arrangements** – widespread use of remote work allows for partial reductions in heating and cooling needs in offices during certain periods.

We plan to further develop our approach to energy efficiency in office spaces, particularly through regular evaluations of operational optimization opportunities, including adjustments to technology

settings and equipment. We are also strengthening our cooperation with landlords to jointly explore ways to improve energy performance, while continuously discussing the possibility of replacing current energy suppliers with those using renewable sources.

The chart below illustrates the monthly energy consumption of office spaces, expressed in megawatt-hours (MWh).



2.10 Use of company vehicles

Cars are considered an essential part of business operations, enabling efficient service delivery and daily operations across the Aricoma Group. The vehicle fleet consists of two types of ownership – some vehicles are operated under operating lease agreements, while others are company-owned. This structure allows for a flexible approach to employee mobility while offering various options for cost management and vehicle renewal. At the same time, it is acknowledged that operating a large vehicle fleet significantly contributes to greenhouse gas emissions, especially in the case of conventional vehicles powered by fossil fuels.

The table below shows the structure of the Aricoma Group's vehicle fleet:

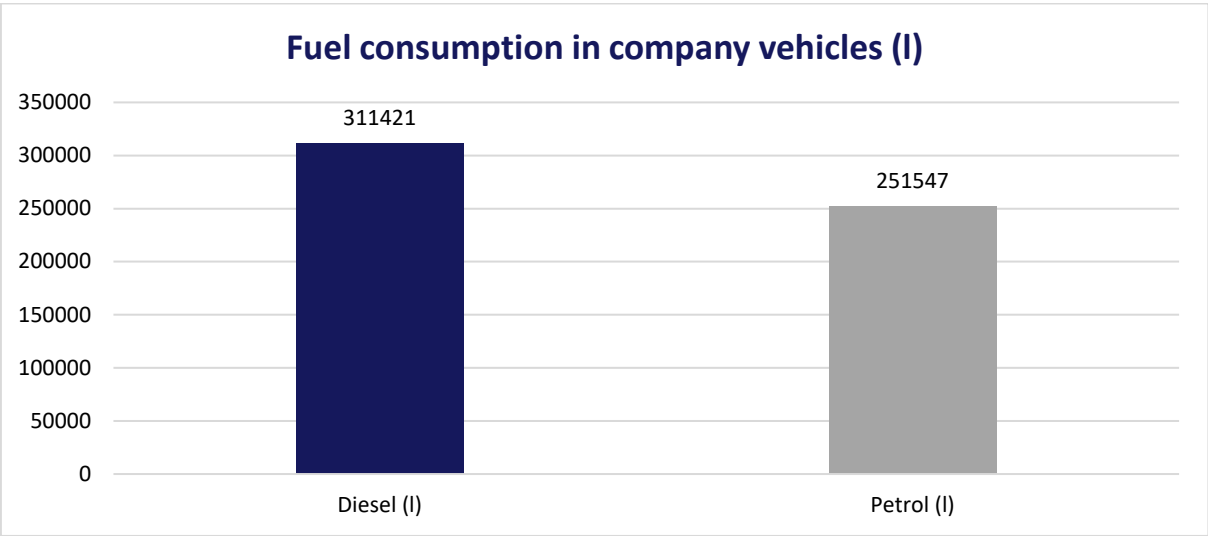
Vehicle Type (by powertrain)	Number of vehicles
Conventional vehicles	889
Plug-in hybrids	4
Electric vehicles	1
Total	894

As part of the Environmental Management System (EMS), a target has been set for 2025 to gradually renew and modernize the vehicle fleet. Specifically, the ratio of newer vehicles (up to 4 years old) to older ones (over 4 years) is being monitored, with a target ratio of **2.53** set for 2025. We believe that gradually renewing the fleet with more efficient and newer vehicles with lower fuel consumption will help reduce emissions associated with company car operations.

Additional measures aimed at responsible vehicle use include:

- **Optimizing vehicle occupancy** – employees are regularly encouraged to share a vehicle when traveling to the same destination, reducing the total number of trips and emissions.
- **Use of shared company vehicles**, available in selected locations. This enables more efficient use of vehicles across teams and reduces the need to operate and own a larger number of underutilized cars.
- **Prioritizing online meetings** where the nature of the activity allows. This helps reduce the need for physical travel, especially between branches, and contributes to lowering transport-related emissions.

The chart below illustrates **fuel consumption (petrol and diesel)** in liters for business trips made using Aricoma Group’s company vehicles. The data refers exclusively to trips made with company cars and does not include private use.



In 2024, electricity consumption by electric and plug-in hybrid vehicles amounted to 5.84 MWh. This figure includes only charging that occurred outside of the leased office premises—electricity consumption within those premises is included in the total energy use of the respective branch and is not reported separately here.

The total energy consumption of all Aricoma Group company vehicles in 2024 was 5,542.7 MWh.

2.11 Emissions from purchased goods and services (Scope 3)

The purchase of goods and services is considered one of the main categories of indirect greenhouse gas emissions under Scope 3, generated during the production and processing of products. This category primarily includes IT equipment and technologies such as computers, laptops, servers, printers, monitors, network components, accessories, security systems, cloud services, and other related hardware and services.

This group of purchases represents a significant share of total Scope 3 emissions. However, it is important to emphasize that all these products are acquired for the purpose of reselling to customers as part of the delivered solutions and services—not for the Group’s own operational use. Therefore, the ability to directly influence the volume of these emissions is limited, as purchases are made based on specific customer requirements that must be met.

In 2024, emissions associated with the purchase of goods and services were estimated at 40,931.5 kg CO₂e, making this one of the most significant sources of emissions within Scope 3.

Nevertheless, efforts are made – within the Group’s capabilities – to consider environmental aspects, such as selecting more energy-efficient devices, cooperating with responsible suppliers, or supporting circular solutions where possible. Given the nature of this category, however, it is currently not considered realistic to set specific targets for significant emission reductions without compromising the ability to meet customer expectations.

2.12 Emission from data center operations and cloud services

The operation of data centers and the use of cloud services represent another significant source of indirect greenhouse gas emissions under Scope 3. These facilities consume substantial amounts of electricity, primarily for powering servers and ensuring cooling. When this electricity is sourced from non-renewable energy, it significantly contributes to the carbon footprint.

As part of its service delivery, the Group utilizes its own hardware hosted in the CRA Tower data center in the Czech Republic, as well as cloud services provided by Microsoft. The energy intensity of these solutions depends on the specific provider and the location of operation. While the energy mix of external data center hosting cannot be directly influenced, Microsoft’s cloud services offer the advantage of a declared commitment to using renewable energy sources and reducing their carbon footprint.

In 2024, approximately 10,500 GB of cloud storage was used, with emissions associated with this usage estimated at 10,600 kg CO₂e. These figures include the operation of cloud infrastructure, including data storage and processing.



SOCIAL

3 SRS S1 Own workforce

At Aricoma Group, emphasis is placed on creating a positive social impact through active care for employees. Equal treatment, professional development, and overall employee satisfaction are supported. Through internal programs, benefits, and other initiatives, the Group strives to create a motivating and supportive working environment.

People are seen as a key element of the Group's success. For this reason, special attention is paid not only to their professional growth and satisfaction but also to a transparent approach to employment. An overview of the employee structure is provided as a fundamental source of information about the workforce, enabling a better understanding of its composition and serving as a basis for further analysis within ESG reporting.

3.1 ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Based on the results of the materiality assessment, Aricoma Group focuses its ESRS S1 reporting on the following key social topics related to its own workforce.

Description	Attribute	Attribute	Time horizon
Improvement of work-life balance. Promoting benefits that prioritize the well-being of the own workforce, such as flexible working hours, the possibility of taking unlimited leave for full-time employees, support for mental health, a supportive environment that reduces stress and increases overall job satisfaction	Positive Actual Impact	Own operations	All time horizons
Gender inequality in management. Low percentage of women in the top management of the organization	Negative Actual Impact	Own operations	All time horizons
Pay disparities with potential impact on women. Remuneration of women and men	Negative Actual Impact	Own operations	All time horizons

Increasing the education level of the own workforce. Implementation of above-average structured programs and initiatives aimed at increasing the knowledge, competencies, and abilities of employees, ensuring their effective performance in current roles and facilitating smooth adaptation to changing job requirements or career advancement, and supporting a dynamic and empowered workforce	Positive Actual Impact	Own operations	All time horizons
Data breaches and privacy violations of the own workforce. Handling employee data and ensuring data security	Negative Potential Impact	Own operations	Short-term, Medium-term

3.2 S1-1 – Policies related to own workforce

Aricoma Group is committed to a responsible approach to workforce management and to creating a fair, safe, and transparent working environment. This area is supported by selected internal documents that govern key aspects of employment, personal data protection, ethical conduct, safety, and legal compliance.

These documents help build trust, prevent risks, and support a corporate culture based on respect, equality, and responsibility.

The table below summarizes key information about these documents, including their scope, responsible people, and availability. Brief descriptions of each policy and guideline follow the table.

Policy/guideline title	Scope	Responsible person	Availability
Work Rules	CZ, SK, BE	HR Generalist	Intranet
Personal Data Protection Directive	Entire Group	Compliance Director	Intranet
Personal Data Protection Guideline	Entire Group	Compliance Director	Intranet
Code of Conduct	Entire Group	Compliance Director	Intranet, Website
Security Policy	Entire Group	CISO	Intranet
Compliance System in Aricoma Group	Entire Group	Compliance Director	Intranet

Work Rules

The Work Rules define the fundamental rules of employment within the company, including the establishment, modification, and termination of employment, wage conditions, employee rights and obligations, working hours, vacation, and work-related absences. It also addresses

professional development, occupational health and safety (OHS), liability for damages, and rules of ethical conduct. The aim is to ensure a fair, safe, and transparent working environment for all employees.

Personal Data Processing Directive

This notice informs individuals about how the company processes their personal data, for what purposes, on what legal basis, and what rights they have under Regulation (EU) 2016/679 (GDPR). It includes the identity and contact details of the data controller, purposes and legal grounds for processing, categories of personal data processed, information on data recipients and potential transfers to third countries, data retention periods, and an overview of data subject rights (e.g., right of access, rectification, erasure, objection), as well as the right to lodge a complaint with the Data Protection Authority. This document ensures transparency and fulfills the company's information obligations toward data subjects.

Personal Data Protection Guideline

This guideline sets out the principles and rules by which the company ensures the protection of personal data in accordance with GDPR and related legislation. Its goal is to ensure lawful, transparent, and secure processing of personal data of employees, customers, suppliers, and other data subjects. Compliance with this guideline is mandatory for all employees and individuals processing personal data on behalf of the company.

Code of Conduct

The Code of Ethics defines the core values, principles, and standards of conduct that are binding for all employees and collaborators. Its purpose is to promote a culture of responsibility, integrity, transparency, and compliance with legal and ethical standards in daily work. The Code covers expected standards of professional and ethical behavior, prohibition of corruption, conflicts of interest, and discrimination, rules for reporting unethical or illegal conduct, and principles for responsible handling of company property.

Security Policy

The company's Security Policy also covers human resources, focusing on employee protection, information security training, and defining responsibilities and rules for handling sensitive data. It ensures that employees are informed of their duties, trained both before and during employment, and that their rights, including personal data protection, are safeguarded. It supports a secure working environment, including remote work.

Compliance System in the Aricoma Group

The Compliance Policy defines the mandatory framework for ensuring the company's activities comply with legal regulations, internal rules, and ethical standards. Its goal is to prevent legal and reputational risks and foster a culture of responsibility and transparency. The policy outlines the core principles of the compliance system, the duties and responsibilities of employees and management, the role of compliance officers and control mechanisms, tools for prevention, detection, and resolution of unlawful conduct, and requirements for training, reporting, and investigating incidents. It is a key document for implementing and maintaining an effective legal risk management system.

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

A formal framework for cooperation with employee representatives in the context of impact management has not yet been established. Communication with employees takes place through standard internal channels, and further development in this area will be considered in line with organizational needs and employee expectations.

3.4 S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns

In general, procedures for remedying negative impacts and channels for raising concerns by the own workforce are addressed through the Whistleblowing mechanism, which defines specific procedures for such cases. A detailed description is provided in the Governance section, point 4.1.3.

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

Measures aimed at managing significant impacts, risks, and opportunities related to the own workforce have not yet been systematically established. This area will continue to be monitored and evaluated in connection with the results of the double materiality assessment and further developments in sustainability management.

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

Specific targets related to managing impacts, risks, and opportunities concerning the own workforce have not yet been set. Their potential definition will be considered based on the identification of material topics and further development of human capital management approaches

3.7 S1-6 - Characteristics of the undertaking's employees

3.7.1 Employee profile

The structure of Aricoma Group's workforce consists of various forms of employment relationships that reflect both organizational needs and individual employee preferences. This section describes the different categories of employees based on the type of contractual relationship and their current work engagement. The overview helps to better understand the composition and functioning of the workforce within the Group.

Employees

An employee is a natural person who has agreed to perform work based on an employment contract with Aricoma or under a work performance agreement or work activity agreement. A person is considered an employee from the start of the employment relationship until its termination, regardless of whether they work full-time or part-time.

Permanent employees

Core employees of Aricoma Group are defined as number of employees under permanent contracts, which provide stability and long-term job security. Employment relationships are governed by the applicable labor code, which also defines the conditions for termination. Employees may work full-time or part-time, depending on the nature of the position and individual agreement.

Temporary employees

Core employees are also frequently employed under fixed-term contracts, typically for a duration of one year. This type of contract is commonly used for time-limited projects or when flexibility in the employment relationship is desired. If both parties are satisfied, the contract is usually extended, often transitioning to a permanent contract. These employees may also work full-time or part-time, depending on the position and mutual agreement.

Employees with non- guaranteed working hours

These employees do not have a guaranteed minimum or fixed number of working hours per day, week, or month. They may be called in to work as needed, offering flexibility in scheduling. This category includes individuals working under work performance agreements or work activity agreements.

Active employees

Active employees are those currently performing work and engaged in operational processes. They are regularly present at the workplace or work remotely and fulfill their duties according to a set schedule.

Inactive employees

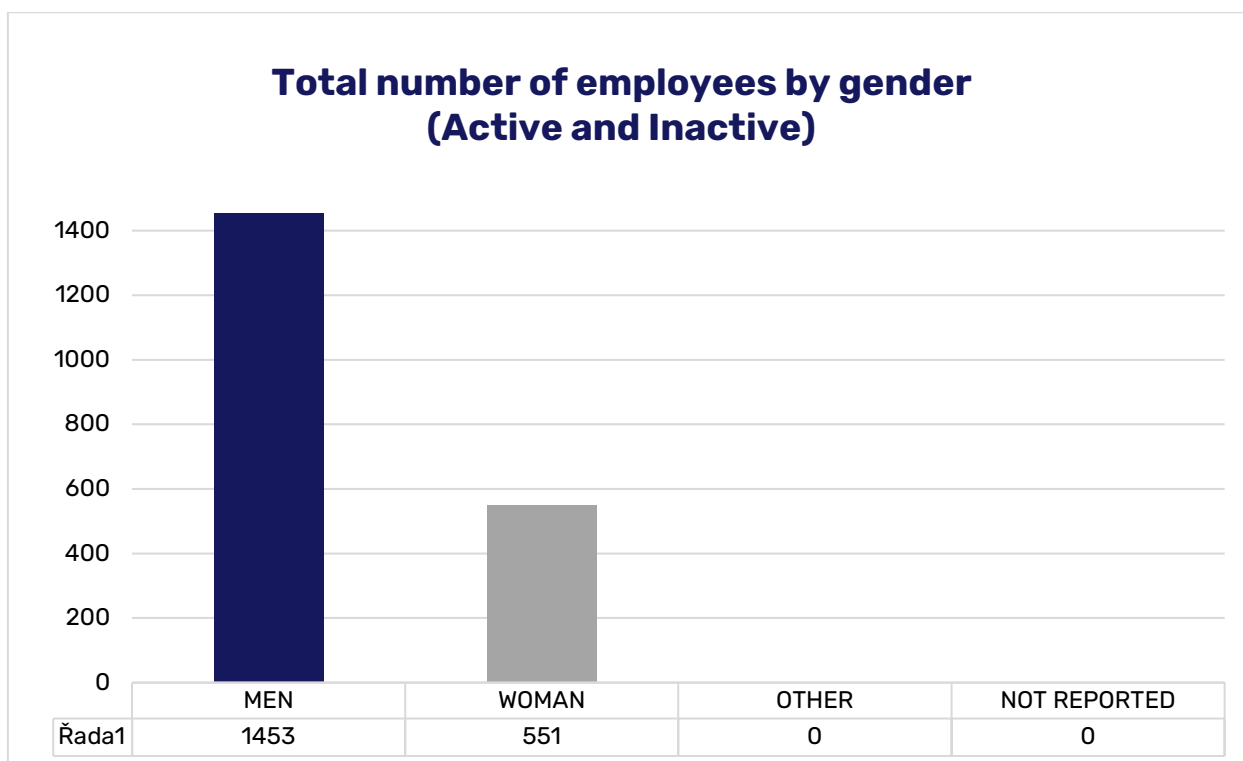
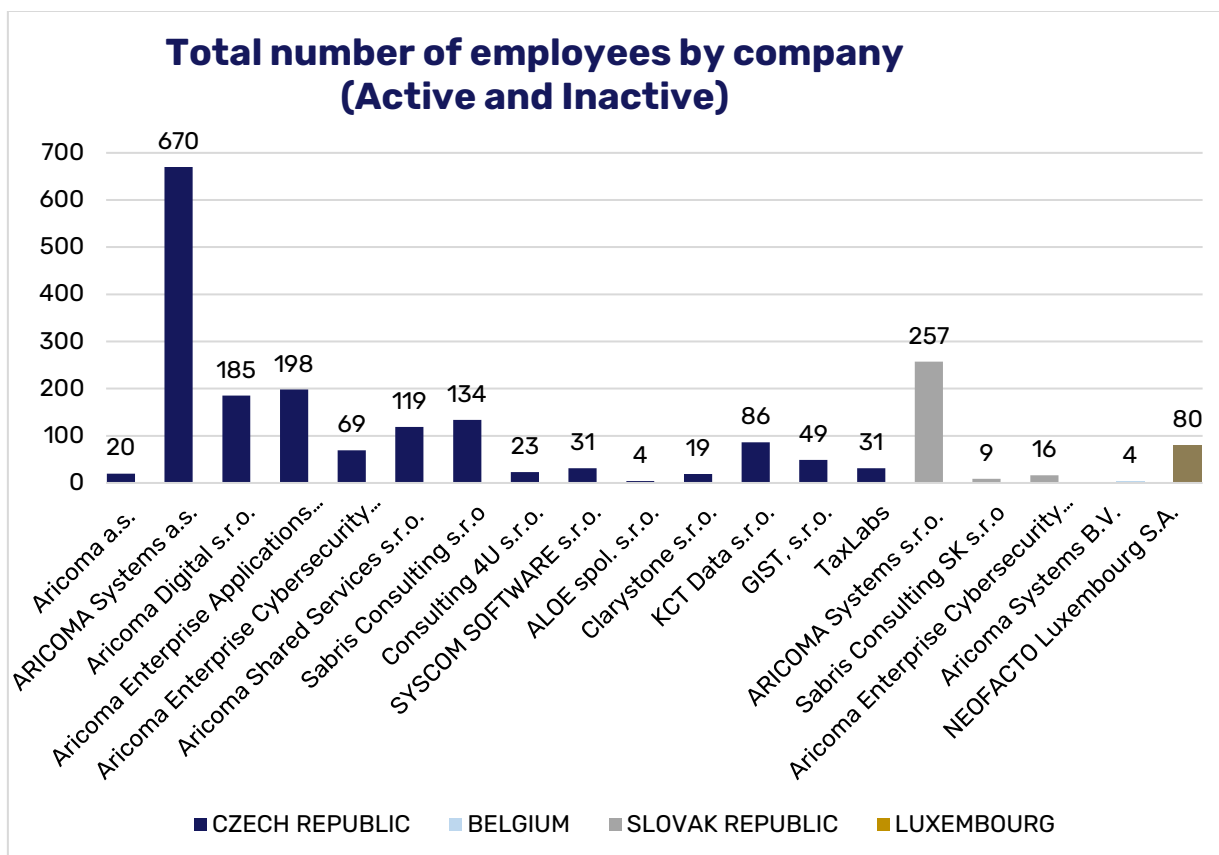
Inactive employees are those temporarily not working for various reasons. This includes employees on maternity or parental leave, those on long-term sick leave, or those on extended unpaid leave or other types of long-term absence.

Methodology:

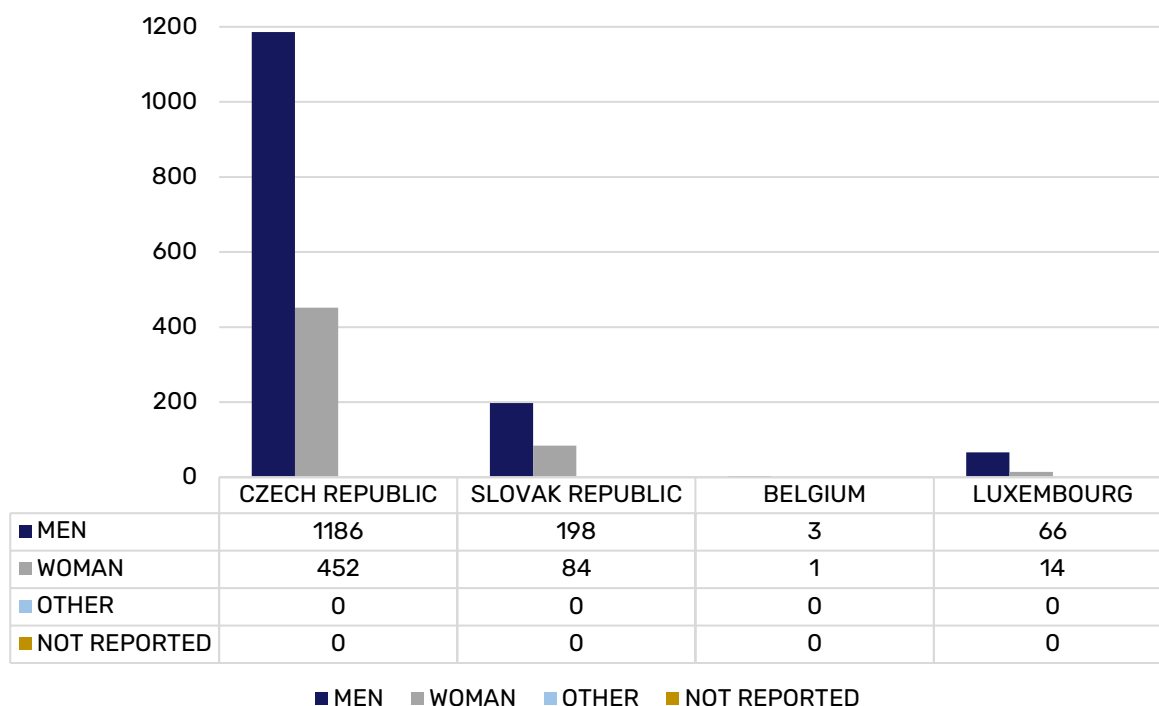
All human resources data presented in the charts below are based on the number of employees as of December 31, 2024, with the exception of the chart titled "Average Number of Active Employees in the Aricoma Group by Gender," where the data represent the average for the entire calendar year.

The reported figures include all companies consolidated into the Aricoma Group's financial statements, and all of these companies provided complete HR data.

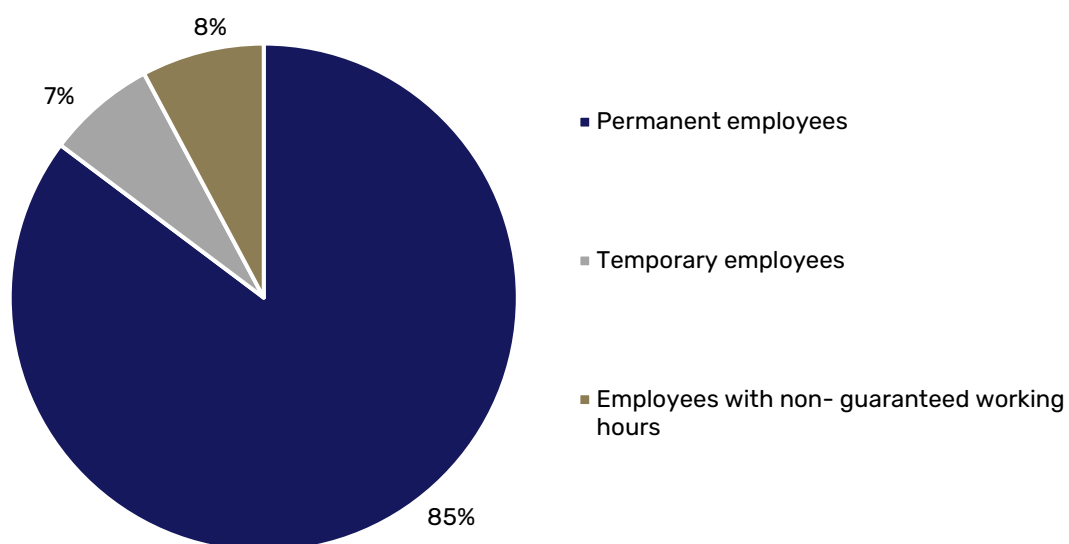
The average annual number of employees was calculated by adding the number of employees at the beginning of the year and the number of employees at the end of each month, then dividing the total by 13. The employee count includes all active staff listed on the company's payroll.

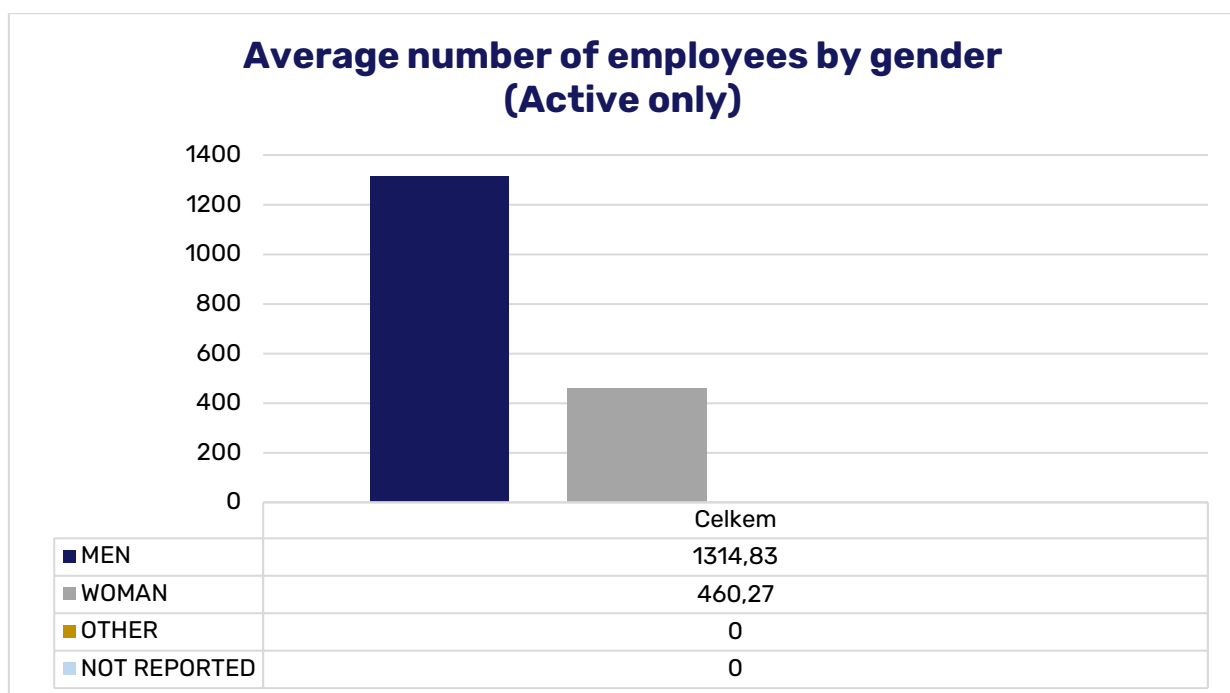
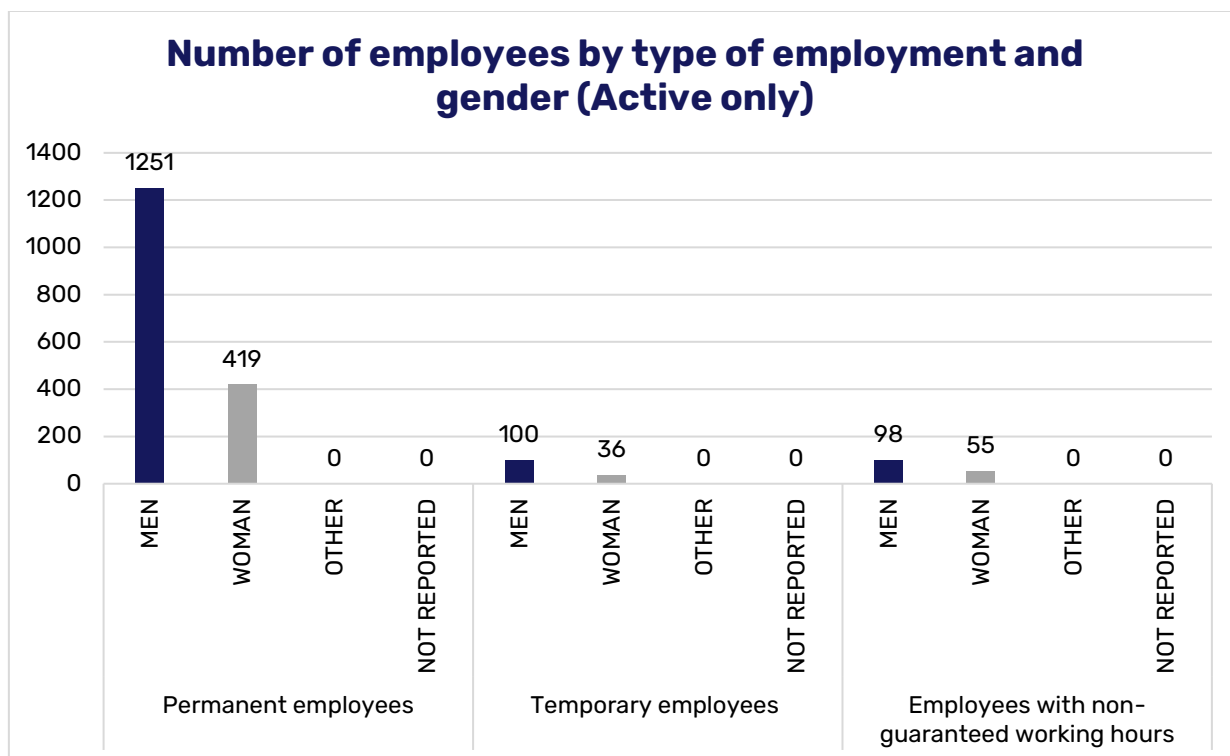


Total number of employees by gender and country (Active and Inactive)



Share of employees by type of employment (Active only)



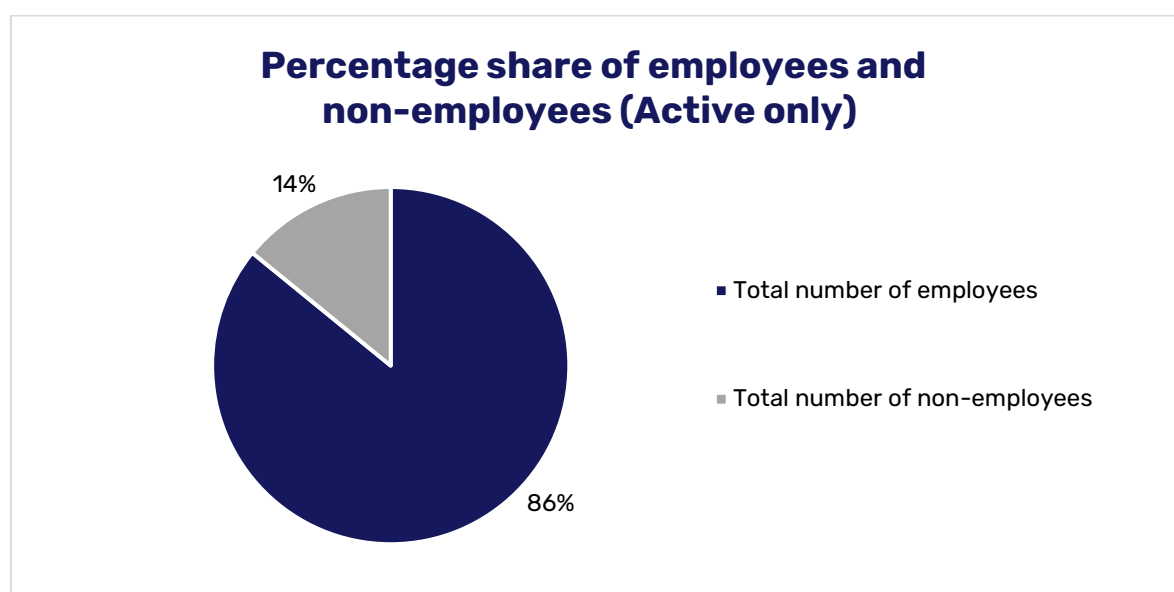


3.7.2 Total number of employees who left the company during reporting period and employee turnover rate

During the reporting period, a total of 200 employees left the company. This number includes voluntary resignations, dismissals, and retirements. The employee turnover rate for the year 2024 was 11.27%.

The turnover rate is calculated as the ratio of the total number of employee departures (numerator) to the average number of active employees in 2024 (denominator), multiplied by 100.

3.8 S1-7 - Characteristics of non-employees in the undertaking's own workforce



As of December 31, 2024, the total number of non-employees was 322. Of these, 321 were self-employed individuals (independent contractors), and 1 person was provided through an employment agency.

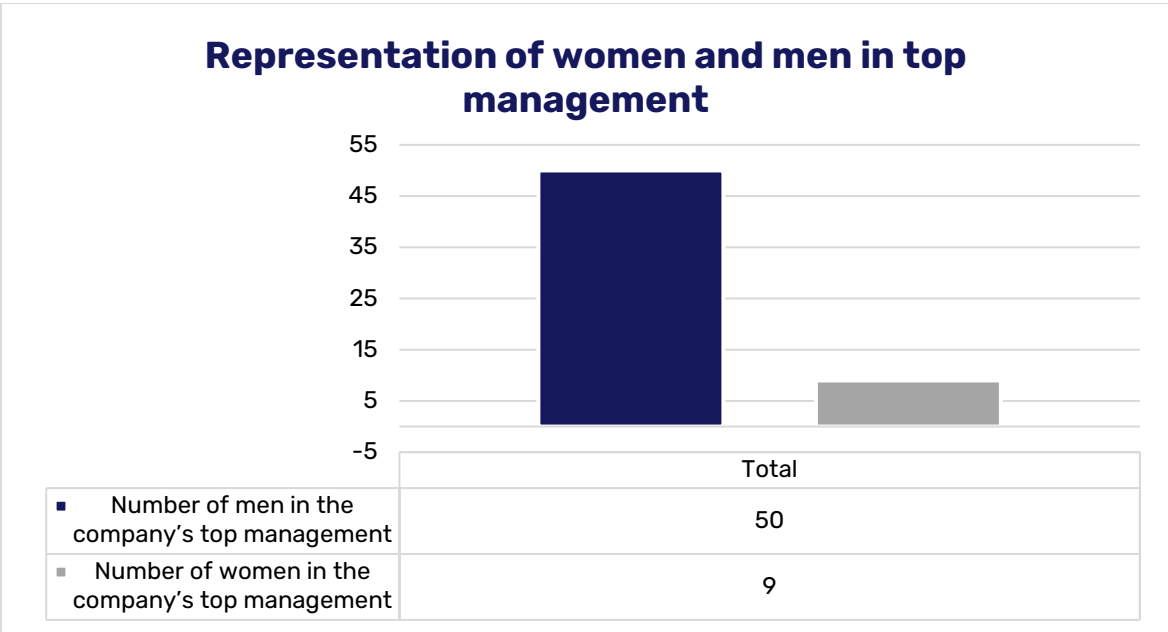
Methodology:

The number of non-employees is based on the headcount as of December 31, 2024. This figure is consolidated across all companies within the Aricoma Group. The methodology is based on data from Aricoma's internal HR systems and does not include any estimates.

The most common types of non-employees include self-employed individuals and agency workers. These individuals have a contractual relationship with the Aricoma Group and perform various types of work based on the Group's needs.

3.9 S1-9 – Diversity metrics

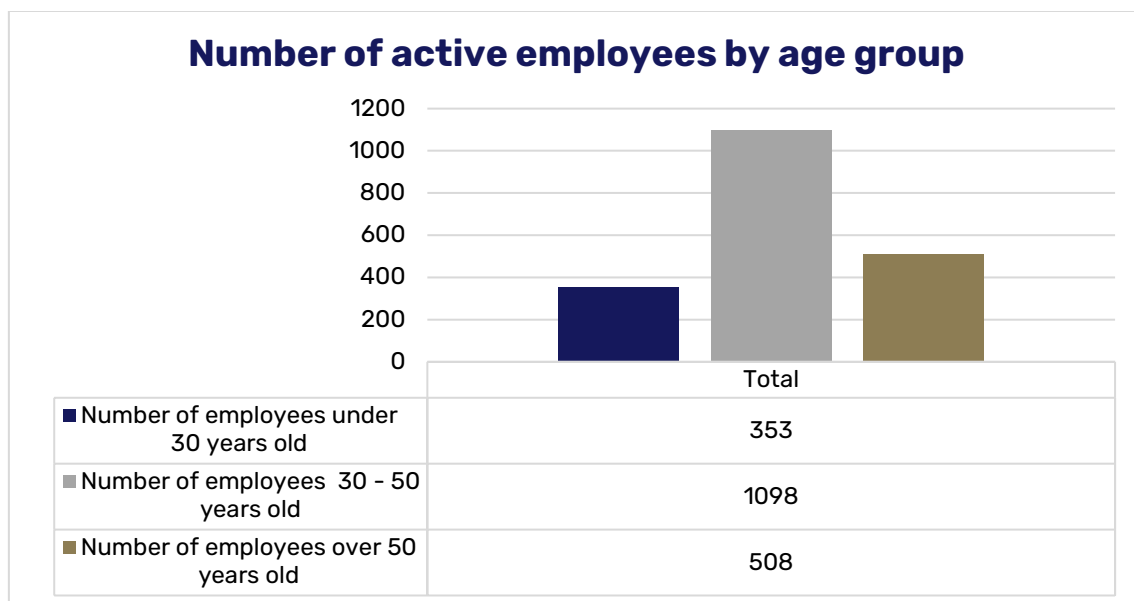
Women represent 15% of top management, while men account for the remaining 85%.



Methodology:

Top management includes members of the governing and supervisory bodies, as well as positions at levels minus one and minus two below these bodies, responsible for leading the company's core functions. These positions typically include titles such as Chief, Head, or Director.

The number is determined based on the headcount as of December 31, 2024. If an individual serves on the board of directors of multiple companies within the Group, they are counted only once in total.



The data presented in the chart above are based on the number of all active employees as of December 31, 2024 (headcount). The breakdown of employees by age group includes all active employees.

Diversity data was processed using available HR records and reflect the current status as of December 31, 2024. The purpose of monitoring these indicators is to support transparency in equal opportunity and diversity within the Aricoma Group.

3.10 S1-13 – Training and skills development metrics

Aricoma Group places strong emphasis on the development of employees' professional knowledge and skills. Training is provided through external courses as well as the company's own IT Academy, which is accessible not only to employees but also to the public.

Currently, a new learning management system is being implemented, which will be fully rolled out during 2025. This system will enable accurate tracking of training activities, particularly in soft skills. Legal and technical training is already recorded in the HR systems.

For this reason, complete quantitative data on all types of training cannot yet be provided. However, in the ESG report for 2026, this data will be available, and their accurate evaluation will be made possible thanks to the newly implemented system.

3.11 S1-15 – Work-life balance metrics

3.11.1 Maternity and parental leave

Aricoma Group ensures that all employees - 100% of the workforce - are entitled to maternity and parental leave in accordance with applicable legislation. In 2024, a total of 36 female and 5 male employees took parental leave. Expectant mothers receive a one-time financial contribution of CZK 30,000 when going on maternity leave, as support at the beginning of this new life stage.

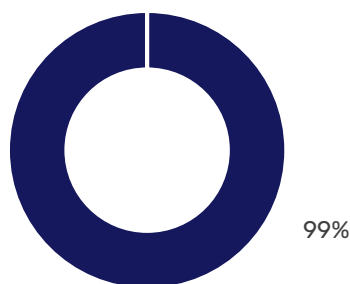
Emphasis is placed on transparent communication regarding the planning and course of parental leave. Employees are actively informed and kept in touch, for example through invitations to company events. Upon returning to work, they are offered individual support and an approach tailored to their needs. Where the nature of the job is allowed, flexible working arrangements, including part-time options, are made available.

This approach supports work-life balance and contributes to long-term employee satisfaction and loyalty.

3.11.2 Flexible working conditions

Aricoma Group provides working conditions in line with the Employment Act and current labor market trends in the IT sector. Flexible working hours, part-time options, and remote work are offered, enabling better work-life balance. For employees who prefer working on-site, modern and well-equipped office spaces are available to support productivity and team collaboration.

% of employees in Aricoma Group using flexible working hours



3.11.3 Unlimited leave

In 2024, Aricoma Group introduced the benefit of unlimited leave for employees with full-time contracts. This initiative was motivated by the aim to increase employee satisfaction and productivity, as well as to support mental health and work-life balance.

Since the introduction of this benefit, a total of 276 employees have made use of unlimited leave, collectively taking 1,256 days off. This benefit allows employees to plan their time flexibly and contributes to their overall well-being and motivation.

3.11.4 Healthcare and employee support

As part of its efforts to promote work-life balance, Aricoma Group provides all employees and their family members with access to the U lékaře.cz service. This service focuses on delivering flexible healthcare, including online consultations that allow health issues to be addressed without the need for an in-person doctor visit.

Thanks to this service, employees can easily and quickly consult medical concerns, saving time and making it easier to balance work responsibilities with personal life. Online consultations are provided with an emphasis on convenience and accessibility—anytime and anywhere—contributing to overall employee well-being and health care.

This benefit is available to all Aricoma Group employees in the Czech Republic and Slovakia.

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

Employee remuneration within the Aricoma Group is regarded as a key factor for maintaining motivation, performance, and long-term employee satisfaction. Although complete quantitative data for reporting remuneration indicators in accordance with the ESRS S1-16 standard is not currently available, this area is considered significant and will be the subject of further monitoring and reporting development in future periods.

At the same time, the Aricoma Group is actively preparing for the implementation of the new EU Pay Transparency Directive, which must be transposed into Czech law by June 2026 at the latest. This directive introduces new obligations in the area of equal pay and strengthens employees' rights to access information about wages and remuneration.

3.13 S1-17 – Incidents, complaints and severe human rights impacts

In 2024, there were no incidents or complaints related to working conditions that had significant impacts on human rights within our workforce.

No cases of discrimination, including harassment, were recorded, and no fines, sanctions, or compensation payments were imposed in connection with these matters.

Company specific – Privacy – Data leak

One of the main risks we face is the leakage or breach of private data belonging to employees or other individuals whose data we manage or process. This risk can have serious consequences for both individuals and the Aricoma Group.

To mitigate this risk, we have implemented several measures:

- **Technical and organizational measures** ensure that only employees with a legitimate reason based on their job role can access personal data. All activities involving this data are logged for potential audits and verification of proper data handling.
- **All Aricoma employees**, as well as individuals acting on their behalf, receive regular training in personal data protection. This increases their awareness of security risks and best practices when working with data.
- **On a technical level**, applications in which data is stored are regularly tested for security vulnerabilities. This ensures that unauthorized access to data is prevented.

Thanks to these measures, no security incidents related to the leakage of personal data of employees or other individuals were recorded in 2024.

GOVERNANCE

A photograph of a modern conference room, viewed through a blue-tinted glass wall. The room features a large, dark conference table surrounded by black office chairs. The room is situated in a high-rise building, as evidenced by the view of a city skyline through the large windows. The ceiling is high and features a complex network of steel beams and glass panels. The overall atmosphere is professional and modern.

4 ESRS G1 Business conduct

The governance area represents another key pillar of responsible business and encompasses the principles, policies, and mechanisms that ensure transparent, ethical, and secure company management. Within the Aricoma Group, emphasis is placed on integrity, anti-corruption, whistleblower protection, cybersecurity, and social responsibility.

This chapter summarizes the company's approach to managing corporate culture, ethical conduct, compliance, data protection, and risk prevention. It also describes specific policies, training programs, and control mechanisms that have been implemented to minimize negative impacts and strengthen the trust of employees, customers, and partners. Governance is viewed as a cross-cutting theme that affects the entire value chain and contributes to the company's long-term sustainability and resilience.

As part of the further development of governance, efforts will focus on enhancing transparency, increasing employee awareness of ethical standards, and expanding training programs focused on risk prevention and cybersecurity. Emphasis will also be placed on regularly evaluating the effectiveness of implemented policies and adapting them to current regulatory and societal requirements.

Based on the materiality assessment, the Aricoma Group focuses on the following key topics in its reporting under the ESRS G1 standard.

Description	Attribute	Value chain segment	Time horizon
Business conduct Application of responsible business practices that are in line with transparent governance, integrity, and ethical principles	Positive Actual Impact	Entire Value Chain	Medium-term
Prevention and detection of corruption and bribery. Setting principles, procedures, and practices related to corruption and bribery	Negative Potential Impact	Entire Value Chain	Short-term

Cybersecurity Procedures and practices established to prevent data leaks, data loss, and loss of sensitive information, including third-party information	Negative Potential Impact	Entire Value Chain	Short-term, Medium-term
Corporate Social Responsibility A comprehensive strategy involving investments in social development	Positive Actual Impact	Entire Value Chain	Short-term, Medium-term

4.1 G1-1 – Business conduct policies and corporate culture

The Aricoma Group supports responsible business and transparent governance through key internal documents that define principles of ethical conduct, compliance, organizational structures, and security. These documents contribute to risk identification and management, strengthen a culture of integrity and accountability, and support the company's long-term sustainable operations.

The table below summarizes key information about these documents, including their scope, responsible people, and availability.

Brief descriptions of each policy and directive are provided below the table.

Policy/guideline title	Scope	Responsible person	Availability
Security Policy	Entire Group	CISO	Intranet
Security Manual	Entire Group	CISO	Intranet
Code of Conduct	Entire Group	Compliance Director	Intranet, Website
Compliance System in Aricoma Group	Entire Group	Compliance Director	Intranet
Organizational Rules	Entire Group	Compliance Director	Intranet
Aricoma Policy	Entire Group	Management system manager	Intranet, Website

Security Policy

From a management perspective, the security policy is based on the Information Security Management System (ISMS), which defines the structure of responsibilities, risk management,

control mechanisms, and cooperation with external entities. It includes rules for access control, information classification, response to security incidents, compliance with legislation, and regular audits. The policy supports transparent and responsible management of security risks in accordance with international standards.

Code of Conduct

The ARICOMA Code of Conduct represents a fundamental framework for ethical and responsible corporate governance. It focuses on promoting transparent decision-making, compliance with legal regulations and internal rules, and strengthening a culture of integrity across all levels of the organization. The code defines rules for preventing corruption, conflicts of interest, and unethical behavior in the areas of competition and public procurement. It also addresses the company's responsibility in the area of corporate criminal liability, protection of intellectual property and personal data, and introduces mechanisms for reporting unethical conduct, including whistleblower protection. It serves as a tool for strengthening stakeholder trust and ensuring long-term sustainable and responsible business.

Compliance System in Aricoma Group

The compliance policy defines a binding framework to ensure that the company's activities comply with legal regulations, internal rules, and ethical standards. The aim of this policy is to prevent legal and reputational risks and to foster a culture of responsibility and transparency. The policy sets out: the basic principles of the compliance system, the duties and responsibilities of employees and management in ensuring compliance, the role of compliance officers and control mechanisms, tools for preventing, detecting, and addressing unlawful conduct, and requirements for training, reporting, and investigating incidents. The compliance policy is a key document for implementing and maintaining an effective legal risk management system.

Organizational Rules

The organizational rules define the internal structure of the company, its organizational hierarchy, and the powers and responsibilities of individual departments and positions. It serves as a fundamental document for managing and coordinating internal company activities. It outlines the organizational units, describes their main functions and competencies, defines the responsibilities of management and employees, sets rules for internal governance and communication, and links to other internal regulations and directives.

Global Integrated Management System (ISO)

The Aricoma Group's global integrated management system includes quality management according to ISO 9001, environmental management according to ISO 14001, information security

management according to ISO 27001, service management according to ISO 20001, energy management according to ISO 50001, information security for the automotive industry according to TISAX, and occupational health and safety management according to ISO 45001. This entire integrated management system is certified by an external organization.

Aricoma ISO Certifications:

ISO	Scope
9001	CZ, SK, BE
14001	CZ, SK, BE
45001	SK
50001	CZ, SK, BE
20000	CZ, SK
27001	CZ, SK

4.1.1 Reporting mechanisms

The Aricoma Group places strong emphasis on transparency and ethical conduct and therefore has implemented a system for reporting unlawful or unethical behavior.

The Group has established an internal regulation titled “Directive for Reporting Unlawful Conduct”, which clearly defines who can report, to whom, and how, in cases of suspected unlawful behavior (whistleblowing). Reports can be made in several ways: verbally to a direct manager or the Compliance department, by phone directly to the Compliance Director, in writing to the address 04308697@aricoma.com (or to the address of individual companies), or to the headquarters of the Aricoma Group.

In addition, the company allows anonymous reporting via a form available on the website www.aricoma.com, thus enabling external parties to submit reports as well.

4.1.2 Anti-corruption and anti-bribery policy

The Group has implemented an anti-corruption and anti-bribery policy that meets the minimum standards set by the KCG Compliance Policy. This policy considers not only the UN Convention against Corruption and local anti-corruption rules, but also foreign legislative requirements, such as the UK Bribery Act 2010.

4.1.3 Whistleblower protection

The principles of whistleblower protection are defined in the “Directive for Reporting Unlawful Conduct.” The Aricoma Group has established procedures for independent and objective

investigation of incidents, including cases of corruption and bribery. The rules are set out in the internal Compliance regulation “Compliance System in Aricoma Group.

The company has implemented specific mechanisms to support whistleblowing and protect whistleblowers. Reports are received directly by the Compliance department, which, as an independent unit, conducts the investigation. This department is obligated to maintain the anonymity of the whistleblower upon request and to handle all information confidentially. Any form of retaliation against the whistleblower is explicitly prohibited under internal regulations.

4.1.4 Training

Training includes sessions on the Code of Conduct, personal data protection, and Compliance regulations. It is held annually and is mandatory for all employees. The departments most exposed to corruption and bribery risks are primarily business units, while IT departments and units handling sensitive data are most exposed to cyber threats.

4.2 G1-3 – Prevention and detection of corruption and bribery

4.2.1 Prevention and detection of corruption and bribery

The Aricoma Group has implemented the internal regulation “Compliance System the Aricoma Group”, which includes rules against corruption and bribery. Prevention measures include regular training for all employees, conducted annually or upon onboarding of new staff. The company has also established a process for reporting gifts, which are recorded by the Compliance department in a gift registry, helping to detect potential cases of corruption and bribery.

4.2.2 Independence of investigation

Investigations under the “Compliance System in Aricoma Group” are conducted by the Compliance department, which operates independently of all employees, including top management. The Compliance Director reports directly to the CEO and has independent access to supervisory bodies and the parent company. The Compliance department ensures the independence of investigations.

4.2.3 Reporting process

The Compliance department reports at least annually to the company’s board of directors and the parent company. Information on investigation outcomes is included in regular reports, but urgent matters are escalated to the appropriate positions as needed. The nature of the information depends on the investigation results and may be reported anonymously or non-anonymously.

4.2.4 Communication of policies

The company regularly communicates updates regarding anti-corruption and anti-bribery policies through the weekly newsletter "Weekly." These policies are accessible to all employees via the Aricoma Group intranet. Training focused on these policies is conducted periodically—once a year or upon onboarding new employees. Additionally, special training sessions for management are held annually.

4.2.5 Training

Anti-corruption training is mandatory for all employees, including external contractors and new hires. These sessions cover basic rules, and special training for high-risk groups is planned for 2025. All members of administrative, management, and supervisory bodies complete e-learning training once a year, and top BU managers underwent special training in November 2024.

4.3 G1-4 – Incidents of corruption or bribery

During the reporting period, no convictions or fines were recorded for violations of anti-corruption or anti-bribery laws.

The Aricoma Group has implemented strict internal regulations and control mechanisms to prevent corruption and bribery. In the event of any violations, internal disciplinary measures are taken, and control mechanisms are improved. No confirmed cases of corruption or bribery occurred during the reporting period.

There were no instances of employees being dismissed or penalized for corruption or bribery. Likewise, no contracts with business partners were terminated or renewed due to violations of anti-corruption laws.

No public legal proceedings were conducted against the company or its employees in connection with corruption or bribery during the reporting period.

4.4 Company specific – Cybersecurity

4.4.1 Customer data protection (GDPR), data security a data management

The protection of customer data, its responsible management, and the secure and efficient collection and storage of data are considered key to our business. Global processes in cybersecurity, privacy, and data protection have been standardized to reflect current cybersecurity trends and to meet the requirements of all applicable laws, regulations, and relevant certifications.

To improve overall security levels and strategic planning in information security, the position of Chief Information Security Officer (CISO) has been established, focusing on information security, risk management, and related topics. In the area of GDPR and compliance, the position of Compliance Director has been created, focusing on GDPR compliance and monitoring trends in these areas.

In the field of information security, efforts are made to comply with national legislative requirements and EU directives such as NIS2, DORA, CRA, AI ACT, as well as standards like ISO 27001 and TISAX.

Cybersecurity is considered a priority for the company and all its business units. Awareness of cybersecurity is systematically increased through regular training for all employees and simulated phishing campaigns that promote ongoing vigilance. In 2024, 100% of employees were successfully trained.

Additionally, a data classification system has been introduced with four levels: public, internal, confidential, and restricted.

There was no cybersecurity incidents recorded in 2024. See the table below.

Business continuity disruptions	2024
• Due to cybersecurity-related incidents	0
• Due to technology failure incidents	0

External cyber risks are continuously monitored and assessed using the Security Scorecard tool. Thanks to this approach, the Group consistently maintained a score above 90 points, corresponding to the highest A rating. This result reflects a stable level of cyber resilience and effective long-term risk management.

As part of technical measures and endpoint protection enhancement, the implementation of a Zero Trust approach is continuously evaluated. In 2024, the Microsoft Intune mobile device management solution was deployed across the organization, enabling centralized management and security of corporate mobile devices.

Several legal entities within the Group hold security clearances, allowing them to participate in contracts requiring the handling of classified information up to the level of EU Secret or NATO Secret. The number of employees with personal security clearances at the levels of EU Restricted, EU Confidential, or EU Secret is being continuously increased.

4.5 Company specific – Social investments

Financial support for non-profit organizations

In 2024, Aricoma actively engaged not only in financially supporting selected non-profit organizations but also in participating in volunteer activities. These efforts reflect our values—community care, support for education, assistance to disadvantaged groups, and the preservation of cultural heritage.

One of the key initiatives was a partnership with “Post Bellum”, an organization dedicated to documenting eyewitness stories from the 20th century. In addition to financial support, we regularly participate in their events, such as the “Run for Memory of Nations” and in organizing aid for Ukraine. Our financial contributions to “Post Bellum” are primarily directed toward projects that capture the stories of witnesses, supporting education for future generations. We also traditionally support People in Need for projects helping children from disadvantaged areas.

In the field of healthcare and social services, we collaborated with the “Masaryk Memorial Cancer Institute”, supporting a charity sports event for the public and employees. Additional support was provided to “St. Anne’s University Hospital and University Hospital Brno” in the form of medical equipment and material donations. Through the organization “Na kole dětem”, we contributed to children – oncology patients and their families in follow-up care.

Our employees are traditionally involved in selecting the recipients of support. As part of the Christmas charity collection, they chose to support “Dům pro Julii”, which provides pediatric palliative care, and “Skok do života”, which helps integrate people with intellectual disabilities. Financial contributions also went to the Wheelchair Sports Club, as a result of a May sports event organized by our employees. During the Christmas season, we organized a donation drive for the “Art School in Jeseník”, affected by floods, and provided financial aid to the Primary and Nursery School in Brantice, which faced a similar situation.

Employee volunteering

In 2024, volunteering became an integral part of Aricoma’s corporate culture. It strengthens meaningful connections between employees and public-benefit activities, offering space for personal engagement and solidarity.

Support for culture and sports

The areas of culture and sports continue to be supported – through a general partnership with the National Theatre and a main partnership with HC Kometa Brno. Both collaborations focus on promoting values that resonate not only in the arts but also within the community.

A significant development was our cooperation with the Karel Komárek Foundation, through which our employees participated in the renovation of gardens at several kindergartens. This project is becoming a long-term pillar of our volunteer days and is a great example of how corporate energy can be channeled into helping those in need.

Overview of support provided by Aricoma in 2024

Area of support	Type of support	Amount/ Volume
Total donations	Financial / Material	2 473 000
Culture and sports	Sponsorship	3 672 000
Employee volunteering	Hours worked	700 hours

Report Summary

This Sustainability Report summarizes the key activities, approaches, and outcomes of the Aricoma Group in the areas of environmental, social, and governance responsibility for the year 2024. It represents the first standalone ESG report prepared exclusively for the Aricoma Group, which in previous years participated in joint reporting with Qinshift (Avenga).

From 2019 to 2023, non-financial information was primarily disclosed in accordance with GRI standards. Starting in 2024, the Group is gradually transitioning to reporting under the new European ESRS standards, with a focus on the quality and clarity of the disclosed data.

During the preparation of this report, the European legislative framework changed—specifically the so-called Omnibus regulation, which postponed the obligation to report under the CSRD directive from 2026 to 2028. Nevertheless, the Aricoma Group continues its preparations for full alignment with CSRD and ESRS requirements.

This report has been reviewed by the management of the Aricoma Group. We believe it provides a transparent view of our current activities in the field of sustainability and responsible business.

If you have any comments or suggestions regarding this report, please contact us at: esg@aricoma.com