ESG 2025

# SUSTAINABILITY REPORT 2025

OPUS GLOBAL

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OPUS GLOBAL

# I. GENERAL INFORMATION



## 1.1. Strategy, business model and value chain

ESRS SBM-1

*OPUS GLOBAL Nyrt.'s Activities and Business Model*

OPUS GLOBAL Nyrt. is the fifth-largest company by market capitalization on the Budapest Stock Exchange. The operations of the OPUS Group are organized around four strategic pillars: Industrial Production, Energy, Tourism, and the Food Industry. The companies operating within these four divisions have sufficiently diversified activities, which contributes to the stable and crisis-resilient functioning of both the Parent Company and the Group members. At the head of the Group is OPUS GLOBAL Nyrt. As a holding company, the Parent Company manages and oversees companies operating in various industries, administers assets, and provides services to its subsidiaries.

The objective of OPUS GLOBAL Nyrt. is to maintain and further strengthen the OPUS Group's significant role in the domestic economy.

A notable change in the Group's portfolio is that, in December 2024 — immediately prior to the start of the reporting period — OPUS GLOBAL Nyrt.'s shareholding in Wamsler SE was terminated.

The Group employs a total of 5,350 employees, primarily in Hungary.[1]

Revenue broken down by branches

| The Group's sales revenue and revenue derived from fossil fuels | 2025 | 2024 |
|---|---|---|
| Sales revenue from activities related to fossil fuels (HUF million) | 60 814 | 57 458 |
| **Total Sales Revenue, (HUF million)** | **443 433** | **586 076** |
| Industrial production | 111 650 | 254 530 |
| Food industry | 103 789 | 105 688 |
| Asset Management | 2 | 14 |
| Tourism | 53 359 | 46 302 |
| Energy | 174 637 | 179 542 |

The Group does not have any products or provide any services that are subject to prohibitions in any of its markets.

**OPUS Group Strategy**

The Group aims to integrate sustainability considerations into its expansion and portfolio optimization activities and to support the ESG activities of its subsidiaries through Group-level policies. Its objective is to encourage sustainability efforts through resource allocation tools, thereby contributing to the development of the domestic industrial and service sectors.

In the area of stakeholder engagement, the Company prioritizes the continuous improvement of ESG-related evaluation of its services as a key sustainability goal. It also seeks to integrate ESG considerations into its investment strategy.

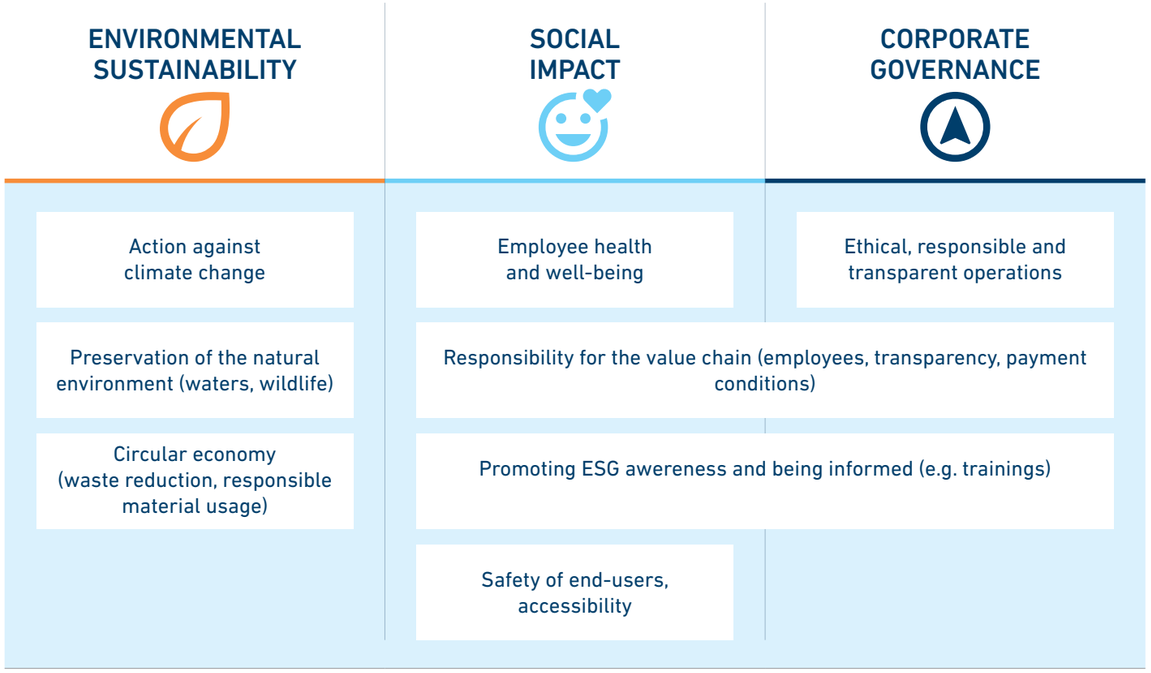
When assessing future investment opportunities, the Company takes ESG criteria into account as well.

The Group places particular emphasis on fair and transparent business conduct in managing client and supplier relationships, and shapes its operations in accordance with both ethical and sustainability principles. The regulations and internal policies applied throughout the OPUS Group value chain facilitate the enforcement of sustainability, ethical procurement practices, and the establishment of responsible partner relationships.

[1] The Group only has operations with more than 50 employees in Hungary.

Through the critical infrastructure operated and established by the Group – for example, energy, water, and utility networks – and its extensive employee base, the Company Group aims to exert a positive impact on societal well-being. The realization of this vision is supported by the OPUS Group's ESG strategy prepared in 2025, covering the period up to 2030. The focus areas of the strategy are interpretable at Group level, with subsidiaries contributing to each objective to varying degrees and in different ways. The preparation of the ESG strategy was grounded in benchmark analyses, subsidiary-level and Group-level assessments, and internal workshops. Group-level objectives were set based on materiality assessment during the formulation of the ESG strategy. Subsidiaries were active participants in the strategy development process, engaging in the designation and validation of both the focus areas and the associated objectives, actions, and KPIs. A monitoring system has been established to track the achievement of objectives, incorporating the defined target values by theme and the actual figures for the current year broken down by subsidiaries. The annual measurement of actual values will commence from 2025.

The OPUS Group ESG strategy focuses on the following areas and challenges:




## The subsidiaries of OPUS GLOBAL Nyrt.

### Energy

*OPUS TIGÁZ Zrt.*

OPUS TIGÁZ Zrt. performs licensed gas supply activity in the North-Eastern region of Hungary. Its primary purpose is to deliver piped natural gas from the injection points of the gas networks to the boundaries of the users' properties. Across seven counties, it supplies gas to a total of 1.28 million users in 1,108 settlements. Considering the service area, it is the largest gas supply pipeline network of the country, operating more than 34,000 kilometres of pipeline. The Gas Distribution Branch also includes Turulgáz Zrt., a company that owns a total of 374 km of natural gas pipelines in Northwestern Hungary.
The centre of operations: Hajdúszoboszló

*OPUS TITÁSZ Zrt.*

OPUS TITÁSZ Zrt. carries out electricity distribution activities. The scope of distribution activities covers the transmission and distribution of electricity, as well as the design, construction, operation, maintenance, refurbishment, and development of high-voltage lines, energy conversion, and switchgear equipment. OPUS TITÁSZ Zrt. carries out electricity distribution licensed activities across six counties (Hajdú-Bihar, Szabolcs-Szatmár-Bereg, and Jász-Nagykun-Szolnok, and to a lesser extent Bács-Kiskun, Békés, and Pest). The company operates an electricity distribution network of 25,899 km over an area of 18,728 square kilometres, providing uninterrupted electricity supply to 786,000 homes and workplaces across nearly 400 settlements.
The centre of operations: Debrecen

*OPTESZ OPUS Zrt.*

OPTESZ OPUS Zrt. provides operational support services (including economic, human resources management, IT, legal, procurement, warehousing, logistics, and real estate management) and customer service functions (customer relations, billing, accounts receivable and debt management, meter reading, and disconnection management) for the Energy Division of the OPUS Group. In addition, it performs customer service, billing, and accounts receivable management tasks, as well as meter reading and disconnection activities. OPTESZ OPUS Zrt. was established in 2023 with the objective of leveraging synergies between OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt. By eliminating parallel operations, the company aims to facilitate more rational and cost-efficient functioning, thereby contributing to the improved performance of the involved companies.
The centre of operations: Hajdúszoboszló

The sustainability objective of the three companies within OPUS ENERGY is to ensure high-quality distribution of natural gas and electricity. A key consideration is maintaining security of supply across all product and service groups, customer divisions, and geographic areas. The companies aim to uphold safe working conditions that do not jeopardize health, while continuously improving energy efficiency and energy consumption.

### Food Industry

*KALL Ingredients Kft.*

The company produces a variety of sugar products, high-quality pharmacopoeial and food-grade alcohols, as well as starch and feed raw materials from non-GMO corn. In this field, it is one of the largest corn processors in Europe, with production primarily destined for export to EU member states. The company's main markets include the food industry, animal feed industry, chemical industry, pharmaceutical industry, and construction industry (downstream value chain). Its operations are fundamentally B2B, meaning that the products it manufactures serve as raw materials for various consumer goods. Key participants in the upstream value chain include raw material suppliers primarily involved in agriculture, companies providing biomass and other energy supplies, as well as suppliers of auxiliary materials typically operating within the chemical industry sector. Among the company's sustainability objectives is the continuous monitoring of its environmental footprint. A fundamental requirement in procurement activities is energy efficiency, which is closely and directly linked to the ecological footprint of the individual products and services. Measures aimed at reducing energy consumption, as well as the production of green energy, mitigate the environmental footprint of the company's products. The company holds an ISCC (International Sustainability and Carbon Certification) certificate.
The centre of operations: Tiszapüspöki

*VIRESOL Kft.*

The company produces starch, gluten, maltodextrin, alcohol, and feed products through wheat processing. It primarily markets its products within the European Union, where key customer sectors include the food industry, paper industry, healthcare industry, animal husbandry, and alcohol production (downstream value chain). The upstream value chain comprises actors in the agricultural and energy sectors. The enterprise primarily operates on a B2B basis, functioning as an intermediate industrial player in the market. Among its sustainability objectives, particular emphasis is placed on reducing the carbon footprint of its products, with the main instruments being the reduction of energy consumption and the increase of the share of renewable, green energy. The guidelines and processes for raw material procurement include the application of preliminary framework agreements, assessment of transport distances and related logistics data, ensuring compliance with quality standards, and sourcing grain from sustainable origins. The company holds an ISCC (International Sustainability and Carbon Certification) certificate.
The centre of operations: Visonta.

### Tourism

Hunguest Zrt. is a leading wellness hotel chain. It operates twenty hotels and two spas within Hungary, as well as one hotel in Montenegro. Domestic hotels offer around 3,500 rooms and more than 7,000 beds. Hunguest Zrt.'s subsidiaries include Balatontourist, which operates four campsites along the shore of Lake Balaton, providing over 1,500 camping pitches and 300 accommodation units in Balatonakali, Balatonberény, Balatonfüred, and Révfülöp. In the report, data relating to Hunguest Zrt., Balatontourist Camping Kft., and Balatontourist Kft. are consolidated at branch level and presented under the Tourism Division. The division sets targets not only for environmental sustainability but also for social responsibility and good governance. To reduce the carbon footprint of purchased energy, Hunguest Zrt. implements energy efficiency–enhancing investments in its hotel developments and increasingly relies on self-produced renewable energy, primarily through photovoltaic systems.

### Industrial Production

*Mészáros és Mészáros Zrt.*

The company primarily performs design and construction work related to water utility and hydraulic engineering, as well as engineering facilities in the nuclear energy sector, while to a lesser extent it carries out environmental protection construction tasks and archaeological earthworks. The company mainly executes projects won through public procurement; thus, its clients are primarily contracting authorities under the Public Procurement Act, notably regional water utilities, municipal governments, the National Water Directorate, the Ministry of Construction and Transport, the Radioactive Waste Management Nonprofit Kft., and the Hungarian National Museum. The upstream value chain of the company includes subcontractors and suppliers executing the projects, while the downstream value chain encompasses contracting authorities during procurement, clients after contract signing, operators following project completion, and finally the public, or in certain cases industrial parks. The Company has extensive experience in the field of environment protection, by building complex waste management systems required by the EU and national legislation, upgrading municipal waste management infrastructure and technology at national level in line with EU health and environmental objectives. Through its completed projects, the company has contributed to the safe drinking water supply of numerous municipalities and has also executed important wastewater treatment plants and sewer network constructions. The company holds the nuclear energy certifications and qualifications required for construction work related to nuclear energy.
The registered seat of the business: Felcsút

*R-KORD Építőipari Kft.*

The company's core activity is the design, permitting, construction, and maintenance of railway signalling and telecommunications equipment, as well as overhead railway lines. The company typically operates on a project basis, providing its services primarily as a general contractor, involving subcontractors when necessary.
The registered seat of the business: Felcsút

*RM International Zrt.*

The company operates as a project organization, with its main activity being the implementation of the "Procurement related to the development of the Soroksár (closed) – Kelebia (border) railway line (EPC – Engineering Procurement Construction contract)." Due to its project company structure, its sole client is MÁV Zrt.
The registered seat of the business: Felcsút

R-KORD Építőipari Kft. and RM International Zrt. carry out railway construction activities in both main contractor and subcontractor roles. Their key clients include the Ministry of Construction and Transport, MÁV Zrt., MÁV FKG Kft., GYSEV Zrt., and MÁV-HÉV Zrt. Their sustainability objectives include strict adherence to deadlines, ensuring high-quality construction, and full compliance with relevant legal and client requirements. During project execution, occupational safety and environmental requirements are applied already in the design phase. For material procurement, they encourage their subcontractors to use the shortest possible transportation routes. For certain projects, they also use rail transport in a pre-determined manner, contributing to the reduction of greenhouse gas emissions.



# 1.2. About the report

ESRS BP-1

OPUS GLOBAL Nyrt. prepared its 2025 sustainability report on a consolidated basis, covering the companies consolidated in its financial statements, in accordance with the ESRS (European Sustainability Reporting Standards).

Pursuant to Section 134/J (1) of Act C of 2000 on Accounting, the Company is required to prepare its Consolidated Annual Report in the electronic reporting format (XHTML) specified in the Commission Delegated Regulation (EU) 2019/815 (ESEF Regulation) and to tag sustainability disclosures defined by the ESEF taxonomy in the consolidated sustainability report using the XBRL markup language, including the disclosures required under Article 8 of Regulation (EU) 2020/852. Given that the ESEF taxonomy for sustainability reports has not yet been adopted, the Company was unable to perform the XBRL tagging.

In the report, OPUS GLOBAL Nyrt., as the parent company, is referred to as: "Parent Company", "Parent", "Company", "OPUS GLOBAL Nyrt.". If this report refers to the unity of the subsidiaries consolidated by OPUS GLOBAL Nyrt., the following terms are characteristically used: "OPUS Group", "Company Group", "Group", "Group of Companies", "Holding".

the OPUS Group has not omitted any specific information corresponding to **intellectual property, know-how,** or innovation results, and has not applied the exemption regarding the disclosure of information pertaining to imminent developments or matters under negotiation.

Information regarding the value chain in this report is limited in scope. The materiality assessment of impacts, risks, and opportunities has fully extended to the upstream and downstream value chain with regard to the group of companies covered. The extent and characteristics of the value chain coverage for policies, actions, targets, and metrics are presented under the relevant disclosure requirements. With regard to metrics, information regarding the value chain is also included in Scope 3 GHG emissions (see Chapter E1-6). Although S2 and G1 topics are also material with regard to the value chain, the report does not contain metrics characterizing the value chain in relation to these.

ESRS BP-2

The definition of the time horizons included in the report is in accordance with the ones, which are specified in the ESRS:

- Short-term: in a year
- Medium-term: 1-5 years,
- Long-term: Over 5 years.

The data included in the report are typically based on the own, measured data of the OPUS Group and are not **estimated data**, with the exception of Scope 3 GHG emissions under Disclosure Requirement E1-6, which necessarily contain estimates. In this case, through the application of the available methodologies (GHG standards) and by following the guidelines, the existing uncertainties were reduced in such a way that, based on the materiality of the emission categories, the calculation of the priority categories is based on measured factual data in this instance as well, while the application of estimation was only necessary with regard to the remaining categories of low materiality. The methodological information pertaining to this is presented under the disclosure requirements.

Furthermore, the report does not contain any quantitative metrics for which a high degree of measurement uncertainty exists.

Significant **errors** identified in the 2024 Sustainability Report:

- Number of training hours, see Chapter S1-13.
- Amount of energy consumption, see Chapter E1-5.
- The Group-level Scope 1 GHG emissions and GHG intensity data, see Chapter E1-6.
- The Scope 3 GHG emissions of the OPUS ENERGY Companies, see Chapter E1-6.
- The total amount of water recycled and reused, the water consumption intensity, see Chapter E3-4.

The details are contained in the relevant chapters.

As **entity-specific publications**, the sustainability report utilizes the indicators of the GRI (Global Reporting Initiative) Standards 2016: Minimum notice periods regarding operational changes (402-1) and Proportion of spending on local suppliers (204-1) in connection with the topics of S1 Own workforce – Secure employment, and G1 Business conduct – Management of relationships with suppliers.

ESRS IRO-2

The Group **publishes the pieces of information** from the disclosure requirements and data points recorded in the ESRS topical standards that are related to material topics. (Detailed listing in Appendix IV.5.) The EFRAG ID 177 – Links between AR16 and Disclosure requirements guidance served as the basis for mapping material topics to the relevant disclosure requirements, while the determination at the level of data points was carried out based on the expectations pertaining to individual data points.

The Group reports data points falling under voluntary disclosure in cases where the necessary information is available, or if it has already made them public previously. In certain instances, the phase-in options provided by the ESRS are applied; therefore, these data points are not included in the current report. Exercising this option, with reference to topics S2 and S4, the disclosures only extend to the description of policies, actions, and targets, thereby fulfilling the minimum disclosure requirements, while the data points of the topical standards are not presented.

Several material topics have a significant impact only at certain subsidiaries (see Chapter SBM-3); with regard to these topics, the presentation of policies, actions, and targets focuses on these companies.

Based on their size, activities, and social and environmental impacts, sustainability impacts, risks, and opportunities are concentrated in the following subsidiaries:

- OPUS GLOBAL Nyrt.
- OPUS TIGÁZ Zrt.
- OPUS TITÁSZ Zrt.
- OPTESZ OPUS Zrt.
- KALL Ingredients Kft.
- VIRESOL Kft.
- Hunguest Zrt.
- Balatontourist Kft.
- Balatontourist Camping Kft.
- Mészáros és Mészáros Zrt.
- R-KORD Építőipari Kft.
- RM International Zrt.

Policies, actions, and targets are presented if their scope extends to any of the subsidiaries listed above, or to the entire or nearly the entire OPUS Group. In the event that no policy, action, or target is available for a given sustainability topic at any of the listed companies, the fact and the justification for this are presented in the report.

The following subsidiaries are involved indirectly in the process of preparing the sustainability report (through limited data requests or questionnaires), due to the nature of their activities, their sustainability impact, or their small size. Their data have been taken into consideration with reference to metrics that are relevant and interpretable for them.

- Turulgáz Zrt.,
- MS Energy Holding AG
- MS Energy Holding Zrt.,
- OPUS E-LINE Kft.,
- Hunguest Hotels Montenegro d.o.o.,
- OPUS-SAT Zrt.,
- Addition OPUS Zrt.,
- OPUS Management Kft.
- Heilingenblut Hotel Gmbh
- Relax Gastro&Hotel Gmbh

It represents a modification compared to the year 2024 that Gerecsegáz Zrt. has merged into Turulgáz Zrt. Furthermore, MS Energy Holding AG was under planned but unannounced voluntary liquidation and performed no substantive activity during the course of 2025; consequently, it is not included in the data of the report.



# 1.3. Governance

ESRS GOV-1, G1 GOV-1, GOV-2

Composition of the administrative, **executive bodies** (Supervisory Board and Board of Directors collectively) of OPUS GLOBAL Nyrt.:

- 1 executive member
- 9 non-executive members
- Employees and workers are not represented by a separate individual.
- The proportion of women is 30%,
- while the proportion of men is 70%.

With regard to the Company, there are no other diversity-related considerations taken into consideration. 3 out of the 4 members of the Supervisory Board (75%) are independent. Members of the Board of Directors concurrently serve as the heads of the strategic divisions and are responsible for the specific sectoral areas pertaining to them. The curriculum vitae of the members of the Board of Directors are available on the website of OPUS GLOBAL Nyrt. ⛓. The members of the bodies possess relevant professional experience and qualifications in the fields of business conduct, corporate governance, legal compliance, and sustainability. In accordance with necessity (when the bodies or the head of the sustainability area deem it appropriate), the Company provides targeted training, involvement of external experts, or advisory support in order to ensure that specific sustainability topics can be evaluated in an appropriate manner and that oversight at the board level rests upon adequate professional foundations.

The Group manages sustainability at a strategic level. The Board of Directors performs a reviewing and approving role in connection with the sustainability documents (policies, targets, Sustainability Report) of the organization. The administrative, management and supervisory bodies take an active role in ensuring ethical business conduct, including the development and enforcement of corporate values, norms, and codes of conduct. They supervise the operations of the Company in order to ensure that they are in accordance with legislative requirements, as well as social and environmental expectations. The bodies regularly evaluate risks and ensure that business decisions are in accordance with sustainability targets and ethical operations. During the course of major transactions, deals, and investments, they evaluate impacts, risks, and opportunities as an integral part of the decision-making process. In 2025, the administrative, management and supervisory bodies dealt with the material topics listed in the Materiality assessment chapter.

The individual **responsible for the sustainability area** is the Deputy Chief Executive Officer leading the Corporate Governance Division of OPUS GLOBAL Nyrt. The Corporate Governance Division is responsible for the oversight of impacts, risks, and opportunities, and at least once per annum, simultaneously with the approval of the Sustainability Report, it informs the members of the Board of Directors regarding material impacts, risks, and opportunities, the lessons learned from the reporting process, and the setting and fulfilment of ESG targets. ESG/sustainability tasks are managed by the subsidiaries within diverse organizational frameworks; specific areas of sustainability fall under the responsibility of the respective specialized departments. Within the scope of the subsidiaries, the management of impacts, risks, and opportunities is monitored through annual data collection and monitoring processes.

ESRS GOV-3, E1 GOV-3

With regard to the members of the administrative, management, and supervisory bodies of OPUS GLOBAL Nyrt., there is no incentive mechanism in effect pertaining to sustainability matters.

ESRS GOV-4

Within the operations of the OPUS Group, certain elements of the due diligence process operate integrated into the corporate group operations (rather than as a separate and coherent process). The elements of due diligence are implemented within the corporate group in accordance with the following:

- the integration of due diligence into governance, strategy, and the business model: Within Chapters ESRS GOV-2, GOV-3, and SBM-3;
- The involvement of stakeholders: presented in Chapters ESRS GOV-2, SBM-2, IRO-1, and within the MDR-P sections of the topical chapters (ESRS E1-2, E3-1, E5-1, S1-1, S2-1, S4-1, G1-1);
- The identification and assessment of negative impacts exerted upon people and the environment: presented in Chapters ESRS IRO-1 and SBM-3;
- The implementation of actions aimed at the management of negative impacts exerted upon people and the environment: presented in the MDR-A sections of the topical chapters (ESRS E1-3, E3-2, E5-2, S1-4, S1-11, S1-13, S1-

[1] Földgáz-egyenértékben kifejezve

14, S2-4, S4-4, G1-3);
- The monitoring of the effectiveness of efforts: in accordance with the ones, which are presented in the metrics and MDR-T sections (ESRS E1-4, E1-5, E1-6, E3-3, E3-4, E5-3, E5-5, S1-5, S1-6, S1-13, S1-14, S2-5, S4-5, G1-2, G1-6) included in the topical chapters.

ESRS GOV-5

The scope of application of the risk management procedure of the OPUS Group pertaining to sustainability reporting in accordance with ESRS extends to risks that have emerged and become known. Risk management and internal control procedures pertaining to sustainability reporting extend to the entire group and are performed within the framework of annual monitoring. The primary steps of the procedure are as follows:

- the provision of data,
- the reconciliation processes for the purpose of validation, and
- self-assessment.

The Company evaluates risks along two dimensions in an identical manner: impact and probability of occurrence. The Company assesses, evaluates, and manages potentially emerging risks on an individual basis. In the process of preparing the sustainability report, the completion of data provision after the deadline represents the greatest risk. Due to the size of the corporate group, data must be available in a timely manner in order to ensure that consolidation can also be performed in an appropriate manner prior to disclosure. Furthermore, in certain instances, the accuracy and reliability of subsidiary data represent a risk, primarily due to the tightness of deadlines. OPUS GLOBAL Nyrt. develops the strategy aimed at the reduction of risks subsequent to the evaluation of the individual risk. Quality assurance systems operated by a portion of the subsidiaries support the quality and accuracy of data collection and the data itself. The individual responsible for the maintenance of ESG risk management informs the Board of Directors of OPUS GLOBAL Nyrt. regarding the tasks performed during the course of risk management at least once per annum; in connection with this provision of information, no periodic report was prepared for the Board of Directors during the reporting period.



OPUS GLOBAL

# 1.4. Stakeholders

ESRS SBM-2

The following text presents the primary stakeholders of the Group and the cooperation with them.

| Stakeholder groups | Purpose of engagement | Interests and consideration of stakeholders | Method of engagement and cooperation |
|---|---|---|---|
| Employees | Efficient work performance, employee satisfaction. | The interest of the employees involves a safe, healthy, inclusive, and supportive work environment, non-discrimination, the availability of appropriate equipment, and future developmental opportunities.<br>The feedback of the employees is taken into consideration during the establishment of career paths, employee engagement, and the corporate culture. | Internal communication.<br>Familiarization with strategic targets and commitments. Employee satisfaction measurement, electronic mail system, system of meetings. Suggestion box, newsletter.<br>Parity bodies.<br>Joint corporate events, training sessions, celebrations, and motivation system. |
| Suppliers | Selection of reliable suppliers and contributing partners possessing appropriate references and quality assurance.<br>Ensuring deficiency-free and error-free high quality, adherence to deadlines, and foresight.<br>Cooperation with the ones working across various divisions and work areas.<br>Identification and timely notification of obstacles and errors, and their rectification.<br>Efficient cooperation. | Fair business conduct, taking into consideration supplier feedback and observations.<br>Partnership in accordance with market expectations, and fulfilment of commitments included in agreements.<br>Contracting in accordance with quality, environmental, and occupational health and safety principles.<br>Operation and monitoring of a management system in accordance with the expectations of appropriate measurements and standards. | Provision of a safe work area, communication, preparation, information and education, control and feedback, and support during the course of cooperation.<br>Familiarization with expectations regarding ethics and responsibility.<br>Project managers organize the engagement. |
| Customers, buyers | Provision of high-quality products and services possessing appropriate price-value ratios. | Service safety, absence of malfunctions, availability, and customer-centricity.<br>Protection of the customer and the property of the customer during the course of on-site work performance.<br>Safe operation of installed equipment (E-chargers, air conditioning, boilers, solar panels).<br>Compliance with contractual conditions.<br>Provision of data and information collection processes and measurements.<br>Monitoring of consumption and performance of inspections. | Negotiations and conclusion of agreements.<br>Direct engagement and professional administration within Customer Service offices. |
| Shareholders | Enforcement of the interests of shareholders. | The shareholders of the Company anticipate strategies and business models which ensure the profitability, sustainability, growth, and compliance of the organization with social and environmental expectations.<br>Furthermore, the efficient utilization of capital, the management of risks, and the maintenance of financial stability are of high significance in order to ensure the return on invested capital.<br>Ensuring compliance with the resolutions adopted during the course of the General Meeting guarantees that their positions are taken into consideration. | General Meeting |

| Stakeholder groups | Purpose of engagement | Interests and consideration of stakeholders | Method of engagement and cooperation |
|---|---|---|---|
| Hungarian National Bank | Compliance with requirements | In order to ensure the maintenance of the stability of the economy, the strategy of OPUS has also been prepared in accordance with the expectations of the MNB.<br>The MNB continuously monitors the transparent and timely disclosures of the Company for the purpose of preserving the stability of the economy and the financial system. | Provision of information, disclosures. |
| Budapest Stock Exchange | Compliance with requirements | The OPUS Group takes into consideration the results of market liquidity and stock exchange turnover during the course of its strategic decisions.<br>In accordance with the expectations of the Budapest Stock Exchange, the Group provides transparent and detailed information for the investors, thereby facilitating market competition and the substantiation of investor decisions. | Provision of information, disclosures. |
| Financiers (bondholders) | Compliance with the interests of bondholders. | The Company takes into consideration the expectations of the financiers during the development and updating of its strategy.<br>For the financiers, profitability, the financial stability and effectiveness of the Group, the capacity for the fulfilment of obligations (bonds), and market influence are of primary significance. | Notice to the Investors |
| Authorities, offices, and municipalities | Operations in accordance with local ordinances and legislative requirements. | Provision of data by the deadline, compliant business conduct, and operations.<br>Submission of appropriately prepared documentation.<br>Legal compliance, and the payment of fees and taxes by the deadline. | Availability and the transfer of information on an ad hoc basis with regard to specific matters. |
| Local communities and the population | Forming the image and opinion developed regarding the Group and subsidiaries; acquisition and enhancement of social support and acceptance. Protection of the environment. | It is in the interest of the stakeholders that their quality of life improves through the investments, services, and products of the Group.<br>Protection of their environment is in their interest.<br>Management of reports from the population in accordance with the regulations.<br>Involvement in the preparation of decisions. | Continuous provision of information.<br>Possible corrective actions based upon reports and feedback.<br>Corporate representation and participation in events.<br>Where applicable, appearance and representation at municipal forums, as well as the operation of complaint offices in accordance with project agreements. |
| Educational institutions | Support for the employment of qualified, young employees. | Cooperation and support regarding the provision of vocational training. | Data reconciliation and exchange of information in accordance with the contractual frameworks. |

OPUS GLOBAL Nyrt. does not inform the administrative, management, and supervisory bodies regarding the positions and interests of the affected stakeholders with regard to the sustainability-related impacts of the enterprise. The subsidiaries of the Energy, Food Industry, and Construction Divisions proceed in accordance with internal regulations in connection with the provision of information to the administrative, management, and supervisory bodies. In accordance with this, the bodies may become acquainted with the positions and interests of the affected stakeholders regarding the sustainability-related impacts of the enterprise—depending upon the stakeholders—during the course of regular consultations.



# 1.5. Materiality assessment, impacts, risks, and opportunities

ESRS 2, E1, E3, E5, G1 IRO-1

The process pertaining to the materiality assessment has not undergone significant modification; however, it has been further developed in its depth in comparison with the previous financial year. During the course of 2025, a more detailed description aimed at facilitating better understanding and more accurate reporting was prepared regarding the impacts, risks, and opportunities (IROs). As a result of the review, the list of material IROs has not changed, it has merely been clarified and detailed. The corporate group reviews the materiality assessment on an annual basis, with the subsequent instance occurring in 2026.

The materiality assessment was performed collectively by the experts of the Group and external consultants. The responsible specialized departments and employees of the subsidiaries were involved in the development of the analysis, and their feedback was channelled into the materiality assessment, which was also approved by the senior management of the subsidiaries. The final result of the analysis was approved in writing by the subsidiaries and the individual responsible for ESG within the Group.

The OPUS Group has identified the material topics at the group level, involving the entire consolidated corporate scope. During the course of the process, the industrial characteristics and individual specificities were taken into consideration and, where necessary, integrated. The materiality assessment was prepared in accordance with the expectations of ESRS, taking into consideration the results of the 2024 materiality assessment of the OPUS Group. The final list of material topics was established as a result of several steps:

**1. First of all,** the comprehensive list of CSRD topics was supplemented with industrial specificities, and subsequently, the topics relevant to the Group were selected within the framework of a management workshop. The topics were deemed not relevant upon which the operations of the Company exert no impact (e.g., G1 Business conduct: Animal welfare; E4 Direct impact drivers of biodiversity loss: Invasive alien species, etc.). The corporate group considered every topic relevant which might be material with reference to any of the subsidiaries. For the identification of relevant topics, the topics of the relevant industries of SASB were also reviewed; based upon this, the list of topics was not expanded.

**2. The second step** was that the materiality assessment of the relevant topics was performed in accordance with the requirements of CSRD. Along the relevant topics, the relevant impacts, risks, and opportunities were identified, among which both items generally affecting the group and items relevant due to subsidiary-specific characteristics can be found. Subsequently, the collected IROs were individually evaluated from the perspective of the entire Group with regard to impact materiality and financial materiality (for details of these, please see below). During the examination of impacts, risks, and opportunities, their temporality was also taken into consideration—specifically, when they emerge and when they truly become material.

During the course of the analysis, the impact exerted upon the value chain of every relevant topic was examined, primarily utilizing a qualitative methodology. The impact exerted upon the value chain can primarily be estimated from secondary data; consequently, the result carries a certain degree of uncertainty. The global extent of the value chain, as well as the regulatory characteristics of the country of domicile of the participants, were taken into consideration.

## The evaluation of the "IROs" was carried out taking the following scoring scale into account.

### QUANTIFICATION OF IMPACTS

| EXTENT | SCOPE | REMEDIABILITY* | PROBABILITY** |
|---|---|---|---|
| **0.** Has minimal or negligible environmental impact<br>**1.** Has a low or limited environmental impact<br>**2.** Has a moderate environmental impact<br>**3.** Has a significant, high environmental impact | **0.** Has an impact on a minimal or negligible area, e.g. the immediate surroundings of the plant/site<br>**1.** Has an impact on a smaller surrounding area, e.g. settlements adjacent to the plant/site<br>**2.** Has an impact over a medium range, e.g. regional scope<br>**3.** Has a widespread impact over a large area, e.g. nationwide scope | **0.** Fully remediable in a short period of time and with ease<br>**1.** Fully remediable, but over a medium time horizon<br>**2.** Only partially remediable and only over a longer period of time<br>**3.** The impact is not remediable, or only over a very long period of time | **0.** The likelihood of the impact occurring is minimal, <5%<br>**1.** The likelihood of the impact occurring is low, 5–30%<br>**2.** The impact may occur in nearly half of the cases, 30–60%<br>**3.** The impact is expected to occur in the vast majority of cases, >60% |
| **0.** Has minimal or negligible impact on people's lives and well-being<br>**1.** Has a low or limited impact on people's lives and well-being<br>**2.** Has a moderate or average impact on people's lives and well-being<br>**3.** Has a significant, fundamental impact on people's lives and well-being | **0.** Has an impact on a minimal number of people / 5–10% of the company<br>**1.** Has an impact on a small number of people / up to 30% of the company<br>**2.** Has an impact on a moderate number of people / up to 60% of the company<br>**3.** Has an impact on a large number of people / nearly the entire company | | |
| **0.** Has minimal or negligible impact on corporate operations and the company's reputation<br>**1.** Has small or limited impact on corporate operations and the company's reputation<br>**2.** Has moderate or average impact on corporate operations and the company's reputation<br>**3.** Has major, significant impact on corporate operations and the company's reputation | **0.** Has an impact on part of the corporate processes and the employees involved<br>**1.** Has an impact on the entire corporate operation<br>**2.** Also has an impact on the value chain and partner relationships<br>**3.** Also has an impact on external society, companies, and people | | |

### QUANTIFICATION OF RISKS, OPPORTUNITIES

| EXTENT | PROBABILITY |
|---|---|
| **0.** Impact on short-term performance<br>**1.** Impact on long-term performance<br>**2.** Requires sectoral/branch-level resource allocation or provides opportunities for development<br>**3.** Has an influence on strategic decision-making | **0.** The likelihood of the impact occurring is minimal, <5%<br>**1.** The likelihood of the impact occurring is low, 5–30%<br>**2.** The impact may occur in nearly half of the cases, 30–60%<br>**3.** The impact is expected to occur in the vast majority of cases, >60% |

* Only if negative

** Only if potential

*Criteria for the examination of impact materiality*

Environmental and social impacts (inherent impacts) represent the direct impacts which originate directly from the activities of the Company. The impacts were identified partly based upon the strategy and activities of the companies, and partly based upon industrial characteristics. The impacts of the own operations and the value chain were evaluated in accordance with the following criteria:

1. For the qualitative description of impacts along the value chain, the identification of primary stakeholders, including shareholders, the natural environment, employees, suppliers, local communities, authorities, and workers within the value chain.
2. Classification of impacts into actual and potential categories. Actual impacts are physically unavoidable or their management is legally mandatory, whereas potential impacts are physically avoidable or represent topics regarding which the Company may freely decide whether to address them. With regard to potential impacts, the probability of occurrence was examined, irrespective of geographical extent.
3. Analysis of the direction of impacts to determine whether the specific impact exerts a positive or negative effect upon the environment or society.
4. The magnitude of the impact signifies the intensity of the effect exerted by the specific factor and the scale of the impact of the corporate group upon the topic, which was evaluated along a scale ranging from 0 to 3.
5. The scope reflects the size of the areas and the population affected by the activities of the corporate group, along a scale ranging from 0 to 3.
6. The probability indicates the chance of the occurrence of the impact, along a scale ranging from 0 to 3.
7. With regard to negative impacts, it was significant to determine the extent to which they are remediable or reversible, whereas with reference to potential impacts, it was necessary to estimate the probability of their occurrence, likewise along a scale ranging from 0 to 3.
8. The only exception within the methodology pertaining to the analysis of impact materiality was represented by the analysis of impacts exerted upon human rights. In the event of a potential negative impact, the magnitude of the impact is of greater significance in every instance and overrides the probability of occurrence. With regard to the Group, no such negative impact upon human rights was identified the analysis of which would have necessitated further examination.

Criteria for the examination of financial materiality

During the course of the financial materiality examination, several sources were utilized. The baseline was provided by the management workshops of previous years, during which the financial aspects were evaluated by topic. In accordance with the expectations of ESRS, these evaluations were refined: not only the topics but also the risks and opportunities received point values. In connection with the magnitude, the evaluation scale took into consideration the impact exerted upon effectiveness and the decision-making powers. The more significant a financial risk or opportunity, the higher the level of management approval that is justified, where both subsidiary and group management responsibility are taken into consideration. The examination of financial materiality occurred in accordance with the following process:

1. With regard to relevant topics, the identification of relevant risks and opportunities was performed:
   - Every factor was considered a risk which might cause an increase in costs or a decrease in revenue for the corporate group.
   - Every factor was considered an opportunity which might result in potential revenue or a decrease in costs for the company.
2. Impact intensity: the magnitude of the financial impact of the specific risk or opportunity with regard to the Group and its stakeholders. The evaluation was performed along a scale ranging from 0 to 3.
3. Probability of occurrence of the financial impact: the probability of occurrence of the financial impact of the specific risk or opportunity. The evaluation was performed along a scale ranging from 0 to 3.

The ESG risk management regulations and process of the OPUS Group, as well as the risk analysis and management processes of the individual divisions, extend to the ESG risks identified during the course of the double materiality assessment. The Group manages risks originating from sustainability with the same weighting as other risks.

With regard to the two energy companies of the OPUS Group, OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt., the identification of climate-related physical risks was performed along the categories and risks in accordance with the EU Taxonomy regulation, with the cooperation of subsidiary and external experts. The exposure of the assets and business activities of the enterprises exists with reference to individual climate risks, and sensitivity arises primarily with reference to acute risks. For the identification of physical risks, parameters available in the NATéR (National Adaptation Geoinformatic System) associated with specified risks were taken into consideration for the estimation of probability and magnitude—based upon RCA4/EC-EARTH/RCP8.5 or Aire Limitée Adaptation Dynamique Développement International (ALADIN).

The identification of transition events and the associated risks is based upon the guidelines of the TCFD (Task Force on Climate-Related Financial Disclosures) along specific risks projected onto the activities of OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt. The exposure to transition risks is significant with regard to the electricity distribution activity; however, these are managed during the course of the development of business processes and assets. With regard to the Energy Division, most risks associated with the transition—decoupling from natural gas, methane leakage, hydrogen conversion, etc.—are already relevant at present; consequently, the scenarios were utilized during the determination of individual energy-related events.

If the average of the evaluation criteria was greater than 2, either from the perspective of environmental-social impact or financial impact, then the specific IRO received a material classification. Based upon these, every topic which possesses an IRO evaluated as material with regard to at least one aspect (impact materiality, financial materiality) represents a disclosure obligation within the Sustainability Report of the Group.

**3. The third step** is the stakeholder validation and the group-level consolidation of material topics were performed. During the course of the process, the focus was on internal stakeholders; consequently, in addition to group management, the involvement of senior executives, operational managers, and specialized department heads of the subsidiaries took place.
Regarding the most significant external stakeholder groups, no such change occurred within the value chain of the subsidiaries or the identified material topics in 2025 that would have necessitated the repeated execution or comprehensive updating of the previous stakeholder validation. With regard to the individual subsidiaries, depending upon the activity, but typically the following external stakeholder groups participated in the validation: suppliers, customers, local communities, and industrial experts.
The table below contains the stakeholder groups involved during the course of the stakeholder review of the material topics compiled during the examination of the individual subsidiaries.



| | Employees | Suppliers | Customers | Experts | Local communities |
|---|---|---|---|---|---|
| Energy | x | x | x | x | |
| Food industry | x | x | | x | x |
| Tourism: Hunguest Zrt. | x | x | x | x | x |
| Tourism: Balatontourist Kft. | x | | | x | x |
| Industrial Production: Mészáros és Mészáros Zrt. | | | x | x | |
| Industrial Production: R-KORD Kft. and RM International Zrt.: | x | x | x | x | x |

During the screening of stakeholders, the primary groups were identified in the first instance, utilizing a standard approach. The specific participants were listed collectively with the ESG representatives of the companies, based upon their impact, and the closeness and magnitude of the relationship.

The table below contains the codes and designations of the topics deemed material as a result of the process:

| ESRS code: | Topic | Sub-topic/sub-sub-topic |
|---|---|---|
| ESRS E1 | Climate change<br>Climate change | Climate change mitigation<br>Energy |
| ESRS E3 | Water and marine resources<br>Water and marine resources<br>Water and marine resources | Water consumption<br>Water withdrawal<br>Water discharge |
| ESRS E5 | Circular economy<br>Circular economy | Resource inflow, including resource use<br>Waste |
| ESRS S1 | Own workforce<br>Own workforce<br>Own workforce | Working conditions / Secure employment<br>Working conditions / Health and safety<br>Equal treatment and equal opportunities / Training and skills development |
| ESRS S2 | Workers in the value chain | Working conditions / Health and safety |
| ESRS S4 | Consumers and end-users<br>Consumers and end-users | The personal safety of consumers and/or end-users / Health and safety<br>The personal safety of consumers and/or end-users / Security of a person |
| ESRS G1 | Business conduct<br>Business conduct<br>Business conduct | Management of relationships with the suppliers, including payment practices<br>Corruption and bribery / Prevention and detection of corruption and bribery, including training<br>Political engagement |

# The OPUS Group material sustainability impacts, financial risks, and opportunities

*ESRS SBM-3*

The table below summarizes the material sustainability impacts, risks, and opportunities (IROs) of the corporate group. It is specifically indicated if the impact, risk, or opportunity does not pertain to the entire Group. For the entity-specific disclosures of the Group, please see BP-2.

| Brief presentation of the impact/risk/opportunity (IRO) | Measures | Type of IRO | Value chain | | | Time horizon |
|---|---|---|---|---|---|---|
| | | | Upstream | OPUS Group | Downstream | S=short M=medium L=long |
| **E1 Climate change** | | | | | | |
| Mitigation of climate change | | | | | | |
| The understanding of Scope 1, 2, and 3 emissions facilitates the identification of reduction potential and the determination of associated actions (e.g., supplier cooperations. | | Potential positive impact | x | x | x | SM |
| The CO2 emissions of the OPUS Group can be regarded as significant. | In the ESG strategy, the OPUS Group has established a target for the reduction of GHG emissions by 20% and the support of the green transition for the purpose of climate change mitigation. The Energy and Food Industry Divisions possess transition plans regarding climate change mitigation, and the majority of the subsidiaries have relevant policies. OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt. have performed resilience analyses, which are detailed below the table.<br>Numerous various measures and activities are associated with the strategic plan and the transition plans.<br>At most companies of the Group, energy consumption and its impacts are managed at the strategic level; the operation of an energy management system and an environmental management system is characteristic. At the subsidiaries with the highest energy consumption, groups preparing energy management decisions are operational, which regularly monitor the designated indicators. The companies also determine their energy use effectiveness with regard to specific fields of activity, evaluate it based upon energy performance indicators, and designate their targets in connection with these. | Actual negative impact | x | x | x | S |
| The procurement of local raw materials decreases emissions associated with transportation and expenditures. | | Financial opportunity | x | x | x | SM |
| Energy | | | | | | |
| The utilization of fossil energy sources contributes to the increase in GHG emissions. | | Actual negative impact | | x | | SML |
| E1.SBM-3_18 Due to the tightening of regulations pertaining to GHG emissions, the continuous monitoring of GHG emissions is indispensable; the failure to perform this entails both legal and reputational consequences. (transition risk) | | Financial risk | x | x | x | SML |
| Diversification of utilized energy sources, introduction of the utilization of renewable resources. | | Financial opportunity | | x | | M |
| **E3 Water and marine resources** | | | | | | |
| Water consumption | | | | | | |
| The operation of the OPUS Group entails high water consumption and usage. | The majority of the subsidiaries possess a policy pertaining to water. These concern water consumption, the reduction of the utilized quantity, and the prevention of pollution. In connection with water conservation and water usage, the internal regulations establish energy efficiency and resource optimization targets.<br>The relevant objective of the group-level ESG strategy is that every subsidiary shall possess a relevant programme aiming at the protection of wildlife, and that the corporate group shall not commit any environmental regulatory offence. | Actual negative impact | | x | | SML |
| Water withdrawal | | | | | | |
| The water withdrawal of the Company Group can be considered significant. | | Actual negative impact | | x | | SML |
| Water discharge | | | | | | |
| The water discharge of the Company Group can be considered significant. | | Potential negative impact | | x | | SML |

| Brief presentation of the impact/risk/opportunity (IRO) | Measures | Type of IRO | Value chain | | | Time horizon |
|---|---|---|---|---|---|---|
| | | | Upstream | OPUS Group | Downstream | S=short M=medium L=long |
| **E5 Circular economy** | | | | | | |
| Resource inflow, including resource use | | | | | | |
| Resource- and material-intensive activity is characteristic of the corporate group as a whole. | The objectives established in the group-level ESG strategy are: (1) every subsidiary shall assess the integrability of circular principles, (2) the measurability and transparency shall improve to the greatest possible extent in every subsidiary, (3) the quantity of generated waste shall decrease.<br>The majority of the subsidiaries possess a relevant policy.<br>The OPUS ENERGY Companies manage sustainable and responsible procurement and utilization as a priority objective, with particular regard to the reparability, durability, and maintainability of the utilized tools and equipment, and thereby to their entire life cycle. In the Food Industry Division, the expectations pertaining to resource utilization and the circular economy are contained within the Environmental policies of the companies.<br>In accordance with the objectives and policies, the subsidiaries conduct numerous measures and activities. | Actual negative impact | | x | | SML |
| Waste | | | | | | |
| The inappropriate management and sorting of the generated waste can lead to pollution. | | Potential negative impact | | x | | SML |
| The utilization of the generated waste as a potential input and its further sale as a product constitutes a financial opportunity. | | Financial opportunity | | x | | SML |
| The management and disposal of the generated waste can lead to increased operational expenditures, as environmental regulations place increasing emphasis upon resource and waste management. | | financial risk | | x | | ML |
| **S1 Own workforce** | | | | | | |
| Working conditions / Secure employment | | | | | | |
| Through the provision of stable operation and long-term cooperation, the company is able to offer occupational security for its workers. | The OPUS Group represents a responsible and conscious employer perspective toward all of its employees, in the interest of which the ethical guidelines and internal regulations of the group ensure fair treatment, the respect for human rights, and the provision of employee well-being.<br>The social protection applied at the subsidiaries of the OPUS Group is in accordance with the statutory requirements; thus, the benefits that serve as protection against the loss of income associated with significant life events are ensured for every employee. In certain cases, additional benefits or discounts are furthermore provided.<br>The ESG strategy has established as an objective the development of the ESG preparedness of managers. The realization of the objectives is supported by concrete measures. In the interest of this, the assessment of the ESG-related experience of managers and the development of managerial ESG training are planned. | Potential positive impact | | x | | SML |
| S1-SBM-3_14 d The provision of stable employment facilitates employee loyalty and commitment, increases efficiency, and decreases recruitment expenditures. | | Financial opportunity | | x | | SML |
| S1-SBM-3_14 d High turnover and the deficiency of a qualified workforce on the labour market, particularly among skilled employees, constitute a risk. High turnover can lead to the deterioration of reputation and operational difficulties, while the loss of key colleagues and experts can result in the loss of knowledge. | | financial risk | | x | | ML |
| Working conditions / Health and safety | | | | | | |
| The OPUS Group is committed to the provision of the personal, material, and organizational conditions for occupational health and safety. The safety and health of the employees and the minimization of risks constitute a primary priority at the company. In other words, safety is a fundamental expectation, through which employee satisfaction and thereby the performance of the company can furthermore increase. Through the secure workplace, the subsidiaries have a positive impact upon the well-being of the employees. | The majority of the subsidiaries possess a health protection policy. The occupational health and safety management systems at the subsidiaries of the OPUS Group operate in accordance with the ISO 45001 and ISO 31000 standards, and every employee falls under their scope.<br>The group-level objectives determined in the ESG strategy are: (1) accident-free operation, (2) access to health screenings and mental health support for every employee.<br>All members of the Group comply with the occupational safety regulations.<br>Concrete measures are associated with the objectives established in the strategy. In the field of occupational health and safety services, the subsidiaries of the OPUS Group in several cases perform practices that point beyond the statutory expectations. The Group provides private health and life insurance to the employees. | Actual positive impact | | x | | SML |
| On a group level, numerous hazardous positions are located, exposing the health and safety of the employees to danger, which necessitate continuous supervision and compliance with the regulations. | | Potential negative impact | | x | | SML |
| S1-SBM-3_14 d In connection with the hazardous positions, occupational accidents may occur, and the dangerous working conditions can lead to legal liability, increased insurance expenditures, and disruptions in the workforce. | | financial risk | | x | | SML |
| Equal treatment and equal opportunities / Training and skills development | | | | | | |
| The provision of regular training and skill development opportunities increases the performance of the employees and contributes to continuous development. | The group-level objectives determined in the ESG strategy are: (1) measurement of employee satisfaction and the designation of development directions, (2) expansion of the training portfolio with ESG aspects. The OPUS Group continuously ensures training opportunities to facilitate the adaptation of the employees to technological changes. | Actual positive impact | | x | | L |

| Brief presentation of the impact/risk/opportunity (IRO) | Measures | Type of IRO | Value chain | | | Time horizon |
|---|---|---|---|---|---|---|
| | | | Upstream | OPUS Group | Downstream | S=short M=medium L=long |
| **S2 Workers in the value chain** | | | | | | |
| Working conditions / Health and safety | | | | | | |
| The inappropriate working conditions in the value chain, and the deficiency of policies and practices aiming at health and safety, increase the probability of occupational accidents and injuries. | The group-level Code of Ethics states that the subsidiaries are committed to protecting the health and safety of third parties (for instance, subcontractors, suppliers, or visitors) staying in their service and work areas. The subsidiaries familiarize their suppliers with the group-level Code of Ethics and, where applicable, the subsidiary-level code of ethics. The occupational health and safety management systems typically furthermore extend to the workers who are not in employment but perform their work under the supervision of the Company.<br>The group-level objectives determined in the ESG strategy until 2030 are: (1) every subsidiary shall perform supplier evaluation, (2) at least half of the suppliers involved in the due diligence shall respond to the supplier evaluation questions, (3) at least 20% of the suppliers shall belong to the most advanced supplier ESG category. | Potential negative impact | x | | x | ML |
| In the interest of the development of safety regulations, the cooperation with suppliers can intensify occupational safety and decrease the risks arising during the performance of work. | | Potential positive impact | x | x | | ML |
| If the suppliers do not fulfil the health and safety regulations, it can cause reputational damages and create disruptions in the value chain, which furthermore impacts the perception of the OPUS Group. | | financial risk | x | x | x | ML |
| **S4 Consumers and end-users** | | | | | | |
| Personal security of consumers and/or end-users / Health protection and safety | | | | | | |
| The adherence to and provision of product or service safety, health, safety, and quality standards, as well as the appropriate information of consumers, increases customer loyalty and consumer/end-user confidence, and furthermore ensures compliance with the regulations. | The group-level Code of Ethics addresses the protection of the rights of consumers and end-users. The subsidiaries communicate the risks associated with the purchase of their products or the utilization of their services clearly and understandably, so that their customers can make well-founded decisions. The group-level objectives determined in the ESG strategy until 2030 are: the development of the ESG awareness of users and consumers, the maintenance of product and service safety, and the provision of accessible access to products and services. The products of the corporate group comply with the relevant laws and regulations. This includes the adherence to product safety regulations, thus health, safety, and quality standards. | Actual positive impact | | x | | SML |
| If the products or services are not secure and cause damage during utilization, expenditures associated with the compensation of the damage to the health and safety of consumers and end-users, as well as reputational losses, can arise. | | financial risk | | x | | ML |
| Personal security of consumers and/or end-users / Personal security | | | | | | |
| The adherence to and provision of regulations pertaining to the personal security of consumers (for instance, data security) increases customer loyalty and consumer/end-user confidence, as well as ensures compliance with the regulations. | The OPUS Group pays attention to the personal security of consumers and the respect for the right to privacy. The subsidiaries strictly adhere to the legislation pertaining to the protection of personal data and ensure that all data is managed confidentially, utilizing them exclusively for the necessary and lawful purposes. | Actual positive impact | | x | | SML |
| Issues pertaining to product safety can damage consumer confidence and cause the deterioration of the reputation of the company. | | financial risk | | x | | SML |

| Brief presentation of the impact/risk/opportunity (IRO) | Measures | Type of IRO | Value chain | | | Time horizon |
|---|---|---|---|---|---|---|
| | | | Upstream | OPUS Group | Downstream | S=short M=medium L=long |
| **G1 Business conduct** | | | | | | |
| Management of relationships with suppliers, including payment practices | | | | | | |
| The regulations of the company pertaining to procurement practices facilitate the consideration of economic, social, and environmental aspects during the establishment of co-operations and the realization of responsible procurement, as well as support the creation of partnerships with local suppliers. | The procurement endeavours of the OPUS Group are consolidated by the provisions of the Code of Ethics, the Integrated Management System, and the manuals and internal regulations associated with procurement practices, as well as the general terms and conditions for each company. The group-level objectives determined in the ESG strategy until 2030 are: every subsidiary shall possess a supplier evaluation practice, the proportion of screened suppliers shall reach and stably exceed 50%, and the proportion of suppliers classified into the leading category from an ESG perspective shall reach 20%. | Actual positive impact | x | x | | SML |
| Corruption and bribery / Prevention and detection of corruption and bribery, including training | | | | | | |
| The prevention of corruption entails social benefits, and the provisions within the group-level Code of Ethics, as well as the regulations and practices pertaining to corruption and bribery, facilitate the realisation of this. | The OPUS Group supports fair and open competition and rejects all forms of corruption. The subsidiaries operate their internal whistle-blowing systems independently. The companies typically provide training on a yearly basis in themes associated with the prevention of corruption and bribery. In the event of a breach of the rules, the subsidiaries shall apply strict sanctions. | Actual positive impact | x | x | x | SML |
| Political engagement | | | | | | |
| The principles contained within the anti-corruption policy regulate the approach of the company pertaining to political involvement. | The subsidiaries of the OPUS Group did not provide direct or indirect financial support to political parties or politicians in 2025. The subsidiaries of the OPUS Group participate in the shaping of public policy indirectly, through interest representation organisations. | Actual positive impact | | x | | SML |
| The inappropriate communication of the role fulfilled in public life can entail reputational risks. | | financial risk | | x | | SML |

The corporate group incorporates the material environmental themes and the impacts, risks, and opportunities associated with employment identified during the materiality assessment into its investment strategy; therefore, it takes the material themes into consideration when making decisions pertaining to capital allocation. The business strategy and the process of strategy formulation of the Company ensure resilience in connection with sustainability impacts, risks, and opportunities.

The methodology required for the examination of the current and anticipated financial effects arising from the impacts, risks, and opportunities, as well as the determination of the relevant objectives and baseline, is in progress.

*ESRS E1 SBM-3*

With regard to OPUS TIGÁZ Zrt., the resilience analysis was performed through workshops in 2024, subsequent to the work preparing the examination. The analysis extended to the network and the pressure regulation stations. As a result of the examination, it was established that the adaptability is of a high level and is under continuous monitoring and development. With regard to OPUS TITÁSZ Zrt., the resilience analysis was likewise performed in 2024 with the assistance of workshops, subsequent to the work preparing the examination. The analysis extended to the network and the substations. As a result of the examination, it was established that the adaptability is of a high level and is under continuous monitoring and development. The analysis was performed within the framework of physical and transition examinations. The applied time horizon in the case of physical and transition risks is short, medium, and long term, but the analyses fundamentally focused on the short term with regard to both OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt.



# II. ENVIRONMENTAL INFORMATION



## 2.1.Disclosures in accordance with the Taxonomy Regulation

## The EU Taxonomy regulation

As part of the European Commission's action plan directed toward the financing of sustainable growth, it decided upon the establishment of the Union classification system for sustainable economic activities (hereinafter: "EU Taxonomy")1.
The economic entities falling under the scope of the disclosure obligation prescribed by the Taxonomy Regulation must identify the economic activities performed by them that are considered sustainable by the EU Taxonomy. Subsequent to the identification of potentially sustainable activities, the examination and classification of the same must furthermore be performed. The examination and disclosure in accordance with the EU Taxonomy are intended to support the financing of sustainable activities.

## The examination of the environmental objectives defined by the EU Taxonomy Regulation and the contribution to these objectives

The Taxonomy Regulation determines a total of six objectives, which are the following:

1. climate change mitigation;
2. climate change adaptation2;
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy;
5. pollution prevention and control;
6. Protection and restoration of biodiversity and ecosystems

[1] Regulation (EU) 2020/852
[2] (EU) 2021/2139
[3] (EU) 2023/2486

Among the six objectives, climate change mitigation and climate change adaptation are referred to as climate objectives, while the further four objectives are referred to as environmental objectives. For each objective, so-called EU Taxonomy activities have been determined, which can contribute significantly to the advancement of the given objectives. The examination criteria associated with the individual activities can be divided into two groups: in the case of substantial contribution, technical screening criteria (TSC) are determined, while in the case of the avoidance of significant harm (do no significant harm, DNSH) with regard to the further objectives, other requirements are established.

In accordance with the EU Taxonomy, an economic activity is classified as sustainable if it contributes significantly to at least one of the objectives and, in addition, does not significantly harm other environmental objectives – that is, it complies with the relevant EU Taxonomy activity and the associated TSC and DNSH criteria.

The two primary parts of the examination of activities in accordance with the EU Taxonomy are:

I. Eligibility assessment (Taxonomy-eligibility)
   - To determine whether the individual economic activities performed by the company comply with the EU Taxonomy activities determined under the individual objectives.
II. Alignment assessment (Taxonomy-alignment)
   - Assessing whether the individual eligible EU Taxonomy activities of the company fulfil the technical screening criteria associated with the relevant substantial contribution;
   - Assessing whether the individual eligible EU Taxonomy activities of the company fulfil the technical screening criteria associated with the avoidance of relevant significant harm (do no significant harm – DNSH).

Furthermore, the alignment assessment includes the substantiation that the company performs the individual eligible activities in accordance with the Minimum Social Safeguards (MSS).

# The KPIs defined by the EU Taxonomy Regulation

The content of the individual EU Taxonomy financial KPIs, based on Commission Delegated Regulation (EU) 2021/2178, is as follows:

- **Turnover**: shall be calculated as the quotient of the part derived from products or services – including intangible assets – associated with taxonomy-eligible or taxonomy-aligned economic activities (numerator) and the net turnover (denominator). The turnover includes the revenues presented on the basis of point (a) of paragraph 82 of IAS 1 standard, as adopted by Commission Regulation (EC) No 1126/2008.
- **CAPEX**: the denominator includes the increases in property, plant, and equipment and intangible assets during the financial year, before the consideration of depreciation, amortisation, and – among others, arising from revaluations and impairments – remeasurements for the affected financial year, and furthermore without changes in the fair value. The denominator furthermore includes the increases in property, plant, and equipment and intangible assets arising from business combinations. The numerator is equal to that part of the capital expenditure included in the denominator for which it is applicable that it is associated with assets or processes connected to taxonomy-eligible or taxonomy-aligned economic activities.
- **OPEX**: the denominator includes the direct, non-capitalised costs associated with research and development, building renovation measures, short-term leasing, and furthermore maintenance and repair, as well as all such other direct expenditures associated with the daily servicing of assets belonging to property, plant, and equipment by the undertaking or – in the case of outsourcing, by the third party performing the activities – that are necessary to ensure the continuous and effective operation of such assets. The numerator is equal to that part of the operating expenditures included in the denominator that is associated with assets or processes connected to taxonomy-eligible or taxonomy-aligned economic activities, including training and other human resource adaptation requirements, as well as direct, non-capitalised research and development costs.

# The general methodological approach of OPUS GLOBAL Nyrt.

During the examination in accordance with the EU Taxonomy for the 2025 business year, the eligibility examination was conducted with the consideration of both the climate and the environmental objectives, while during the alignment assessment, the substantial contribution to the mitigation of climate change objective was analysed, in connection with the electricity distribution activity.

In accordance with the previous year, every consolidated company that potentially performs an EU Taxonomy activity was included in the EU Taxonomy eligibility assessment. The activity classification of the previous year was revised accordingly.

# The eligibility assessment

The first step of the examination in accordance with the EU Taxonomy is the eligibility assessment, during which – utilizing a top-down approach based on the descriptions contained in the Taxonomy Regulation and the NACE codes – it was identified which of the economic activities performed by the subsidiaries of OPUS GLOBAL Nyrt. can be corresponded to EU Taxonomy activities.

The EU Taxonomy activities were typically determined on the basis of the principal activities of the subsidiaries. Where this was not interpretable, a project-based approach was applied. Accordingly, in the interest of consistency, all three KPIs – turnover, CAPEX, and OPEX – were produced on the basis of the activities relevant in connection with the individual subsidiaries.



# List of taxonomy-eligible activities

During the EU Taxonomy assessment for the 2025 business year, the eligibility review was conducted with the consideration of both the climate and the environmental objectives. The table below contains the identified eligible activities in the case of the individual subsidiaries. The letters preceding the serial number of the activities designate the objectives determined by the EU Taxonomy to which the eligible activity potentially contributes. The scope of eligible activities has expanded compared to the 2024 examination with the W 2.2. Urban waste water treatment activity.

The designations shall be interpreted as follows: M – climate change mitigation, W – sustainable use and protection of water and marine resources, P – pollution prevention and control, and B – protection and restoration of biodiversity and ecosystems.

| Subsidiary | Taxonomy-eligible activity |
|---|---|
| OPUS TITÁSZ Zrt. | M 4.9. Transmission and distribution of electricity |
| Mészáros és Mészáros Zrt. | M 5.1. Construction, extension, and operation of water collection, treatment, and supply systems |
| Mészáros és Mészáros Zrt. | M 5.3. Construction, extension, and operation of waste water collection and treatment |
| Mészáros és Mészáros Zrt. | M 5.4. Renewal of waste water collection and treatment |
| R-KORD Kft.<br>RM International Zrt. | M 6.14. Infrastructure for rail transport |
| Mészáros és Mészáros Zrt. | M 6.15. Infrastructure enabling low-carbon road transport and public transport |
| Mészáros és Mészáros Zrt. | M 6.16. Infrastructure enabling low-carbon water transport |
| Mészáros és Mészáros Zrt. | W 2.2. Urban waste water treatment |
| Mészáros és Mészáros Zrt. | W 2.3. Sustainable urban drainage systems (SUDS) |
| Mészáros és Mészáros Zrt. | W 3.1. Nature-based solutions for flood and drought risk prevention and protection |
| Mészáros és Mészáros Zrt. | P 2.4. Remediation of contaminated sites and areas |
| Hunguest Zrt.<br>Balatontourist Kft.<br>Balatontourist Camping Kft. | B 2.1. Hotels, holiday, camping grounds and similar accommodation |

# The methodological approach of OPUS GLOBAL Nyrt. pertaining to individual KPIs

## Turnover KPI:

With regard to individual companies, the relevant eligible EU Taxonomy activities were identified, typically in accordance with the principal activities of the subsidiaries. Consequently, during the determination of the turnover KPI, the turnover of the subsidiaries performing eligible activities was typically disaggregated according to the turnover associated and not associated with their principal activity. It is important to highlight that Mészáros és Mészáros Zrt. constitutes an exception to this, as, in accordance with its project-oriented operation, it was examined by the subsidiary along highlighted projects, where the classification was determined by the content of the project.

## CAPEX KPI:

The determination of the CAPEX indicator for the subsidiaries involved in the examination took place based on the review of the annual project lists of the subsidiaries. In accordance with the project descriptions pertaining to the individual CAPEX items, a given investment can be assigned to the eligible activity performed by the subsidiary, or it may receive a non-eligible classification if it pertains to other activities not belonging to the EU Taxonomy or to other general, for example, administrative areas. Thus, the numerator of the KPI was provided by the eligible capital expenditures of the subsidiaries.

Subsequent to the individual classification of the CAPEX items, the additions to property, plant and equipment and intangible assets of the group during the current year, as well as the associated (long-term) leasing costs, were included in the denominator of the KPI. The denominator of the CAPEX KPI thus consists of the following elements of the group-level consolidated movement table:

- The "Additions and reclassifications", "Net change in assets under construction during the current year", and "Change arising from exchange rate fluctuations" rows associated with property, plant and equipment
- The "Additions and reclassifications" as well as "Change arising from exchange rate fluctuations" rows appearing in the case of intangible assets, investment properties, and leases

## OPEX KPI:

The determination of the OPEX indicator for the subsidiaries involved in the examination took place based on a central data request. The subsidiaries disaggregated the incurred operating costs in accordance with the items belonging to the KPI definition determined in the EU Taxonomy, and subsequently, these items were classified according to whether they were incurred in connection with the taxonomy-eligible activity of the subsidiary. Other items not incurred directly in connection with the activity, or the ones, which cannot be disaggregated on the basis of activity, were accounted for as non-eligible items.

For the determination of the denominator of the OPEX KPI defined by the EU Taxonomy, a group-level OPEX calculation shall be necessary. The scope of subsidiaries involved for this purpose is identical to the scope of subsidiaries directly involved in the sustainability reporting.

# Alignment assessment – OPUS ENERGY

The step subsequent to the eligibility assessment is the alignment assessment, during which the identified activities are analysed in accordance with the sustainability criteria pertaining to them along the individual objectives.

In accordance with the previous year, among the subsidiaries of the OPUS Group, the detailed alignment assessment was performed with regard to the electricity distribution activity of OPUS TITÁSZ Zrt., which belongs to the Energy Division. OPUS TITÁSZ Zrt. was primarily selected as the subject of the alignment assessment due to its principal activity, as it is also prominently highlighted in accordance with the EU Taxonomy from the perspective of sustainability, since its public distribution network and renewable integration activity contributes significantly to the mitigation of climate change.

As a result of the relevant alignment assessment, it was established that the electricity distribution network of OPUS TITÁSZ Zrt., and consequently its electricity distribution activity associated with the network, complies with the requirements prescribed in the technical screening and DNSH criteria. The network of OPUS TITÁSZ Zrt., as part of the interconnected European system, contributes significantly to the mitigation of climate change. Within the framework of the physical climate risk assessment performed at the network level, the physical, procedural, and business risks potentially resulting from climate change, as well as the associated adaptation solutions, were determined by location and asset. In addition to these, the compliance with the guidelines associated with the transition to a circular economy, the regulations associated with the prevention and control of pollution, and the requirements formulated with regard to the protection and restoration of biodiversity and ecosystems was also assessed.

In addition to the detailed examination of the activity, the assessment of compliance with the Minimum Social Safeguards (MSS) forms part of the alignment examination. The examination of these criteria took place at the subsidiary level, primarily through the analysis of the internal policies, other documentation, and operational practices of the Company. As a result of the examination of the minimum safeguards, it was established that OPUS TITÁSZ Zrt. demonstrates a high level of compliance with the expectations.
Accordingly, the network of OPUS TITÁSZ Zrt. can be considered taxonomy-aligned; thus, the turnover and OPEX of the subsidiary associated with the activity are also aligned.

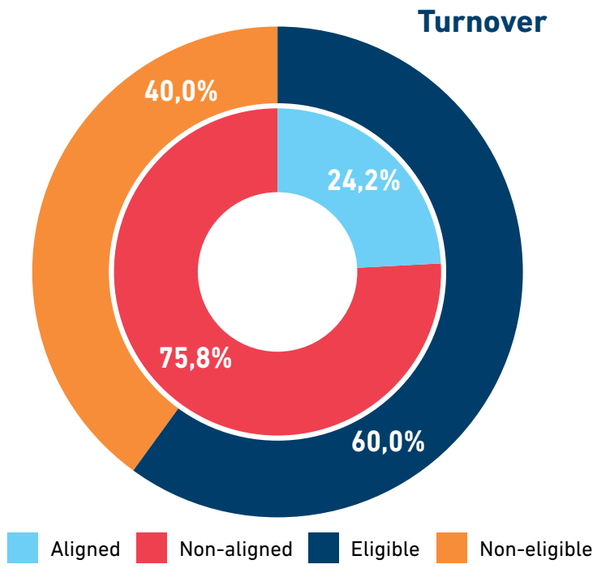
It should be highlighted, however, that not all criteria contained in the EU Taxonomy are interpretable at the level of the entire network or the activity performed by the Company. With regard to CAPEX, an examination at the location, project, or other level is necessary in certain cases. An example of this is the installation of smart metering infrastructure, which is not justified from a sustainability perspective for every consumer; therefore, the examination of this was implemented by meter type. Furthermore, although the network of OPUS TITÁSZ Zrt. complies with the DNSH criteria belonging to the objective of the protection and restoration of biodiversity and ecosystems, it was not possible within the framework of this examination to provide detailed location-level examination documentation for certain low-voltage overhead lines.
In addition to the investment items identified as non-aligned in accordance with the EU Taxonomy, certain items associated with general business management – for example, general management software costs – as well as investments associated with electricity distribution that do not comply with activity M 4.9. based on the EU Taxonomy – for example, public lighting – were evaluated as non-eligible, and accordingly, as non-aligned.

# OPUS GLOBAL Nyrt. EU Taxonomy KPI values for the 2025 financial year

## Evaluation of determined KPIs

### Turnover

During the 2025 business year, 60% of the turnover of OPUS GLOBAL Nyrt. was derived from taxonomy-eligible, and 40% from non-eligible economic activities. The largest contribution to the eligible turnover was provided by OPUS TITÁSZ Zrt., besides which the railway infrastructure construction activity of R-KORD Építőipari Kft. and RM International Zrt., the performance of the projects of Mészáros és Mészáros Zrt., as well as the accommodation service activity of Hunguest Zrt. were also significant.
The taxonomy-aligned turnover derived from the electricity distribution activity of OPUS TITÁSZ Zrt. accounts for 24.2% of the group-level revenue. The non-aligned turnover constitutes 75.8% of the 2025 turnover of OPUS GLOBAL Nyrt.




| EU Taxonomy Turnover | HUF '000' |
|---|---|
| **Total** | **487,384,692** |
| Aligned | 117,740,593 |
| Taxonomy-eligible, but non-aligned | 174,690,392 |
| Non-eligible | 194,953,707 |

| Turnover – EU Taxonomy activities | | Taxonomy-eligible turnover breakdown | |
|---|---|---|---|
| **Code** | **Activity name** | **HUF '000'** | **[%]** |
| **Aligned** | | | |
| M 4.9. | Transmission and distribution of electricity | 117,740,593 | 24.2% |
| **Eligible** | | | |
| M 5.1. | Construction, extension, and operation of water collection, treatment, and supply systems | 35,296,295 | 7.2% |
| M 5.3. | Construction, extension, and operation of waste water collection and treatment | 6,714,305 | 1.4% |
| M 5.4. | Renewal of waste water collection and treatment | 3,819,280 | 0.8% |
| M 6.14. | Infrastructure for rail transport | 66,576,850 | 13.7% |
| M 6.15. | Infrastructure enabling low-carbon road transport and public transport | 8,508,049 | 1.7% |
| M 6.16. | Infrastructure enabling low-carbon water transport | 926,354 | 0.2% |
| W 2.2. | Urban waste water treatment | 735,957 | 0.1% |
| W 2.3. | Sustainable urban drainage systems (SUDS) | 1,389,909 | 0.3% |
| W 3.1. | Nature-based solutions for flood and drought risk prevention and protection | 1,089,960 | 0.2% |
| P 2.4. | Remediation of contaminated sites and areas | 850,093 | 0.2% |
| B 2.1. | Hotels, holiday, camping grounds and other accommodation | 48,783,340 | 10.0% |
| | **Total eligible turnover** | **292,430,985** | **60,0%** |

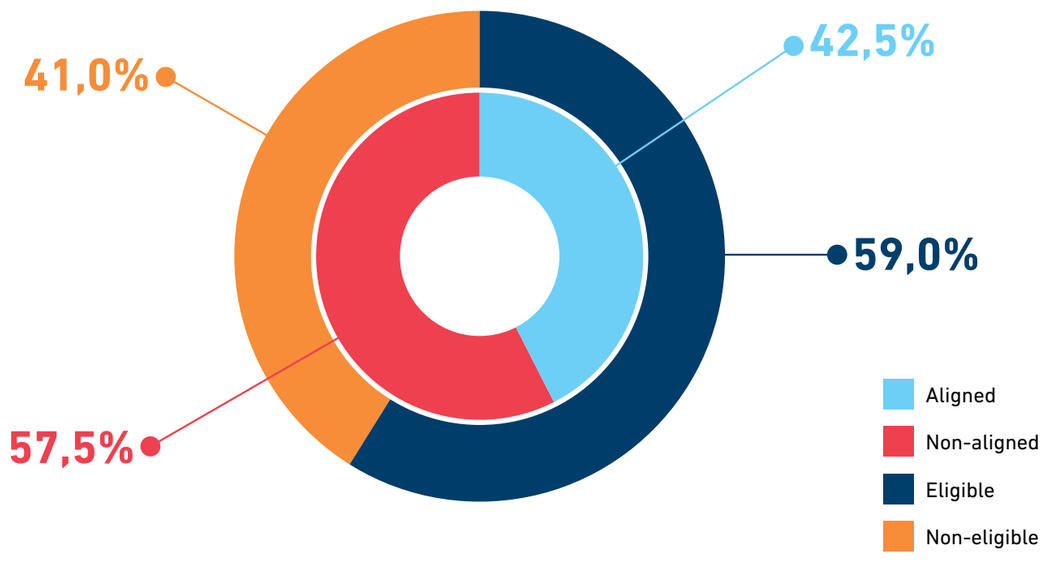
### CAPEX

During the 2025 business year, 59% of the total CAPEX value of OPUS GLOBAL Nyrt. was derived from the implementation of investments associated with taxonomy-eligible economic activities, whilst 41% was associated with non-eligible investments. The largest contribution to the value of taxonomy-eligible investments was provided by OPUS TITÁSZ Zrt., but the tourism projects of Hunguest Zrt. were also significant.
The taxonomy-aligned CAPEX associated with the electricity distribution activity of OPUS TITÁSZ Zrt. represents 42.5% of the group-level cost mass. Investments associated with non-aligned activities constitute 57.5% of the 2025 CAPEX value of OPUS GLOBAL Nyrt.

| EU Taxonomy CAPEX | HUF '000' |
|---|---|
| **Total** | **66,933,957** |
| Aligned | 28,419,004 |
| Taxonomy-eligible, but non-aligned | 11,104,653 |
| Non-eligible | 27,410,300 |

| CAPEX – EU Taxonomy activities | | Taxonomy-eligible CAPEX breakdown | |
|---|---|---|---|
| **Code** | **Activity name** | **HUF '000'** | **[%]** |
| **Aligned** | | | |
| M 4.9. | Transmission and distribution of electricity | 28,419,004 | 42.5% |
| **Eligible** | | | |
| M 4.9. | Transmission and distribution of electricity | 6,068,860 | 9.1% |
| M 6.14. | Infrastructure for rail transport | 187,931 | 0.2% |
| B 2.1. | Hotels, holiday, camping grounds and other accommodation | 4,847,862 | 7.2% |
| | **Total eligible CAPEX** | **39,523,657** | **59.0%** |

### CAPEX



## OPEX

During the 2025 business year, 45.4% of the total OPEX value of the subsidiaries involved in the performed EU Taxonomy examination was derived from the performance of taxonomy-eligible economic activities, whilst 54.6% was associated with non-eligible activities. The largest contribution to the proportion of operating costs associated with taxonomy-eligible activities was provided by OPUS TITÁSZ Zrt.

The taxonomy-aligned OPEX associated with the electricity distribution activity of OPUS TITÁSZ Zrt. represents 29.8% of the group-level cost mass. The cost items incurred during non-aligned activities represent 70.2% of the 2025 OPEX value of OPUS GLOBAL Nyrt.

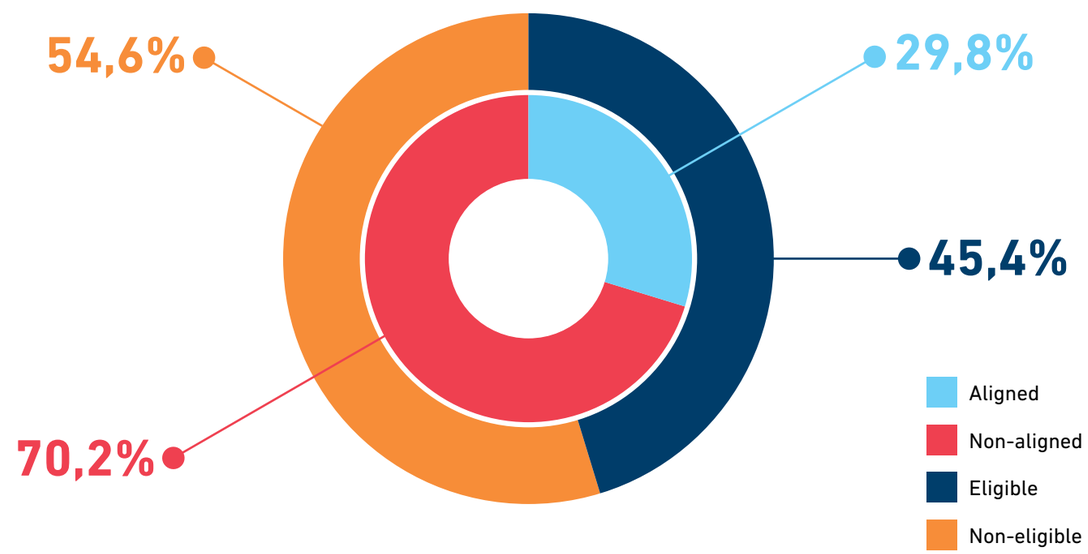
| EU Taxonomy OPEX | HUF '000' |
|---|---|
| **Total** | **24,915,022** |
| Aligned | 7,418,370 |
| Taxonomy-eligible, but non-aligned | 3,894,986 |
| Non-eligible | 13,601,667 |

| OPEX – EU Taxonomy activities | | Taxonomy-eligible OPEX breakdown | |
|---|---|---|---|
| **Code** | **Activity name** | **HUF '000'** | **[%]** |
| **Aligned** | | | |
| M 4.9. | Transmission and distribution of electricity | 7,418,370 | 29.8% |
| **Eligible** | | | |
| M 5.1. | Construction, extension, and operation of water collection, treatment, and supply systems | 359,829 | 1.4% |
| M 5.3. | Construction, extension, and operation of waste water collection and treatment | 68,449 | 0.3% |
| M 5.4. | Renewal of waste water collection and treatment | 38,936 | 0.2% |
| M 6.15. | Infrastructure enabling low-carbon road transport and public transport | 86,736 | 0.3% |
| M 6.16. | Infrastructure enabling low-carbon water transport | 9,444 | 0.0% |
| W 2.2. | Urban waste water treatment | 7,503 | 0.0% |
| W 2.3. | Sustainable urban drainage systems (SUDS) | 14,169 | 0.1% |
| W 3.1. | Nature-based solutions for flood and drought risk prevention and protection | 11,112 | 0.1% |
| P 2.4. | Remediation of contaminated sites and areas | 8,666 | 0.0% |
| B 2.1. | Hotels, holiday, camping grounds and other accommodation | 3,290,142 | 13.2% |
| | **Total eligible OPEX** | **11,313,356** | **45.4%** |



OPUS GLOBAL

## OPEX




## Proportion of **turnover, CAPEX, and OPEX** associated with products or services related to taxonomy-eligible or taxonomy-aligned economic activities – disclosure covering year 2025

| KPI (1) | Total (2) | Proportion of taxonomy-eligible activities (3) | Taxonomy-aligned activities (4) | Proportion of Taxonomy-aligned activities (5) | Taxonomy-aligned activities | | | | | | Proportion of enabling activities (12) | Proportion of transitional activities (13) | Not assessed activities considered non-material (14) | Taxonomy- aligned activities in 2024 (15) | Proportion of taxonomy- aligned activities in 2024 (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Climate change mitigation (6) | Climate change adaptation (7) | Water (8) | Circular Economy (9) | Pollution (10) | Biodiversity (11) | | | | | |
| | HUF '000' | % | HUF '000' | % | % | % | % | % | % | % | % | % | | HUF '000' | % |
| Turnover | 487,384,692 | 60.0% | 117,740,593 | 24.2% | 24.2% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 122,569,133 | 19.5% |
| CAPEX | 66,933,957 | 59.0% | 28,419,004 | 42.5% | 42.5% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 51,914,423 | 52.4% |
| OPEX | 24,915,022 | 45.4% | 7,418,370 | 29.8% | 29.8% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 6,910,523 | 32.6% |

## Proportion of turnover associated with products or services related to taxonomy-eligible or taxonomy-aligned economic activities – disclosure covering year 2025

| Economic activities (1) | Code(s) (2) | Proportion of taxonomy-eligible Turnover (3) | Monetary value of Turnover (4) | Proportion of taxonomy-aligned Turnover (5) | Environmental objective associated with taxonomy-aligned activities | | | | | | Enabling activity (12) | Transitional activity (13) | Proportion of Taxonomy-aligned in Taxonomy-eligible (14) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Climate change mitigation (6) | Climate change adaptation (7) | Water (8) | Circular Economy (9) | Pollution (10) | Biodiversity (11) | | | |
| | | % | HUF '000' | % | % | % | % | % | % | % | A | P | % |
| Transmission and distribution of electricity | M 4.9. | 24,2% | 117,740,593 | 24,2% | 24,2% | 0% | 0% | 0% | 0% | 0% | T | | 100% |
| Construction, extension, and operation of water collection, treatment, and supply systems | M 5.1. | 7,2% | 0 | 0% | - | - | - | - | - | - | | | |
| Construction, extension, and operation of waste water collection and treatment | M 5.3. | 1,4% | 0 | 0% | - | - | - | - | - | - | | | |
| Renewal of waste water collection and treatment systems | M 5.4. | 0,8% | 0 | 0% | - | - | - | - | - | - | | | |
| Infrastructure for rail transport | M 6.14. | 13,7% | 0 | 0% | - | - | - | - | - | - | | | |
| Infrastructure enabling low-carbon road transport and public transport | M 6.15. | 1,7% | 0 | 0% | - | - | - | - | - | - | | | |
| Infrastructure enabling low-carbon water transport | M 6.16. | 0,2% | 0 | 0% | - | - | - | - | - | - | | | |
| Urban waste water treatment | W 2.2. | 0,1% | | | - | - | - | - | - | - | | | |
| Sustainable urban drainage systems (SUDS) | W 2.3. | 0,3% | 0 | 0% | - | - | - | - | - | - | | | |
| Nature-based solutions for flood and drought risk prevention and protection | W 3.1. | 0,2% | 0 | 0% | - | - | - | - | - | - | | | |
| Remediation of contaminated sites and areas | P 2.4. | 0,2% | 0 | 0% | - | - | - | - | - | - | | | |
| Hotels, holiday, camping grounds and other accommodation | B 2.1. | 10,0% | 0 | 0% | - | - | - | - | - | - | | | |
| **Sum of alignment per objective** | | | | | 24,2% | 0% | 0% | 0% | 0% | 0% | | | |
| **Total turnover KPI** | | 60,0% | 117,740,593 | 24,2% | 24,2% | 0% | 0% | 0% | 0% | 0% | | | 40,3% |

## **Proportion of CAPEX** associated with products or services related to taxonomy-eligible or taxonomy-aligned economic activities – disclosure covering year 2025

| Economic activities (1) | Code(s) (2) | Proportion of taxonomy-eligible | Monetary value of CAPEX (4) | Proportion of taxonomy-aligned CAPEX (5) | Environmental objective associated with taxonomy-aligned activities | | | | | | Enabling activity (12) | Transitional activity (13) | Proportion of Taxonomy-aligned in Taxonomy-eligible (14) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Climate change mitigation (6) | Climate change adaptation (7) | Water (8) | Circular economy (9) | Pollution (10) | Biodiversity (11) | | | |
| | | % | HUF '000' | % | % | % | % | % | % | % | A | P | % |
| Transmission and distribution of electricity | M 4.9 | 51,6% | 28,419,004 | 42,5% | 42,5% | 0% | 0% | 0% | 0% | 0% | T | | 82,5% |
| Infrastructure for rail transport | M 6.14 | 0,2% | 0 | 0% | - | - | - | - | - | - | | | |
| Hotels, holiday, camping grounds and similar accommodation | B 2.1 | 7,2% | 0 | 0% | - | - | - | - | - | - | | | |
| **Sum of alignment per objective** | | | | | 42,5% | 0% | 0% | 0% | 0% | 0% | | | |
| **Total CAPEX KPI** | | 59,0% | | 42,5% | 42,5% | 0% | 0% | 0% | 0% | 0% | | | 72,0% |

## **Proportion of OPEX** associated with products or services related to taxonomy-eligible or taxonomy-aligned economic activities – disclosure covering year 2025

| Economic activities (1) | Code(s) (2) | Proportion of taxonomy-eligible OPEX (3) | Monetary value of OPEX (4) | Proportion of taxonomy-aligned OPEX (5) | Environmental objective associated with taxonomy-aligned activities | | | | | | Enabling activity (12) | Transitional activity (13) | Proportion of Taxonomy-aligned in Taxonomy-eligible (14) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Climate change mitigation (6) | Climate change adaptation (7) | Water (8) | Circular economy (9) | Pollution (10) | Biodiversity (11) | | | |
| | | % | HUF '000' | % | % | % | % | % | % | % | A | P | % |
| Transmission and distribution of electricity | M 4.9. | 29.8% | 7,418,370 | 29.8% | 29.8% | 0% | 0% | 0% | 0% | 0% | A | | 100% |
| Construction, extension, and operation of water collection, treatment, and supply systems | M 5.1. | 1,4% | 0 | 0% | - | - | - | - | - | - | | | |
| Construction, extension, and operation of waste water collection and treatment | M 5.3. | 0,3% | 0 | 0% | - | - | - | - | - | - | | | |
| Renewal of waste water collection and treatment systems | M 5.4. | 0,2% | 0 | 0% | - | - | - | - | - | - | | | |
| Infrastructure enabling low-carbon road transport and public transport | M 6.15. | 0,3% | 0 | 0% | - | - | - | - | - | - | | | |
| Infrastructure enabling low-carbon water transport | M 6.16. | 0,0% | 0 | 0% | - | - | - | - | - | - | | | |
| Urban waste water treatment | W 2.2. | 0,0% | 0 | 0% | - | - | - | - | - | - | | | |
| Sustainable urban drainage systems (SUDS) | W 2.3. | 0,1% | 0 | 0% | - | - | - | - | - | - | | | |
| Nature-based solutions for flood and drought risk prevention and protection | W 3.1. | 0,1% | 0 | 0% | - | - | - | - | - | - | | | |
| Remediation of contaminated sites and areas | P 2.4. | 0,0% | 0 | 0% | - | - | - | - | - | - | | | |
| Hotels, holiday, camping grounds and other accommodation | B 2.1. | 13,2% | 0 | 0% | - | - | - | - | - | - | | | |
| **Sum of alignment per objective** | | | | | 29,8% | 0% | 0% | 0% | 0% | 0% | | | |
| **Total OPEX KPI** | | 45,4% | | 29,8% | 29,8% | 0% | 0% | 0% | 0% | 0% | | | 65,6% |

# 2.2. Climate change

The double materiality assessment identified seven material topics with regard to environmental information: Within the topical area of Climate Change, Climate change mitigation and Energy; within the topical area of Water and marine resources, Water consumption, Water withdrawal, and Water discharge; and within the topical area of Circular economy, Resource inflows and Waste (cf. ESRS SBM-3). The present chapter demonstrates the management of these impacts.

ESRS E1-1

*Policies*

The OPUS Group does not possess a group-level transition plan for climate change mitigation; however, the transition plan for the Energy Division was completed in 2025. The Group shall examine the possibility of the preparation of transition plan(s) during the course of 2026 and shall prepare a schedule for the fulfilment thereof.

# *With all our energy, for the future!*

**The path of OPUS Energy in the support of decarbonisation**

**The Energy Division plays a key role in the green transition,** as OPUS TITÁSZ Zrt. and OPUS TIGÁZ Zrt. are the largest electricity and natural gas distributors in North-Eastern Hungary. For this reason, the Transition Plan completed in 2025 represents not merely technological and business developments, but also a forward-looking shift in perspective: the emphasis of an operational culture in which energy efficiency, innovation, and sustainability are daily fundamental principles.

## The role of the OPUS Energy in the transition

*Network development of OPUS TITÁSZ Zrt. and its impacts*

In accordance with the fulfilment of the 2050 European Union climate neutrality objective, the gradual replacement of fossil fuel consumption with electricity is indispensable. However, this also necessitates that OPUS TITÁSZ Zrt. continuously performs network developments and expansions in order to serve the increased consumption and enable the grid integration of **renewable-based electricity production, thereby supporting the transition and electrification of other sectors**. The objective of the Company is to fulfil the **integration demands** arising until 2030 – with regard to both small power plants and household-sized small power plants – **in the highest possible proportion**, together with the necessary **network developments**. According to current forecasts, this represents a total of an additional 1,900 GWh of electricity demand until 2030, and the integration of 47 small power plants (320 MVA) and 188 energy storage facilities (567 MVA) is planned.

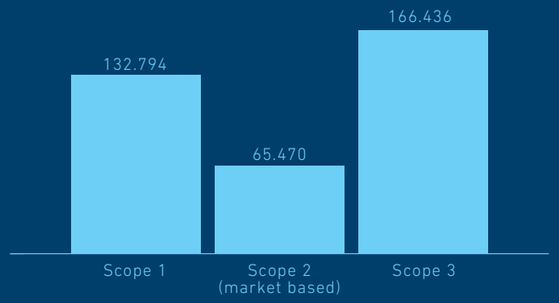
With regard to **smart grids, digitalisation, and data-driven operations**, the installation of more than 61,000 additional smart metering devices is anticipated by 2030; consequently, a total of 152,700 smart meters will be operational on the network, the data from which shall facilitate uninterrupted operation and network development. Through the expansion of RDI (Research-Development-Innovation) cooperations, the Energy Division also intends to initiate new pilot projects focusing on sustainable solutions.

*The role of OPUS TIGÁZ Zrt.: Biomethane and hydrogen*

OPUS TIGÁZ Zrt. plays a dual role in the transition: although natural gas is a fossil fuel, it remains a crucial energy source. Therefore, ensuring a continuous supply throughout the transitional period is essential, and at the same time, steps are being taken to enable the distribution of biomethane and hydrogen blending. Whilst the Group supports the former through cooperations, it has established a pilot project to ensure the infrastructural conditions for hydrogen blending.

## Carbon footprint and emission reduction objectives

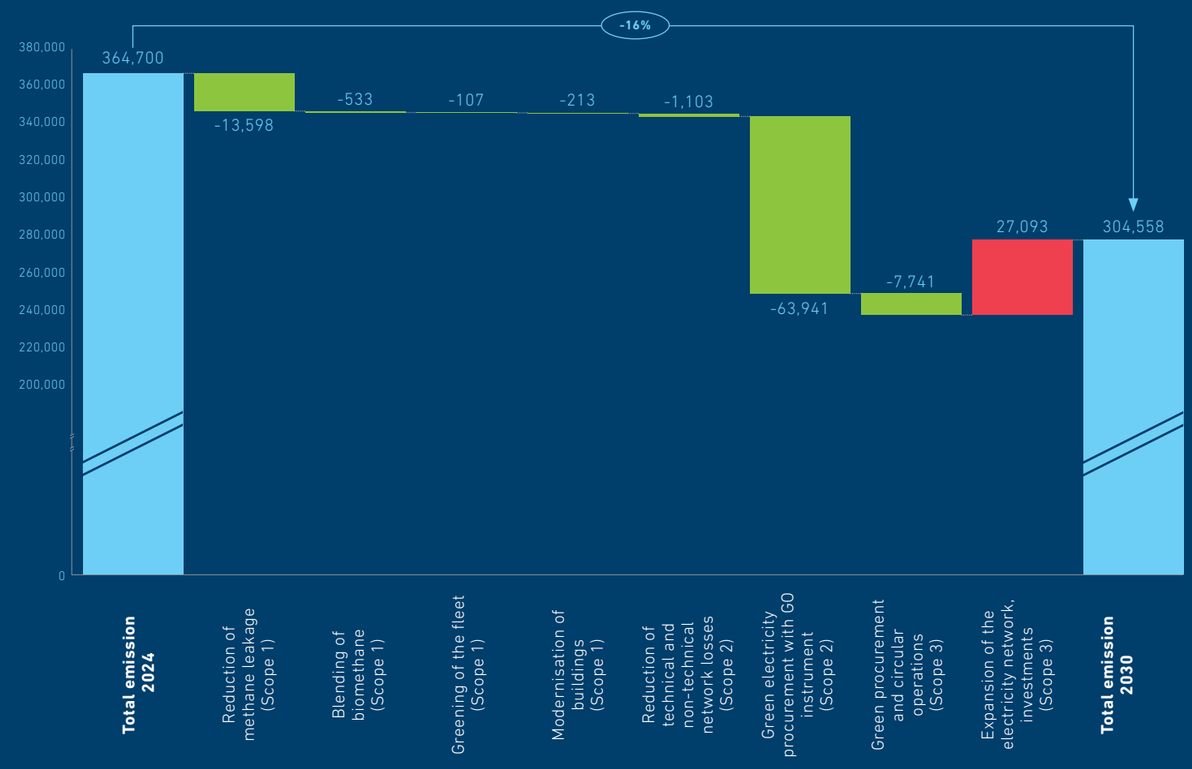
OPUS ENERGY determined its 2024 carbon footprint in accordance with the requirements of the ESRS and the corporate standard of the GHG Protocol. Nearly 96% of Scope 1 (direct emissions from own activities) emissions can be attributed to methane leakage appearing on the natural gas network, whilst more than 97% of Scope 2 (indirect emissions associated with the production of purchased energy) emissions consist of indirect emissions from electricity purchased to cover network losses occurring on the electricity distribution network. The vast majority (91%) of Scope 3 (indirect) emissions arise from the production of purchased assets necessary for network expansion and from investments, including the manufacturing of transformers, instrument transformers, and poles required for network expansion.




1. Figure: Carbon footprint of OPUS Energy ($tCO_2e$)

*OPUS ENERGY operates in a strictly regulated market; the operations and development possibilities of the Company are determined by the prevailing distribution cost recognition regulations. Provided that the regulatory environment and the available external resources enable it, OPUS Energy shall be able to implement its specified decarbonisation objectives set out below.*

The Energy Division has set the objective to reduce its Scope 1 emissions by 11% and its Scope 2 emissions by 99% by 2030, compared to the 2024 base year. Due to the increasing procurement of assets (primarily due to network developments) necessary to support the transition, Scope 3 emissions cannot be reduced in absolute value until 2030, but the measures of the Transition Plan also aim at the mitigation of emissions associated with procurements. The objectives are in accordance with the Paris Agreement and its principle of common but differentiated responsibilities, supporting the 1.5 °C global objective. Furthermore, the determination of the objectives is based, in part, on the forecasts of the National Energy and Climate Plan and the forecasts of the OECM model.




2. Figure: The 2030 emission reduction objectives of OPUS Energy

The forecasts included in the National Energy and Climate Plan, as well as in the One Earth Climate Model, were utilised for the calculation of the forecast regarding the emissions of OPUS ENERGY, prepared to determine the impact of the decarbonisation measures set as part of the transition plan.

## Decarbonisation measures

*Scope 1 reduction: methane leakage, biomethane, fleet, buildings*

In order to achieve the 11% objective of the Scope 1 emissions of the Energy Division, it concentrates on the reduction of methane leakage on the network of OPUS TIGÁZ Zrt. Following the successful testing phase of the uniquely developed **smart pressure regulation stations**, 62 pressure regulation stations shall be included in the pressure reduction programme by 2030 – provided that the distribution cost recognition regulation enables it – achieving the reduction of network loss through lower pressure. Furthermore, **network supervision** inspections are performed more frequently compared to the European industry average in order to facilitate more rapid detection and rectification of leakages. In addition, network developments on critical sections are planned, as well as joint actions with co-utilities – such as training and digitally accessible utility maps – to **reduce** frequent **network damage** caused by third parties.

The **blending of biomethane into the network** is also significant for the decarbonisation of the distribution activity, as it reduces the carbon footprint derived from gas leakage. Following the assessment of optimal network biomethane intake points, OPUS TIGÁZ Zrt. plans to consult regularly with local biogas producers and participates in development co-operations to examine network flexibility and absorption capacity.

In order to **reduce the emissions of the fleet**, the modernisation of heavy goods vehicles continues, the possibility of accelerating the replacement programme is being examined, and an increase in the proportion of hybrid vehicles is undertaken, along with the procurement of additional electric passenger cars. Furthermore, the site **renovation programme** commenced in 2023 continues, the energy efficiency results of which are monitored by the company.

*Scope 2 reduction: network loss, green electricity*

Approximately 98% of the Scope 2 emissions of OPUS ENERGY are associated with energy purchased due to **network loss** involving electricity distribution activity, whilst the remaining 2% is energy purchased for own consumption. In order to reduce these losses, OPUS TITÁSZ Zrt. primarily plans to optimise the electricity voltage level, and modern, low-loss solutions are selected during the expansion of the high-voltage network in accordance with the provisions of the **Transformer and Asset Replacement Programme**.

OPUS ENERGY plans to reduce its Scope 2 emissions by transitioning the total volume of purchased electricity to renewable sources, with **guarantees of origin** – provided that the distribution cost recognition regulation enables it – according to the following schedule: In 2027, it shall green 50% of the purchased volume, in 2028, 75%, whilst from 2029 onwards, it shall do so for 100% every year. The Company intends to cover its electricity consumption for own purposes by installing renewable (primarily solar) power plants, provided that appropriate external resources are available for this purpose.

*Scope 3 reduction: green procurement, circularity*

Due to serving the increasing electricity demands, the **extent of asset procurements** by OPUS ENERGY **will increase** in the coming years; consequently, Scope 3 emissions **cannot be reduced in absolute value**. However, it is of paramount importance that the Company makes efforts to mitigate Scope 1, Scope 2, and Scope 3 emissions: it cooperates with its suppliers and incorporates the degree of emissions derived from the production and transport of the purchased asset or service into the criteria for procurement decisions.

OPUS ENERGY considers it important to enforce the aspects of **circularity** during its operations; therefore, it continuously monitors the condition of the elements of the distribution infrastructure and performs the necessary maintenance works in order to avoid the emissions associated with the production of new assets to be purchased and the generation of waste. Through measures aimed at the quantitative reduction of the latter, as well as the increase of the recycling rate, it intends to further mitigate the environmental footprint of its operations.

## Adaptation into business strategy and financial planning

The Board of Directors of OPUS TITÁSZ Zrt., OPUS TIGÁZ Zrt., and OPTESZ OPUS Zrt. approved the Transition Plan on 29 January 2026 , thereby ensuring that the decarbonisation objectives and the measures serving the achievement thereof are integrated into the management and decision-making structure of the company.
From 2026 onwards, the measures and milestones associated with the Transition Plan shall be integrated into the business strategic and annual operational planning processes of the company. The management of the company shall review the progress of the implementation of the Transition Plan annually from 2026 onwards, with the involvement of the professional heads, evaluate the efficiency of the measures, and decide upon the necessary resource allocation and any potential corrections.
The results of the review shall be integrated into the subsequent business and financial planning cycles, ensuring the continuous alignment of the transition plan with the business strategy and financial frameworks of the company.

| Decarbonisation instruments | Emission reduction (compared to 2024, %) | Resource requirement |
|---|---|---|
| The reduction of methane leakage | Scope 1: -10% (Total carbon footprint: -3.65%) | HUF 1.05 Billion* |
| Biomethane blending | Scope 1: -0.4% (Total carbon footprint: -0.15%) | In accordance with the regulation, it shall be borne by the producer* |
| The greening of the fleet | Scope 1: -0.1% (Total carbon footprint: -0.03%) | HUF 3.5 Billion* |
| Modernisation of buildings | Scope 1: -0.2% (Total carbon footprint: -0.06%) | HUF 3.0 Billion* |
| Reduction of network loss | Scope 2: 1.7% (Total carbon footprint: 0.30%) | In accordance with the provisions of the network development strategy. |
| Procurement of green electricity | Scope 2: -97.3% (Total carbon footprint: -17.48%) | ~HUF 230 billion** |
| Green procurement | Scope 3: -2.3% (Total carbon footprint: -1.06%) | To be specified following the mapping of alternatives available on the market |
| Circular operation | Scope 3: -2.3% (Total carbon footprint: -1.06%) | It increases maintenance costs |

* The resource requirement includes all types of costs and indicates the volume of costs arising until 2030
** On the basis of the HUPIX September 2025 GO – 0.41 EUR/MWh exchange rate, taking the 2024 quantity of electricity consumption for own purposes as a basis, based on the OPUS TITÁSZ network loss forecast for 5 years. Taking into consideration a higher degree of volatility (0.1-1.5 EUR/MWh), the procurement of guarantees of origin for the forthcoming 5 years may range between HUF 50-700 million (lower and upper values).

## Emissions derived from existing infrastructure

The European Sustainability Reporting Standards require that **potential emissions** derived **from** the key assets and **existing infrastructure** of companies – which may jeopardise the achievement of the emission reduction objectives set by OPUS ENERGY and may result in **transition risk** – be identified. These are referred to as the expression of locked-in emissions hereinafter.

**Methane leakage** occurring on the natural gas distribution network, which represents a significant portion of Scope 1 emissions, **cannot be entirely eliminated** and is classified as locked-in emissions; however, OPUS ENERGY applies appropriate measures to mitigate the quantity of leakage.

Network loss occurring on the electricity network may also be regarded as locked-in emissions, as **network loss** also increases with the growth in the volume of distributed electricity; however, through the procurement of green electricity, this risk may also be managed.

The third element of locked-in emissions derived from existing infrastructure is the scope of emissions from **diesel-powered working machines**. The replacement of diesel-powered working machines with electrically driven versions is not remunerative for the time being; thus, these emissions cannot be significantly reduced over the 2030 time horizon.

## EU Taxonomy alignment

The **majority of the activities of OPUS TITÁSZ Zrt. are currently in accordanc**e with the criteria laid down in the EU Taxonomy regulation on environmentally sustainable activities (Activity M 4.9.). In accordance with Point 1.1.2.2. of Annex I to Regulation (EU) 2021/2178*, OPUS TITÁSZ Zrt. has also identified activities with the potential for EU Taxonomy alignment in its capital expenditure plan for the forthcoming five years. The aggregate value of planned investments with alignment potential for the 2026-2030 period is HUF 164.53 billion.

**The activity of OPUS TIGÁZ Zrt. is currently not in accordance** with the criteria prescribed in the EU Taxonomy regulation, as the regulation explicitly considers only the conversion and retrofitting, as well as the operation, of gas networks for the transport of renewable and low-carbon gases as sustainable. In the future, this activity (Activity M 4.14.) may appear among the activities of OPUS TIGÁZ Zrt. These endeavours are currently **still in the pilot phase**; consequently, the planned investments of OPUS TIGÁZ Zrt. with the potential for EU Taxonomy alignment cannot be quantified at present.

## Other supplementary information

OPUS TIGÁZ Zrt. is excluded from the EU Paris-aligned Benchmarks in accordance with Commission Delegated Regulation (EU) 2020/1818**, because at least 50% of its revenue is derived from natural gas distribution.

At the time of the preparation of the transition plan, OPUS ENERGY already possessed an approved business and investment plan in the fourth quarter of 2025, which did not yet contain the additional resources necessary for the implementation of the decarbonisation measures. The integration of the additional investment and operational resource requirements identified in the transition plan into the 2026 business and financial plan has commenced in accordance with the approval of the transition plan. In parallel with this, the recognition of the costs of the measures necessary for the achievement of the objectives is being coordinated during the tariff review.

[2] The Board of Directors approved the Transition Plan outside of the reporting period.

ESRS E1-2

Within the OPUS Group, there is currently no climate-related policy in effect at the Company Group level. Chapter 2.3 of the Code of Ethics (see Business Conduct chapter) declares the significance of environmentally sustainable solutions and responsible approaches. Furthermore, the long-term business strategy of the Corporate Group also states the commitment towards responsible procedures with regard to ESG. The subsidiary companies decide upon their policies in accordance with their activities; thus, several companies declare the corporate approach related to climate change in their own policies.

The principal guidelines of the **OPUS ENERGY Companies** deal with the mitigation of climate change, energy efficiency, and renewable energy sources, as well as the prevention of environmental pollution:

- The "Principles of Sustainable and Responsible Operation (ESG)" regulation, covering all three energy companies, was completed in 2024 and is regularly updated. This regulation provides for the sustainable and responsible operation of the companies and their activities related to ESG reporting, taking into consideration the relevant legislation, regulations, directives, and standards. The Deputy Chief Executive Officers of the subsidiary companies are responsible for the implementation of the directive. There is no group-level policy related to climate in force within the OPUS Group.
- The objective of the Integrated Management Policy of OPUS ENERGY is to describe the general intentions formulated and declared by the corporate management regarding the Integrated Management System (IMS). The IMS policy covers all three companies. The standards detailing the referenced environmental, quality management, occupational health, and safety topics in the document are the ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 standards, as well as the ISO 50001:2019 standard. Its scope includes the distribution of natural gas and electricity, and with a commitment to customer focus and the satisfaction of the demands of interested parties, it sets as an objective high-quality and safe service, the development of energy efficiency, the mitigation of climate change, the assurance of environmental protection and sustainable development, and the application of modern technologies. The Chief Executive Officers are responsible for its implementation. In accordance with the provisions formulated in the policy, the objective is for the companies to understand the potential future demands of stakeholders and customers, examine their feasibility, and provide feedback to them. The policy is available to all interested parties on the corporate websites: 🔗
- The Environmental Policy provides for the environmental requirements of the activities of the companies, the management of environmental factors and risks, as well as the protection of environmental elements (e.g., waters, soil, air) and waste management. It provides corporate guidance for the following of EU and domestic legislation and industry environmental standards. The Chief Executive Officers of the companies are the highest-level managers with regard to the implementation of the policy. The Head of the Occupational Safety and Environmental Protection Department and the Head of Quality Assurance and Process Management ensure compliance with the requirements prescribed by the guideline. The scope of the Environmental Policy extends to the three energy companies and their employees, as well as their contracted partners. The provision of information regarding the regulations is performed by the Operational Organisation Department via information emails. Communication and document management are performed in accordance with the provisions recorded in the Document Management Policy. All employees have access to the policies via the intranet. The corporate policies constitute part of the annual mandatory HSE training held for colleagues.

The policies of **KALL Ingredients Kft. and VIRESOL Kft.** deal with the mitigation of climate change, energy efficiency, and renewable energy sources, as well as the prevention of environmental pollution. Both companies possess their own environmental policy. The Environmental Policy declares the commitment of the companies to the prevention of adverse environmental impacts and environmental pollution which may arise during product manufacturing. Its objective is the reduction of greenhouse gas emissions and the transparent management of the climatic impacts of energy consumption, as well as the increase of the share of renewable energy. Its scope extends to the total Scope 1 and Scope 2 greenhouse gas emissions of the company, as well as the relevant Scope 3 categories; thus, it particularly affects the topics of raw material procurement, transport, and waste management. It does not extend to such upstream or downstream activities with regard to which the companies do not have access to reliable data, or which are not relevant from the perspective of the climatic impacts of the operation. The directive does not extend to emissions regarding product life cycle or end-user consumption. The companies have assigned a monitoring process to the policy, which is based on monthly and annual energy and fuel data collection, as well as the calculation of emissions. The Managing Director is the highest level who is responsible for the implementation of the directive. The policy is in accordance with the ISO 14001 standard and domestic legislation. The integration of stakeholder perspectives was supported by regular consultations, supplier discussions, and the analysis of customer sustainability requirements (e.g., emission reduction expectations). The incoming information was integrated by the decision-making process of the company. The policies are available on the websites of the companies: 🔗 and 🔗 .

The Integrated Management Policy of **Mészáros és Mészáros Zrt.** manages climatic impacts. The company performs its activities taking into consideration the expectations of interested parties, in accordance with the geographical characteristics of the operation, and striving for the application of the most environmentally friendly solutions possible. The Chief Executive Officer and the head of the IMS are jointly responsible for the implementation and maintenance of the directive. During the development and operation of the Integrated Management System, the company takes into consideration the following guiding external standards: the ISO 9001 quality management-oriented, the ISO 14001 environmental management-oriented, the ISO/IEC 27001 information security, ISO 37001 anti-corruption, ISO 45001 occupational health and safety, and ISO 50001 energy management systems. The IMS policy is accessible to interested parties; furthermore, it has been posted in the office building of the company. The scope of the policy extends to the own operation of the company, as well as to the relevant actors of the value chain.

The procedures of **R-KORD Építőipari Kft.** and **RM International Zrt.** related to climate change, energy consumption, and water are consolidated by an Integrated Management System. The two companies do not have a declared policy; their actions and objectives are recorded by the IMS. The companies take into account the provisions of the ISO 14001, ISO 45001, ISO 50001, and ISO 9001 standards as external guidelines. The Chief Executive Officer is responsible for implementation; the scope of the IMS also extends to the value chain. Both companies implement their investments within the frameworks provided by contractual, legislative, and technical prescriptions.

ESRS E1-4

*GHG emission objectives*

Strategic objectives at group level determined in the ESG Strategy (see Chapter IV.1) in connection with climate change until 2030:

- The emission intensity of the Group proportional to revenue (in terms of the sum of Scope 1 and market-based Scope 2) should decrease by 20% compared to the 2024 base year. Due to the ongoing setting of subsidiary GHG objectives and the development of the calculation of factual data, the specification of the group-level target value is necessary in 2026; furthermore, Scope 2 market-based emissions were not calculated in the base year data, and the supplementation of these is also required.
- The proportion of the economic activities from the total revenue of the Corporate Group which, according to the EU Taxonomy framework, potentially contribute significantly to the mitigation of climate change is published every year as part of the sustainability report. The Group evaluates the evolution of the total indicator as a function of the portfolio composition and market cycles. The objective is for this ratio to be as high as possible over the strategic time horizon, also taking into consideration the market environment and structural changes.

In addition to the objectives determined at group level, certain subsidiary companies have also designated their own objectives.

Beyond the objectives contained in the transition plan (see Chapter E1-1), the objectives of the **OPUS ENERGY**

**Companies** for the years 2025-2027:

- The collection, tracking, and analysis of greenhouse gas data: Based on the incoming data, by tracking and analysing CO2, SF6 gas, and CH4 emissions and taking measures, the reduction of greenhouse gas emissions until 2030.
- Energy-conscious mindset formation, sharing news and information related to energy efficiency with employees, displaying news on the subsidiary news portal, and IMS training.
- Modernisation of several warehouse halls and own buildings and sites, energy efficiency studies and measures: modernisation in Gödöllő, Debrecen, Hajdúszoboszló, Mátészalka, Eger, and Szerencs, as well as the modernisation of the lighting of buildings at several sites.
- Reconstruction and modernisation of substations, replacement of cathode stations.
- Implementation of smart pressure regulator station development at a minimum of 22 locations.
- Renewal of the vehicle fleet (replacement of 134 passenger cars and 35 light commercial vehicles, procurement of 6 electric cars, development of a charging point in Hajdúszoboszló).
- Modernisation of the asset park and measuring stations (installation of smart pressure regulator stations, updating of laptops and software).
- Provision of electricity for the charging of electric cars from a solar park until 2030.

With regard to the 2025-27 period, the subsidiary companies have determined a total of 21 energy management (EnMS) objectives. The evaluation of the 2025 objectives is contained within the 2026 energy management review report. In 2025, based on the consumption data received and processed, energy consumption shows an improving trend in comparison with the 2023 consumption data.

The determination and scheduling of the energy efficiency objectives were performed by the head of the energy management working group with the relevant members of the working group and the heads of the affected organisational units, and were approved by the management prior to the IMS management review. Energy consumption is compared to and tracked in relation to the 2023 baseline. The methods of calculation are contained within the energy management regulation. The analyses prepared from the evolution of the Energy Performance Indicators (EnPIs) and the continuous monitoring of the intervention limits determined in relation to the baseline enable the minimisation of potential energy losses and the fastest possible intervention. The elements serving the implementation of the energy efficiency objectives are gradually integrated through the processes of business planning (e.g., investments improving energy efficiency with regard to real estate). Prior to and subsequent to investments affecting real estate, an energy study is prepared to substantiate and evaluate efficiency.

In 2025, **KALL Ingredients Kft.** commenced the review of its climate objectives. The new objectives will methodologically follow the guidelines of the Science Based Targets initiative (SBTi). At the end of 2025, the objectives were in the internal planning phase, and their validation in accordance with SBTi has not yet occurred; therefore, the specific target values are not being publicly disclosed.


**VIRESOL Kft.** determined its GHG emission reduction objectives based on measurements derived from energy consumption, as well as environmental footprint data derived from raw material consumption. In 2025, in order to achieve the objectives, the Company also made decisions regarding waste reduction, as well as water and energy consumption reduction.

| VIRESOL Kft. GHG emission objectives | 2020 (base year) | 2025 | 2030 | 2050 |
|---|---|---|---|---|
| Scope 1 (tCO2e/tcp* wheat production) | 0.124 | 0.034 | 0.022 | 0.002 |
| Scope 2 (tCO2e/tcp wheat production) | 1.123 | 0.105 | 0.622 | 0.033 |

*tcp: Tonna commercial product

ESRS E1-3

*Measures*

In 2025, the OPUS Group developed its strategic objectives related to climate change at group level within its ESG Strategy (see Chapter IV.1) (see Chapter E1-4), to which the following measures pertain:

- OPUS GLOBAL Nyrt. integrates sustainability perspectives into portfolio expansion decisions, with particular attention to the emission intensity indicator.
- GHG reduction objectives and the measurement of their fulfilment at subsidiary level with annual frequency.
- The possibilities for the reduction of energy consumption are assessed, and examinations are conducted with regard to the greening possibilities of consumption (e.g., replacement of fossil sources, electrification, greening, transition to self-sufficiency).
- In order to increase the proportion of activities serving and contributing to the mitigation of climate change, the subsidiary companies conduct an eligibility assessment, within the framework of which they examine the percentage ratio of eligible revenue linked to the objective of climate change mitigation.
- OPUS GLOBAL Nyrt. takes into consideration the percentage ratio of eligible revenue linked to the objective of climate change mitigation during the making of portfolio expansion and divestment decisions.

During 2025, the climate change-related measures implemented by the **OPUS ENERGY Companies** extended geographically to several sites within Hungary. Their measures in 2025:

- monitoring and analysis of energy efficiency based on incoming data,
- energy efficiency, thermal and acoustic insulation,
- modernisation works,
- temperature control with the assistance of digital thermostats,
- improvement of the collection of consumption data from an energy efficiency perspective,
- energy-conscious mindset formation,
- energy efficiency and modernisation works in Debrecen, Gödöllő, Hajdúszoboszló, and Mátészalka,
- modernisation of the vehicle fleet and the establishment of charging points.

With regard to **KALL Ingredients Kft.** and **VIRESOL Kft.**, the implementation of policies is supported by energy efficiency improvement and renewable energy-based developments, including investments implemented within the framework of the Energy Efficiency Obligation Scheme (EKR). KALL Ingredients Kft. installed a biomass boiler and turbines in 2025, thanks to which at least 60% of natural gas-based steam production is replaced by biomass-based production, thereby enabling the reduction of annual Scope 1 emissions by approximately 40% and Scope 2 emissions by approximately 3%.

The companies of the **Tourism Division** prioritise energy efficiency perspectives during their investment decisions. During the development of hotels and service buildings, energy efficiency is of outstanding importance, and self-generated renewable energy is also used to an increasing extent.

During its projects, **Mészáros és Mészáros Zrt.** performs activities which are investments supporting energy efficiency and mitigating adverse climate change impacts. It performed the construction, renovation, expansion, and operation of water collection, treatment, and supply systems, as well as wastewater collection and treatment, and the decontamination of polluted areas. It constructed infrastructure enabling water transport and road transport, as well as collective transport. It established sustainable municipal sewerage systems and applied nature-based solutions for the prevention of flood and drought risks.

During their activities, **R-KORD Építőipari Kft.** and **RM International Zrt.** strive to minimise the use of primary raw materials, prefer rail transport during logistical tasks, optimise their transport routes, and develop landfill areas with great circumspection.

The amounts of OPEX and CAPEX necessary for the implementation of measures related to climate change are not significant.

ESRS E1-5

*Energy consumption*

The OPUS Group discloses its energy consumption and energy structure in the table below. With regard to energy consumption, the Group also demonstrates extraordinary diversity by scope of activity, both in terms of typical energy consumption activities and quantities. 46% of energy consumption is attributable to KALL Ingredients Kft., 35% to the OPUS ENERGY Companies, and 12% to VIRESOL Kft. The corporate group only produced energy from renewable sources.

| **Energy consumption and energy structure** | **2025** | **2024** |
|---|---|---|
| 1 Fuel consumption derived from coal and coal products (MWh) | 0 | 0 |
| 2 Fuel consumption derived from crude oil and petroleum products (MWh) | 21,556 | 30,033 |
| 3 Fuel consumption derived from natural gas (MWh) | 324,035 | 346,034* |
| 4 Fuel consumption derived from other fossil products (MWh) | 5 | 0 |
| 5 Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources (MWh) | 147,458 | 495,336 |
| **6 Total fossil energy consumption (Mwh) (lines 1-5)** | **493,054** | **871,403*** |
| **Proportion of fossil sources within total energy consumption (%)** | **55** | **82*** |
| **7 Consumption of nuclear products (MWh)** | **232,813** | **116,104** |
| **Ratio of energy consumption derived from nuclear sources within total energy consumption (%)** | **26** | **11*** |
| 8 Fuel consumption with regard to renewable sources, including biomass (MWh) | 46,990 | 6,501 |
| 9 Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources (MWh) | 128,174 | 59,497 |
| 10 Consumption of self-produced renewable energy not derived from fuel | 1,574 | 12,950 |
| **11 Total renewable energy consumption (Mwh) (lines 8-10)** | **176,738** | **78,948** |
| **Ratio of renewable sources within total energy consumption (%)** | **20** | **7** |
| **Total energy consumption (Mwh) (lines 6+7+11)** | **902,605** | **1,066,455*** |

*OPUS GLOBAL Nyrt. incorrectly reported data in 2024 due to a clerical error, which was rectified in 2025. The value of fuel consumption derived from the 3rd natural gas (MWh) was 425,878 in the 2024 report, which is 19% higher than the rectified value. Due to addition and ratio calculation, the modification affected the further rows marked with an asterisk. The value of Total energy consumption (MWh) (calculated as the sum of lines6 and 11) was 1,146,300 in 2024.

The data for 10. Consumption of self-produced renewable energy not derived from fuel (456 MWh) for Hunguest Hotels Montenegro d.o.o. in 2025 is an estimated value: the quantity of renewable energy calculated from the annual cooling thermal energy based on the total cooling capacity.

| A significant portion of the revenue of the OPUS Group is connected to activities performed in sectors with high climatic impact; the revenue of the Tourism Division and the Parent Company are considered exceptions to this.<br>**Energy intensity based on net revenue in sectors with high climatic impact*** | **2025** | **2024** |
|---|---|---|
| Energy intensity based on net revenue (MWh/million HUF) | 2.16 | 1.84 |

* Net revenue corresponds to the value of the Revenue row in the Consolidated Income Statement chapter of the financial report, excluding Asset Management and Tourism.

ESRS E1-6

*GHG emission*

In 2025, the OPUS Group determined its group-level GHG emission reduction objectives with a 2024 base year. The OPUS Group is continuously developing its methodology and practices in the field of inventorying and calculating greenhouse gas (GHG) emissions and determining the related objectives. The data from last year, 2024, cannot be considered comprehensive, as for several subsidiary companies, Scope 2 market-based emissions and emissions according to Scope 3 categories were not fully determined. Consequently, the direct comparability of the 2024 data and the data for the current year is limited. The Corporate Group is committed to the further development of methodologies and data collection processes in order to ensure the accuracy, completeness, and comparability of emission data in future reports, in accordance with the relevant disclosure requirements. It discloses its Scope 1, 2, and 3 emissions for the year 2025 in the table below. In comparison with the year 2024, the scope of data provision has expanded significantly; therefore, Scope 2 emissions are disclosed on both a location-based and market-based basis, and Scope 3 emissions are presented aggregated at group level.

63% of Scope 1 emissions are attributable to OPUS ENERGY and 29% to KALL Ingredients Kft., due to the nature of their scope of activities. Within Scope 2 emissions (location-based), OPUS ENERGY represents a smaller weight (54%), while due to the significant indirect energy consumption of VIRESOL Kft., 23% of emissions are attributable to this company, whereas 17% are attributable to KALL Ingredients Kft. The business lines of the Tourism Division have a substantially smaller impact than the aforementioned; 3% of Scope 1 emissions and 5% of Scope 2 emissions originate from these companies.

Within indirect Scope 3 emissions, the distribution of the emissions of the subsidiary companies is more balanced; KALL Ingredients Kft. accounts for 31% and VIRESOL Kft. accounts for 25%, with the decisive portion of their emissions falling into the Scope 3-1 category. Within Scope 3 emissions, 21% is connected to OPUS ENERGY, where the Scope 3-2 category is the most significant emission item. The indirect emissions of Mészáros és Mészáros Zrt. represent 18% at group level, with 3-11 being the most dominant emission category. The Tourism Division represents 5%.

The table for 2024 does not include the data, which were not available at the group level. With regard to Scope 3 emissions, the subsidiary companies individually determined the emission categories relevant to them. The group-level aggregation is the sum of the subsidiary company data. At the group level, it was not separately defined which categories constitute significant emissions; all subsidiary company data were included in the aggregation.

| | 2025 | 2024 Base year | 2025/2024 (%) |
|---|---|---|---|
| **Scope 1 GHG emissions** | | | |
| Gross Scope 1 GHG emissions (t $CO_2$e) | 9,792 | 222,596** | 94 |
| Percentage ratio of Scope 1 GHG emissions originating from regulated emission trading schemes (%) | 0 | 0 | 0 |
| **Scope 2 GHG emissions** | | | |
| Gross location-based Scope 2 GHG emissions (t $CO_2$e) | 118,974 | 98,742** | 120 |
| Gross market-based Scope 2 GHG emissions (t $CO_2$e) | 135,545 | n.a.*** | n.a. |
| **Scope 3 significant GHG emissions** | | | |
| Percentage ratio of Scope 1 GHG emissions originating from regulated emission trading schemes (%) | 289,200 | n.a.*** | n.a. |
| 1 Purchased goods and services | 194,507 | n.a.*** | n.a. |
| 2 Capital goods | 44,668 | n.a.*** | n.a. |
| 3 Fuel and energy-related activities | 1,702 | n.a.*** | n.a. |
| 4 Upstream distribution and delivery | 5,421 | n.a.*** | n.a. |
| 5 Fuel and energy-related activities | 2,284 | n.a.*** | n.a. |
| 6 Business trips | 22 | n.a.*** | n.a. |
| 7 Employee commute | 1,824 | n.a.*** | n.a. |
| 11 Use of sold products | 37,044 | n.a.*** | n.a. |
| 12 End-of-life treatment of sold products | 1,674 | n.a.*** | n.a. |
| 15 Investments | 54 | n.a.*** | n.a. |
| **Total GHG emissions** | | | |
| Total GHG emissions (location-based) (t$CO_2$e) | 617 966 | 321 338**** | n.a. |
| Total GHG emissions (market-based) (t$CO_2$e) | 634 538 | n.a. | n.a. |

The data for both 2024 and 2025 do not include figures for R-KORD Építőipari Kft. and RM International Zrt. due to the lack of data provision.
**In the 2024 report, Scope 1 emissions were incorrectly presented due to a typographical error with a missing digit; the reported value was 22,596 instead of the correct value of 222,596.
The Scope 2 emissions of OPUS ENERGY were recalculated during the preparation of the transition plan, resulting in higher emission values than previously reported; consequently, the Group-level figure disclosed for 2024 (51,164) was corrected.
***For 2024, the data were not available at Group level; market-based Scope 2 emissions are disclosed only for OPUS ENERGY companies in Chapter E1-1. Significant Scope 3 emissions were disclosed only for certain subsidiaries in the 2024 report.
****Scope 3 data are not included for 2024.

| The revenue-based GHG intensity of the OPUS Group | 2025 | 2024 |
|---|---|---|
| Total gross GHG emissions per net revenue (location-based) (tCO2e/million HUF) with regard to Scope 1 and Scope 2 GHG emissions | 0.741 | 0.548* |
| Total gross GHG emissions per net revenue (location-based) (tCO2e/million HUF) with regard to Scope 1, 2 and Scope 3 GHG emissions | 1.394 | n.a. |
| Total gross GHG emissions per net revenue (market-based) (tCO2e/million HUF) with regard to Scope 1, 2 and Scope 3 GHG emissions | 1.431 | n.a. |

*The value of 0.491 recorded in the 2024 report has been modified in consequence of the retrospective adjustment of GHG emissions.

Net revenue corresponds to the Revenue figure presented in the Consolidated Statement of Profit or Loss chapter of the financial report.

Companies prepared their GHG calculations independently, identifying the GHG sources. The sources of emission factors were provided by the IPCC, EEA, National GHG Inventory, and other regional or domestic sources (e.g., SZTFH calculator, service provider data). Biogenic emissions are not segregated by the emission factors applied.

- With regard to OPUS GLOBAL, material suppliers were delimited for the Scope 3-1 and Scope 3-2 subcategories. Raw materials and services associated with 80% of procurements are presented as separate items in detail, including raw material and weight data. With regard to other purchased goods and services associated with 20% of procurements, determinations were made utilizing the spend-based method. The calculation is not supplier-specific and was performed utilizing partially publicly accessible values. The sources of emission factors included, among others, DEFRA, Climatiq, product-level carbon footprint data, Clim'Foot/Bilan Carbone, National GHG Inventory, as well as European benchmark data.
- With regard to Scope 1 emissions of OPUS ENERGY, SF6 and methane leakage appearing on the natural gas network are significant items arising on account of the activities of the corporate group. With regard to the Scope 3-1 and Scope 3-2 subcategories, material suppliers were delimited. Raw materials and services associated with 80% of procurements are presented as separate items in detail, including raw material and weight data. With regard to other purchased goods and services associated with 20% of procurements, determinations were made utilizing the spend-based method. The calculation is not supplier-specific and was performed utilizing partially publicly accessible values. The sources of emission factors include, among others, Clim'Foot/Bilan Carbone, Base-empreinte, PCAF, DEFRA, Climatiq, product-level carbon footprint data, EEA, and the National GHG Inventory.
- KALL Ingredients Kft. relied on energy calculations and production reports when performing emission calculations and also used Product Carbon Footprint analyses for Scope 3 calculations. The Company reports significant Scope 3 categories.
- With regard to the Tourism Division, only upstream activities are relevant within Scope 3 categories. For purchased goods, materials, services, and capital goods, emissions were calculated based on data provision from the TOP50 suppliers and estimations. Business travel emissions were estimated based on data provided by the responsible unit. For employee commuting, HR data collections were used, as well as emission values obtained from the MÁV-VOLÁN Group and BKV. Emissions related to fuel production for company vehicles, as well as the ones associated with municipal waste transport and treatment and wastewater treatment, were also taken into consideration. For the latter two areas, calculation and estimation data obtained from partners, as well as industry-specific Hungarian statistical emission factors, were used.
- With regard to Mészáros és Mészáros Zrt., Scope 3 emission calculations were based partly on primary (supplier/manufacturer) data – where available – and partly on secondary, publicly available factors. In line with the principle of materiality, for Scope 3 1, Scope 3 2, and Scope 3 4, the top 80% of suppliers by value were covered on an itemized basis, while the remaining ~20% was estimated using cost-based methods (e.g. PCAF). The sources of emission factors include, among others, DEFRA, Climatiq, Environmental Product Declaration, Clim'Foot/Bilan Carbone, the National GHG Inventory, EEA, PCAF, and MVM Next (electricity), selected based on geographical relevance.

ESRS E1-7, ESRS E1-8

The Company Group did not finance any GHG mitigation projects in 2025, does not participate in GHG removal or neutralization projects, and did not rely on carbon credits. The OPUS Company Group does not have an internal carbon pricing system.

ESG STORY

# *Smart grids, greener energy, safer workplaces – OPUS ENERGETIKA's ESG story*

**OPUS ENERGETIKA is responsible for ensuring security of energy supply, the green transition of the grid, and the safety of its employees and partners all at once. The investments, innovations, and organizational programs of recent years all point in one direction: establishing a data-driven, energy-efficient, and human-centred energy service provider.**

## New stations and substations: security of supply and electrification

OPUS TITÁSZ Zrt. has recently commissioned several key substations and network nodes that form the backbone of the region's electricity supply. Excellent examples of this are both the new Nyíregyháza-Nyírjes substation and the new Debrecen-Gugyori switching station, which together provide 419 MVA of additional capacity in the regions concerned. The new and renovated substations operate with modern protection, control, and remote monitoring systems, enabling faster detection and resolution of operational disruptions, reducing downtime, and allowing for more flexible integration of new industrial and residential connections. These developments underpin the electrification of buildings, transportation, and industry at the national economic level, as well as the expansion of connections for small-scale power plants and solar farms.

## Smart metering, grid innovation, and data provision

More than 100,000 smart meters are now in operation on the OPUS TITÁSZ Zrt. network, and their number has continued to grow through 2025. Higher-capacity business and residential consumers, as well as all HMKE (household-sized small power




plant) customers, have received smart meters; approximately two-thirds of these meters are billed based on actual time-series data, and in addition to daily remote reading, daily industry-level data reporting is also conducted to support system operation and regulatory decisions.

In parallel, innovation pilot projects are underway: testing of grid energy storage systems, low-voltage line voltage regulators, and on-load tap-changing transformers is taking place to manage the dynamic voltage fluctuations caused by distributed solar power generation. The goal is a renewable-friendly grid that is stable, flexible, and capable of accommodating rapidly growing small-scale power generation capacity.

## Smart pressure regulators: intelligent gas network

The development of OPUS TIGÁZ Zrt.'s unique smart pressure regulating stations on the gas network - first as a pilot in Jászberény and then in full operation in Szerencs - already foreshadows the gas distribution system of the future. These devices optimize pressure based on real-time data, thereby reducing network losses and the risk of leaks, resulting in tangible methane and energy savings, while ensuring the security of supply for thousands of consumers.

The developments in Jászberény and Szerencs serve as examples of smart pressure regulation for a network model where pressure management enables digitized, transparent, and climate-friendly operation.

## Zero Methane and a Future-Ready Gas Network

The Zero Methane project is one of the most important elements in OPUS TIGÁZ Zrt.'s ESG story, as methane contributes 30 times more to global warming than carbon dioxide of the same mass and is responsible for approximately one-third of current warming. Over the past decade, the amount of methane in the atmosphere has increased significantly worldwide. According to UN estimates, a 45% reduction in methane emissions by 2030 would prevent 0.3°C of global warming by 2045. Two working groups are active within the project: one focuses on technological operations (instruments, network inspection schedule, LDAR program), and the other on leak monitoring (identification of emission source types, emission factors, measurement methodology). The program has already achieved tangible progress through legal interpretation work, the development of new instructions, the first methane emissions report, and the procurement of flare stacks.

## Cybersecurity and NIS2: Digital Resilience

As the energy network increasingly functions as digital infrastructure, OPUS ENERGETIKA allocated significant resources in 2025 to ensure compliance with the NIS2 Directive. The company reviewed and restructured its internal regulatory framework, organizing documents to cover the 19 core categories of security measures, ranging from risk assessment to supply chain security.

A comprehensive risk assessment of electronic information systems, including industrial control systems, has been completed based on the CIA criteria (confidentiality, integrity, availability). A new data classification system has been developed for digital and paper-based data, ensuring that the level of protection aligns with the level of exposure and providing a foundation for the effective operation of DLP (data loss prevention) solutions.

To strengthen the "human firewall," a comprehensive security awareness program was launched, with a particular focus on phishing and psychological manipulation, making cybersecurity no longer just an IT task but the responsibility of every employee. Preparations for NIS2 audits resulted in a unified gap analysis, evidence collection, and test-based validation, making digital defenses transparent and auditable.

## Occupational Safety, HSE, and Partner Culture

OPUS ENERGETIKA's occupational safety program is built on accident prevention through the conscious management of "near misses," or near-accidents. A three-part series of articles, workshops, and procedural improvements encourage the reporting of near misses, a simpler and faster reporting process, learning-centered investigation, and feedback. For example, managers at OPUS TITÁSZ Zrt. spend the entire first Wednesday of every month on-site at a selected construction project as part of occupational safety days, personally assessing safety practices and identifying areas for improvement.

HSE Week 2025 took place for the fourth time, with more than 2,500 participants, 23 presentations, and 22 speakers; topics ranged from physical and mental health to traffic safety, renewable energy, and everyday sustainability. The program's goal is to ensure that HSE is not merely a mandatory set of rules, but an integral part of employees' quality of life.

The occupational safety workshops for contractors provide an opportunity for metering, network, and substation contractors to exchange experiences, share best practices, and introduce the "Power Grid Occupational Safety Certificate" (AMI) system. At the workshops held by OPUS TIGÁZ Zrt., for example, the risks associated with work pits, explosive devices, or animal attacks are presented alongside sustainability topics - such as the hydrogen test facility - thus making safety and ESG a shared concern across the entire supply chain.

With the introduction of the fiREG fire protection system, the record-keeping for the inspection and maintenance of thousands of fire extinguishers, fire water sources, and fire alarm/suppression systems has gone paperless: QR code identification, electronic signatures, and officially approved digital operation logs simultaneously reduce paper consumption and the number of potential errors.

# 2.3. Water

The OPUS Group has identified potential and actual negative impacts related to water and marine resources, which arise in relation to all subsidiaries, except for the Parent Company. With regard to marine resources, neither the Company Group nor its value chain has any impact. The sites and activities of the subsidiaries do not affect areas exposed to severe water scarcity.

ESRS E3-1

*Policies*

The OPUS Group does not have a group-level policy on water resource management. The Code of Ethics (see the Business Conduct chapter) declares that the Company Group is committed to sustainability and environmental protection, as well as environmentally sustainable solutions. The corporate policies of individual subsidiaries are presented in the Climate Change chapter, where information regarding water resources is included. Several of the subsidiaries' policies address water use, reduction of consumption, and prevention of pollution. In connection with water conservation and water usage, the internal regulations establish energy efficiency and resource optimization targets. Documents pertaining to water purification processes and operations in areas exposed to potential water risks are not highlighted.

With regard to **OPUS ENERGY Companies**, Environmental Regulations provide for requirements in accordance with the protection of surface and groundwater, as well as nature conservation and the protection of wildlife, and the prevention of pollution. The practices of the companies are characterised solely by public utility water consumption; they possess no other significant water usage.

Within the Environmental Policy of **KALL Ingredients Kft.** and **VIRESOL Kft.**, the declared objective is the reduction of water consumption by the corporations, the mitigation of the impacts of water abstraction and water discharge, and the preservation of water quality. The water demand of the plants, the management of technological waters, and the identification of potential water risks constitute a material topic.

The monitoring process is founded upon the regular measurement, reporting, and annual comparative evaluation of water abstraction, water consumption, wastewater discharge, and water quality parameters. The scope of the directive extends to the total water abstraction, water consumption, technological water flows, and the qualitative and quantitative parameters of wastewater discharge of the corporation. During the implementation of the policy, the corporations also took into consideration the requirements of the EU Water Framework Directive, the pertinent water legal and environmental regulations, the sectoral BAT/BREF specifications, and the environmental permit defining their operations in an exhaustive manner. Adherence to the relevant Best Available Techniques (BAT) specifications constitutes a part of the environmental permit.

The Energy Management Regulations also provide for the water consumption of KALL Ingredients Kft. Within this framework, the relevant indicators, the pertinent specific consumption values, and the method of their monitoring are determined, as well as the developments aimed at the reduction of water consumption. The regulation of water purification is established in the HACCP regulations and in the technological instructions of the water plant. The specifications regarding the prevention of water pollution are contained within the IPPC permit of the corporation. In addition to this, the technological instructions of the wastewater treatment plant and the Operator Safety Plan constitute relevant specifications. The corporation accounts for the raw water utilised as primary energy. With regard to water procurement, the primary water source of the corporation is the river Tisza as surface water abstraction. Deep-drilled wells constitute secondary water sources.

VIRESOL Kft. procures raw water from Mátrai Erőmű. The Energy Management Regulations and the technological instructions provide for the specifications regarding water consumption, while the technological instruction contains the regulation of water purification.

The Integrated Management System contains the water-related procedures and objectives of **R-KORD Építőipari Kft.** and **RM International Zrt.** The regulation of water consumption and the specific measures implemented for the prevention of water pollution are determined in accordance with the relevant technical and official specifications.

ESRS E3-3

*Objectives*

The ESG strategy (see Chapter IV.1) sets group-level strategic water-related objectives through 2030:

- All subsidiaries should have relevant programmes aimed at protecting biodiversity.
- The Group must not commit any environmental violations.

**KALL Ingredients Kft.** and **VIRESOL Kft.** have documented their water-related objectives in their environmental, operational, and energy management regulations. These policies build on established principles, prescribing measures to reduce water use, improve efficiency, and ensure water discharge in compliance with legal requirements. The objectives are voluntarily set and were derived from corporate measurement or production data-based intensity values. Information on how the objectives are monitored, reviewed, and the metrics used is included in the respective regulations.

ESRS E3-2

*Measures*

In 2025, beyond routine practices aimed at rational water use, the Group did not implement any high-impact measures specifically targeting water consumption reduction at most of its subsidiaries. Primarily, subsidiaries continued activities initiated in previous periods.

KALL Ingredients Kft. primarily operates using surface water abstraction. If surface water extraction is unavailable or the available water volume decreases, they can switch to a secondary water source. Actions aimed at reducing water use, improving efficiency, and ensuring legally compliant water discharge are carried out in accordance with the company's environmental and operational regulations. Data are recorded for water abstraction, consumption, and wastewater discharge, and the related monitoring process is based on regular measurement, reporting, and annual comparative evaluation of water quality parameters. VIRESOL Kft.'s water-related measures are integrated with other modernization and efficiency-improving initiatives. The Group also employs a groundwater monitoring system, with water analyses conducted twice a year. The Company operates a groundwater monitoring system, with water analyses conducted twice a year.

ESRS E3-4

*Water Use Volume*

| **Water Use Intensity: total water consumption relative to revenue ($m^3$ / net revenue million HUF)** | **2025** | **2024** |
|---|---|---|
| OPUS Group | 2.5 | 1.8* |

*In the 2024 report, a calculation error resulted in a value of 1.9; this has been corrected.

| Water Withdrawal for All Locations ($m^3$) | 2025 | 2024 |
|---|---|---|
| Total water withdrawal | 4,278,666 | 4,024,707 |
| of which surface water | 2,000,895 | 1,942,113 |
| of which groundwater | 15,962 | 40,783 |
| of which self-produced water from own sources | 458,277 | 364,608 |
| of which water produced by third-party sources | 1,803,532 | 1,677,203 |
| Subsidiaries with the highest water withdrawal | 4,234,945 | 3,974,185 |
| KALL Ingredients Kft. | 2,016,661 | 1,975,414 |
| VIRESOL Kft. | 1,174,517 | 1,152,558 |
| Tourism Division | 1,043,767 | 846,213 |

*Hunguest Zrt. – thermal water from own wells.

The reduction in groundwater withdrawal at KALL Ingredients Kft. was influenced by the water level of the Tisza River. The increased water withdrawal in the Tourism Division is due to the reopening of two hotels after renovations and the takeover of two newly operated units.

| Water discharge for all locations ($m^3$) | 2025 | 2024 |
|---|---|---|
| Total water discharge | 3,169,423 | 2,967,001 |
| of which discharged into surface waters | 2,468,676 | 2,364,172 |
| of which water provided to third parties | 700,747 | 602,829 |
| Largest water-discharge subsidiaries | 3,126,920 | 2,916,479 |
| KALL Ingredients Kft. | 1,285,458 | 1,282,176 |
| VIRESOL Kft. | 797,695 | 788,090 |
| Tourism Division | 1,043,767 | 846,213 |

For the Energy Division, the water withdrawal and discharge data for 2024 initially reflected values from January–October 2024 in error. The data has been corrected; the discrepancy is not significant.

| Water consumption* across all locations ($m^3$) | 2025 | 2024 |
|---|---|---|
| Total water consumption | 1,109,243 | 1,057,706 |
| of this, the volume drawn from areas exposed to water scarcity or water-related risks ($m^3$) | 0 | 0 |
| Total volume of recycled and reused water ($m^3$) | 390,047 | 318,712 |
| Total volume of stored water ($m^3$) | 2,000 | 2,000 |
| Change in the volume of water stored in reservoirs during the period ($m^3$) | 0 | 0 |
| Largest water-consuming subsidiaries | 1,108,025 | 1,057,706 |
| KALL Ingredients Kft. | 731,203 | 693,238 |
| VIRESOL Kft. | 376,822 | 364,468 |
| Tourism Division | 0 | 0 |

*Water consumption: the difference between water withdrawal and water discharge.

Among the Group's subsidiaries, KALL Ingredients Kft. applies water recirculation. The related 2024 data was incorrect and has been corrected from 33,900 $m^3$ to 318,712 $m^3$. For RM International Zrt., the data are estimated based on 2024 values.

ESG STORY

# *Sustainable Water Security and Nuclear Safety at Mészáros és Mészáros Zrt.*

**As a subsidiary of Opus Global, Mészáros és Mészáros Zrt. does not simply build and design, but the company also shapes a sustainable future: its water utility developments, special infrastructure projects, and nature conservation investments generate tangible ESG value across the country.**

## Drinking Water Security as Social Responsibility

The core business of Mészáros és Mészáros Zrt. remains the planning and execution of water utility investments, which accounted for the majority of revenue in 2025 as well. In the current year alone, 11,629 linear meters of new drinking water pipelines were built, improving the security of supply in 58 municipalities and strengthening the network's sustainability through the installation of a pressure-boosting pump house, new and renovated wells, gate valve chambers, and the reconstruction of two 1,000 $m^3$ reservoirs.

In the completed projects, a total of 94,467 linear meters of drinking water pipeline were constructed, along with two new water towers, a complete water treatment plant featuring a water intake structure, mechanical pretreatment, ultrafiltration, and drinking water treatment plant buildings. By constructing five drinking water reservoirs with a combined capacity of 7,700 $m^3$, the company is making a long-term contribution to increasing water security and mitigating supply risks caused by climate change.

## Responsible wastewater treatment and infrastructure

From an ESG perspective, it is of particular importance that the company is a key player in the development of wastewater treatment infrastructure. By 2025, wastewater treatment plants with a hydraulic capacity of 6,400 $m^3$, 11,920 meters of sewer network, and 5 pumping stations were built, ensuring the professional and environmentally friendly treatment of municipal and industrial wastewater generated in residential and industrial park areas.

These developments reduce the pollution of surface and groundwater, mitigate public health risks, and enhance the attractiveness of the affected areas for investors and residents. Thus, the public utility developments create long-term value not only from a technical perspective but also from social and environmental standpoints.

## Radioactive Waste Storage: Safety and Efficiency

Mészáros és Mészáros Zrt. also assumes significant responsibility in the nuclear sector through its involvement in the development of the Bátaapáti National Radioactive Waste Repository, which ensures the final disposal of low- and intermediate-level radioactive waste generated at the MVM Paks Nuclear Power Plant. The four storage chambers constructed 200–250 meters below the surface, and the associated tunnel system are designed to ensure long-term safety.

The company's task is to construct the reinforced concrete storage pool within the I-K3 storage chamber, including the bottom slab and walls, followed by the installation of an industrial floor. The individual elements of the structural layers forming the reinforced concrete basin constitute part of the primary (also known as radiological) engineered barrier designed to prevent the spread of radioactive isotopes. The new storage concept replaces the previous reinforced concrete containers with compact waste packages, which—by placing 200-liter metal drums into steel containers and filling them with cement slurry—are significantly more space-efficient, thereby enabling approximately a twofold increase in capacity compared to the previous system while maintaining the existing safety level.

## Habitat Protection Along the Danube

Mészáros és Mészáros Zrt. carried out rehabilitation work as part of the "LIFE Microtus II" project on the upper section of the Kalapsziget branch of the Danube, within the Szigetköz Landscape Protection Area, which is a Natura 2000 site. The project involved the replenishment and restoration of a roughly 1,000-meter stretch of riverbed. Although the investment was of modest value, it is of outstanding conservation significance because it created a suitable habitat for Pannonian root vole. The project serves as a good example of how a large infrastructure company can fulfil nature conservation goals while respecting industry standards, creating genuine ecological added value and making a positive contribution to the environmental pillar of ESG.

# 2.4. Resource use and circular economy

ESRS E5-1

*Policies*

Within the OPUS Group, there is no group-level policy on resource inflow, circular economy, or waste management. The corporate policies of individual subsidiaries are presented in the Climate Change chapter (E1-2), which includes information on resource use and circularity.

The **OPUS ENERGY Companies** treat sustainable and responsible procurement and usage as a priority, with particular attention to the maintainability, durability, and serviceability of the equipment and devices used, thus considering their full life cycle. The corporations endeavour to ensure that the management of waste generated during usage is appropriately regulated already in the design phase, and that the recycling of waste is ensured in accordance with feasibility. The application and observance of these principles are recorded in the Environmental Regulations in force, as well as the Regulations for the Utilisation and Scrapping of Fixed Assets and Inventories, in accordance with the pertinent legislative specifications. The policies do not address the transition from primary resource use or the sustainable procurement and use of renewable resources.

Within the Food Industry Division, the Environmental Policies of the corporations contain the expectations in accordance with resource utilisation and the circular economy. The declared objective in the policies is the reduction of the resource utilisation of the corporations, the minimisation of waste generation, and the integration of the principles of the circular economy into operations. Material topics include the improvement of material efficiency, the responsible management of by-products and waste, as well as the increase of recycling and reuse rates. The monitoring process is founded upon the regular collection and analysis of material utilisation and waste flow data, and evaluation in comparison with annual performance targets. The scope of the directive extends to the total material utilisation of the corporations, the management of by-products and waste flows, as well as the processes influencing material efficiency and circular economic performance. The core activity of KALL Ingredients Kft. is founded upon agricultural primary raw materials (maize); the substitution of these with secondary resources is structurally not realistic.

The policy of the **Tourism Division** is under development; its completion is anticipated in 2026.

**Mészáros és Mészáros Zrt.** provides for the continuous improvement of environmental indicators within its Integrated Management System (IMS). The corporation expects its subcontractors to adhere to the specifications recorded in the environmental chapter of the General Terms and Conditions during their activities, thereby supporting the fulfilment of environmental objectives along the value chain as well.

With regard to **R-KORD Építőipari Kft.** and **RM International Zrt.**, the Integrated Management System provides for the reduction of the quantity of energy utilised and waste generated. In connection with the optimisation of the utilisation of primary resources, a priority consideration and task during investments is the utilisation of the highest possible proportion of the resulting materials. The IMS, however, does not extend to the sustainable procurement and utilisation of renewable resources.

ESRS E5-3

*Objectives*

In the group-level ESG strategy elaborated in 2025 (see Chapter IV.1), the OPUS Group formulated three objectives for 2030 with regard to resource utilisation, the circular economy, and waste management, which are the following:

- Every subsidiary shall assess the integrability of circular principles.
- In every subsidiary, the reportability of the relevant ESRS indicators shall improve to the greatest possible extent, thereby enhancing measurability and transparency.
- The quantity of waste generated shall decrease; that is, the waste intensity proportionate to revenue shall decrease. The objective is to maintain the value of the indicator below 0.03t/mHUF (the 2024 base value).

These objectives constitute voluntary commitments; they are not prescribed by legislation.

In connection with prevention, the objective of the **OPUS ENERGY Companies** set until 2027 is the comprehensive understanding and mapping of the recycling rate of waste generated by their activities, through which the determination of longer-term objectives also becomes possible. The objective is the education of colleagues and the enhancement of their knowledge in accordance with the circular economy, furthermore, to explore by 2030 the accessible and available opportunities which may contribute to a higher rate of waste recycling.

It is a fundamental principle for the corporations of the **Food Industry Division** that the incoming raw materials shall be processed to the fullest possible extent, and the quantity of waste generated during the production process shall continuously decrease. A priority objective of the internal operational, environmental, and technological regulations is the minimisation of raw material losses, the utilisation of by-products, as well as the continuous improvement of water and auxiliary energy consumption. KALL Ingredients Kft. is currently engaged in the determination of quantified objectives regarding resource utilisation, waste management, and the circular economy, including the designation of the appropriate base year and the formulation of the associated indicators. Within the framework of the objective-setting process, the Company reviews the evolution of raw material utilisation, waste generation, as well as water and auxiliary energy consumption, and establishes its medium- and long-term objective system based upon these. The publication of the quantified objectives and the associated measurement methodology is anticipated to occur during the 2026 financial year.

One of the objectives of the **Tourism Division** in accordance with waste management is the reduction of paper and plastic consumption. Within this framework, it has been established as an objective that 90% of customer invoices shall be issued in electronic form, furthermore, to maintain the reduced quantity of printed paper achieved by reason of the approximately 50% reduction in the number of printers attained in 2025. The objective of **Mészáros és Mészáros Zrt.** is the reduction of the quantity of waste generated. **RM International Zrt.** has established the reduction of the consumption of mineral raw materials and products as an objective.

ESRS E5-2

*Measures*

Within the group-level ESG strategy of the OPUS Group elaborated in 2025 (see Chapter IV.1), the planned actions concerning the topic of resource utilisation and the circular economy are the following:

- the subsidiaries shall prepare a report on current practices and initiatives in accordance with circular principles,
- the organisation of a knowledge-sharing occasion regarding circular principles,
- the examination of the availability and reliability of data pertaining to waste generation and management,
- the examination of opportunities for the automation of data generation,
- the identification of opportunities for waste reduction.

The implementation of the measures shall commence in 2026, with practices differing by subsidiary.

In order to strengthen the principles of the circular economy, **OPUS ENERGY Companies** shall conduct a comprehensive examination along the waste flows (waste pathways) between 2025 and 2027. Within the examination, with the involvement of the largest contractual partners, the recycling status and recovery opportunities of the accepted waste shall be assessed. In addition to this, they shall perform analyses and examine development opportunities until 2030 in order to increase the recycling rate of waste. For the purpose of enhancing the awareness and commitment of employees, education was conducted in the topic of the circular economy (articles, presentations) in 2025 as well. During their operations, they devote priority attention to the performance of maintenance works, through which cost and waste reduction can be achieved; during scrapping processes, they examine the economic feasibility of refurbishment; generated waste is collected selectively (communal, production-industrial); and recoverable waste is partially sold. During end-of-life measures, the sale of recoverable waste (recycling), and the selective collection and handover of packaging materials to the concessionaire recipient partner and its subcontractors take place.

Waste-related measures of **KALL Ingredients Kft. and VIRESOL Kft**.:

- By-products generated during processing (e.g. DDGS, fibre fractions) are utilised as valuable products.
- Process optimisation and yield improvement: continuous technological developments to increase the efficiency of raw material utilisation.
- Internal recycling and reuse: operation of technological water and material cycles where this is technically feasible.
- Development of waste management, application of the waste hierarchy: separate management of waste flows and increase of their recycling.
- At KALL Ingredients Kft., value-preserving measures are implemented, during which high-value assets are refurbished via external assignment. In order to optimise waste management, the quantity of waste resulting from technology is reduced, chemical canisters are utilised as multi-way packaging, and the biogas generated during wastewater treatment is utilised on-site.
- At VIRESOL Kft., it is planned to market the generated wastewater sludge as a soil improver, supporting the circular economy.

The measures formulated by **KALL Ingredients Kft.** primarily extend to maize processing, starch, syrup, and bioethanol production processes. The measures primarily appear within own operations (limited in upstream and downstream directions), and are implemented with the involvement of the main suppliers. The programmes pertain to the Hungarian production site and primarily to the associated domestic supplier and service provider network; they affect suppliers, service providers, employees, waste managers, as well as indirectly customers and the local community. The measures of the Company contribute to the enhancement of resource efficiency primarily through the improvement of operational efficiency, the reduction of losses, and the utilisation of by-products. The focus is upon water and biological material utilisation; with regard to critical raw materials and rare earth metals, the involvement is low, and the measures are primarily of a preventive and control nature. By reason of the business model of the corporation, the substitution of primary agricultural raw materials is not realistic, therefore the emphasis is upon the maximisation of internal material cycles.

In the **Tourism Division**, regular internal trainings are organised for the purpose of the optimisation of waste management and resource inflow. During maintenance activities, priority attention is devoted to the application of recycling and energy recovery opportunities. During the planning of operations, in addition to the optimisation of consumption, preference is given to reuse, repair, refurbishment, remanufacturing, and recycling. For the purpose of preventing waste generation along the upstream value chain, raw material utilisation and its costs are monitored on a monthly basis, and measures are implemented if necessary. Procurements are aligned with actual utilisation, devoting particular attention to the expiry dates of raw materials, thereby further reducing the risk of scrap and waste generation. In order to achieve the objective of reducing paper and plastic consumption, the sale of locally filtered water was prioritised in 2025 instead of bottled products, which resulted in savings both in terms of transport emissions and the generation of plastic bottle waste. The introduction of a reusable cup system in own spas and in catering units operating during the summer period also contributed to the reduction of the use of plastic cups. The digital loyalty card and gift card, which also appeared as a novelty, resulted in the reduction of the carbon footprint of the production and transport of plastic cards.

**Mészáros és Mészáros Zrt.** endeavours to minimise the quantity of waste generated from both environmental and economic perspectives. The Company does not come into direct contact with critical raw materials or rare earth metals during its operations. In order to facilitate recycling, where possible, preference is given to the on-site recovery of construction waste; thus, for instance, concrete waste generated during demolition is utilised as secondary raw material or recovered through authorised partners. The Company evaluates the fulfilment of integrated objectives regarding resource utilisation and waste management on an annual basis. Subcontractors are also expected to apply the best available technology and reduce the quantity of waste generated.

The waste management plans of the projects of **R-KORD Építőipari Kft.** and **RM International Zrt.** include the aspects of the circular economy. R-KORD Építőipari Kft. establishes its waste management procedures taking into consideration the relevant legislative and contractual obligations, as well as technical specifications. Due to the sectoral specification (railway construction), a specified quantity of the resulting materials is handed over as reclaimed materials to MÁV, which possesses the state asset management rights and provides for their reuse. Waste disposal via landfill only occurs if recovery is not possible, or if its implementation entails disproportionate environmental burdens and costs. With regard to RM International Zrt., the resulting materials are preliminarily assessed and pre-qualified based upon the execution plans, then classified based upon the results of the waste status assessment and, if necessary, utilised at the work sites. The objective is the minimisation of the quantities sent to landfills.

ESRS E5-5

*Quantity of waste*

With regard to OPUS ENERGY Companies, in addition to paper and plastic, metal and concrete waste flows can be considered relevant in 2025. In the Tourism Division, household and food waste constitute the main waste flow, in which plastic, paper, and biomass are found. At Mészáros és Mészáros Zrt., primarily construction and packaging waste is generated. At R-KORD Építőipari Kft., construction and demolition waste can be considered relevant waste flows.

**KALL Ingredients Kft.** has developed its various waste flows in accordance with circular principles. Examples include the production of alcohol from maize steeping water or soil conditioner from the sludge of the wastewater plant. Naturally, the products thus manufactured are not included in the quantity of waste. In most cases, the products do not require packaging: the most common methods are bulk transport and the use of tank wagons, which are fundamentally packaging-free.

| Waste diverted from disposal (t) | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Reuse | Recy-cling | Other recovery | Total | Reuse | Recy-cling | Other recovery | Total |
| Hazardous waste | 1 | 85 | 59 | 145 | 1 | 10 | 76 | 87 |
| Non-hazardous waste | 0 | 6,547 | 0 | 6547 | 5 | 16,994 | 299 | 17,298 |
| **Total waste diverted from disposal** | **1** | **6,632** | **59** | **6,692** | **6** | **17,004** | **375** | **17,385** |

The decrease in the quantity of non-hazardous waste diverted from disposal arises for the most part from the change in the number and nature of projects ongoing at Mészáros és Mészáros Zrt. In 2024, the corporation had several projects where such a type of waste was generated in large quantities.

| Waste directed to disposal (t) | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Incineration of waste | Land-filling of waste | Other disposal | Total | Incineration of waste | Land-filling of waste | Other disposal | Total |
| Hazardous waste | 51 | 5 | 558 | 614 | 23 | 70 | 57 | 150 |
| Non-hazardous waste | 90 | 3,646 | 0 | 3,736 | 94 | 1,214 | 858 | 2,166 |
| **Total waste directed to disposal** | **141** | **3651** | **558** | **4,350** | **117** | **1,284** | **915** | **2,316** |

With regard to the Tourism Division, in relation to the year 2024, exclusively the values of the waste declaration were provided in connection with the data supporting the report. This constituted a risk in the case of the hotel industry with regard to both the completeness of the data and the deadline. Therefore, for this report, the scope of the data was made complete with a detailed estimation methodology. The increase in the quantity of hazardous waste (a total of 558 tonnes of cooking grease, food waste, and machine waste) is thus the result of more accurate data collection. In 2025, the quantity of communal waste was determined by estimation based upon the number, saturation, and collection frequency of the hotel containers, thanks to which the total quantity of waste directed to disposal increased significantly, from 335 tonnes to 2,825 tonnes. The data of Hunguest Hotels Montenegro d.o.o. are estimated values based upon the 2024 data.

| Other information related to waste | 2025 | 2024 |
|---|---|---|
| **Total generated waste (t)** | **11,042** | **23,894** |
| Total quantity of non-recycled waste (t) | 4,350 | 6,384 |
| Percentage of non-recycled waste | 39.4% | 26.7% |
| Total quantity of hazardous waste and radioactive waste generated by the undertaking (t) | 614 | 142 |

ESG STORY

# *Renewable Energy and Responsible Operations: KALL and Viresol's Shared ESG Journey*

**KALL Ingredients Kft. and Viresol Kft. are both committed to energy-intensive food production—a priority from an ESG perspective—the search for more climate-neutral technological solutions, enhancing employee well-being, and maintaining an active presence in local communities. Within this framework, KALL focuses on climate strategy commitments and energy intensity, while Viresol focuses on fine-tuning energy efficiency and social responsibility. The activities and collaboration between KALL and Viresol serve as an excellent example of how ESG can be implemented not as a separate project, but as a long-term operational framework integrated into the business model.**

## Heatcube – Climate Protection and Business Rationality

The Heatcube, commissioned in 2025 at KALL Ingredients' corn processing plant in Tiszapüspöki, is the world's largest industrial thermal energy storage unit and a key component of the company's energy transition; an industrial "heat accumulator" capable of storing renewable electricity and using it to cover part of the plant's heating needs. With a capacity of 56 MWh, the system provides more than 30 GWh of climate-neutral process heat annually, resulting in an annual reduction of approximately 8,000 tons of $CO_2$ emissions. The technology draws electricity from the national grid during periods of surplus generation, using it to heat a heat-retaining molten salt to 400 °C. This allows it to store approximately 104 MWh of energy and deliver up to 14 MW of thermal output. The stored energy is utilized in the form of industrial steam.

This unique technological solution not only helps reduce $CO_2$ emissions but also makes energy costs more predictable and reduces exposure to fossil fuel prices. The innovation simultaneously makes production greener, increases supply security, and ensures KALL's long-term competitiveness.



## KALL: a conscious climate strategy and green products

In 2025, KALL officially committed to developing and disclosing its climate protection goals in accordance with SBTi standards, thereby embarking on a path toward science-based emissions reduction targets. Thanks to the company's previous investments, the share of renewable energy use has improved: by commissioning a biomass boiler and utilizing the steam and electricity it generates, the company has succeeded in reducing the environmental footprint of its products; in fact, with the green energy produced, it is already capable of manufacturing products with virtually zero Scope 1 and 2 emissions. In addition to all this, reducing Scope 3 emissions is also among the company's future goals.

## Community, health, employee engagement

Corporate social responsibility is evident at KALL and Viresol in a number of ways. The two companies participated jointly in the Tisza PET Cup waste collection competition, actively contributing to the cleanup of riverbank waste and raising environmental awareness.

In addition, Viresol places a strong emphasis on employee education and training. The company continuously raises employee awareness through HSE-related and food safety-focused initiatives. Its own "Golden Broom Award" recognizes the plant with the best hygiene performance the title "Cleanest Plant of the Year" highlights the company's responsible, quality- and food safety-focused corporate culture. Employee well-being is supported by several initiatives, such as childbirth support. Blood drives are also held regularly; as part of this, they organized a "Stand Together for Ricsi" day, where they came together to support Paralympian Richárd Dumity, who was facing major surgery.

Viresol's experts are also active participants in the Mészáros Foundation's conferences supporting young talent where they give presentations on climate change, health-conscious lifestyles, and trends in the agricultural and food industries, thereby strengthening ties between the education and business sectors. In addition, they regularly host university students—including food engineering students from the University of Szeged and the Hungarian University of Agricultural and Life Sciences who can learn about food industry technology and career opportunities through factory tours and professional demonstrations.



III. | SOCIAL INFORMATION



## 3.1. Own workforce

ESRS S1 SBM-3

With regard to its employees, the OPUS Group considers the areas of **Secure Employment, Health and Safety,** as well as **Training and Skills Development** to be material.

As a significant employer in Hungary, the OPUS Group ensures fair and equitable employment conditions for the workforce in every instance, as they represent the most important resource within the organisation; their commitment and professional knowledge are indispensable for the attainment of business and sustainability objectives. The group considers employees' rights and a secure working environment to be fundamental priorities and endeavours to prevent negative impacts towards its employees, including safety and equal treatment. It is important to highlight that the material impacts affect the majority of the employees; however, by reason of the operation of the diversified group of companies, certain impacts – for example, risks associated with hazardous positions – may appear to varying degrees and in different forms at the individual subsidiaries. Furthermore, the number of employees employed at the individual subsidiaries also differs, which influences the extent and gravity of the given impacts as well.

The OPUS Group represents a responsible and conscious employer perspective toward all of its employees, in the interest of which the ethical guidelines and internal regulations of the group ensure fair treatment, the respect for human rights, and the provision of employee well-being. Potential conflicts and cases of non-compliance are managed by the internal control mechanisms, feedback channels, and ethical procedures of the subsidiaries. The Company Group operates through continuous training and the strict observance of legislation and internal regulations. The listed procedures guarantee the compliance and effectiveness of the practices applied by the Group and the provision of continuous training for the employees.

The objective of the group of companies is to achieve a positive impact in the areas of stable employment, a secure working environment, as well as training and skills development. The activities serving these objectives may differ depending upon the form of employment of the employees – for example, work performed within the framework of labour hire or internships – and upon the individual subsidiaries. Impacts identified as negative may appear in individual cases; the reason for this is that the health and safety of employees in hazardous positions may be exposed to increased risk. With regard to occupational safety, the OPUS Group regularly assesses and manages employees working in risky positions. The subsidiaries identify and manage health and occupational safety impacts using differing methods, while maintaining compliance with local legislative requirements, with particular regard to the ones employed in the Industrial Production Division. The occupational safety approach of the entire Group is uniform: the same occupational safety regulations shall be applicable to both leased and own employees. The impacts exerted upon employees are fundamentally determined by the position held, rather than the form of employment. The protection of vulnerable groups – based upon, inter alia, gender, ethnic, or religious affiliation – is ensured by the group-level Code of Ethics, which includes the prohibition of discrimination, as well as measures against workplace violence and harassment, and extends to the entire workforce. The risk of child labour, forced labour, or compulsory work does not arise during the operation of the OPUS Group.

For the management of impacts affecting employees, the subsidiaries allocate internal human resources of an adequate number, possessing experience and expertise. Although the subsidiaries of the Group possess their own HR policies and thus follow differing practices, typically the ones working in the HR field fulfil fundamental roles or are responsible for the supervision of employee satisfaction programmes, health and safety measures, as well as compliance with ethical and legal regulations, under the support and supervision of the governing bodies.

ESRS S1-5

*Objectives*

The group-level strategic objectives affecting employees, as defined in the group-level ESG strategy (see Chapter IV.1), until 2030 are:

- Achieving accident-free operation (attaining and maintaining <3 LTIF)
- Ensuring access to regular health screenings and mental health support services for all employees (attaining and maintaining a 100% ratio of employees covered by support)
- Measuring employee satisfaction and identifying development directions (attaining 50% participation in the satisfaction survey)
- Expanding the training portfolio with ESG aspects (100%, meaning every subsidiary shall have ESG training)
- Developing the ESG preparedness of managers (the entire management group – 100% – shall participate in ESG training)

The attainment of the objectives is supported by specific measures (see below) and internal regulations, the effectiveness of which is ensured by regular reviews.

The designated objective of the **OPUS ENERGY Companies** is the introduction of the Hay job evaluation system, as well as the establishment of the monitoring framework for the associated measures. The stakeholders—employees and management—were involved in the definition of the objective through dialogue.

At **KALL Ingredients** and **VIRESOL Kft.**, the objectives focus upon the evaluation of the performance of employees. The associated sub-objective is the minimisation of turnover, as well as the increase of workplace satisfaction. The definition of the objectives took place while keeping existing data sources, monthly reports, and relevant domestic and international objectives in view. The stakeholders were involved within the framework of meetings.

In accordance with internal regulations, the objective of **Mészáros és Mészáros Zrt.** is the provision of fair remuneration and appropriate working conditions, as well as the continuous increase and maintenance of employee satisfaction at a high level. The associated defined objectives are reviewed by the Company annually; the designation of the objectives was based upon the analysis of internal data sources, and the stakeholders were involved within the framework of personal consultations. The monitoring of the implementation takes place based upon internal monitoring systems, audits, and management reports.

With regard to **R-KORD Építőipari Kft.** and **RM International Zrt.**, the medium-term objective is making emergency and accident situations public, and through this, the reduction of risks. The objectives to be attained were set in accordance with the ISO 31000 standard, with a preventive, accident-prevention approach, relying upon statistical data. The positive tendency pointing towards the attainment of the objective is the increase in the level of occupational safety awareness among employees.

During the definition of the objectives, the Company cooperates with its own employees and employee representatives. At the subsidiaries where a trade union and a works council operate, these forums provide the framework for the consultation of the objectives; at other companies, employee surveys, consultations conducted during daily working relationships, and feedback serve as the basis. The Group and the subsidiaries typically review the performance relative to the objectives annually with the involvement of the competent employees; however, at certain companies, continuous monitoring operates, which allows for the taking of corrective measures if necessary.

ESRS S1-1

*Policies: Code of Ethics*

The basic regulation of the group of companies concerning its own workforce is defined by the group-level Code of Ethics of the OPUS Group adopted in 2024 (for further details, see Chapter G1-1). The scope of the code extends to every employee and member of the governing body of all the Companies belonging to the Group. The document also establishes obligations for leased workforce, as well as for the ones, who are employed within the framework of an assignment agreement.

The code shall record that the operation of the OPUS Group is in accordance with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO) and its eight fundamental conventions, as well as the Universal Declaration of Human Rights, and the Code of Ethics formulates the respect for these norms as an expectation. In accordance with the aforementioned, the Code of Ethics treats the principle of equal treatment, occupational safety, as well as the fundamental principles of fair employment as priorities, and records the responsibility of the OPUS Group in the field of the enforcement of human rights. The Company Group encourages open dialogue and ensures the opportunity for feedback. The code regulates in detail the method for making and investigating ethical reports, as well as the procedures regarding compliance with the Code of Ethics. In its Code of Ethics in force, the Group shall clearly reject all forms of child labour, forced labour, and human trafficking, and shall also prescribe the respect for fundamental human rights not only with regard to employees but also in relation to business partners.

The subsidiary-level codes of ethics of the Company Group (see Chapter G1-1) also include the commitment towards employees.

Policies adopted for the management of health and safety

The emphasis on occupational safety is indicated by the fact that the subsidiaries of the group of companies possess a separate policy in this area.

The majority of the subsidiaries (with the exception of OPUS GLOBAL Nyrt.) possess a workplace accident prevention policy or management system. All subsidiaries of the Group comply with the relevant occupational safety regulations and, in accordance with their legislative obligations, regularly perform occupational safety risk assessments.

The **OPUS ENERGY Companies** possess a certified Occupational Health and Safety Management System (MSZ ISO 45001), which they operate as part of the Integrated Management System (IMS). The IMS policy records that the organisation maintains and continuously develops the quality, environment-oriented, and occupational health and safety requirements satisfying the needs of stakeholders. The Chief Executive Officer is responsible for the implementation of the policy, and the scope of the OH&S management system extends, beyond employees, to persons not in an employment relationship working under the control of the companies. The IMS policy of OPUS Energy is available on the Company's website.

At **KALL Ingredients Kft. and VIRESOL Kft.**, the objective of the Occupational Health and Safety policy is the provision of a secure, healthy, and equitable working environment, as well as the support of the well-being, training, and development opportunities of employees. The guideline extends to the entire own workforce of the Company, covering occupational safety, the enforcement of labour rights, training, well-being, and equal treatment. With regard to external, contractor, or service provider employees, the guideline is applicable only to a limited extent. The Managing Director is responsible for the implementation of the guideline; during its development, the relevant labour law and occupational safety regulations, EU and domestic health and safety regulations, the requirements of the MSZ ISO 45001 standard, as well as the provisions of the official permits determining the operation were taken into consideration. The expectations and feedback of employees, occupational safety representatives, and the relevant authorities were integrated into the policy. The process of monitoring is based upon the regular tracking of occupational safety indicators, training data, and the turnover rate. The document is available to everyone on the website, and its content forms part of the annual mandatory training held for employees.

With regard to the **Tourism Division**, at the Companies, the provisions of the occupational safety and fire protection regulations, as well as the itemised risk assessments established for the individual units, are to be followed. The focus of the guideline is the introduction and maintenance of measures and practices ensuring the protection of the physical and mental integrity of employees, as well as the creation of a safe working environment that does not endanger health. The guideline extends to every employee; the Chief Executive Officer (hotel directors) is responsible for its implementation, and the Technical Director is responsible for its practical execution. The subsidiaries organise annually recurring training for the employees regarding the objective and application method of the guideline, as well as occupational safety and fire protection, and current updates related to legislative changes, while newly en-

tering employees receive preliminary theoretical and practical occupational safety and fire protection training. The guideline is available in printed form and online form on the corporate intranet and the e-learning interface.

At **Mészáros és Mészáros Zrt.**, the Occupational Safety Regulations cover the environmental, social, and governance impacts of the Company, and extend to the entire operation, including employees and suppliers. The enforcement of the regulations shall be the Chief Executive Officer's responsibility. During its development, the relevant directives of the European Union were taken into consideration, and oral consultations were conducted with managers, employees, and suppliers. The document is available to employees in the central folder structure.

The Health and Safety Manual of **R-KORD Építőipari Kft.** and **RM International Zrt.** contains information regarding management responsibility, the development of occupational safety awareness, and fundamental principles. The document details the rules of conduct and safety for the work areas; the manager is responsible for its implementation. During its development, the legislation in force, as well as the ISO 45001:2018 and ISO 31000 standards, were taken into consideration, striving for the obligations and rights to be balanced within the regulation. The document is available to every stakeholder. The occupational safety agreement available to subcontractors overlaps with the content of the manual.

ESRS S1-2

*Co-operation*

Cooperation with the own workforce and employee interest representation bodies is implemented in multiple forms at the subsidiaries of the OPUS Group. The frameworks and regularity of cooperation differ by company; however, the protection of the health and safety of employees, as well as the conscious development of corporate culture and career opportunities, appear as common fundamental principles. The executive officers and HR directors of the companies are responsible for the implementation of the cooperation.

Continuous information and formal communication channels – thus, in particular, the works council, as well as management briefings – fulfil a significant role in the operation of the companies. Beyond management meetings and the transfer of information implemented through managers, the subsidiaries apply a wide toolkit of internal communication, including newsletters, HR briefings, intranet interfaces, corporate events, and communication through interest representation bodies. The primary objective of these channels is the sharing of information, the presentation of good practices and results, as well as the transparent communication of organisational changes and priority tasks.

During the cooperation with employees, every company pays particular attention to occupational safety measures and the provision of associated training programmes. The degree of regulation and formalisation of the cooperation, however, differs: the subsidiaries where a trade union and a works council operate are characterised by more structured, formalised frameworks, while at other companies, the maintenance of contact with employees is primarily based upon daily working relationships and informal information.

The OPUS Group respects the right to freedom of association and collective bargaining, and the subsidiaries provide interest representation opportunities in accordance with the legislation. At the OPUS ENERGY Companies, a works council and a trade union operate; thus, in 2025, as a result of employee representation, a collective agreement and a wage agreement for the current year were in force. The Human Resources and Organisation Development Directorate is responsible for the effectiveness of the cooperation at an operational level. The other companies of the Group do not possess a general procedure regarding cooperation with their own workforce.



| **Minimum notice period** with regard to significant changes related to the employees | **OPUS GLOBAL** | **OPTESZ OPUS** | **OPUS TIGÁZ** | **OPUS TITÁSZ** | **KALL** | **VIRESOL** | **Hunguest** | **MM** | **R-KORD** | **RM** |
|---|---|---|---|---|---|---|---|---|---|---|
| Minimum notice period | no | 2 weeks | no | no | no | no | 2 weeks | 1 month | 1 week | 1 week |

None of the members of the group have defined a minimum notice period within their collective agreements.

ESRS S1-3

In accordance with the regulation of the group-level Code of Ethics of OPUS GLOBAL Nyrt., with regard to the **raising of employee concerns** and the management of potential negative impacts, the subsidiaries falling under the scope of Act XXV of 2023 on Complaints, Public Interest Disclosures, and Rules Related to the Reporting of Abuses (hereinafter: Whistle-blowing Act) operate their internal whistle-blowing systems independently, in accordance with the conditions prescribed by the Whistle-blowing Act. The subsidiaries not falling under the scope of the Whistle-blowing Act shall endeavour to develop their own whistle-blowing processes. The protection of persons making use of the reporting opportunities is ensured by the Code of Ethics (see Chapter G1-1).

At the **OPUS ENERGY Companies**, employees may contact trade union representatives, who assist in the formulation of concerns and their mediation towards the employer. The online reporting interface of the employer's whistle-blowing system is also available to them.

In the **Food Industry Division**, in order to prevent and manage potential negative impacts affecting employees, as well as to ensure access to remedy, complaint management and reporting channels are operated, documented investigation procedures are applied, emphasis is placed upon legislative compliance and external cooperation, and furthermore, corrective and preventive measures are introduced based upon the disclosed cases.

With regard to the **Tourism Division**, an Ethical Reporting Platform is operated. Reports arriving at the e-mail address of the platform are managed by employees designated for this task. During the investigation process, there is an opportunity for the involvement of the Ethics Committee, depending upon the nature and gravity of the report.

The Code of Ethics of Mészáros és Mészáros Zrt. Clearly states that employees are obliged to report all violations to their direct superior or to any senior manager.

**R-KORD Építőipari Kft.** and **RM International Zrt.** operate a whistle-blowing system, which allows employees to report ethical, legal, or workplace concerns securely and anonymously. Reports are investigated by the Ethics Committee, the members of which include the HR Director, a delegated member of the legal organisation, as well as the exerciser of the employer's rights over the employee concerned.

ESRS S1-17

In 2025, no reports were submitted to the internal whistle-blowing systems or through other means at the subsidiaries of the OPUS Group, and the Group identified neither cases of discrimination nor severe human rights incidents.

ESRS S1-4

*Measures*

Within its ESG strategy in 2025 (see Chapter IV.1), the OPUS Group developed the strategic objectives planned for its own workforce at a group level (see above), to which the following measures belong:

- Review of existing regulations, identification of typical types of workplace accidents, formulation of development actions,
- Review and development of the training of employees related to workplace safety,
- Assessment of the support portfolio and formulation of development opportunities,
- Examination of the extensibility of the support system to employees not covered,
- Development of a satisfaction survey and the integration of feedback into the operation,

- Motivation of employees in the interest of increasing the completion rate,
- Review of the training portfolio and the introduction of ESG training,
- Extension of ESG training to the entire workforce,
- Assessment of the experience of managers related to ESG,
- Development of ESG training for managers.

The scheduling of the actions is in progress; due to the diverse circle of subsidiaries, they may be implemented along differing practices by subsidiary, at the earliest in 2026.

Further subsidiary-level measures are presented in Chapters S1-11, S1-13, and S1-14.

In the interest of exploiting the opportunities affecting their own workforce, the subsidiaries provide training, competitive wages, and fringe benefits to their employees; additionally, they place emphasis upon their well-being and rights, and ensure that every employee receives equal treatment. In order to manage the actual and potential negative impacts associated with the own workforce, the OPUS Group operates a process based upon the feedback of employees. The observations arriving through the communication and feedback channels provided for the employees at a subsidiary level are evaluated by the subsidiary management, which decides upon the necessary measures. The effectiveness of the measures taken to manage the material risks associated with the workforce is likewise evaluated based upon employee feedback: in the case of health protection and well-being events and programmes, participation and readership are measured (internal platforms, circulars), and formal and informal feedback is requested; in the case of training, satisfaction survey questionnaires are typically utilised.

ESRS S1-11

The **social protection** applied at the subsidiaries of the OPUS Group complies with the statutory requirements; thus, the benefits, which serve as protection against loss of income associated with significant life events (sickness, unemployment, workplace injury, childbirth, retirement) are ensured for every employee. In certain cases, additional benefits or discounts are provided beyond this; for example, at the OPUS ENERGY Companies, from 2025, life insurance is also provided to the leased workforce. Furthermore, **OPUS ENERGY Companies** shall also be obliged to support the return of their colleagues absent due to childcare by providing the opportunity for part-time employment. Internal regulations shall provide for the availability of two days of working from home per week, and in justified cases (for example, temporary illness, difficult life situations), the provision of additional days working from home is permitted upon the relevant request of the employee. The Companies shall provide schooling and other grants from a social welfare budget.

ESRS S1-6

*Headcount*

At the end of 2025, the OPUS Group employed a total of 5,350 persons, 96% of whom worked as indefinite-term employees and 95% of whom worked in full-time employment. The employee headcount of the Company Group increased slightly in 2025. Men constitute 63% of the employees of the Group, which stems primarily from the physical nature of the activities performed by the Company, as heavier physical work dominates in these positions.

| OPUS Group Employees total, persons, 31 December | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Total | Male | Female | Total | Male | Female |
| **Total headcount** | **5,350** | **3,347** | **2,003** | **5,279** | **3,478** | **1,801** |
| Full-time employees | 5,068 | 3,248 | 1,820 | 5,159 | 3,442 | 1,717 |
| Part-time employees | 282 | 98 | 184 | 120 | 36 | 84 |
| Indefinite-term employees | 5,136 | 3,265 | 1,871 | 5,259 | 3,469 | 1,790 |
| Definite-term employees | 140 | 52 | 88 | 17 | 7 | 10 |
| Employees employed with an availability obligation (with non-guaranteed hours) | 74 | 30 | 44 | 3 | 2 | 1 |

A Notes to the Financial Statements chapter of the Supplementary Appendix, which forms part of the Annual Report of OPUS GLOBAL Nyrt., contains the most typical figures regarding the employees of the group: the consolidated staff costs, as well as the group-level closing headcount in a breakdown of blue-collar and white-collar workers.

The group-level turnover rate in 2025 was 17%, which is 1% higher than the value in 2024. The highest turnover (28%) was in the Tourism Division; the extent of the turnover is in accordance with the sectoral characteristics.

| Number and turnover of leaving employees | 2025 | | 2024 | |
|---|---|---|---|---|
| | persons | % | persons | % |
| Leaving employees | 935 | 17 | 848 | 16 |

The calculation of the employee turnover rate is performed by dividing the total number of leaving employees at the end of the reporting period by the total headcount.

ESRS S1-13
*Training*

The subsidiaries provide training opportunities and mandatory and refresher training to the staff members continuously and systematically in both professional and other fields. Orientation training is held for newly entering staff members. In 2025, the training hours increased to the greatest extent in the Food Industry Division, which is attributable to the launch of new training programmes, longer training sessions (in hours, e.g., full-day), and the increased number of participants.

| Amount of training per person, hours | 2025 | | 2024 | |
|---|---|---|---|---|
| | Number of training hours | Average number of training hours for one person | Number of training hours | Average number of training hours for one person |
| **Total** | **122,040** | **23** | **92,261** | **17** |
| Male | 101,997 | 30 | 80,805 | 23 |
| Female | 20,043 | 10 | 11,456 | 6 |

In the 2024 report, due to a data aggregation error, the training hours and thus the average training hours per person were incorrectly specified. The figures have been corrected; and now the table contains the adjusted 2024 values.

| Employees participating in performance and professional development reviews, 2025 | Number of participants, persons | Rate of participants, % |
|---|---|---|
| **Total** | **848** | **16** |
| Male | 609 | 18 |
| Female | 239 | 12 |
| Senior Managers | 15 | 25 |
| Managers | 74 | 16 |
| Non-management employees | 759 | 16 |

ESRS S1-14
*Health*

Every member of the Group complies with the occupational safety regulations and performs occupational safety risk assessments in accordance with the legislation. The occupational health and safety management systems at the subsidiaries of the OPUS Group operate according to the ISO 45001 and ISO 31000 standards, and 100% of all employees fall under their scope. The scope of coverage typically extends also to the workers who are not in employment but perform their work under the supervision of the Company.

In the interest of preventing negative impacts affecting employees regarding their health and safety and promoting positive impacts, the OPUS Group provides private health and life insurance for them. Within the framework of the health insurance, the Group ensures annual screening examinations, as well as further examinations in the event of a complaint.

The **OPUS ENERGY Companies** provide the spectacles ensuring sharp vision required for work in front of a screen.

In the **Food Industry Division**, a health screening bus, outsourced lung screening examinations, as well as the procurement of ergonomic furniture for sedentary work upon request are provided for the employees; furthermore, workplace massage is also offered.

In the units of the **Tourism Division**, regular audits from occupational safety, fire protection, and environmental protection perspectives, as well as fire drill exercises, are implemented, which are coordinated and conducted by professionals possessing specialised qualifications. The managers of the units participate in occupational safety meetings, where the focus is upon the prevention of workplace accidents, the professional administration of occurred workplace accidents, and the presentation of employer duties related to personal protective equipment. The use of the online internal protocol filing interface facilitates the tracking and management of risks identified in the units, thereby increasing workplace safety.

The construction companies – **R-KORD Építőipari Kft.** and **RM International Zrt.** – also provide preventive medical examinations. The effectiveness of the examinations is assessed through employee satisfaction measurements, and the internal health services are developed accordingly. At Mészáros és Mészáros Zrt., free screening examinations are ensured annually for every employee at the location of central administration on the preventive lifestyle day.

During the year, a total of 97 work-related accidents occurred at the group level, which were typically minor injuries (cuts, scalds, fractures, sprains, bruises, falling accidents, animal attacks).

| Workplace accidents, employees (31/12/2025) | 2025 | 2024 |
|---|---|---|
| Work-related accidents to be recorded, number | 97 | 131 |
| Rate of work-related accidents to be recorded (for 1,000,000 work hours) | 11.06 | 14.83 |
| Days lost due to work-related accidents, number | 1,105 | 2,041 |
| Deaths occurring due to work-related accidents, number | 0 | 0 |
| Days lost due to work-related deaths, number | 0 | 0 |
| Number of hours worked in the period | 8,768,497 | 8,833,028* |

* OPUS GLOBAL Nyrt. and KALL Ingredients Kft.: calculated value

| Work-related illnesses, 2025 | Employees, persons |
|---|---|
| Number of work-related, recordable illnesses (taking into consideration statutory restrictions regarding data collection) | 8 |
| Days lost due to work-related illnesses | 98 |
| Number of deaths arising from work-related illnesses | 0 |
| Number of days lost due to deaths arising from work-related illnesses | 0 |

Work-related illness occurred only at the Hunguest Hotels Montenegro d.o.o. subsidiary; here, spinal diseases, sciatica, lumbago, and varicose veins occurred.

# 3.2. Workers in the value chain

The double materiality assessment identified material impacts and risks in the interest of workers in the value chain regarding the topic of **Health and Safety** (see Chapter 1 – Materiality assessment, impacts, risks and opportunities).

The OPUS Group is committed to ensuring that the protection of health and safety is provided for workers in its value chain and for third parties – such as contractual partners, suppliers, visitors – staying in its service and work areas. The subsidiaries of the Company Group comply with the legislation and their own corporate regulations, and they also expect compliance with the rules from their partners.

ESRS S2-1

*Policies*

The OPUS Group does not possess a group- or subsidiary-level policy specifically directed at workers in the value chain. The group-level Code of Ethics (see Chapter G1-1) contains the values and principles, along which the Company Group envisages and continues its operations. The code states that the subsidiaries are committed to protecting the health and safety of third parties (for example, subcontractors, suppliers, or visitors) staying in their service and work areas. The subsidiaries familiarize their suppliers with the group-level Code of Ethics and, where applicable, the subsidiary-level code of ethics. The general procurement regulations and contractual terms and conditions also contain compliance requirements regarding the employees of the contracting partners.

In addition to their own Code of Ethics, the **OPUS ENERGY Companies** possess a comprehensive Integrated Management System (IMS), within the framework of which occupational safety regulations and processes prescribing the working conditions of the individuals employed within the value chain are operated. The Health, Safety, and Environment (HSE) Strategy records that the energy companies bear responsibility for their partners and the ones staying within the scope of their work activities. The HSE strategy was presented to the partners within the framework of occupational safety workshops. The materials of the presentations delivered at the workshops, educational and information materials, analyses of instructive accidents, and extracts of the more significant regulations affecting occupational safety are available on the Contractor information pages.

With regard to the companies of the Food Industry Division, the Occupational Health and Safety Policy is the governing document regarding the health protection and safety of workers in the value chain. The purpose of the document is to ensure that safe, lawful, and fair working conditions are available also for the employees participating in the value chain. It applies to every supplier and service provider who involves employees in the value chain of the Company during their activities, especially the ones who perform their work directly at the sites of KALL Ingredients Kft. and VIRESOL Kft. The senior manager responsible for compliance with the provisions of the document is the managing director. During its formulation, the expectations and feedback of the most important stakeholders – especially strategic suppliers, service providers, employee representative bodies, and the relevant authorities – were taken into account. The document is available on KALL the websites of KALL Ingredients Kft. and VIRESOL Kft.

Beyond the group-level Code of Ethics, the procedures of **Mészáros és Mészáros Zrt.** are determined by its own Code of Ethics and the corporate Health and Safety Plan. Following the requirements regarding the minimum occupational safety requirements to be implemented at construction workplaces and during construction processes, the Plan prescribes operational on-site inspections, as well as formulates rules to be observed by the contractors and employees participating in the project. The senior manager responsible for the implementation of the document is the chief executive officer.

ESRS S2-5

*Objectives*

Among the group-level strategic goals defined in the ESG strategy (see Chapter IV.1), several relate to the value chain and have an impact on the workers in the value chain. The OPUS Group has set the goal that by 2030:

- all subsidiaries shall perform supplier assessment in accordance with the statutory requirements;
- at least half of the suppliers involved in the due diligence shall respond to the supplier assessment questions;
- at least 20% of the suppliers shall belong to the most advanced supplier ESG category.

ESRS S2-4

*Measures*

The most significant achievement in 2025 was the completion of the group-level ESG strategy (see Chapter IV.1), which also contains targets regarding the supply chain. The subsidiaries shall schedule the measures related to the group-level targets from 2026.
In this topic, besides the Contractor Occupational Safety workshops, the compliance with the requirements prescribed by the HSE Strategy, the Occupational Safety Regulations, and the regulation entitled Contractor Safety Rules exercises the greatest impact on the workers of the partners of the Energy subsidiaries. The Contractor Safety Rules are binding upon the contractors and subcontractors in contract with the OPUS ENERGY Companies, and upon the ones performing any work at the sites of the companies. It provides, among others, for specific occupational safety, fire protection, and environmental protection requirements, prescribes the preparation of the Health and Safety Plan (HSP), and provides for the tasks of the health and safety coordinator. In order to reduce the risks of contractor work and to strengthen the occupational safety culture, Contractor Occupational Safety workshops were organised in 2025 – similarly to previous years.
The companies of the Food Industry Division qualify suppliers during the selection process and apply a certification system (ISCC). The focus of the measures affecting their suppliers continued to be the maintenance of responsible procurement practices, thereby promoting respect for the rights of workers in the value chain.

# 3.3 Consumers and end-users

The double materiality assessment identified two material topics regarding end-users/consumers: **health and safety, and personal safety**. In view of the diversified portfolio of the Group, the range of customers, clients, and end-users differs in the individual sectors; consequently, the relevance of the affected impacts, risks, and opportunities also differs at the individual subsidiaries.

The OPUS Group is committed to operations prioritising the health and safety of consumers and end-users; to this end, it assesses and manages the risks affecting the operations of the subsidiaries. During product development, as well as the provision and accessibility of services, the subsidiaries enforce the applicable ethical and consumer protection principles and statutory requirements in order to ensure modern, safe, reliable, and fair products and services for customers and end-users.
The OPUS Group pays attention to the personal safety of consumers and end-users and to the respect for the right to privacy. The subsidiaries act in accordance with the data protection legislation governing their activities and ensure the confidential management of personal data.

ESRS S4-1

*Policies*

The OPUS Group does not possess an independent policy specifically related to customers and consumers. The subsidiaries of the Group (OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt.), which are in contact with a large number of consumers perform their activities in accordance with a strict framework defined in the legislation, business regulations, and internal regulations, under continuous official supervision and inspection.

The group-level Code of Ethics (for more details see G1-1) covers the protection of the rights of consumers and end-users. The code declares that the subsidiaries communicate the risks associated with the purchase of their products or the use of their services clearly and intelligibly, so that their customers can make informed decisions, with particular regard to the consumers and end-users, for whom accurate and accessible information about products and services is important. In the code, the OPUS Group commits itself to the respect for the right to privacy of consumers and end-users and to the strict compliance with the legislation regarding the protection of personal data.

With regard to **OPUS TIGÁZ Zrt.** and **OPUS TITÁSZ Zrt.**, the users supplied include residential users, within which are vulnerable consumers (socially disadvantaged, living with disabilities, socially disadvantaged and living with disabilities), as well as non-residential users. Regarding the distribution activity, the main principle is equal treatment; thus, with regard to the distributors, the supply of every user is of paramount importance. In the Equal Opportunities Plan, they set the goal to enforce and declare the social values of equal opportunity in the operations of the companies in the form of programmatic commitment. The scope of application of the policy extends to every segment of the corporate operations where the equal opportunity needs of third parties in direct contact with the companies may arise. The code of ethics of the two companies regulates the ethical standards that employees should exhibit towards external stakeholders. At OPUS TIGÁZ Zrt., the Regulation on Customer Relations and Customer Service Activities is in force, while at OPUS TITÁSZ Zrt., the Electricity Customer Service Activities and Handling of User Complaints, as well as the Handling of Complaints, Grievances and Official Matters regulations are in effect. The customer relations activity is performed by OPTESZ OPUS Zrt. for the OPUS ENERGY Companies in accordance with the aforementioned regulations. The objective of the Companies is to regulate the administrative processes which ensure the uniform execution of the management of user inquiries within the service areas of the Companies, while simultaneously ensuring that full compliance with the relevant legislation is continuously maintained, in order to guarantee the highest possible level of user satisfaction. In order to ensure equal treatment and equal opportunity, the rights of persons living with disabilities to access with equal opportunity are ensured during customer service administration.

Due to the B2B operating model of **KALL Ingredients Kft.** and **VIRESOL Kft.**, the relevance of the topic is low, as the companies are not in direct contact with end-users, and their products are integrated into the products of other manufacturers as raw materials. Consequently, during the formulation of the Food and Feed Safety Policy, the interests of consumers and end-users were primarily taken into consideration in an indirect manner. They consider it important to support the safe and responsible use of products, as well as to prevent risks affecting consumers and end-users. The monitoring process is primarily restricted to the tracking of the fulfilment of customer specifications, quality assurance systems, and product safety requirements. For this purpose, they take into consideration the relevant food and raw material safety and quality management regulations. The policies are available to everyone on the websites of the Companies.

ESRS S4-5

*Objectives*

In the group-level ESG strategy developed in 2025 (see Chapter IV.1), the OPUS Group formulated three targets related to customers and consumers, which are as follows:
The group-level strategic targets defined in the ESG strategy until 2030:

- Development of the ESG awareness of users and consumers by implementing 8-10 consumer awareness development programmes annually, which means an average of at least one per subsidiary.
- Maintenance of product and service safety such that the number of reported incidents shows a continuously decreasing trend in the future.
- Ensuring barrier-free access to products and services for every subsidiary.

The direct contact of **KALL Ingredients Kft.** and **VIRESOL Kft.** as raw material producers is typically restricted to business customers and not to end-consumers. Accordingly, their targets focus primarily on product safety, quality, and customer satisfaction. The targets include keeping the rate of product recalls due to food safety reasons at 0%, handling complaints and customer feedback within defined deadlines, closing internal audit and compliance non-conformities within the deadline, as well as the successful completion of certifications and external audits. The targets can be considered relative and are defined on an annual basis. The targets were determined based on the internal quality management and risk management system, as well as the relevant statutory and customer requirements. During the establishment of the targets, the involvement of stakeholders was primarily implemented within the framework of customer audits, qualification processes, regular professional consultations, complaint handling processes, and customer feedback. The objectives of the Companies related to consumers and end-users are primarily defined and tracked as integrated into the annual target system of the quality management organisation. The monitoring of the fulfilment of the targets takes place within the framework of regular internal reports, management reviews, as well as internal and external audits. During the review, the deviations, the root causes, and the necessary corrective measures are evaluated.

ESRS S4-4

*Measures*

Based on the ESG strategy of the OPUS Group developed in 2024 (see Chapter IV.1), the actions planned at the group level affecting consumers and end-users are the following:

- Collection of existing programmes supporting sustainability aimed at users and consumers,
- Launching programmes aimed at user and consumer education in the topic of sustainability,
- Review of previous incidents and formulation of related developments,
- Maintaining or improving the level of product and service safety,
- Collection of actions, tools, and results ensuring accessibility,
- Assessment of accessibility opportunities.

**KALL Ingredients Kft.** and **VIRESOL Kft.** operate quality and product safety systems by maintaining HACCP and related management systems, as a result of which products may become safer and more traceable. They ensure continuous and transparent statutory and customer compliance by regularly monitoring statutory requirements. They ensure continuous and transparent statutory and customer compliance by regularly monitoring statutory requirements. They operate a complaint handling system in which they apply a documented process for the receipt, investigation, and handling of customer and consumer complaints. They ensure appropriate product information by issuing specifications and compliance documents. In the event of a safety or quality risk, they operate a regulated procedure in order to minimise potential damages. In the event of significant incidents, in the interest of the ones adversely affected by the negative impacts, the Companies cooperate with their business partners and the authorities in order to ensure appropriate compensation and statutory compliance.

The Tourism Division pays highlighted attention to the safe use of services. In accordance with the statutory requirements, it provides detailed information in the spa areas and on digital surfaces regarding the composition of medicinal water, indications, as well as the rules of sauna use, with particular regard to age-related restrictions. Guest safety also prevails during catering: allergen information appears consistently for every food type and on the menus, supporting the risk-free choice of guests arriving with food sensitivities. The commercial practices of the subsidiaries are characterised by transparent information and consumer decision support. The timing of actions and promotions is aligned with the optimal booking windows, ensuring the attainment of the most favourable offers for guests. The Company consciously avoids small-print restrictions; it publishes the conditions of offers clearly, often in a dedicated question-and-answer format. This method guarantees a safe booking process free from misunderstandings and strengthens trust in the brand.

# *A New Dimension of Relaxation: When Wellness and ESG Go Hand in Hand*

**In today's tourism industry, it's a competitive advantage for a provider to offer not just relaxation, but a responsible, future-proof experience the ESG approach has now become part of everyday operations at Hunguest Hotels. Guests' choices regarding where they stay or how they travel are increasingly driven by conscious decisions: it matters what resources power the wellness facilities, or how many unnecessary bottles, printed materials, and miles are associated with a weekend getaway.**

## Solar-powered wellness centers

In 2025, Hunguest Hotels implemented investments at its three flagship locations - Egerszalók, Szeged, and Tapolca - that reduce energy consumption and enhance the guest experience. At all three locations, small solar power plants generate green electricity, covering a significant portion of the hotels' operations and reducing grid electricity consumption and associated emissions. The development of the renewable energy system was accompanied by a comprehensive energy modernization of the three hotels.

## Invisible decisions, spectacular footprint reduction

Sustainable corporate operations - and specifically the reduction of the carbon footprint - are driven not only by major investments but also by numerous smaller, behind-the-scenes decisions and process improvements. Triple-filtered water bottled on-site has been introduced in all hotels, thereby reducing the environmental impact resulting from transportation distances, plastic bottle production, and waste, as well as the risk of microplastic pollution.

In company-operated spas and summer catering facilities nationwide, a deposit-based reusable cup system has been implemented, replacing the use of disposable cups at these locations. The interoperability of tokens and cups across facilities is not only user-friendly but also a logistically efficient and more sustainable solution in the long term.

## Energy savings through digitalization

All hotels have switched to electronic billing, and the number of printers has been reduced by half, thereby reducing paper consumption by approximately 50%. Digitization not only saves paper but also energy and toner, and by transforming administrative processes, it also has a positive ESG impact.

## Guest Experience and ESG on the same track

Digitalization and greening the guest journey also took center stage in governance and social aspects. In September 2025, the new digital loyalty card was introduced, which guests can access on their mobile devices, thereby reducing the ecological footprint resulting from card production and postage. Compared to the full year of 2024, 43% fewer physical cards were sent by mail in 2025, which reduced the environmental impact of delivery by 60%, and this figure is expected to drop to zero in 2026.

The introduction of online ticket sales at Hunguest Saliris Thermal & Spa and Napfényfürdő Aquapolis Szeged is expected to reduce the environmental footprint of a single admission ticket at these locations, while ensuring shorter lines, faster entry, and a more transparent guest experience.

# IV. BUSINESS CONDUCT



The double materiality assessment identified three material impacts related to business conduct: Management of relationships with suppliers, Prevention of corruption and bribery, Political engagement (see ESRS SBM-3). The present chapter demonstrates the management of these impacts.

## Code of Ethics and ethical conduct

ESRS G1-1

With regard to business conduct matters, the group-level Code of Ethics contains the main guidelines to be applied. The code approved by the Board of Directors of the Parent Company in 2024 remained unchanged during 2025. The purpose of the Code of Ethics is to ensure that it lays down the values, standards of conduct, and ethical focus points considered fundamental and most important by the **OPUS Group**, and thereby provides a starting point for every employee and manager to acquire and apply the appropriate behavioural standards during their daily work. In the code, the OPUS Group commits itself to operations in accordance with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the Declaration on Fundamental Principles and Rights at Work and the eight fundamental conventions of the International Labour Organization (ILO), as well as the Universal Declaration of Human Rights. The scope of the Code of Ethics extends to OPUS GLOBAL Nyrt. as the Parent Company, as well as to every employee and member of the management body of every company belonging to the Group.

The group-level Code of Ethics is reviewed at least every three years and amended if necessary; the Board of Directors decides on the entry into force of these changes. The Code of Ethics is available to all stakeholders on the website of the OPUS Group:

The subsidiaries present the purpose and content of the Code of Ethics to their employees once a year within the framework of training, while the new-entrant colleagues of the subsidiaries can familiarise themselves with the content of the document during the onboarding process.

The group-level strategic targets defined in the ESG strategy until 2030:

- All affected subsidiaries shall implement their group-level or own code of ethics (proportion of subsidiaries implementing operations in accordance with the code of ethics: 100%).
- All affected subsidiaries shall possess grievance reporting and handling practices (proportion of subsidiaries providing the possibility of grievance reporting: 100%).

The internal whistle-blowing systems of the subsidiaries serve to identify, report, and investigate concerns regarding unlawful conduct or conduct contrary to the Code of Ethics of the Company Group. Should the whistle-blower experience a practice during their work that may lead to abuse, they are obliged to draw the attention of the ones concerned or their direct superior to this. It is their obligation to report the infringement, the violation of the values defined in the Code of Ethics, or any ethical problem to the management. External parties also have the possibility to submit an ethical report.

For reporting ESG-related concerns, the Group operates an ESG grievance handling process in accordance with the ESG Act. Information regarding activities that are risky or deemed risky from an ESG perspective, or regarding proven or suspected violations of ESG obligations (ESG grievance), can be reported by post or electronically at the panaszbejelentes@opusglobal.hu email address, or on the website of OPUS GLOBAL Nyrt.

With regard to information received through any reporting mechanism, the OPUS Group guarantees that the whistle-blower shall not suffer any discrimination or subsequent disadvantage for a report made in good faith. The objective is to detect and handle potential abuses in a timely manner.

Beyond the group-level Code of Ethics, the energy, food industry, and tourism subsidiaries of the OPUS Group, as well as Mészáros és Mészáros Zrt., possess their own code of ethics. With this, their aim is to provide guidance to their employees and partners regarding the forms of conduct to be exhibited in business and work relationships related to corporate activities. The document declares the fundamental corporate values and records the expectations related to conflicts of interest as well as fair market conduct.

# Prevention of corruption and bribery

The Code of Ethics provides for the prevention of corruption; this is a uniform anti-corruption policy applicable to the entire the OPUS Group. It declares that the OPUS Group supports fair and open competition, rejects every form of corruption, and avoids even the suspicion thereof during its operations. In order to prevent corruption and bribery, the OPUS Group strives for the development of transparent reporting mechanisms. The subsidiaries operate their internal whistle-blowing systems independently. This ensures the reporting, timely detection, and handling of potential abuses.

Within the Company Group, the **OPUS ENERGY Companies** and **Mészáros és Mészáros Zrt.** possess anti-corruption and anti-bribery policies. The approver of the Anti-Corruption and Anti-Bribery Policy is the chief executive officer of the given Company, and it is their task to supervise compliance with the policy. The regulation defines the responsibility of the employees and, for the firm, the responsibility of the workers regarding bribery and corruption; furthermore, it provides information and guidance for the recognition and handling of bribery and corruption. It also covers the prohibition of political-type financing and the method of raising potential concerns. The scope of the regulation extends to the employees and to every person performing work in the name of the firm, including, among others, senior managers, employees, consultants, subcontractors, and external service providers. Companies shall be dedicated to ensuring that the training related to the internal regulations forms a fundamental part of the professional instruction of every newly recruited individual; furthermore, the employees who, on account of their specific roles and professional positions, are exposed to a more significant risk of bribery and corruption, shall receive appropriate and comprehensive training regarding the implementation of and full compliance with the aforementioned regulations.

The energy companies classify, among others, donation as a form of conduct that is risky from the perspective of corruption. The primary sources of corruption risks in the Food Industry Division are the raw material procurement and purchasing processes, where significant financial volume, negotiation authority, and intensive relationships with external partners are characteristic. In the tourism sector, economic and data protection risks are significant with regard to corruption; the areas most affected are procurement, goods receipt, and sales. Mészáros és Mészáros Zrt. has identified risks related to bribery, trafficking in influence, conflicts of interest, as well as gifting and hospitality practices as significant risk areas, which the Company manages within regulated frameworks along established control mechanisms.

ESRS G1-3

In the event of the investigation of potential cases, the investigators or investigation committees are separated from the management chain involved in the matter. In order to prevent corruption and bribery, the Group operates transparent reporting mechanisms which enable the timely recognition and handling of potential abuses. The energy subsidiaries present the application of the whistle-blowing system and the handling of raised situations suspicious of corruption in their own codes of ethics. The procedure for reporting potentially disclosed results to the administrative, management, and supervisory bodies differs at the individual companies. Several subsidiaries expect their suppliers to accept the principles and values recorded in the code of ethics, and furthermore, to make an anti-corruption declaration. There are companies that do not possess a relevant procedural order regarding this. At **Mészáros és Mészáros Zrt.**, an anti-corruption committee meets regularly, whose tasks include, among others, the supervision of the Anti-Corruption and Anti-Bribery Policy, the inspection of operations in accordance with the provisions therein, and ensuring compliance. The members of the anti-corruption committee are the chief executive officer, the corporate lawyer, the public procurement expert, and the integrated management leader. In accordance with the provisions of the regulation, the subsidiary holds trainings and communicates with the stakeholders. The Company operates an anti-corruption management system (ISO 37001).

The Companies typically provide training on topics related to the prevention of corruption and bribery on an annual basis. The training primarily presents the content of the relevant regulations and the most important requirements. The objective of the training is to ensure that every employee is aware of the various corruption offences, the arising risks, their personal responsibility, and the potential economic responsibility of the Companies, the possible measures to be taken in order to prevent corruption, and also the potential sanctions that can be applied in the event of a violation of the policy and anti-corruption legislation. The range of participants shall include the ones working in risk-exposed positions, managers, members of supervisory bodies, as well as employees employed in other areas. Typically, the related policies are available to every employee on a common, shared platform. With regard to the energy companies, the instruction also extends to newly entering employees, as well as colleagues entering a new sphere of responsibility.

The percentage of risk-exposed functions covered by the training programmes: at OPUS GLOBAL Nyrt. and in the case of RM International, 0%; for OPTESZ OPUS Zrt., OPUS TIGÁZ Zrt., and OPUS TITÁSZ Zrt., 59%, 74%, and 95% respectively; and in the case of KALL Ingredients Kft., VIRESOL Kft., the Tourism Division, and Mészáros és Mészáros Zrt., 100%. 100% of the members of the administrative, management, and supervisory bodies received training in the Food Industry Division, at Mészáros és Mészáros Zrt., at RM International Zrt., and in the Tourism Division; 50% at OPTESZ OPUS Zrt. and OPUS TIGÁZ Zrt.; and 75% at OPUS TITÁSZ Zrt. There was no such training at OPUS GLOBAL Nyrt. and at the other subsidiaries.

ESRS G1-4

In the event of the violation of the rules, the subsidiaries apply strict sanctions, ensuring that accountability prevails at all levels. At the companies of the Energy Division, the verified violation of the requirements recorded in the anti-corruption policy, proven in the procedure provided for that purpose, entails disciplinary measures. Depending on the severity of the infringement, this may even result in the termination of the employment relationship with immediate effect, as well as the taking of further legal steps. In order to handle the violation of the policy—in accordance with the statutory requirements—the Companies have developed a detailed procedural order within the framework of the whistle-blowing system, which ensures the appropriate legal protection of whistle-blowers and protection against adverse consequences.

In 2025, no confirmed cases of corruption occurred within the OPUS Group. R-KORD Építőipari Kft. was unable to provide data.

# Suppliers

ESRS G1-2

The Company Group manages risks related to the supply chain through transparent procurement processes and the enforcement of ethical requirements. The procurement endeavours of the OPUS Group are consolidated by the provisions of the Code of Ethics, the Integrated Management System, and the manuals and internal regulations associated with procurement practices, as well as the general terms and conditions for each company. The objective of the Company Group is to cooperate with local suppliers (Hungarian partners) and to develop transparent, collaborative, and long-term partnerships with the suppliers. This has a different practice per subsidiary, which is determined by the industry, the scope of activity, the defined procurement prices, and the prescribed standards.

| The subsidiaries of the OPUS Group | Procurement* HUF million | | Local procurement** HUF million | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| OPUS GLOBAL Nyrt. | 2,055,003 | 1,512,427 | 2,045,469 | n.a. |
| OPUS TIGÁZ Zrt. | 17,838 | 48,241 | 17,838 | 48,240 |
| OPUS TITÁSZ Zrt. | 97,968 | 211,603 | 97,959 | 211,576 |
| OPTESZ OPUS Zrt. | 38,452 | 48,426 | 37,718 | 47,001 |
| KALL Ingredients Kft. | 64,644 | 62,424 | 42,858 | 53,093 |
| VIRESOL Kft. | 33,535 | 30,379 | 31,791 | 29,577 |
| Hunguest Zrt., Balatontourist Kft., Balatontourist Camping Kft. | 36,205 | 20,833 | 35,103 | 20,715 |
| Mészáros és Mészáros Zrt. | 42,496 | 54,674 | 42,089 | 54,016 |
| R-KORD Építőipari Kft.*** | n.a. | 31,140 | n.a. | 26,162 |
| RM International Zrt. | 53,674 | 108,669 | 53,674 | 108,669 |
| Total other subsidiaries | 1,818 | 1,583 | 1,660 | 1,416 |

* Total costs
** Cost spent on Hungarian or given domestic suppliers.
*** R-KORD Építőipari Kft. was unable to provide data.

The Code of Ethics (see Chapter G1-1) states that the Company Group is committed to the fair and timely payment of suppliers. The subsidiaries are obliged to strive for the precise compliance with all their contractual obligations and to ensure transparent, efficient, and delay-free payment practices during the processing of invoices. Furthermore, the subsidiaries take into consideration the interests of the suppliers and strive to ensure that the business conditions are fair and sustainable for both parties. Regarding payments, the Company Group does not differentiate between subcontractors according to their size. During the performance of contracts concluded as a result of public procurement procedures, the order of subcontractor payments is fixed in legislation. The Company Group strives to prioritise the protection of human rights during cooperation with its partners; thus, in the event of any arising concerns, it reviews the possibility of cooperation.

The group-level strategic targets defined in the ESG strategy until 2030:

- All subsidiaries shall possess a supplier evaluation practice. (2024 base: 83%, 2030 target: 100%)
- The proportion of screened suppliers shall reach and stably exceed 50%. (2024 base: 34%, 2030 target: min. 50%)
- The proportion of suppliers classified in the leading ESG category shall reach 20%. (2024 base: 8%, 2030 target: min. 20%)

The group-level strategic target defined in the ESG strategy is the implementation of ESG-oriented value chain and supplier evaluation. In 2025, several companies applied various social and environmental criteria during the selection of suppliers, and the strategic objective is the promotion of a sustainable value chain, the achievement of which will be monitored from 2026. From 2026, the Company Group will not only place emphasis on the sustainability-oriented screening of existing suppliers but will also strive to take sustainability aspects into consideration when selecting new partners and concluding new contracts. Within this framework, they prioritise local suppliers and, according to their possibilities, examine the ESG maturity of potential suppliers. In 2025, in compliance with the requirements of the ESG Act, several subsidiaries performed annual, ESG-focused supplier screening, the methodology of which is reviewed from year to year and updated if necessary.



| The subsidiaries of the OPUS Group | Number of suppliers number | | Number of local suppliers number | | Rate of local suppliers % | | Number of new suppliers pcs | |
|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| OPUS GLOBAL Nyrt. | 139 | 138 | 137 | 132 | 99 | 96 | 3 | n.a. |
| OPUS TIGÁZ Zrt. | 455 | 500 | 454 | 497 | 100 | 99 | 6 | 15 |
| OPUS TITÁSZ Zrt. | 598 | 651 | 596 | 646 | 100 | 99 | 15 | 20 |
| OPTESZ OPUS Zrt. | 840 | 761 | 819 | 739 | 97 | 97 | 40 | 25 |
| KALL Ingredients Kft. | 954 | 1027 | 813 | 903 | 85 | 88 | n.a. | n.a. |
| VIRESOL Kft. | 805 | 678 | 721 | 615 | 90 | 91 | 325 | 191 |
| Hunguest Zrt., Balatontourist Kft., Balatontourist Camping Kft. | 2807 | 2726 | 2706 | 2652 | 96 | 99 | 815 | 1,160 |
| Mészáros és Mészáros Zrt. | 591 | 712 | 585 | 700 | 99 | 98 | 151 | 253 |
| R-KORD Építőipari Kft.* | n.a. | 160 | n.a. | 153 | n.a. | 96 | n.a. | 36 |
| RM International Zrt. | 65 | 80 | 65 | 80 | 100 | 100 | 9 | 0 |
| Total other subsidiaries | 160 | 184 | 139 | 159 | 87 | 86 | 3 | 5 |

* R-KORD Építőipari Kft. was unable to provide data.

ESRS G1-6

| The payment practice of the OPUS Group | 2025** | 2024* |
|---|---|---|
| The average duration for the payment of invoices (days) | 21 | 22 |
| The standard payment terms of the Company according to the main categories of suppliers (average number of days) | 22 | 27 |
| Percentage of payments made in accordance with the aforementioned terms (%) | 100 | 89 |
| Number of ongoing court proceedings due to delayed payments | 1 | n.a. |

* The number of ongoing court proceedings was not reported in 2024.
** R-KORD Építőipari Kft. was unable to provide data.

In order to determine the average duration required for the payment of invoices, the OPUS ENERGY subsidiaries performed representative sampling in 2025 with regard to the year 2024. The suppliers included in this accounted for at least 95% of the turnover for months 1-8. The invoices of the suppliers thus selected, relating to the 2024 performance period and paid by 15 November, formed the subject of the analysis, and the average number of payment days was determined weighted by the invoice values. Since 96% (for OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt.) and 76% (for OPTESZ OPUS Zrt.) of the partners accounting for at least 95% of the total turnover of the energy subsidiaries in 2025 were identical to the companies included in the analysis concerning the year 2024, and since there was no significant change in the activities of the companies or the composition of the partners utilised for them, and thereby in their contractual conditions, the 2024 indicators were applied; the provided data are classified as estimates.

# Lobbying activities

ESRS G1-5

The subsidiaries of the OPUS Group participate in the shaping of public policy indirectly, through interest representation organisations. The OPUS Group and its subsidiaries did not provide direct or indirect financial or in-kind support to political parties or politicians in 2025. *
G1-5_30 The administrative, management and supervisory bodies have no members appointed in 2025 who held a public official position in the public administration in the two years preceding the appointment.

* R-KORD Építőipari Kft. and RM International Zrt. were unable to provide data.

# V. | LIST OF DISCLOSURE REQUIREMENTS

| Code of the ESRS Standard | Name of the ESRS Standard | Code of the disclosure requirement | Name of the disclosure requirement | Reference to the presentation of disclosures (page number) |
|---|---|---|---|---|
| ESRS 2 | General disclosures | BP-1 | General Basis for the Preparation of Sustainability Statements | 9 |
| | | BP-2 | Disclosures relating to specific circumstances | 9 |
| | | GOV-1 | Role of the administrative, management, and supervisory bodies | 11 |
| | | GOV-2 | Information provided to and sustainability matters addressed by the administrative, management, and supervisory bodies of the undertaking | 11 |
| | | GOV-3 | Integration of sustainability-related performance into incentive schemes | 11 |
| | | GOV-4 | Statement on due diligence | 11 |
| | | GOV-5 | Risk management and internal control of sustainability reporting | 12 |
| | | SBM-1 | Strategy, business model, and value chain | 5 |
| | | SBM-2 | Interests and views of stakeholders | 13 |
| | | SBM-3 | Material impacts, risks, and opportunities and their interaction with strategy and business model | 20 |
| | | IRO-1 | Description of the processes to identify and assess material impacts, risks, and opportunities | 15 |
| | | IRO-2 | Disclosure requirements in ESRS covered by the undertaking's sustainability statements | 10 |
| ESRS E1 | Climate change | E1-1 | Transition plan for climate change mitigation | 42 |
| | | ESRS 2 SBM-3 | Material impacts, risks, and opportunities and their interaction with strategy and business model | 26 |
| | | ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks, and opportunities related to climate | 15 |
| | | E1-2 | Policies related to climate change mitigation and adaptation | 50 |
| | | E1-3 | Actions and resources related to climate change policies | 53 |
| | | E1-4 | Targets set with regard to climate change mitigation and adaptation | 51 |
| | | E1-5 | Energy consumption, energy intensity | 54 |
| | | E1-6 | Gross and total Scope 1, 2, and 3 GHG emissions | 55 |
| | | E1-7 | GHG removals and GHG mitigation projects financed through carbon credits | 57 |
| | | E1-8 | Internal carbon pricing | 57 |
| | | E1-9 | Anticipated financial effects from material physical and transition risks and potential climate-related opportunities | Not yet reported due to phase-in |
| ESRS E3 | Water and marine resources | ESRS 2 IRO-1 | Description of the processes to identify and assess material water and marine resources-related impacts, risks, and opportunities | 15 |
| | | E3-1 | Policies related to water and marine resources | 64 |
| | | E3-2 | Actions and resources related to water and marine resources | 65 |

| Code of the ESRS Standard | Name of the ESRS Standard | Code of the disclosure requirement | Name of the disclosure requirement | Reference to the presentation of disclosures (page number) |
|---|---|---|---|---|
| | | E3-3 | Targets related to water and marine resources | 65 |
| | | E3-4 | Water consumption | 65 |
| ESRS E5 | Resource use and circular economy | ESRS 2 IRO-1 | Presentation of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities | 15 |
| | | E5-1 | Policies related to resource use and circular economy | 72 |
| | | E5-2 | Measures and resources related to resource use and circular economy | 72 |
| | | E5-3 | Targets related to resource use and circular economy | 73 |
| | | E5-5 | Resource outflows | 75 |
| ESRS S1 | Own workforce | ESRS 2 SBM-2 | Interests and views of stakeholders | 13 |
| | | ESRS 2 SBM-3 | Material impacts, risks, and opportunities and their interaction with strategy and business model | 81 |
| | | S1-1 | Policies related to own workforce | 82 |
| | | S1-2 | Procedures implemented for the purpose of engaging in cooperation with own employees and employee representatives regarding impacts | 84 |
| | | S1-3 | Procedures for the remediation of negative impacts and the communication channels providing opportunities for own employees to articulate concerns | 85 |
| | | S1-4 | Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions | 85 |
| | | S1-5 | Targets associated with the management of material negative impacts, the advancement of positive impacts, as well as the management of material risks and opportunities | 82 |
| | | S1-6 | Characteristics of the employees of the undertaking | 87 |
| | | S1-11 | Social protection | 86 |
| | | S1-13 | Metrics regarding training and skills development | 88 |
| | | S1-14 | Health and safety metrics | 88 |
| | | S1-17 | Incidents, complaints, and severe human rights impacts | 85 |
| GRI 2016 | Industrial relations/ management relations | 402-1 | Minimum notice period | 85 |



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| Code of the ESRS Standard | Name of the ESRS Standard | Code of the disclosure requirement | Name of the disclosure requirement | Reference to the presentation of disclosures (page number) |
|---|---|---|---|---|
| ESRS S2 | Workers in the supply chain | ESRS 2 SBM-2 | Interests and views of stakeholders | Not yet reported due to phase-in |
| | | ESRS 2 SBM-3 | Material impacts, risks, and opportunities and their interaction with strategy and business model | Not yet reported due to phase-in |
| | | S2-1 | Policies regarding workers in the value chain | 90 |
| | | S2-4 | Measures concerning significant impacts on the personnel within the value chain, and methodologies for the management of significant risks and the exploitation of significant opportunities related to the personnel within the value chain, as well as the effectiveness of those undertakings | 91 |
| | | S2-5 | Targets associated with the management of material negative impacts, the advancement of positive impacts, as well as the management of material risks and opportunities | 90 |
| ESRS S4 | Users and end-users | ESRS 2 SBM-2 | Interests and views of stakeholders | Not yet reported due to phase-in |
| | | ESRS 2 SBM-3 | Material impacts, risks, and opportunities and their interaction with strategy and business model | Not yet reported due to phase-in |
| | | S4-1 | Policies concerning consumers and ultimate end-users | 91 |
| | | S4-4 | Undertakings regarding significant consequences impacting consumers and ultimate end-users, alongside methodologies for the administration of significant hazards and the exploitation of significant possibilities associated with consumers and ultimate end-users, furthermore the effectiveness of those specific undertakings | 93 |
| | | S4-5 | Targets associated with the management of material negative impacts, the advancement of positive impacts, as well as the management of material risks and opportunities | 92 |
| ESRS G1 | Business conduct | ESRS 2 GOV-1 | The responsibility and function of the administrative, supervisory, and management bodies | 11 |
| | | ESRS 2 IRO-1 | Presentation of the comprehensive methodologies utilized for the identification and evaluation of significant impacts, hazards, and opportunities | 15 |
| | | G1-1 | Policies concerning the corporate culture and the standards of business conduct | 97 |
| | | G1-2 | The administration and governance of the relationships maintained with the various suppliers | 99 |
| | | G1-3 | The prevention and the identification of incidents related to corruption and bribery | 98 |
| | | G1-4 | Confirmed instances and established occurrences of corruption and bribery | 99 |
| | | G1-5 | Political influence and systematic lobbying activities | 101 |
| | | G1-6 | Methodologies and frameworks regarding payment practices | 101 |
| GRI 2016 | Methodologies and frameworks regarding procurement practices | 204-1 | Rate of local suppliers | 101 |

| 56. Comprehensive inventory of data points originating from European Union legislation | Reference to the presentation of disclosures (page number) |
|---|---|
| ESRS 2 GOV-1<br>Distribution in accordance with gender categories in the Board of Directors (Paragraph 21, point d) | 11 |
| ESRS 2 GOV-1<br>Percentage proportion of independent members of the Board of Directors referred to in Paragraph 21, point e | 11 |
| ESRS 2 GOV-4<br>Due diligence statement (Paragraph 30) | 11 |
| ESRS 2 SBM-1<br>Engagement in activities associated with the extraction, processing, or distribution of fossil fuels (Paragraph 40, point d, sub-point i) | 5 |
| ESRS 2 SBM-1<br>Participation in activities associated with the industrial manufacturing of chemical substances (Paragraph 40, point d, sub-point ii) | Not significant |
| ESRS 2 SBM-1<br>Involvement in activities associated with the production of controversial weaponry (Paragraph 40, point d, sub-point iii) | Not significant |
| ESRS 2 SBM-1<br>Involvement in activities associated with the cultivation of tobacco and the manufacturing of tobacco-related products (Paragraph 40, point d, sub-point iv) | Not significant |
| ESRS E1-1<br>Plan for the transition to climate neutrality by 2050 (Paragraph 14) | 44 |
| ESRS E1-1<br>Enterprises excluded from European Union reference benchmarks aligned with the Paris Agreement (Paragraph 16, point g) | 49 |
| ESRS E1-4<br>Greenhouse gas emission reduction targets (Paragraph 34) | 51 |
| ESRS E1-5<br>Consumption of energy originating from fossil resources, disaggregated by specific sources (exclusively for sectors exerting a significant impact on the climate) (Paragraph 38) | 54 |
| ESRS E1-5<br>Energy consumption and energy structure (Paragraph 37) | 54 |
| ESRS E1-5<br>Energy intensity in connection with activities conducted within sectors characterized by high climatic impact (Paragraphs 40–43) | 55 |
| ESRS E1-6<br>Gross and total Scope 1, 2, and 3 GHG emissions (Paragraph 44) | 56 |
| ESRS E1-6<br>Intensity of gross GHG emission (Paragraph 53-55) | 56 |
| ESRS E1-7<br>Greenhouse gas removals and carbon credits (Paragraph 56) | 57 |
| ESRS E1-9<br>Exposure of the benchmark portfolio to climate-related physical hazards (Paragraph 66) | Not yet reported due to gradual phase-in |
| ESRS E1-9<br>Monetary amounts disaggregated by acute and chronic physical hazards (Paragraph 66, point a) | Not yet reported due to gradual phase-in |
| ESRS E1-9<br>Location of significant assets subject to material physical hazards (Paragraph 66, point c) | Not yet reported due to gradual phase-in |
| ESRS E1-9<br>Breakdown of the carrying amount of real estate assets by energy efficiency classes (Paragraph 67, point c) | Not yet reported due to gradual phase-in |



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| 56. Comprehensive inventory of data points originating from European Union legislation | Reference to the presentation of disclosures (page number) |
|---|---|
| ESRS E1-9<br>Extent of the portfolio exposure to climate-related opportunities (Paragraph 69) | Not yet reported due to gradual phase-in |
| ESRS E2-4<br>Emissions to air, water, and soil for each pollutant listed in Annex II of the European PRTR Regulation (European Pollutant Release and Transfer Register) (Paragraph 28) | Not significant |
| ESRS E3-1<br>Water and marine resources (Paragraph 9) | 64 |
| ESRS E3-1<br>Targeted policy (Paragraph 13) | 64 |
| ESRS E3-1<br>Sustainable oceans and seas (Paragraph 14) | Not significant |
| ESRS E3-4<br>Total recycled and recirculated water volume (Paragraph 28, point c) | 67 |
| ESRS E3-4<br>Total water consumption from own operations in cubic metres / million EUR net revenue (Paragraph 29) | 65 |
| ESRS 2 – IRO 1 – E4 (Paragraph 16, point a), sub-point i.) | Not significant |
| ESRS 2 – IRO 1 – E4 (Paragraph 16, point b) ) | Not significant |
| ESRS 2 – IRO 1 – E4 (Paragraph 16, point c) ) | Not significant |
| ESRS E4-2<br>Sustainable land-use and agricultural methodologies or policies (Paragraph 24, point b) | Not significant |
| ESRS E4-2<br>Sustainable oceanic and maritime methodologies or policies (Paragraph 24, point c) | Not significant |
| ESRS E4-2<br>Policies directed towards the management of deforestation (Paragraph 24, point d) | Not significant |
| ESRS E5-5<br>Non-recycled waste materials (Paragraph 37, point d) | 75 |
| ESRS E5-5<br>Hazardous waste and radioactive waste materials (Paragraph 39) | 75 |
| ESRS 2 – SBM3 – S1<br>Probability of the occurrence of forced labour (Paragraph 14, point f) | 81 |
| ESRS 2 – SBM3 – S1<br>Probability of the occurrence of child labour (Paragraph 14, point g) | 81 |
| ESRS S1-1<br>Political commitments associated with human rights (Paragraph 20) | 82 |
| ESRS S1-1<br>Due diligence policies concerning matters addressed within the fundamental conventions of the International Labour Organisation numbers 1 to 8 (Paragraph 21) | 82 |
| ESRS S1-1<br>Procedures and measures directed towards the prevention of human trafficking (Paragraph 22) | 82 |
| ESRS S1-1<br>Occupational accident prevention policy or management system (Paragraph 23) | 83 |
| ESRS S1-3<br>Grievance and complaint management mechanisms (Paragraph 32, point c) | 85 |

| 56. Comprehensive inventory of data points originating from European Union legislation | Reference to the presentation of disclosures (page number) |
|---|---|
| ESRS S1-14<br>Number of fatalities, alongside the quantity and proportion of work-related accidents (Paragraph 88, points b and c) | 89 |
| ESRS S1-14<br>Quantity of days lost due to injuries, accidents, fatalities, or illnesses (Paragraph 88, point e) | 89 |
| ESRS S1-16<br>The unadjusted gender pay gap (Paragraph 97, point a) | Not significant |
| ESRS S1-16<br>The ratio of excessive chief executive officer remuneration (Paragraph 97, point b) | Not significant |
| ESRS S1-17<br>The occurrence of discriminatory practices (Paragraph 103, point a) | 85 |
| ESRS S1-17<br>Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises (Paragraph 104, point a) | 85 |
| ESRS 2 – SBM3 – S2<br>Significant probability of the occurrence of child labour or forced labour within the value chain (Paragraph 11, point b) | Not significant |
| ESRS S2-1<br>Political commitments and formal obligations associated with human rights (Section 17) | Not significant |
| ESRS S2-1<br>Comprehensive policies regarding the personnel functioning within the value chain (Section 18) | Not significant |
| ESRS S2-1<br>Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises (Paragraph 19) | Not significant |
| ESRS S2-1<br>Due diligence policies concerning matters addressed within the fundamental conventions of the International Labour Organisation numbers 1 to 8 (Paragraph 19) | Not significant |
| ESRS S2-4<br>Human rights complications and occurrences associated with the upstream and downstream value chain (Paragraph 36) | Not significant |
| ESRS S3-1<br>Political commitments and formal obligations associated with human rights (Paragraph 16) | Not significant |
| ESRS S3-1<br>Non-compliance with the United Nations Guiding Principles on Business and Human Rights, the International Labour Organisation principles, or the OECD Guidelines for Multinational Enterprises (Section 17) | Not significant |
| ESRS S3-4<br>Human rights complications and occurrences (Paragraph 36) | Not significant |
| ESRS S4-1<br>Comprehensive policies regarding consumers and ultimate end-users (Paragraph 16) | Not significant |
| ESRS S4-1<br>Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises (Section 17) | Not yet reported due to gradual phase-in |
| ESRS S4-4<br>Human rights complications and occurrences (Paragraph 35) | Not significant |



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| 56. Comprehensive inventory of data points originating from European Union legislation | Reference to the presentation of disclosures (page number) |
|---|---|
| ESRS G1-1<br>The United Nations Convention against Corruption (Paragraph 10, point b) | 98 |
| ESRS G1-1<br>The protection of individuals reporting irregularities and whistle-blowers (Paragraph 10, point d) | Not significant |
| ESRS G1-4<br>Financial penalties and fines imposed due to the violation of anti-corruption and anti-bribery legislation (Paragraph 24, point a) | 99 |
| ESRS G1-4<br>Standards and norms directed against corruption and bribery (Paragraph 24, point b) | 99 |

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