ARICOMA

ESG 2025

Contents

The Aricoma Group has long been operating in the field of information technology and system integration. The technologies designed, operated and developed within the Group have a direct impact on the functioning of organisations, their employees and customers.

For this reason, emphasis is placed on the reliability of solutions, data security and stable operation. Sustainability is part of the Group's operations and is reflected in the way the company is managed, in its approach to employees and in its approach to customers and suppliers.

1. General basis for preparation

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

1.1.1 Sustainability statement of the Aricoma Group for 2025

Aricoma a.s., identification number 04615671, with its registered office at Vinohradská 1511/230, 100 00 Prague 10, Czech Republic, publishes non-financial information in this sustainability statement for the period from 1 January 2025 to 31 December 2025.

The sustainability statement has been prepared on the basis of the European Sustainability Reporting Standards (ESRS). The disclosed information relates to the Group's own operations and, to an appropriate extent, also to its value chain, both in upstream and downstream parts.

The report is the responsibility of the Board of Directors of the Aricoma Group, which hereby declares that no events occurred after 31 December 2025 that would have a significant impact on this sustainability statement. For completeness, the Board of Directors states that, as of 1 January 2026, a merger took place involving Sabris Consulting s.r.o., Consulting 4U, s.r.o., and KCT Data, s.r.o. as dissolving entities, with Aricoma Enterprise Applications s.r.o. as the successor entity.

1.1.2 Consolidated basis

The sustainability statement is prepared on a consolidated basis. The scope of consolidation corresponds to the consolidation scope of the financial statements of the Aricoma Group for the reporting period. All subsidiaries are included in the consolidated group; none of them is exempt from the disclosure obligation pursuant to Articles 19a(9) or 29a(8) of Directive 2013/34/EU.

List of legal entities included in the consolidation and their country of registered office

Legal entities	Country of registered
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
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

The sustainability statement relates to the Aricoma Group's own operating activities and to selected parts of the value chain deemed material based on the materiality assessment in both the upstream and downstream phases. The scope of inclusion of individual parts of the value chain was determined based on a materiality assessment in accordance with the requirements of ESRS 1 and ESRS 2 IRO-1.

In the upstream part of the value chain, the following areas are included: purchase of goods and services, capital goods, upstream stages of energy and fuel production, external transportation of purchased goods, business travel, employee commuting, operational waste and leased assets, to the extent corresponding to the applied data collection and calculation methodologies.

In the downstream part of the value chain, no material impacts, risks or opportunities were identified that would require separate or more detailed disclosure. The Aricoma Group does not manufacture its own physical product and primarily operates as a distributor of IT equipment. Given the nature of the Group's activities, the categories Use of sold products and End-of-life treatment of sold products were not quantified in detail in this reporting. Downstream activities are therefore limited to the logistical transport of shipments to customers, which was not assessed as material.

Information on the value chain is disclosed to the extent based on the results of the materiality assessment so as to enable an understanding of the Group's material impacts, risks and opportunities in accordance with ESRS 1.

Adjustments to disclosures

The scope and manner of adjustments are based on the results of the materiality assessment. Adjusted data or information are clearly identified in the report.

External assurance

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 used the option to omit information relating to intellectual property, know-how or results of innovation pursuant to Section 7.7 of ESRS 1 and has included all relevant information in the sustainability statement. The Group has also not used the exemption from disclosing information on future developments or matters in the course of negotiation, as provided for in Articles 19a(3) and 29a(3) of Directive 2013/34/EU.

BP-2 – Disclosures in relation to specific circumstances

1.1.5 Specific circumstances

As of 1 January 2025, the companies ALOE spol. s r.o. and SYSCOM Software spol. s r.o. were dissolved following a merger by absorption, with Aricoma Digital s.r.o. as the successor entity.

As of 1 November 2025, the acquisition of part of the business of DATRON, a.s., focused on IT infrastructure, was carried out, whereby approximately 20 employees were integrated into Aricoma Systems a.s.

These changes had no impact on the Group's consolidation scope and are reflected in the reported data for 2025.

1.1.6 Time horizons

The Group applies time horizons in accordance with the definitions set out in Section 6.4 of ESRS 1.

Definition of time horizons

Time horizon	Definition
Short-term	up to 1 year
Medium-term	1–5 years
Long-term	more than 5 years

1.1.7 Value chain estimation and sources of estimation uncertainty and outcomes

In accordance with ESRS 1, Section 7.2, the Group has identified that certain disclosed quantitative indicators, in particular in the environmental area, are subject to a higher degree of measurement uncertainty. This uncertainty mainly relates to indicators associated with the calculation of the carbon footprint, for which input data were in some cases not available in the required scope or granularity, or aggregated or proxy data were used.

Sources of uncertainty include in particular:

- limited availability or aggregated nature of selected environmental indicators, especially data on energy consumption,
- use of qualified estimates and standardised conversions where primary data are not available,
- use of monetary emission factors for selected Scope 3 emission categories, which are generally subject to a higher degree of uncertainty than methods based on activity data.

The assumptions, approximations and expert judgements applied are based on the Group's internal carbon footprint calculation methodology and on currently available information. These methodological approaches are applied consistently across the Group and take into account the availability and quality of data in individual reporting areas.

More detailed information on sources of uncertainty, applied estimates and their quantitative impact is provided in the environmental section of the report and in the methodological documentation for the carbon footprint calculation.

1.1.8 Changes in the preparation or presentation of sustainability information

Compared to the previous reporting period, in 2025 the scope of monitored indicators within Scope 3 was expanded on the basis of the materiality assessment. While in the previous period only selected categories were reported based on a preliminary assessment, in 2025 all relevant Scope 3 categories were included in accordance with the GHG Protocol methodology and the requirements of ESRS E1, with the aim of increasing the completeness and relevance of disclosed information.

The indicators for 2024 were not restated, as recalculation under the expanded scope was not feasible due to the unavailability of historical activity data. Differences between the original and newly reported data are therefore not presented.

In 2025, the double materiality assessment process was further updated by incorporating financial quantification of impacts and introducing a threshold for determining materiality. This adjustment refines the assessment of the materiality of individual topics and contributes to greater consistency of reporting in subsequent periods, without requiring restatement of data for 2024.

1.1.9 Errors in reporting in previous periods

No errors requiring correction were identified in the reporting of data in previous periods.

1.1.10 Disclosure of information pursuant to other legal regulations or generally accepted sustainability frameworks.

This sustainability statement has been prepared exclusively in accordance with the ESRS standards as the framework for disclosures. No other legal regulations or generally accepted sustainability frameworks have been applied.

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

1.1.11 Company profile

The Aricoma Group is defined as Aricoma a.s., with its registered office at Vinohradská 1511/230, Strašnice, 100 00 Prague 10, Czech Republic, identification number 046 15 671, together with all its subsidiaries. This Group forms part of the technology pillar of the parent company KKCG Group AG, with its registered office at Kapellgasse 21, 6004 Lucerne, Swiss Confederation, registration number CHE-326.367.231, represented by the company KKCG Technologies s.r.o., with its registered office at Evropská 866/71, Vokovice, 160 00 Prague 6, Czech Republic, identification number 071 71 234, whose parent company is the aforementioned KKCG Group AG.

The technology pillar of the investment group KKCG consists of two main groups – Aricoma and Avenga. Together, these groups represent a strong background in the field of information technology, digital transformation and software development, both at regional and global levels. KKCG Technologies s.r.o. oversees the technological activities of the Aricoma and Avenga Groups and ensures their strategic management, effective operation and coordination of cooperation among the individual parts of the technology pillar.

The Aricoma Group is a significant European provider of IT services, specializing in IT infrastructure, cloud solutions, enterprise applications, cybersecurity, digitalization of public administration and system integration. It operates primarily in the Czech Republic, Slovakia and other European markets, where it provides services to clients from both the public and private sectors.

1.1.12 Composition of administrative, management and supervisory bodies

The governance of the Aricoma Group is ensured through administrative, management and supervisory bodies, with the Board of Directors (BoD) representing the highest governing body of the Group. The Chairman of the Board of Directors also serves as the Chief Executive Officer (CEO).

The powers of the Board of Directors include decision-making on the overall business strategy of Aricoma, key business cases of Aricoma, acquisitions of new companies into the Group and transformations of companies within Aricoma, such as mergers or demergers. The responsibilities of the Board of Directors also include other areas defined by legal regulations and the current wording of the Aricoma Group Board Rules, issued by the Board of Directors of Aricoma Group Holding a.s.

Composition of the bodies as of 31 December 2025

Board of Directors of Aricoma a.s.		Experience relevant to the undertaking's sectors, products and geographical areas
Chairman of the Board of Directors	Milan Sameš	Chief Executive Officer of the Aricoma Group, long-standing member of the statutory bodies of the Aricoma Group
Vice-Chairman of the Board of Directors	Martin Grigar	Long-standing member of the statutory bodies of the Aricoma Group
Member of the Board of Directors	Jaromír Babinec	M&A Director of the Aricoma Group, long-standing member of the statutory bodies of the Aricoma Group
Member of the Board of Directors	Ondřej Matuštík	Chief Financial Officer of the technology pillar of the KKCG Group, long-standing member of the statutory bodies of the Aricoma, Avenga and KKCG
Member of the Board of Directors	Michal Tománek	Deputy Chief Investment Officer of the KKCG Group, long-standing member of the statutory bodies of the Aricoma, Avenga and KKCG Groups

Supervisory Board of Aricoma a.s.		Experience relevant to the undertaking’s sectors, products and geographical areas
Chair of the Supervisory Board	Kateřina Šlapáková	Legal Counsel of the technology pillar of the KKCG Group, member of the supervisory bodies of the Aricoma and Avenga Groups
Vice-Chair	Kristína Šmída	HR Director of the Aricoma Group, long-standing member of the statutory and supervisory bodies of the Aricoma Group
Member of the Supervisory Board	Vlastimil Palata	Long-standing member of the supervisory bodies of the Aricoma Group

Diversity and representation

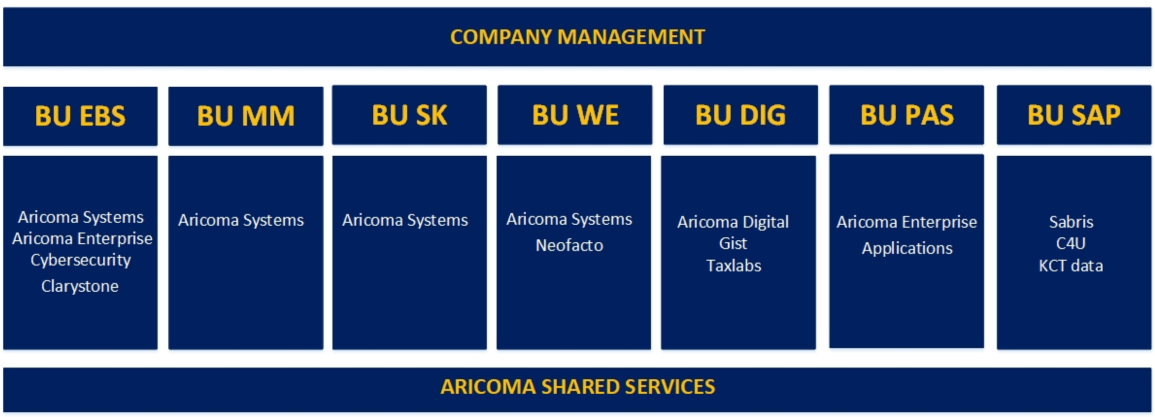
The undertaking monitors diversity only in terms of gender representation.

- Board of Directors: 5 members (100% men, 100% executive, 0% independent).
- Supervisory Board: 3 members (66.7% women, 33.3% men, 100% non-executive, 100% independent).

Employee representation is ensured in accordance with legal regulations through a representative on the Supervisory Board of the subsidiary Aricoma Systems a.s.

Organisational structure of the Aricoma Group

Organisational structure of the Aricoma Group and linkage of business units to central management and shared services



- Company Management – consists of the members of the Board of Directors and members of the Senior Management Team (heads of Business Units and heads of key functions) and other invited persons.
- Business Units – the basic organisational and business units of Aricoma (hereinafter referred to as “Business Units”), each led by a manager in the position of “Vice President”. Business Units are primarily divided according to the type of services they provide to the Group’s customers.
- Shared Services – for the purpose of supporting Business Units, Shared Services have been established, which provide support services to the Business Units. Shared Services are organisationally primarily incorporated within Aricoma Shared Services s.r.o., and provide services to all Business Units, while, with few exceptions, no Business Unit provides these services independently.
- Control functions - a control function – Compliance – is established within Aricoma. This function is independent of the Business Units and departments and reports directly to the Board of Directors.

1.1.13 Role of administrative, management and supervisory bodies in the management of impacts and risks

Responsibility for the oversight of impacts, risks and opportunities and for the overall strategy of the Aricoma Group lies with the Board of Directors. The ultimate executive responsibility rests with the Chief Executive Officer, who ensures strategic management of risks and opportunities. Responsibility for individual areas is delegated to specialized functions, in particular the Compliance Director (compliance risks), the Chief Information Security Officer (cyber risks), and the Management System Manager (risks in accordance with ISO standards). These roles have clearly defined competences and mandates.

Reporting in the area of the management of impacts, risks and opportunities is carried out on a regular basis, at least once a year, in particular in the areas of compliance, cybersecurity and management systems in accordance with ISO standards. This reporting is supplemented by independent assessments by third parties.

The setting of objectives takes place annually, and progress in their fulfilment is evaluated at least once a year. The results are submitted to the Board of Directors, enabling continuous oversight of the fulfilment of objectives and timely identification of any deviations.

Security Committee

As part of information security management, a Security Committee is established, which ensures the management of cyber risks and supports information security across the entire Aricoma Group. The Committee discusses the security strategy, legislative requirements, significant security incidents and the fulfilment of ISMS objectives. It participates in the identification and management of risks related to information systems and cyber threats. The members of the Committee include the Chief Information Security Officer, Chief Information Officer, Chief Operating Officer, information security administrators, a Legal representative, a Compliance representative, a training representative, a SOC representative, and representatives of senior management and business.

1.1.14 Skills and expertise for the oversight of sustainability matters

In 2025, structures and processes responsible for the management of the sustainability agenda were formalised within the Aricoma Group. An ESG Committee was established and an ESG Policy was adopted, creating a framework for management, oversight and coordination of sustainability activities.

Sustainability is part of the governance structure of the Aricoma Group. The Board of Directors and the Group’s management are regularly informed about developments and results in the ESG area.

The ESG Committee ensures coordination of the sustainability agenda at the level of the Aricoma Group, including the double materiality assessment process and the preparation of ESG reporting. The ESG Coordinator plays a key role in operational coordination. Individual members of the ESG Committee are responsible for sustainability areas within their respective areas of expertise.

Other departments of the Group are also involved in ensuring these activities by providing the necessary documentation, data and expert input. The ESG Committee discusses key ESG topics and, based on their assessment, submits recommendations to the management and the Board of Directors. The ESG Committee meets at least once a year, or more frequently if necessary.

Composition of the ESG Committee:

- Vice-Chairman of the Board of Directors
- Chief Financial Officer (CFO)
- HR Director
- Compliance Director
- Chief Operating Officer
- Chief Information Security Officer (CISO)
- Legal representative
- ESG Coordinator

Key organisational units of the Aricoma Group are involved in the management of the sustainability agenda and related reporting, with their involvement corresponding to their areas of expertise:

- Operations ensure coordination, collection and validation of non-financial sustainability data, including the setting of methodology, performance of expert reviews and ensuring an audit trail.
- Finance provides financial data for ESG reporting purposes and cooperates in setting indicators related to economic impacts to ensure consistency with financial statements and the Group's internal financial rules.
- Compliance provides methodological and legal support in the application of sustainability disclosure requirements and ensures the preparation and verification of data in governance.
- HR is responsible for the collection and processing of data relating to employees and social topics, in the areas of working conditions, training, occupational health and safety and employee development.

The development of expertise and skills takes place at the level of the ESG Committee and involved departments through internal training, cooperation with external experts and consultations on analytical and reporting outputs. This knowledge is used in the management of material impacts, risks and opportunities (IRO) and serves as a basis for the Group's decision-making and planning.

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

Administrative, management and supervisory bodies are informed about sustainability matters at least once a year through ESG reports and joint meetings coordinated by the ESG Committee. A key meeting took place in May 2025 in connection with the completion of the double materiality assessment (Double Materiality Assessment, DMA).

At this meeting, the results of the assessment were presented to the bodies, including identified material impacts, risks and opportunities, as well as the proposed material topics. These conclusions were discussed and approved by the company's management.

Administrative bodies were also provided with information on the performed assessment of the materiality of Scope 3 emissions, the result of which was the expansion of monitored emission categories in accordance with the GHG Protocol methodology.

The bodies are also regularly provided with overviews of the progress of implemented sustainability activities, the quality and completeness of reported data, and the effectiveness of established controls and procedures in reporting.

Material topics discussed during the reporting period included in particular:

- completion of the double materiality assessment (DMA),
- setting the materiality threshold and financial quantification of impacts,
- expansion of monitored emission categories within Scope 3 in accordance with the GHG Protocol methodology.

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

Members of the management of the Aricoma Group are remunerated on the basis of written contracts. The performance of management members is evaluated through key performance indicators (KPIs), which reflect their individual results and the performance of the parts of the Group they manage.

Sustainability-related performance, including climate change aspects and greenhouse gas emission reduction targets, is not currently part of the incentive system for the management of the Aricoma Group.

GOV-4 – Statement on due diligence

The Aricoma Group operates in accordance with principles of respect for human rights, responsible business conduct and social responsibility. These aspects are also taken into account to an appropriate extent and based on the materiality assessment, across the Group's value chain.

The Aricoma Group monitors developments in the regulatory framework and is 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.

Overview of key elements of due diligence and their location in the Sustainability Statement

Key elements of due diligence	Location in the Sustainability Statement	Page number
Integration of due diligence into governance, strategy and business model	GOV-1 – Role of the administrative, management and supervisory bodies GOV-2 – Information provided to the undertaking's administrative, management and supervisory bodies and sustainability matters addressed by these bodies GOV-3 – Integration of sustainability-related performance into incentive schemes SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	12 18 18 27
Engagement with affected stakeholders in all key steps of due diligence	SBM-2 – Interests and views of stakeholders IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	26 29

Identification and assessment of adverse impacts	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	27 29
Taking action to address those adverse impacts	E1-1 – Transition plan for climate change mitigation	39
Tracking the effectiveness of these efforts and communication	GOV–4 – Statement on due diligence	19

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

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

In connection with the development of sustainability reporting and preparation for mandatory reporting under the CSRD Directive, the Aricoma Group is developing and strengthening its risk management and internal control processes related to sustainability reporting. These processes are applied across the Group in cooperation with internal data owners, executive management, ESG personnel, and external experts and auditors.

In 2025, a review and update of the risk management and internal control system for ESG reporting were carried out. The review focused in particular on verifying the relevance of identified risks, their potential impacts and effectiveness of related control mechanisms. Based on the results of the review, no need for fundamental changes to the existing system was identified during the assessed period.

Risk management in the area of sustainability reporting is based on a systematic approach including risk identification, assessment of their impacts, likelihood of occurrence and the definition of appropriate mitigation measures. Risks are assessed in accordance with a unified methodology that enables their prioritization and focuses attention on areas with the greatest potential impact on the quality, completeness and reliability of reported information.

Risk assessment is based on the evaluation of:

- the impact of the risk,
- its remendability,
- and the likelihood of occurrence.

Risks are considered material where their overall assessment exceeds the defined threshold. This approach enables the targeted implementation of appropriate control mechanisms and mitigation measures.

Among the main risks identified in the area of sustainability reporting are, in particular, the risk of incomplete or inaccurate data provided by individual Group companies, the risk of human error in data processing and consolidation, the risk of non-compliance with applicable ESG standards and methodologies, the risk related to incorrect or insufficient execution of the double materiality assessment, and incorrect calculation of the carbon footprint.

A significant area of risk is also relates to data from the value chain, over which the Aricoma Group does not have direct operational control. These risks are primarily associated with the availability, quality and consistency of data provided by suppliers and other business partners.

To mitigate the identified risks, the Aricoma Group applies a range of measures, including checks of data completeness and consistency, coordination of data collection across the Group, regular training of employees, involved in ESG reporting, and the involvement of independent external partners in data verification, as well as in the preparation of the double materiality assessment and the calculation of the carbon footprint.

In the area of the value chain, the Group maintains ongoing dialogue with suppliers to ensure a shared understanding of requirements for data availability and quality, and to support the gradual integration of sustainability aspects into procurement processes and contractual relationships.

The parent company KKCG also plans to implement an ESG software solution across the Group during 2026. This solution is intended to support more efficient data collection, validation and control of non-financial data and contribute to improving the quality and transparency of reporting.

The results of risk management and internal controls are continuously used in the design and updating of internal processes related to ESG reporting. Information on identified risks, control mechanisms, impacts and opportunities related to sustainability is regularly submitted to the administrative, management and supervisory bodies of the Aricoma Group as part of the annual reporting cycle.

SBM-1 – Strategy, business model and value chain

1.1.16 Main categories of products and services

The Aricoma Group provides IT services and solutions focused on the needs of its clients in the field of ICT. Its activities are based on long-term presence in the market and include a wide range of services and solutions.

The services provided by the Aricoma Group are listed below:

- Enterprise applications – the portfolio includes ERP and CRM systems, including marketing support, applications for project management, service management and human resources. Delivery of BI tools, solutions for advanced document management, as well as e-commerce and portal solutions.
- Digital solutions for the public sector – digital solutions for efficient services for citizens (software development, cybersecurity, data protection and artificial intelligence).
- IT infrastructure – supply of hardware and software, design and implementation of data center technologies, enterprise networks, solutions for corporate communication and efficient IT management.
- Cybersecurity – analysis of potential risks, identification of possible threats and attack methods and their impact on the organisation.
- Cloud services – creation of public, private or hybrid cloud; these include proprietary cloud services provided from geographically separated data centers in

the Czech Republic as well as services related to Microsoft Azure. Provision of consulting, design and implementation of migration scenarios.

- Comprehensive IT services – focused on the development and management of information technologies for organisations of various sizes. Provision of consulting services, training for IT specialists and users, and services for efficient IT management.
- Services and solutions for EU institutions – improving IT infrastructure and services of international institutions to best meet the needs of European Union citizens and applicable legislation.

1.1.17 Markets and customer segments served

The Aricoma Group focuses on key market segments and customer groups that are relevant to its business and strategic direction. As part of the international investment group KKCG, it focuses on developing activities in its domestic markets, cooperation with European Union institutions, and the gradual strengthening of its position in Western European markets. The Group's activities are carried out primarily in the Czech Republic, Slovakia and other European Union countries.

Customer segments by organisation size

Segment by size	Share (%)
Large organisations (Enterprise)	40.5 %
IT partners (integrators, dealers)	0.5 %
Medium-sized companies/organisations	51.1 %
Individuals without business ID	0.1 %
Small companies and sole proprietors	7.8 %

Customer segments by industry (vertical segments)

Vertical segments	Share (%)
Banking and finance	11.4 %
Schools	5.5 %

Public administration	23.0 %
Healthcare (hospitals and doctors)	8.6 %
Industry and services in general	30.7 %
Automotive	2.7 %
Construction	0.8 %
Engineering	3.4 %
Individuals	0.2 %
Public sector administration and self-government	10.4 %
Telco and utilities	3.3 %

1.1.18 Number of employees by geographical areas

Number of employees by country (active and inactive; as at 31 December 2025)

Country	Number
Czech Republic	1823
Slovak Republic	307
Belgium	2
Luxembourg	93

1.1.19 Statement on activities in certain sectors

The Aricoma Group does not operate in the fossil fuel sector, the production of chemicals, the manufacture or trade of weapons, or the cultivation and production of tobacco.

1.1.20 Sustainability-related targets in relation to main categories of products and services, customer segments, geographical areas and stakeholder relationships

The Aricoma Group currently does not have specific quantified sustainability targets differentiated by main categories of products and services, customer segments or geographical areas. During the reporting period, the Group's focus was primarily on establishing a robust database, setting methodologies and building a control environment for the ESG area.

1.1.21 Structure of the Aricoma Group's value chain

The Aricoma Group operates as a provider of IT services and solutions primarily for B2B customers from both the public and private sectors. Its business model is based on a combination of in-house expertise, cooperation with partners and subcontractors, and the long-term provision of services to customers.

In the upstream part of the value chain, the Group primarily relies on external services, subcontracting and cooperation with partners who are involved in project delivery and the expansion of offered solutions. Key inputs include the supply of software and licenses, technologies, data center operations, leasing services as well as telecommunications services, energy, water, building rental and maintenance, security, audit, and waste management services.

The Group's own operations are managed by its management and are structured into business and delivery parts (Business Units) and supporting functions (Shared Services). The business and delivery functions primarily include the sale, implementation and operation of IT services and solutions, including application, cyber, software and infrastructure solutions as well as related service activities. Supporting functions ensure areas such as human resources, finance, legal, marketing, information security, quality management, and the operation and development of the internal ICT environment.

In the downstream part of the value chain, the Aricoma Group provides IT services and solutions directly to its end B2B customers. These services include both one-off service engagements and long-term contracts covering the entire lifecycle of IT solutions – from design and implementation through operation and management to ongoing optimization.

SBM-2 – Interests and views of stakeholders

Key stakeholders of the Aricoma Group include employees, customers, suppliers and business partners, shareholders, management and senior leadership, public authorities, external collaborators and other relevant organisations (e.g. banks and audit firms). The Group identifies and continuously assesses its stakeholders in order to understand their expectations, needs and influence on its activities.

Stakeholder engagement is primarily focused on obtaining feedback, improving the services provided and internal processes, and further developing ESG management. The interests and views of stakeholders are taken into account in setting and continuously developing the Aricoma Group's approach to business and sustainability. Feedback, particularly from customers, is regularly evaluated and used for the continuous improvement of the services provided.

Administrative, management and supervisory bodies are regularly informed about the interests, views and expectations of stakeholders through regular management meetings of the Aricoma Group.

Overview of stakeholder engagement, topics discussed and frequency of interaction

Stakeholder	Form of engagement / communication	Topics discussed	Frequency
Employees	Personal interviews, feedback, intranet, training	Working conditions, salaries, benefits, training, personal development	Ongoing / throughout the year
Customers	Satisfaction surveys, personal meetings	Quality and reliability of deliveries, fulfilment of contractual obligations, opportunities for further cooperation, satisfaction	Ongoing / throughout the year
Suppliers and partners	Satisfaction surveys, personal meetings	Volume and stability of contracts, partnership approach, timeliness and quality of deliveries, fulfilment of ESG requirements	Ongoing / throughout the year

Company management	Strategic meetings, reporting, internal communication	Long-term strategy, vision, mission, target setting, risk management and responsible business conduct	Ongoing / throughout the year
Public authorities	Official communication, correspondence	Compliance with legal and regulatory requirements, fulfilment of ESG obligations	Ongoing / throughout the year
External collaborators	Contractual cooperation, regular communication	Compliance with internal rules, definition of roles and responsibilities, quality and delivery deadlines	Ongoing / throughout the year
External organisations (banks, audit firms, etc.)	Contractual cooperation, reporting, audits, consultations	Compliance with regulatory requirements, audit results	Ongoing / throughout the year

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

The overview of material IROs (impacts, risks and opportunities) is structured according to the relevant ESRS areas and topics and includes their description, the type of attribute (positive/negative) and the time horizon in which materiality was identified.

Based on the financial materiality assessment, no risks or opportunities were assessed as financially material during the reporting period; the following overview therefore focuses exclusively on material impacts.

Material impacts, risks and opportunities (ESRS SBM 3)

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 / Work-Life Balance	**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
S1 – Own Workforce	Gender equality and equal pay for equal work	**Gender inequality in management** - Low percentage of women in the top management of the organisation	**Negative Actual Impact**	Own operations	All time horizons
S1 – Own Workforce	Gender equality and equal pay for equal work	**Pay disparities with potential impact on women** - Differences in remuneration between women and men	**Negative Actual Impact**	Own operations	All time horizons
S1 – Own Workforce	Training and Skills Development	**Increasing the education level of the own workforce** - Implementation of structured programmes 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, data loss, and loss of sensitive information, including third-party information	**Negative Potential Impact**	Entire Value Chain	Short-term, Medium-term
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

Material impacts, risks and opportunities (ESRS SBM 3)

In 2025, a verification of the validity of the Double Materiality Assessment in accordance with ESRS was performed. The verification did not identify any changes in material impacts, risks or opportunities.

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

For identifying material impacts, risks and opportunities in the area of sustainability, the Aricoma Group carried out a double materiality assessment (Double Materiality Assessment, "DMA") in accordance with the requirements of the CSRD Directive and the ESRS standards.

The objective of the DMA was to identify and assess:

- material actual and potential impacts of the Group's activities on people and the environment (impact materiality), and
- sustainability-related risks and opportunities that have or could have a financial effect on the Group (financial materiality),

and on this basis to determine material sustainability topics for the purposes of disclosure in the sustainability statement.

The DMA methodology was centrally designed to ensure consistent application of assessment criteria, scales and thresholds across the Group. Relevant expert departments participated in the assessment of individual areas in line with their respective responsibilities, while the process was coordinated by the sustainability team in cooperation with an external partner. The company's management was informed about the methodology, the process and the main results of the DMA, and the final outputs were approved by the relevant governing body.

The double materiality assessment process was carried out in the following steps:

1. **Preparatory phase of the assessment (Pre-assessment)**

The first step of the double materiality assessment process was an analysis of the Aricoma Group's sustainability context. The objective of this phase was to obtain a comprehensive overview of the Group's business model, value chain and stakeholders, and to establish a baseline for the identification of impacts, risks and opportunities.

The analysis was based on the assessment of the Group's main activities and their positioning within the value chain, with a focus on areas where actual or potential impacts on people, the environment or financial performance may arise. Identification was carried out based on an analysis of relevant internal documents and structured discussions with persons responsible for key business areas.

The pre-assessment phase also included an analysis of the external context, taking into account applicable and forthcoming regulatory requirements, relevant international sustainability standards, and publicly available information on trends and risks within the sector. Selected benchmarking inputs were also used to compare approaches.

The outputs of this phase served as inputs for the subsequent identification of impacts, risks and opportunities within the ESRS topical standards.

2. Identification of impacts, risks and opportunities (IROs identification)

The objective of the identification process was to compile a comprehensive overview of actual and potential impacts, risks and opportunities in the area of sustainability covered by the ESRS topical standards. The outcome of this phase is a list of identified impacts and a list of risks and opportunities fully aligned with the sustainability topics and sub-topics set out 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 could not be assigned to a specific ESRS topic were included under G1 – Business conduct through the creation of a sub-topic “Entity-specific”, including sub-topics such as social investment and cybersecurity. This approach ensures that all relevant aspects specific to the undertaking’s activities are properly documented and taken into account within the assessment.

The list of identified negative and positive impacts includes impacts that may affect affected stakeholders. The list of identified risks and opportunities includes ESG factors that may affect the company’s financial position, performance, cash flows or access to financing. In identifying risks, material impacts and the company’s dependencies on natural and human resources were also taken into account.

3. Assessment of impacts, risks and opportunities (IROs assessment)

Preliminarily identified impacts, risks and opportunities (IROs) were assessed in accordance with ESRS 1 based on the principle of double materiality. First, assessment criteria, evaluation scales, calculation methods and thresholds were defined, above which impacts, risks and opportunities are considered material. The methodology was subsequently presented, discussed and approved by the management of the Aricoma Group.

Impact materiality – assessment scales

The materiality of actual and potential impacts is assessed using evaluation scales that take into account the severity, scope and irremediability of the impact, as well as the likelihood of its occurrence.

Severity of impact – assessment scale

Value	Description
5	Catastrophic
4	High
3	Medium
2	Low
1	Minimal

Scope of impact – assessment scale

Value	Description
5	Global / worldwide
4	Extensive
3	Medium
2	Concentrated
1	Limited

Irremediability of impact – assessment scale

Value	Description
5	Irremediable
4	Very difficult to remediate or long-term remediability
3	Difficult to remediate or medium-term remediability
2	Remediable with effort (time and cost required)
1	Relatively easy short-term remediation

Likelihood of occurrence of impact

Probability	Description
1	Certain (100 %)
0.8	Very likely (80–99.9 %)
0.6	Likely (50–79.9 %)
0.4	Possible (30–49.9 %)
0.2	Unlikely (almost never) (0.1–29.9 %)

Methodology for calculation of assessment results

1. Impact materiality

- **Positive actual (environmental, social, governance):**
  - (Severity + Scope) / 2
- **Positive potential (environmental, social, governance):**
  - ((Severity + Scope) / 2) × Likelihood
- **Negative actual (environmental, social, governance):**
  - (Severity + Scope + Irremediability) / 3
- **Negative potential (environmental, governance):**
  - ((Severity + Scope + Irremediability) / 3) × Likelihood
- **Negative potential (social):**
  - (Severity + Scope + Irremediability) / 3

Specific approach for human rights (severity prioritization)

In the case of potential negative impacts on human rights, likelihood was not included in the assessment; the evaluation was based solely on the severity of the impact (a combination of severity, scope and irremediability). This approach is in accordance with ESRS 1 (Chapter 3.4), according to which, in the case of potential negative impacts on human rights, the severity of the impact takes precedence over likelihood.

2. Financial materiality

- **Risk:**
  Likelihood of occurrence × magnitude of financial impact

- **Opportunity:**
  Likelihood of occurrence × magnitude of financial impact

In assessing the scope of IROs, available sources of information were taken into account, including the results of various engagements with selected employees.

3. Materiality thresholds

Defined materiality thresholds in the Aricoma Group

Materiality	IRO	Threshold
Impact materiality	Positive impacts	2.5
	Negative impacts	
Financial materiality	Opportunities	
	Risks	

Determination of material topics

The resulting 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 thresholds. Topics that reached or exceeded these thresholds are considered material.

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

1.1.22 Oversight of materiality and its validation

The results of the IRO mapping were verified by the relevant responsible persons from the ESG team involved in the process and subsequently by the executive management of Aricoma. The results of the analysis were then reviewed and approved by the Board of Directors of the Group.

It is expected that the DMA will be reviewed once every three years and updated depending on the expansion of relevant data and knowledge regarding specific IROs, taking into account changes in the factors and inputs considered during the previous DMA. An earlier review would be carried out in the event of a change in the business model, a significant acquisition or a change affecting the approach to climate change. Responsibility for carrying out the DMA review lies with the ESG team, while the final version of the updated DMA is approved by the management of the Aricoma Group.

In preparing the first DMA disclosure in accordance with ESRS requirements, all disclosure requirements were carefully assessed point by point against the identified IROs, and all material disclosure requirements included in the sustainability statement in the annual report were mapped and prepared. Data points assessed as non-material were also evaluated, taking into account the content of the requirement, its relevance to the Group's activities and the usefulness of the potential information for users of the annual report.

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

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

Overview of ESRS requirements and their location in the Sustainability Statement

ESRS Standard	Disclosure requrement	Name	Page number
ESRS 2	BP-1	General basis for preparation of the sustainability statement	7
	BP-2	Disclosures in relation to specific circumstances	10
	GOV-1	The role of the administrative, management and supervisory bodies	12
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's	18

		administrative, management and supervisory bodies	
	GOV-3	Integration of sustainability-related performance in incentive schemes	18
	GOV-4	Statement on due diligence	19
	GOV-5	Risk management and internal controls over sustainability reporting	20
	SBM-1	Strategy, business model and value chain	22
	SBM-2	Interests and views of stakeholders	26
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	27
	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	29
	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	35
E1	E1-1	Transition plan for climate change mitigation	39
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	27
	IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	29
	E1-2	Policies related to climate change mitigation and adaptation	44
	E1-3	Actions and resources in relation to climate change policies	47
	E1-4	Targets related to climate change mitigation and adaptation	47
	E1-5	Energy consumption and mix	48
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	49
S1	S1-SBM3	Material impacts, risks and opportunities and their interaction with strategy and business model	59
	S1-1	Policies related to own workforce	61
	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	64

	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	64
	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	65
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	65
	S1-6	Characteristics of the undertaking’s employees	65
	S1-7	Characteristics of non-employees in the undertaking’s own workforce	70
	S1-9	Diversity metrics	71
	S1-13	Training and skills development metrics	72
	S1-15	Work-life balance metrics	74
	S1-16	Remuneration metrics (pay gap and total remuneration)	77
	S1-17	Incidents, complaints and severe human rights impacts	77
	Company specific	Privacy – Data breaches	77
G1	ESRS2 GOV-1	The role of the administrative, management and supervisory bodies	12
	ESRS2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	29
	G1-1	Business conduct policies and corporate culture	82
	G1-3	Prevention and detection of corruption and bribery	86
	G1-4	Incidents of corruption or bribery	88
	Company specific	Cyber security	88
	Company specific	Social investment	89

ENVIROMENTAL

2. ESRS E1 Climate Change

The Aricoma Group considers environmental protection as an integral part of responsible business conduct and the long-term sustainability of its activities. The environmental approach focuses primarily on reducing the consumption of energy and resources, preventing pollution, and managing environmental aspects related to the company's operations.

Environmental management is ensured through an integrated management system in accordance with applicable legislation and international standards. The Group holds ISO 14001 and ISO 50001 certifications, which support a systematic approach to the management of environmental impacts and energy management.

E1-1 – Transition plan for climate change mitigation

The Aricoma Group currently does not have a formalised transition plan for climate change mitigation in line with the requirements of ESRS E1. The Group's strategy and business model are not explicitly linked to a quantified emission reduction plan in line with the objective of limiting global warming to 1.5°C.

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

Climate risk analysis

The climate risk analysis focuses on the impacts of climate change on the Group (financial materiality) and does not include an assessment of the impacts of the Group's activities on climate. Climate risks are assessed in relation to own operations, relevant assets and links within the value chain (both upstream and downstream), and across short-term, medium-term and long-term time horizons.The objective of the analysis carried out was to identify material climate risks and to provide an indicative assessment of the resilience of selected processes, assets and technologies of the Aricoma Group to these risks.

Material climate risks and their type

The materiality of climate risks is assessed on the basis of an internal methodology evaluating impact and likelihood within the risk management system. Based on the scenario analysis carried out, both physical and transition climate risks were identified.

Physical climate risks primarily include the long-term increase in average temperatures and the occurrence of extreme weather events, which may have an impact on office premises, technical infrastructure or business continuity (e.g. disruptions to energy supply). These risks were assessed as relevant, but without identifying highly material risks; their severity ranges from low to medium, particularly with regard to the administrative nature of the Group's activities, the geographical location of its operational facilities and the possibility of operational adaptation (e.g. flexible working arrangements, remote work, backup power sources and insurance coverage).

The identified climate risks of the Aricoma Group are predominantly of a transition nature related to climate change, particularly in the areas of regulatory requirements, financing and ESG compliance.

Material transition climate risks of the Aricoma Group

Category	Risk	Part of the value chain	Time horizon
Policy and regulatory	Regulatory measures and carbon-related costs	Upstream and own operations	Medium-term, long-term
Policy and regulatory	Requirements of financing institutions	Entire value chain	Medium-term, long-term
Reputational	Insufficient fulfilment of ESG requirements (compliance/reporting)	Own operations and downstream	Medium-term, long-term

The identified transition climate risks were assessed as relevant primarily from a regulatory and contextual perspective, in particular in relation to ESG compliance requirements, expectations of financing institutions and reputational aspects of the business.

Based on the assessment performed, their current level of materiality does not require the adoption of specific measures or changes to the Aricoma Group's strategy or business model.

Resilience of the strategy and business model to climate change

The resilience of the Aricoma Group's strategy and business model to climate change was assessed through a scenario analysis conducted in accordance with the requirements of ESRS E1 and the recommendations of the TCFD. The assessment was carried out predominantly in qualitative terms, to an extent corresponding to the nature of the company's activities.

The scope of the analysis included own operations, relevant assets and relationships within the value chain in the countries in which the Group operates, namely the Czech Republic, Slovakia, Belgium and Luxembourg. Time horizons were defined as short-term (up to 1 year), medium-term (1–5 years) and long-term (more than 5 years).

Two climate scenarios based on the latest scientific findings of the IPCC AR6 were used: the RCP4.5–SSP245 scenario, representing moderate mitigation and stabilization, and the RCP8.5–SSP585 scenario, reflecting a high-emissions pathway. Input data were based on CMIP6 climate models, regional CORDEX outputs for Europe, the Copernicus Climate Data Store, and national climate data. The assessment also took into account expected developments in the European Union's regulatory environment in the area of sustainability, including emissions-related legislation, ESG reporting obligations, the expansion of the EU Emissions Trading System (ETS), and increasing requirements of financing institutions.

The results of the analysis indicate that, in terms of the resilience of the strategy and business model, the Aricoma Group is primarily exposed to transition climate risks. These risks may particularly affect compliance costs, internal processes, the availability and conditions of financing, and the Group´s reputation. Physical climate risks are considered less significant, given the nature of the Group's activities and its operational flexibility, with potential impacts limited mainly to operating costs and business continuity.

Climate risks are regularly reassessed, at least annually or in the event of a significant change in external conditions, with responsibility for this process assigned to the ESG team.

2.1.1 Screening of the environmental context of countries of operation (country screening)

As a supplementary input to the identification of environmental impacts, risks and opportunities, an indicative analysis of the environmental context of the countries in which the Aricoma Group operates (country screening) was carried out. The analysis is intended for country comparison and to support the prioritization of environmental topics and does not represent a detailed assessment of specific operations or locations, nor does it constitute a materiality assessment under ESRS (DMA).

The assessment covered the Czech Republic, Slovakia, Luxembourg and Belgium and focused on selected topics related to climate stability, water resources, air quality, soil and waste. Internationally recognized public data sources were used.

The topics were translated into a four-level scale (1 – low, 4 – very high level of contextual risk). The outputs of the analysis were used as a supplementary input within the processes under ESRS 2 IRO-1.

The scores reflect the relative level of environmental context in the individual countries and do not represent an assessment of the environmental impacts of the Aricoma Group's activities

Overview of results of environmental context screening by country (country screening)

Source	Climate Risk Index Report	IEA	FAO AQUASTAT Review	WHO	IQ Air World Quality	UN Global SDG	World Bank - Waste
Theme	Climate		Water	Air		Soil	Waste
Metric	Climate risk based on historical extreme events	CO_2 emissions per capita (carbon intensity)	Freshwater withdrawal (% of renewable resources)	Annual mean PM2.5 concentration	Air Quality Index	Share of degraded land	Municipal waste generation per capita

Czech Republic	2	3	3	2	2	2	3
Slovak Republic	2	3	1	2	2	2	4
Luxembourg	2	4	1	1	1	NA	3
Belgium	3	3	4	2	2	NA	2

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

The process for identifying and assessing material impacts, risks and opportunities related to climate change is based on the double materiality assessment (DMA) applied within the Aricoma Group. The process was applied to the area of climate change and included the identification of material impacts related to greenhouse gas emissions (Scope 1, Scope 2 and relevant Scope 3), as well as the identification of physical and transition climate risks and related opportunities.

The identification of impacts was carried out in relation to the Group's own operations and relevant parts of the value chain (both upstream and downstream). The assessment of the materiality of impacts was based on the internally defined double materiality methodology.

Identified material environmental impacts related to climate change

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

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

The Aricoma Group has implemented internal policies and guidelines that define the framework for managing environmental aspects, operational efficiency, resource-efficient operations, and compliance with applicable legal and regulatory requirements.

The area of climate change is not covered by a separate dedicated policy within the Aricoma Group; it is addressed within the ESG Policy of the Aricoma Group, adopted in 2025, as well as in related environmental and operational documents. These documents are not exclusively focused on climate change mitigation or adaptation; however, their application is reflected primarily in the areas such as energy management, resource use, pollution prevention, and the configuration of operational procedures in day-to-day operations.

Overview of policies and guidelines related to environmental protection and sustainable operations

Policy / guideline name	Scope	Responsible person	Availability
ESG Policy	Entire Group	ESG Coordinator	Intranet
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 Directive (ŽP_ARS)	CZ, SK, BE	Management System Manager	Intranet

ESG Policy

The ESG Policy of the Aricoma Group establishes a framework for the management of environmental, social and governance matters across the Group. It defines the basic principles, values, governance structure and responsibilities in the area of sustainability and creates a common standard for all companies within the Group.

The ESG Policy itself does not set detailed targets or specific measures within individual thematic areas (e.g. climate change), but provides a framework within which environmental matters – including climate change mitigation and adaptation to its impacts – are addressed through related internal policies, guidelines and operational rules.

Guideline on the use of motor vehicles

This guideline sets out the rules for the use of motor vehicles within the company, both for business and private purposes. It regulates the conditions for the use of company and private vehicles, the rules for fuel consumption through fuel cards, the method of cost reimbursement, and the use of the CarNet system for monitoring vehicle operations. It further defines the responsibilities of individual employees and departments, addresses insurance events, and sets out principles for vehicle maintenance and cleaning. The objective of the directive is to ensure efficient, safe and transparent use of the company's vehicle fleet.

Code of Conduct

The Code of Ethics of Aricoma reflects a responsible approach to environmental protection. The company and its employees commit to behaviour that prevents environmental damage. Aricoma has implemented a system for the prevention of environmental pollution and has a crisis plan in place for emergency situations. Employees are encouraged to sort waste, minimize its generation, prevent the leakage of hazardous substances, and use natural resources responsibly, such as water, energy and office supplies. These principles form part of the company's corporate culture and its approach to responsible business conduct.

Aricoma Policy

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

EKO 10

EKO 10 motivates employees to behave in an environmentally responsible manner. It includes practical principles such as saving paper and office supplies, sorting and minimizing waste, saving energy and water, using environmentally friendly modes of transport, sharing vehicles for corporate events, donating functional clothing, monitoring environmental developments and taking an active approach to improvement proposals. The daily application of these principles helps to reduce environmental impact and supports a sustainable corporate culture.

Environmental Directive

The Environmental Directive set out rules and responsibilities in the area of environmental protection for all employees of the Aricoma Group. It focuses on compliance with legislation, documentation management, management of the environmental management system (EMS), and specific areas such as waste management, chemicals handling, air protection and water protection. Emphasis is also placed on employee training and the prevention of negative environmental impacts.

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

The Aricoma Group has not implemented measures specifically focused on climate change mitigation or adaptation to its impacts. Measures with an indirect impact on climate are implemented within the Group's standard environmental and operational processes.

These measures include in particular the minimization of waste generation, sorting and recycling of electronic waste, responsible use of natural resources, optimization of fuel consumption, and the promotion of energy-efficient behaviour among employees in daily operations. A detailed description of the relevant policies and guidelines is provided in section E1-2 – Policies related to climate change.

The Aricoma Group does not currently allocate specific financial, human or other resources exclusively for the implementation of climate-related measures within the meaning of ESRS E1.

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

The Aricoma Group currently does not have specific targets focused exclusively on climate change mitigation or adaptation to its impacts within the meaning of ESRS E1.

Any partial objectives related to environmental impacts and energy management are part of the environmental management system and are not defined as climate targets under ESRS.

E1-5 – Energy consumption and mix

The table below presents the total energy consumption of the Aricoma Group related to its own operations in the reporting year 2025. Energy consumption is presented in absolute values (MWh) and as the percentage share of individual sources in total energy consumption.

Indicators for 2024 are not reported due to a change in the scope of reporting (expansion of scope). As a result of this change, it was not possible to ensure comparable historical data, and therefore values for 2024 are not presented for the purposes of year-on-year comparison.

Energy consumption by source (own operations)

Energy source	Consumption (MWh)	Share of total consumption (%)
Total energy consumption from fossil sources	**10 442.6**	**89.03**
- Oil and petroleum products (fuel)	6 717.9	57.27
- Natural gas	2 097.0	17.88
- Purchased energy from fossil sources	1 627.7	13.88
Total energy consumption from nuclear sources	**897.9**	**7.65**
Total energy consumption from renewable sources	**389.2**	**3.32**
- Renewable fuels (biomass, biogas, hydrogen, etc.)	0	0
- Purchased electricity from renewable sources	389.2	3.32
- Energy consumption from own renewable sources	0	0
Total energy consumption	**11 729.7**	**100**

In 2025, the total energy consumption of the Aricoma Group related to its own operations amounted to 11729.7 MWh. The energy mix was predominantly composed of fossil sources, which accounted for 89.03% of total energy consumption. Energy consumption from nuclear sources represented 7.65%, while renewable sources accounted for 3.32% of total energy consumption. All energy consumption from renewable sources consisted of purchased electricity. The Aricoma Group currently does not generate energy from its own sources, and all energy consumption is covered by purchases from external suppliers.

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

This section provides an overview of the gross greenhouse gas emissions of the Aricoma Group in the reporting period by Scope 1, Scope 2 and Scope 3 categories, in accordance with the requirements of ESRS E1-6. Emissions are reported in metric tonnes of CO_2 equivalent (t CO_2e) and include both direct and indirect emissions arising from the Group's own operations and its value chain.

2.1.2 Methodology and reporting boundaries

The calculation of greenhouse gas emissions is carried out in accordance with the GHG Protocol methodology and the technical standard ČSN EN ISO 14064-1. The global warming potential (GWP) values used are based on the IPCC Sixth Assessment Report (AR6). Emission factors were sourced from verified publicly available sources and expert databases used for emissions calculations.

The methodology applies to all legal entities of the Group and all branches in the Czech Republic, Slovakia, Belgium and Luxembourg. Emissions are calculated on an annual basis and are based on data for the calendar year (1 January – 31 December). Data are collected at the level of individual branches or companies and subsequently consolidated at the Group level.

Definition of emission scopes (Scope)

- ***Scope 1 – direct emissions***

Direct emissions from sources owned or controlled by the Group (in particular natural gas, fuels in company vehicles and refrigerant leakages).

– *Scope 2 – indirect emissions from energy consumption*

Indirect emissions arising from the generation of energy purchased by the Group, in particular electricity and heat supplied by external providers. Scope 2 emissions are reported using the location-based and market-based methods.

– *Scope 3 – other indirect emissions*

Indirect emissions arising from the Group's value chain (in particular purchased goods and services, capital goods, energy and fuels outside Scope 1 and 2, transport, waste and leases).

2.1.3 Gross greenhouse gas emissions by Scope (t CO_2e)

Emission scope	Gross emissions (t CO_2e)
Greenhouse gas emissions Scope 1	
- Gross greenhouse gas emissions Scope 1	2 112.5
Greenhouse gas emissions Scope 2	
- Gross greenhouse gas emissions Scope 2 (location-based)	1 235.6
- Gross greenhouse gas emissions Scope 2 (market-based)	1 448.0
Greenhouse gas emissions Scope 3	
- Gross greenhouse gas emissions Scope 3	41 868.8
Total greenhouse gas emissions – location-based	**45 216.9**
Total greenhouse gas emissions – market-based	**45 438.3**

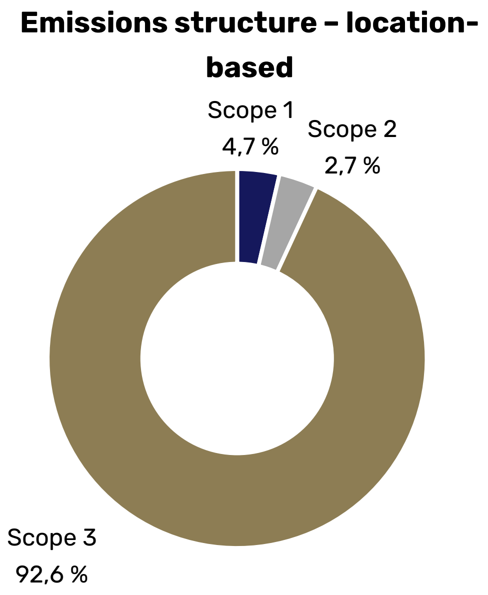
Methods for reporting Scope 2 emissions

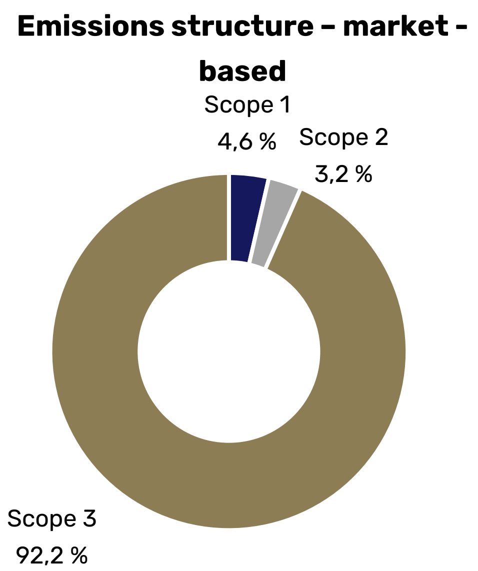
- **Location-based method**
  This method is based on the average emission factor of the energy mix corresponding to the geographical location where the energy is consumed and does not take into account specific contractual arrangements with energy suppliers.

- **Market-based method**
  This method takes into account specific contractual arrangements with energy suppliers, in particular the declared energy mix and guarantees of origin of the energy.

Structure of total greenhouse gas emissions by scope

The following charts illustrate the structure of total greenhouse gas emissions of the Aricoma Group by Scope 1, Scope 2 and Scope 3 categories, presented separately using the location-based and market-based methods.





Breakdown of greenhouse gas emissions within Scope 3 (t CO_2e)

Categories	Gross emissions (t CO_2e)
Purchased goods and services	37 035.4
Capital goods	1 073.3
Energy and fuel losses	1 307.0
Upstream transport	30.0
Waste	54.3
Business trips and accommodation	186.3
Employee commuting	207.6
Leased assets	66.8
Downstream transport	8.1
Total Scope 3 emissions	**41 868.8**

Scope 3 categories for which no relevant emissions were identified in the reporting period (value 0) are not included in the table.

Indicative comparison of total emissions

To facilitate a better understanding of the absolute number of reported emissions, the total greenhouse gas emissions of the Aricoma Group for 2025 are supplemented by an indicative comparison with selected common activities.

Year use of
16 838
Average cars

Return flight
20 660
from London to New York

Consumption of energy in
16 708
average households in EU for 1 year

Production and use
658 552
iPhone 13 mobile phones

Production and use
6 311
thousands of portions of beef meat

Indicative emission intensity indicators

For additional context, selected emission intensity indicators have been calculated, expressing the amount of greenhouse gas emissions in relation to the Group's economic performance and organisational size.

Overview of indicative emission intensity indicators

Indicator	Scope 1+2	Scope 1-3	Units
Emissions per revenue	319.44	4 076.59	kg CO_2e / mil. CZK
Emissions per employee	1.78	22.70	t CO_2e / FTE

2.1.4 Sources of uncertainty, estimates and calculation methodology

In the calculation of environmental indicators, in particular greenhouse gas emissions, complete or sufficiently granular input data were not available in all cases for the entire reporting period. In such situations, values were determined on the basis of qualified estimates and standardised conversions in accordance with the Group's internal carbon footprint calculation methodology.

Sources of measurement uncertainty primarily related to the availability and level of detail of data on energy consumption and other input data, as well as the use of emission factors for selected categories of indirect emissions. The approaches applied included proportional calculations based on floor area or number of employees, extrapolations for incomplete billing periods, and the use of monetary emission factors for relevant Scope 3 emission categories.

The assumptions, approximations and expert judgements applied were used consistently across the Group and correspond to the nature of available data and the materiality of individual emission sources. These approaches were selected to ensure completeness and comparability of reported data while maintaining an appropriate level of accuracy.

Overview of sources of uncertainty and applied estimation approaches

Area / Scope	Source of uncertainty	Applied approximations and judgements
Scope 1 – natural gas	Data available only for the entire building	Proportional allocation based on the share of leased floor area
Scope 1 – natural gas (units)	Consumption reported in m^3	Conversion to kWh based on the applicable conversion coefficient
Scope 1 – refrigerants	Aggregated data for the building	Proportional allocation based on the share of leased floor area
Scope 1 – vehicles	Lack of detailed data for a limited number of vehicles	Estimation of consumption based on average vehicle consumption using available data
Scope 2 – energy	Incomplete data for the full accounting period	Estimation based on available data and data from previous billing periods
Scope 2 – selected branches	Unavailability of direct measurement of consumption	Estimation based on average consumption per employee
Scope 3.1 – purchased goods and services	Calculation based on financial data	Monetary (spend-based) approach
Scope 3.1 – water consumption	Unavailability of water withdrawal data	Estimation based on average consumption per employee
Scope 3.5 – waste	Unavailability of waste generation data	Estimation based on average waste generation per employee
Scope 3.8 – server storage	Unavailability of data on annual energy consumption	Estimation based on installed capacity and the assumption of continuous operation

Quantification of emissions subject to a higher degree of uncertainty

The table below summarizes greenhouse gas emissions that were determined based on estimated input data or are subject to a higher degree of measurement uncertainty.

Estimated emissions with higher uncertainty

Scope	Emission source	Reason for uncertainty	Emission from estimated input data (t CO_2e)
Scope 2	Energy (electricity)	Data estimates	11.3
Scope 3			**38 123.0**
Scope 3.1	Water consumption	Data estimates	0.1
Scope 3.1	Purchased goods and services	High uncertainty of emission factors	37 027.8
Scope 3.2	Capital goods	High uncertainty of emission factors	1 073.3
Scope 3.3	Indirect emissions from consumed energy	Data estimates	2.4
Scope 3.5	Waste	Data estimates	19.4
Total			**38 134.3**

The estimated values presented form part of the Group's overall carbon footprint, particularly within indirect Scope 3 emissions. Their use is based on data availability, the nature of individual emission sources, and the calculation methodology applied in accordance with the GHG Protocol.

2.1.5 Material emission reporting categories

Based on the double materiality assessment carried out and following the structure of the reported emissions, the categories considered key within the Aricoma Group from the perspective of greenhouse gas emissions monitoring are set out below.

These categories form the basis for regular data collection, evaluation of trends, and the gradual improvement of the quality and accuracy of reported data.

2.1.5.1 Energy consumption in office operations (Scope 2)

Energy consumption in office premises represents a significant emissions category given the volume of energy consumed in the operation of the Aricoma Group's offices. It includes, in particular, the consumption of purchased electricity and heat in leased office buildings across the countries in which the Group operates.

Given the nature of the Group's activities and the fact that all office premises are leased, the possibilities for directly influencing the energy mix are limited and depend mainly on the arrangements put in place by landlords and energy suppliers. Energy consumption in office premises is included in the reporting of the Group's environmental data within the environmental management and energy management system supported by ISO 14001 and ISO 50001 certifications.

The management of this area includes, in particular, the continuous monitoring of energy consumption at the level of individual branches, the use of premises with higher operational efficiency, consideration of the consolidation and modernisation of office premises, and support for energy-saving operational behaviour within the limits arising from the leased nature of the premises.

2.1.5.2 Use of company vehicles (Scope 1)

The operation of the corporate vehicle fleet represents a significant category of direct greenhouse gas emissions given the size of the Aricoma Group's fleet. This category includes greenhouse gas emissions arising mainly from fuel consumption in the use of company vehicles in day-to-day operations and business travel.

The Aricoma Group's vehicle fleet consists of a combination of vehicles operated under operating leases and vehicles owned by the company. The majority of the fleet consists of conventional vehicles, complemented to a limited extent by vehicles with alternative types of propulsion.

The use of company vehicles is monitored as part of the Group's routine operational management and forms part of the reporting of direct greenhouse gas emissions (Scope 1).

Breakdown of vehicles by type of propulsion

Vehicle type by propulsion	Number (units)
Conventional vehicles	1009
Hybrid vehicles	7
Plug-in hybrid vehicles	3

Electric vehicles	10
Total	**1029**

Electricity consumption related to the operation of electric and plug-in hybrid vehicles is included within the total energy consumption of individual branches. Charging carried out in leased office premises is not reported separately in order to avoid double counting of energy consumption and related emissions.

2.1.5.3 Emissions from purchased goods and services (Scope 3)

Emissions from purchased goods and services represent the most significant category of indirect greenhouse gas emissions within Scope 3 in the Aricoma Group. This category mainly includes emissions arising from the manufacture, processing and provision of IT equipment, technologies and related services, such as computers, laptops, servers, network components, security systems, cloud solutions and other related hardware and software services.

A specific feature of this category is the fact that most purchased goods and services are acquired for the purpose of resale to customers as part of the solutions delivered, rather than for the Group’s own operations. The volume of purchases is therefore primarily determined by specific customer requirements, which limits the possibility of directly influencing the absolute level of related emissions.

2.1.5.4 Emissions from the operation of data centers and cloud services (Scope 3)

The operation of data centers and the use of cloud services represent a significant category of indirect greenhouse gas emissions within Scope 3 in the Aricoma Group. These emissions arise mainly in connection with the consumption of electricity required for the operation of server infrastructure, data storage and the provision of related cooling.

As part of service delivery, the Group uses both external hosting of its own hardware in a data center in the Czech Republic and the services of a public cloud provider. The energy intensity and emission implications of this category are influenced primarily by the nature of the technologies used, the method of operating the data infrastructure and the energy mix applied by the individual providers.

SOCIAL

ESRS S1 Own Workforce

Within the Aricoma Group, employees are considered a key part of the Group's operations. The area of working conditions, equal treatment and professional development is managed through internal policies, programs and benefits applied as part of the Group's day-to-day operations.

In this area, the Group implements measures to support working conditions and employee development, including flexible forms of work, benefit programs and initiatives focused on employee well-being.

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

Based on the double materiality assessment carried out, the Aricoma Group identified key impacts, risks and opportunities relating to its own workforce.

Material impacts, risks and opportunities in the area of the own workforce – results of the materiality assessment (ESRS S1)

Description	Attribute	Value chain segment	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 organisation	**Negative Actual Impact**	Own operations	All time horizons

Pay disparities with potential impact on women – Differences in remuneration between women and men	**Negative Actual Impact**	Own operations	All time horizons
Increasing the education level of the own workforce - Implementation of structured programs and initiatives aimed at increasing the knowledge, competencies and skills of employees, ensuring their performance in current roles and supporting adaptation to changing job requirements	**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

2.1.6 Screening of the social context of countries of operation (country screening)

As an additional input for the identification of social impacts, risks and opportunities, a screening of the social context of the countries of operation of the Aricoma Group (country screening) was carried out. The analysis serves to compare countries and support the prioritization of social topics and does not represent a detailed assessment of specific working conditions, operations or supplier relationships.

The assessment covered the Czech Republic, Slovakia, Luxembourg and Belgium and focused on selected topics relevant to the Group's activities, in particular employment, access to healthcare, equality and inclusion, and the level of education. Internationally recognized public data sources were used.

Scores were determined on a four-level scale (1 – low need/intervention, 4 – very high) and serve as an additional input for the procedures under ESRS 2 IRO-1.

Overview of the results of the screening of the social context of countries (country screening)

Source	ILO - ILOSTAT	WHO - Sustainable Development Report	UNDP - Gender Inequality index	UNDP - Human Development Index
Theme	Employment	Healthcare	Gender equality	Education
Metric	Unemployment rate	Healthcare access index	Gender Inequality index (UNDP)	Average years of schooling
Czech Republic	2	2	1	1
Slovak Republic	1	2	1	1
Luxembourg	1	1	1	1
Belgium	1	1	1	1

S1-1 – Policies related to own workforce

The Aricoma Group manages matters relating to its own workforce through internal documents that lay down the rules on employment relationships, personal data protection, ethical conduct, security and compliance with legal regulations. These documents define the responsibilities, procedures and rules applied in the course of the Group’s day-to-day operations.

Overview of key internal policies and guidelines related to own workforce

Policy/guideline title	Scope	Responsible person	Availability
Work Rules	CZ, SK	HR Generalist	Intranet
Notice on personal data processing	Entire Group	Compliance Director	Intranet
Personal Data Protection Policy	Entire Group	Compliance Director	Intranet
Code of Conduct	Entire Group	Compliance Director	Intranet, Website
Security Policy	Entire Group	CISO	Intranet
Compliance System in the Aricoma Group	Entire Group	Compliance Director	Intranet

Work Rules

The Work Rules govern the basic rules of the employment relationship within the company, including the establishment, changes and termination of employment, remuneration conditions, employees' rights and obligations, working hours, leave and obstacles to work. They also address professional development, occupational health and safety (OHS), liability for damage and rules of ethical conduct. The purpose of the Work Rules is to define the rules of the working environment and the conditions of employment for the company's employees.

Notice on personal data processing

The Privacy Notice informs individuals about how the company processes their personal data, for what purposes, on what legal basis, and what rights they have in this regard under Regulation (EU) 2016/679 (GDPR).

It includes the identity and contact details of the data controller, the purposes and legal bases for processing, the categories of personal data processed, information on data recipients and any transfers to third countries, the retention period, information on the rights of data subjects (e.g. the right of access, rectification, erasure, objection), as well as the information on the possibility to lodge a complaint with the Office for Personal Data Protection.

This document ensures transparency of data processing and fulfils the information obligation towards data subjects.

Personal Data Protection Policy

This directive sets out the principles and rules according to which the company ensures the protection of the personal data of individuals in accordance with Regulation (EU) 2016/679 (GDPR) and related legal regulations. The purpose of the directive is to ensure the lawful, transparent and secure processing of the personal data of employees, customers, suppliers and other data subjects. Compliance with this directive is binding on all employees and people who process personal data on behalf of the company.

Code of Conduct

The Code of Conduct sets out the fundamental values, principles and rules of conduct that are binding on all employees and collaborators of the company. Its purpose is to promote a culture of responsibility, honesty, transparency and compliance with legal and ethical standards in everyday work. The Code governs the principles of ethical conduct, prevention of corrupt conduct, conflicts of interest and discrimination, rules for reporting unethical or unlawful conduct, and the principles of responsible handling of the company's property.

Security Policy

The company's Security Policy also covers the area of human resources, where it focuses on the protection of employees, their training in information security, and the definition of responsibilities and rules for handling sensitive data. It sets out requirements for employee awareness, their training before commencement of employment and throughout the employment relationship, as well as rules for data protection, including personal data. It also takes into account the conditions for safe remote working.

Compliance System in the Aricoma Group

The Compliance Policy defines the binding framework for ensuring that the company's activities comply with legal regulations, internal rules and ethical standards. It sets out the principles of the compliance system, the responsibilities of employees and management, the role of compliance functions and control mechanisms, and procedures for the prevention, detection and handling of unlawful conduct. The policy also includes requirements for training, reporting and the investigation of incidents.

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

A formal framework for engagement with employee representatives in the context of impact management has not yet been established. Communication with employees takes place through standard internal communication channels, in particular direct communication with managers, HR and internal information tools. Further development of approaches to employee engagement may be considered in the future in line with organisational needs and employee feedback.

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

Procedures for remediation of negative impacts on the Aricoma Group's own workforce and channels for raising concerns are ensured through the whistleblowing system. The Aricoma Group has established specific reporting channels and formal procedures for receiving, assessing and investigating reports, including the protection of whistleblowers against retaliation. The functioning of these channels and the handling of reports are continuously monitored by the Compliance department. A detailed description of the reporting mechanisms, whistleblower protection, the independence of investigations and the reporting process is provided in the Governance chapter, in particular in sections 4.1.1 to 4.1.7.

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 to manage material impacts, risks and opportunities relating to the own workforce are implemented through existing policies and procedures in the areas of HR, Compliance and working conditions. The effectiveness of these measures is monitored as part of the Group's regular management and control processes.

A detailed description of individual measures and related processes is provided in the following chapters of this report, in particular in the Social section (e.g. working conditions, benefits, employee support) and in the Governance chapter (compliance, ethics, reporting mechanisms).

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

Specific targets in the area of managing impacts, risks and opportunities related to the own workforce have not yet been established.

Their possible setting may be considered in the future in connection with the further development of approaches to human capital management.

S1-6 – Characteristics of the undertaking's employees

2.1.7 Characteristics of the undertaking's employees

The structure of the Aricoma Group's workforce consists of various forms of employment relationships that reflect both the organization's needs and employees' individual preferences. This section provides an overview of the key characteristics of the own workforce, in particular the total number of employees, their breakdown by gender and country of operation, and their classification by type of employment relationship.

Employees

An employee is understood to mean a natural person performing work on the basis of an employment contract, an agreement to perform work, or an agreement on work activity concluded with companies of the Aricoma Group. Such a person is considered an employee for the entire duration of the employment relationship, regardless of the extent of their working time.

Employees with indefinite-term contracts

Core employees of the Aricoma Group are employed on the basis of indefinite-term employment contracts, which represent long-term employment relationships. Employment relationships are governed by the relevant provisions of the Labour Code, which also specify the conditions for termination of employment. Employees may work full-time or part-time, depending on the nature of the position and individual agreement.

Employees with fixed-term contracts

Employees of the Aricoma Group may be employed on the basis of fixed-term employment contracts, usually for a period of one year. This type of contract is commonly used in particular for time-limited projects or where flexibility of the employment relationship is desirable. Where both parties are satisfied, the contract is subsequently extended, usually for an indefinite term. These employees may work full-time or part-time, depending on the needs of the specific position and mutual agreement.

Employees with non-guaranteed working hours

Employees with non-guaranteed working hours do not have a guaranteed minimum or fixed number of working hours per day, week or month. These employees may attend work as needed, which gives them flexibility in planning their working time. These are employees working under an agreement to perform work or an agreement on work activity.

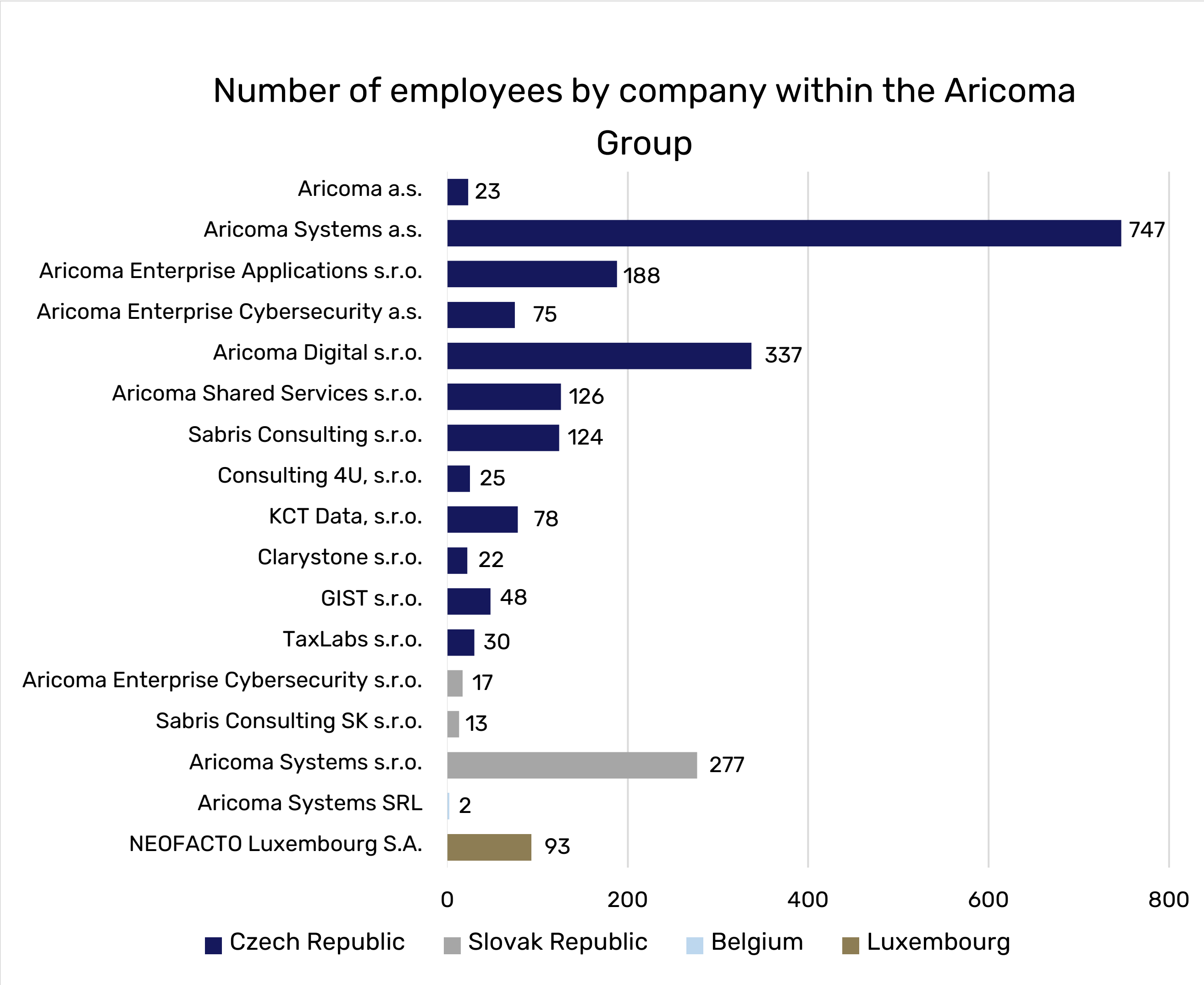
Active employees

Active employees are those who are currently performing work and are involved in work processes. These employees are regularly present at the workplace or work remotely and fulfil their work duties according to the established schedule.

Inactive employees

Inactive employees are those who are temporarily away from work for various reasons. These include employees on maternity or parental leave, employees on long-term sick leave, or those on long-term unpaid leave or another type of prolonged absence.

Headcount by company (active & non-active)



Comparison of the total number of Group employees (active and non-active; 31 December 2024 and 31 December 2025)

Indicator	31.12.2024	31.12.2025
Total number of employees of the Group	2004	2225
of which active	1959	2194
of which inactive	45	31
of which men (total)	1453	1617
of which women (total)	551	608

Active = employees in active employment; non-active = employees with an ongoing employment relationship but not performing work (e.g. parental leave, long-term sickness absence, unpaid leave).

The following overviews are based on the position as of 31 December 2025 and describe the structure of the workforce.

Breakdown of the Group's employees by country of operation and gender (active and non-nactive)

Country	Men	Women	Total
Czech Republic	1334	489	1823
Slovak Republic	213	94	307
Belgium	1	1	2
Luxembourg	69	24	93
Total	**1617**	**608**	**2225**

Breakdown of employees by type of employment relationship and gender (active)

Indicator	Men	Women	Total
Total number of employees	1611	577	2194
of which: permanent employees	1325	439	1764
of which: temporary employees	146	52	198
of which: employees with non-guaranteed hours	146	86	232
of which: full-time employees	1394	416	1810
of which: part-time employees	63	75	138

Methodology:
The data are reported as headcount and are consolidated for all companies included in the Aricoma Group's consolidated financial statements for 2025. The data are based on internal HR records and do not include estimates. Point-in-time data are presented as of 31 December 2025; for selected aggregated indicators, the position as of 31 December 2024 is also presented for comparison purposes.

2.1.8 Total number of employees who left the undertaking during the reporting period and employee turnover during the reporting period

Employee turnover data are reported for the entire reporting period. The total number of employees who left the undertaking during the reporting period includes all employees whose employment was terminated during the given period, regardless of the reason for leaving.

Employee turnover (reporting periods 2024 and 2025)

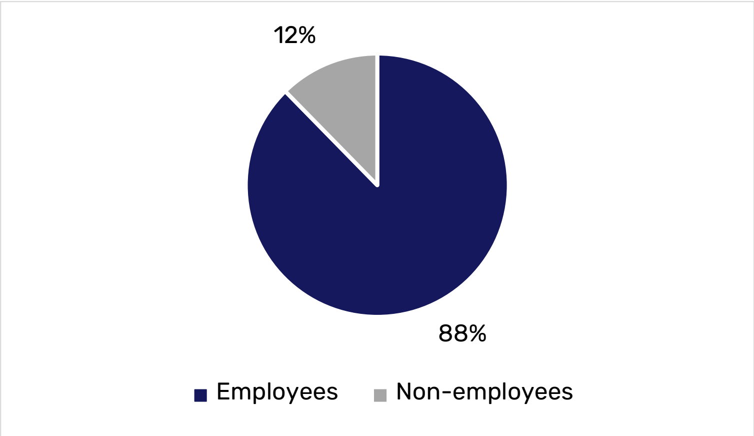
Indicator	2024	2025
Total number of employees who have left the undertaking (head count)	200	346
Employee turnover rate (%)	11.27	16.60

Employee turnover rate for the reporting period is calculated as the ratio of the total number of employees who left the undertaking during the reporting period to the average number of employees during that period. The average number of employees is determined as the arithmetic mean of the opening and closing number of employees, i.e. (opening number + closing number) / 2. The employee turnover rate is expressed as a percentage.

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

Within the Aricoma Group's own workforce, in addition to employees, there are also individuals who are not employees. These primarily include individuals engaged on the basis of contractual relationships outside employment and individuals provided by third parties. These forms of engagement serve to supplement the Group's internal capacities, particularly in areas where flexibility or specific expertise is required.

Share of employees and non-employees (as of 31 December 2025)



Breakdown of non-employees within the Aricoma´s own workforce

Category	Number of persons
Self-employed individuals (contractors / sole traders)	296
Workers provided by temporary employment agencies (NACE code N78)	13
Total	**309**

Methodology: The number of individuals who are not employees is reported as headcount as of 31 December 2025, is consolidated across all companies of the Aricoma Group, and is based on internal records systems. The data do not include estimates.

S1-9 – Diversity metrics

Representation of women and men in top management

Number and share of men and women in top management (active; as at 31 December 2025)

Gender	Number	Share
Men	18	90 %
Women	2	10 %
Total	**20**	**100 %**

Definition of top management

For the purposes of ESG reporting, top management is defined as the members of the Board of Directors and the members of the Senior Management Team. This group includes the heads of business units and key functions, in particular in the areas of finance (Chief Financial Officer), human resources (HR Director), ICT/IS (Chief Information Officer), cyber security (Chief Information Security Officer), internal operations (Director of Operations), partnership management (Partnership Director) and compliance (Compliance Director).

Age distribution of employees (active; as of 31 December 2025)

Number	2025
Under 30 years	384
30-50 years	1180
Over 50 years	630
Share	**2025**

Under 30 years	17.5 %
30-50 years	53.8 %
Over 50 years	28.7 %

Freelancers, agency workers and external suppliers are not included in the data.

S1-13 – Training and skills development metrics

Regular performance and career development reviews

Within the Aricoma Group, employee performance and development are reviewed on an ongoing basis. At least once a year, individual meetings take place between employees and their direct managers, during which work objectives (KPIs) and performance expectations are set and reviewed, development needs are identified, including training needs (professional, language, soft skills and certification training), and specific steps for the following period are agreed.

This approach is currently neither centrally formalised nor uniformly recorded across the Group; therefore, aggregated data on employee participation in performance and career development reviews, including their breakdown by gender, are not available.

Professional training and skills development

The Aricoma Group ensures the development of employees' professional, digital, language and managerial skills. Training is focused on supporting professional development and increasing professional competences in line with the needs of individual professional roles and the Group's technological direction.

Training includes professional and technical training, language training (especially English), soft skills and leadership development, certification preparation, and continuous training in the area of cyber security. Through the Aricoma Academy, the Aricoma Group also contributes to the development of digital skills beyond its own organisation.

Participation in and scope of training

During the reporting period, 37,583 hours of internal training were delivered, corresponding to an average of 17.1 hours per employee. The average per employee by gender was 17.5 hours for men and 16.2 hours for women. Participation in training reached 99% of employees.

Breakdown of completed training hours by gender and type of training (hours)

Gender	Professional training and language education	Soft skills development	Total
Men	26 043	2 239	28 282
Women	8 690	611	9 301
Total	**34 733**	**2 850**	**37 583**

Methodology: Reported hours include completed internal training (professional and technical training, language training, soft skills development, certification preparation and related mandatory training). The average number of hours per employee is calculated as total completed hours / headcount as of 31 December 2025 (men: 1,618; women: 576); only active employees are included (excluding external workers). The internal Friday TV format is not included in the hours.

Governance and responsibilities

Responsibility for the area of training is entrusted to the central HR team, which identifies training needs, plans and coordinates training activities, and ensures their implementation.

Training is available regardless of gender, age, job position, type of employment or place of work.

Access to training and development

Training needs are identified based on the requirements of individual job and technological roles, legal and regulatory obligations, and development needs arising from performance evaluations. On this basis, a training plan is being created covering professional, language and certification activities.

Training is delivered through a combination of internal and online training and is supported by the company's own LMS platform, Aricoma Training. Employees also have access to professional materials and make use of flexible learning formats supporting the continuous development of skills.

Internal training also includes the know-how sharing format Friday TV, focused on sharing experience, project insights and new technologies.

Development of key skills

In addition to professional competences, training also includes the development of soft skills and leadership, including management programs, communication and presentation skills, and teamwork.

Language training focuses primarily on the English language for the purposes of international projects. Certification training supports employees' professional qualifications in the field of IT and digital technologies.

In the area of cyber security, training is delivered through the training portal, aimed at continuously increasing awareness of security and information protection.

S1-15 – Work-life balance metrics

The Aricoma Group monitors and supports employees' work-life balance through the setting of working conditions, the benefits provided and flexible forms of work.

This chapter presents an overview of selected metrics and measures related to working conditions that affect the reconciliation of employees' work and personal lives.

2.1.9 Maternity and parental leave

In accordance with applicable legislation, all employees of the Aricoma Group, i.e. 100% of the workforce, are entitled to maternity and parental leave. During the reporting period, a total of 100 employees took parental leave.

Parental leave taken by gender (2025)

Gender	Number of
Men	56
Women	44
Total	**100**

Future mothers are provided with a one-off financial contribution of CZK 30,000 upon commencing maternity leave as support at the beginning of a new stage of life. Emphasis is placed on transparent communication in connection with the planning and course of parental leave. Employees are kept informed on an ongoing basis and contact is maintained with them, for example through invitations to selected company events. Upon returning to work, individual support and an approach tailored to the employee's specific needs are offered. Where the nature of the job position allows, flexible working arrangements, including part-time work, are available. This approach supports the reconciliation of work and personal life and contributes to the long-term satisfaction and loyalty of employees.

2.1.10 Flexible working arrangements

Employees are provided with working conditions in accordance with applicable legislation and with due regard to common practice in the IT sector. The Aricoma Group enables flexible forms of work that contribute to employees' work-life balance and take into account their individual needs.

Flexible working arrangements, such as flexible working hours, the possibility of remote work or part-time employment, are available for approximately 99% of positions within the Group, where the nature of the work permits. These measures take into account the need to maintain operational continuity.

2.1.11 Unlimited leave

Employees on full-time employment contracts are provided with the benefit of unlimited leave, which supports work-life balance, flexible working arrangements and employees' mental well-being. The benefit allows leave to be planned according to individual needs while maintaining the company's operational requirements.

Metrics on the use of the unlimited leave benefit (reporting period: 2025)

Indicator	2025
Number of employees who used unlimited leave	351
Total number of days of unlimited leave taken	1671

An employee who used unlimited leave is defined as a full-time employee who took at least one day of this benefit in 2025.

2.1.12 Healthcare and employee support

Supporting health, mental well-being and work-life balance, healthcare-related benefits are provided. Employees and their family members have access to the U lékaře.cz service, which enables flexible healthcare, including online medical consultations. This service supports better reconciliation of work responsibilities and personal life through greater accessibility of healthcare.

As of 2025, health-related benefits also include the possibility of using anonymous psychological counselling provided by an external supplier. This service is voluntary, confidential and available both in person and online, and is aimed at supporting the overall well-being of employees. These benefits are available to employees in the Czech Republic and Slovakia.

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

The Aricoma Group is continuously preparing for upcoming regulatory requirements in the area of pay transparency, in particular, in connection with the European Union Pay Transparency Directive. Following its implementation into national legislation, a gradual expansion of internal processes and data availability is expected, which will in future enable more systematic monitoring and disclosure of the gender pay gap indicator.

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

Overview of incidents, complaints and severe human rights impacts (2025)

Indicator	Value
Total number of incidents of discrimination, including harassment	0
Number of complaints submitted through internal channels (including grievance mechanisms)	0
Number of complaints submitted to OECD National Contact Points	0
Total amount of fines, penalties and compensation related to incidents and complaints	0
Number of identified severe human rights violations (e.g. forced labour, human trafficking, child labour)	0
of which cases of non-compliance with UN, ILO or OECD principles	0
Total amount of fines, penalties and compensation related to severe human rights incidents	0

Company-specific – Privacy – Data breaches

One of the main risks is the leakage or compromise of the private data of employees or other individuals whose data we administer or process. This risk may have serious consequences both for individuals and for the Aricoma Group.

To mitigate this risk, the Group has adopted several measures:

- Technical and organisational measures ensure that employee personal data may be handled only by those employees who have a legitimate reason to do so based on their job position. All activities involving this data are recorded for the purposes of possible review and verification of proper data handling.
- In addition, all Aricoma employees and non-employees acting on its behalf are regularly trained in the areas of personal data protection. This increases their awareness of security risks and proper procedures when handling data.
- At the technical level, applications in which the data is stored are regularly tested for security vulnerabilities. This ensures that the data cannot be accessed through unauthorized access.

In view of the above measures, in 2025 no security incidents were recorded related to the leakage of personal data of employees or other individuals.

GOVERNANCE

3. ESRS G1 Business Conduct

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

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

As part of the further development of the governance area, efforts will focus on strengthening transparency, increasing employee awareness of ethical standards and expanding training related to risk prevention and cyber security. Further emphasis will be placed on the regular evaluation of the effectiveness of implemented policies and their adaptation to current regulatory and societal requirements. The effectiveness of key measures is continuously assessed, in particular, through internal controls, the recording and evaluation of reports, incident management and the results of mandatory training.

Material impacts, risks and opportunities in the area of governance – results of the materiality assessment (ESRS G1)

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	**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

3.1.1 Country screening of the governance context in countries of operation

As an additional input for the identification of impacts, risks and opportunities, an indicative analysis of the governance context in the countries where the Aricoma Group operates (country screening) was carried out. The screening serves to enable country comparison and support the prioritization of topics and does not represent a detailed local assessment of specific operations or an assessment of the Group's internal policies or controls.

The assessment was carried out for the countries in which the Aricoma Group operates, based on internationally recognized public data sources, and was converted into a four-level scale (1 – low need/intervention, 4 – very high). The outputs were used as additional context for the assessment of the materiality of the relevant topics. The screening focuses on country context factors (e.g. legal environment and perception of corruption) and does not serve as an assessment of the Group's performance or its internal controls.

Overview of the results of the indicative country context analysis (country screening)

Source	World Justice Project - Rule of law index	Transparency International
Theme	Rule of law	
Metric	**Rule of law** (composite index of quality of the legal framework – enforcement of law, judicial independence, fundamental rights)	**Corruption (CPI) –** composite index of perceived corruption in the public sector, including transparency, accountability and oversight

Czech Republic	1	2
Slovak Republic	1	2
Luxembourg	1	1
Belgium	1	1

G1-1 – Business conduct policies and corporate culture

The Aricoma Group promotes responsible business conduct and transparent governance through key internal documents that define the principles of ethical conduct, compliance, organisational structure and security. These documents contribute to the identification and management of risks, strengthen a culture of integrity and accountability, and support the company’s long-term sustainable operation.

Overview of key internal governance policies and directives

Policy / guideline name	Scope	Responsible person	Availability
Organizational Rules	Entire Group	Compliance Director	Intranet
Code of Conduct	Entire Group	Compliance Director	Intranet, website
Compliance System in Aricoma Group	Entire Group	Compliance Director	Intranet
Third-Party Standard	Entire Group	Compliance Director	Intranet
Security Policy	Entire Group	CISO	Intranet
Aricoma Policy	Entire Group	Management System Manager	Intranet, website

The effectiveness of the policies is regularly evaluated through internal controls, incident management and training results.

Organizational Rules

The Rules of Organisation define the company's internal arrangement, its organisational structure, and the powers and responsibilities of individual departments and positions. They serve as the fundamental document for the management and coordination of activities within the company. They provide an overview of organisational units, a description of their main activities and competences, the allocation of powers and responsibilities of management and employees, rules for internal management and communication, and links to other internal regulations and directives.

Code of Conduct

The Code of Ethics represents the fundamental framework for the company's ethical and responsible management. It promotes transparent decision-making, compliance with legal requirements and internal rules, and strengthens a culture of integrity across all levels of the organisation. The Code defines rules for preventing corruption, conflicts of interest and unethical conduct in the areas of competition and public procurement. It also addresses the company's responsibility in the areas of corporate criminal liability, the protection of intellectual property, and introduces mechanisms for reporting unethical conduct, including whistleblower protection. It serves as a tool for strengthening stakeholder trust and supporting long-term sustainable and responsible business conduct.

Compliance System in the Aricoma Group

The Compliance Policy defines the binding framework for ensuring that the company's activities comply with legal regulations, internal rules and ethical standards. The purpose 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 and rules 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 the prevention, detection and handling of unlawful conduct, and requirements for training, reporting and investigation of incidents.

The Compliance Policy is a key document for the implementation and maintenance of an effective system for managing the company's legal liability risks.

Third-Party Standard

The Third-Party Standard is a binding directive for all suppliers of the Aricoma Group, ensuring transparent, secure and responsible cooperation. It establishes the obligation to comply with legal, security, ethical and compliance requirements in order to protect the reputation of the Aricoma Group and its supply chain.

Security Policy

From a governance 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 contains rules for access management, information classification, response to security incidents, compliance with legislation and regular audits. The policy supports transparent and responsible management of security risks in line with international standards.

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 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 according to ISO 45001. This entire integrated management system is certified by an external organisation.

3.1.2 Reporting mechanisms

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

The Group has defined an internal regulation, the "Whistleblowing Directive", which clearly sets out who may report suspected unlawful conduct, to whom, and by what means. The Whistleblowing Directive further develops the rules for reporting suspicions of possible unlawful conduct set out in the Compliance System in the Aricoma Group. Reports may be submitted in several ways: orally to a direct manager or to the Compliance department, by telephone at +420 251 022 537, by e-mail to 04308697@aricoma.com (or to the e-mail addresses of the individual companies), or in writing by letter sent to the registered office address of the Aricoma Group.

In addition, the Aricoma Group enables anonymous reporting through a reporting form available on the website www.aricoma.com, thereby ensuring the possibility to submit reports also for external parties.

3.1.3 Anti-corruption and anti-bribery policy

The Group has established an anti-corruption and anti-bribery policy that meets the minimum standards set by the KKCG Compliance Policy. This policy takes into account not only the United Nations Convention against Corruption and local anti-corruption rules, but also foreign legislative requirements such as the UK Bribery Act 2010.

The Aricoma Group applies a zero-tolerance policy towards corruption and rejects it in any form. Employees, management, business partners and customers are required to act ethically and comply with the legal regulations of all countries in which Aricoma operates. The policy explicitly prohibits giving, receiving, offering or facilitating bribes, whether directly or through third parties.

3.1.4 Whistleblower protection

The Aricoma Group has established a robust whistleblower protection system based on binding legal regulations and internal directives, namely the Compliance System in the Aricoma Group and the Whistleblowing Directive. Reports may be submitted anonymously through the reporting channels referred to above.

The receipt and assessment of reports are delegated to designated individuals who ensure impartiality, confidentiality and the protection of the whistleblower's identity. The designated person confirms receipt of the report within 7 days and informs the whistleblower of the outcome of the investigation no later than within 30 days.

Aricoma strictly prohibits any retaliatory measures against a whistleblower or persons close to them – including sanctions, disadvantageous treatment, worsening of working conditions or harassment. A report made in good faith is protected even if the suspicion is later not confirmed. Whistleblower protection is a key part of the corporate culture and supports ethical conduct, risk prevention and the timely resolution of potential incidents.

Internal whistleblowing training forms part of the comprehensive Compliance training, which is mandatory for all employees at least once a year and is available through the internal training tool.

3.1.5 Professional training

Professional training includes annual training in the areas of the Code of Ethics, personal data protection and Compliance, which is intended for all employees. Within the company, the departments most exposed to corruption and bribery risks are primarily the business units, while the departments most exposed to cyber threats are the IT departments and units working with sensitive data.

G1-3 – Prevention and detection of corruption and bribery

3.1.6 Prevention and detection of corruption and bribery

The Aricoma Group has established a comprehensive system for the prevention, detection and investigation of cases of corruption and bribery, which forms part of its Compliance Programme. This programme is based primarily on internal policies, directives and other defined principles and procedures. The Group has adopted the regulation "Compliance System in the Aricoma Group", which contains anti-corruption and anti-bribery rules. Prevention includes regular mandatory training for all employees, provided upon onboarding and subsequently at least once a year. Prevention also includes the possibility to consult internal regulations, directives and procedures with the Compliance department.

The Aricoma Group applies a multi-level approach comprising internal control mechanisms, mandatory due diligence processes, regular risk monitoring and clearly defined investigation procedures.

The Aricoma Group has also established a process for reporting gifts, which the Compliance department records in the gifts register, helping to identify potential cases of corruption and bribery.

3.1.7 Independence of investigations

The principles of internal investigation and whistleblowing are defined in the "Compliance System in the Aricoma Group". Reports are received by independent designated individuals, and investigations are conducted by the Compliance department, which is fully independent of all employees, including top management, both organisationally and in terms of decision-making authority. The Compliance Director reports directly to the CEO and has independent access to the supervisory bodies and the parent company. The investigation process, including binding deadlines, is also formally defined. This structure ensures the full independence of investigation processes, their objectivity and protection against any internal interference.

3.1.8 Reporting process

The Compliance department reports to the company's Board of Directors and to the parent company at least on an annual basis. Information on the outcomes of investigations is included in regular reporting; however, where necessary, it is urgently escalated to the relevant positions. The nature of such information depends on the outcome of the investigation and may be provided on either an anonymous or a non-anonymous basis.

3.1.9 Communication of policies

The Aricoma Group regularly communicates updates concerning anti-corruption prevention and detection policies through its weekly newsletter, "Weekly". These policies are accessible to all employees on the Aricoma Group intranet. Training focused on these policies is provided periodically, namely once a year or upon the onboarding of new employees. In addition, a dedicated training session is held once a year for management.

3.1.10 Training

Regular training is a key element of prevention. The Aricoma Group provides mandatory annual training for all employees on anti-corruption rules and ethics, supplemented by specialized training for risk-exposed functions, such as company management and sales teams. All members of the administrative, management and supervisory bodies complete anti-corruption e-learning training once a year, and selected groups of managers undergo additional training.

G1-4 – Incidents of corruption or bribery

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

The Aricoma Group has established strict internal regulations and control mechanisms to prevent corruption and bribery. In the event of any breach, internal disciplinary measures are taken and control mechanisms are improved. During the reporting period, no cases of corruption or bribery were confirmed.

No cases were recorded in which workers were dismissed or sanctioned for corruption or bribery. Likewise, no contracts with business partners were terminated or not renewed due to breaches of anti-corruption laws.

During the reporting period, no public legal proceedings were brought against the Aricoma Group or its employees in connection with corruption or bribery.

Company-specific – Cyber security

3.1.11 Customer personal data protection (GDPR), data security and data governance

The protection of customer personal data, responsible data governance, and the secure and efficient collection and storage of information are among the company's key priorities. Processes in the areas of cyber security, privacy protection and data governance are established and standardised to reflect current developments in cyber security and to meet the requirements of applicable legislation, standards and certifications. This area is managed as a significant business risk with a potential impact on business continuity, personal data protection and customer trust.

Responsibility for information security lies with the CISO (Chief Information Security Officer), who ensures the management of security risks, the coordination of security activities and strategic planning. Professional responsibility in the areas of GDPR and compliance is ensured through the role of the Compliance Director. The company seeks compliance with the legislative requirements of the individual countries as well as with European regulations (NIS2, DORA, CRA, AI Act) and acts in accordance with the international ISO 27001 standard, including the automotive TISAX standard. Cyber security is a priority across all business units of the Group, and regulatory requirements are reflected in internal policies and processes.

Cyber security awareness is systematically strengthened through regular training and simulated phishing campaigns; in 2025, 100 % of employees completed the training. The security measures also include an information classification system with four levels (public, internal, confidential, restricted), with sensitive categories being handled in accordance with the established rules for access, encryption and retention.

Number of business continuity disruptions (2025)

– As a result of cyber security-related incidents	0
– As a result of technology failure-related incidents	0

External cyber risks are continuously monitored, and the company has long maintained a rating above 90 points (Category A). Potential vulnerabilities are systematically identified, prioritized and remediated on the basis of corrective action plans.

Technical measures include the gradual implementation of a Zero Trust architecture, data loss prevention (DLP), and solutions for the management of mobile and BYOD devices, which strengthen the protection of user identities and endpoint devices. Certain legal entities within the Group hold security clearances enabling participation in projects involving classified information up to the level of EU Secret or NATO Secret. The number of employees holding personal security clearances at the levels of EU Restricted, EU Confidential or EU Secret is being continuously increased.

Company-specific – Social investment

In 2025, the Aricoma Group continued to support socially beneficial activities through financial donations, long-term partnerships and employee volunteering. These activities are based on the company's values and focus primarily on supporting education, assisting disadvantaged groups, developing local communities and protecting cultural heritage.

Financial support for non-profit organisations

Among the Aricoma Group's long-term partners is Post Bellum, an organisation dedicated to documenting witness accounts from the 20th century within the Memory of Nations project. The Aricoma contributes financially to its activities and also participates in selected public events, such as the Run for Memory of Nations. The support is aimed at preserving historical memory and strengthening the education of the younger generation.

Support for People in Need is also a integral part of the Group's social responsibility, particularly in projects focused on helping children from disadvantaged backgrounds and supporting their education and social inclusion.

In the area of healthcare and social care, Aricoma continued its cooperation in 2025 with major healthcare institutions, in particular the Masaryk Memorial Cancer Institute, St. Anne's University Hospital Brno and University Hospital Brno. The support included both financial and in-kind contributions, as well as participation in charitable sports activities. Through the organisation On a Bike for Children, the Group contributed to supporting pediatric oncology patients and their families in follow-up care.

Employee engagement and employee initiatives

Aricoma employees play a significant role in directing social investments. As part of the Christmas charitable voucher initiative, employees from individual regions participate in the selection of supported organisations to ensure that assistance is directed to the communities in which the Group operates. Employees also have the opportunity to make donations on the occasion of work anniversaries for charitable purposes of their own choice.

In 2025, support was provided in this way, for example, to Dům pro Julii, an organization providing pediatric palliative care. The Aricoma Group also continued its support for Skok do života, which focuses on the inclusion of persons with intellectual disabilities, and for the Wheelchair Sports Club, which was supported in connection with employee sports activities.

Employee volunteering

Volunteering remains an integral part of the Aricoma Group's corporate culture. In 2025, volunteering activities were further developed, particularly in cooperation with the Karel Komárek Family Foundation, under which employees participated in the restoration of kindergarten gardens. These volunteering days represent a long-term project linking corporate engagement with support for local communities and the educational environment.

Each employee has the opportunity to use up to two volunteering days per year – one as part of activities organised by the Aricoma Group and one of their own choice in line with the company's principles of social responsibility.

Support for culture and sport

The Aricoma Group also provides long-term support to culture and sport. In 2025, it continued its role as General Partner of the National Theatre and Main Partner of HC Kometa Brno. These partnerships contribute to the development of cultural and social life and support values that are important both in the artistic sphere and in the community sphere.

Overview of the main areas of support provided by the Aricoma Group in 2025

Area of support	Form of support	Amount/volume
Total donations	Financial / in-kind donations	CZK 3 877 629
Culture and sport	Sponsorship	CZK 3 343 545

Report Summary

The Aricoma Group Sustainability Statement for 2025 provides an overview of key information on the environmental, social and governance aspects of the Group's business in accordance with the European Sustainability Reporting Standards (ESRS). The sustainability statement has been prepared on a consolidated basis for the Group and covers its own operations as well as selected parts of the value chain to an extent corresponding to the nature of the Group's activities.

The structure and content of the report are based on the results of the Double Materiality Assessment, which identified topics with significant actual or potential impacts on the surrounding environment, or significant risks or opportunities from the perspective of the Group's financial performance. This is reflected in the scope and level of detail of the disclosed information, which is deliberately limited to relevant areas and reflects the nature of the Group's activities.

The report particularly reflects matters arising from the operation of office premises, the use of company vehicles, and above all from the procurement of IT goods, technologies and services and from the operation of data centers and cloud solutions. These areas represent the main sources of environmental impacts, particularly in the form of indirect greenhouse gas emissions within the value chain. The report also includes information on the management of environmental aspects, the methodological approaches used, and the sources of uncertainty and estimates in relation to the reported data.

The social information focuses primarily on the Group's own workforce, for which significant positive and negative impacts were identified. Attention is paid to working conditions, the development of knowledge and skills, work-life balance and matters of equal treatment. In the area of governance, the report describes the Group's governance structure and the setup of key policies and mechanisms in the areas of ethics, compliance, risk management and internal controls, including due diligence in relation to sustainability.

The Sustainability Statement for 2025 provides a baseline overview of the current state of management of the Aricoma Group's ESG agenda and at the same time creates a data and methodological basis for its further development in the coming periods. The scope of the disclosed information and the level of detail reflect the results of the materiality assessment, data availability and the current stage of ESG management development within the Group.

If you have any comments or suggestions regarding this report, we would appreciate it if you contacted us at **esg@aricoma.com**.