2025 | 2030

Sustainable value creation in the OPUS Group's operations

ESG STRATEGY

OPUS GLOBAL

Purpose and focus of the Strategy

ESG objectives, performance indicators and implementation strategies for the 2025–2030 period.

Unified framework
Consolidated guidance for our subsidiaries, taking into account the specific characteristics of each segment.

Defining Priorities
The gradual integration of sustainability considerations into the Group's business decisions.

Responsible decision-making
Creating long-term value for our employees, customers, partners, local communities, and future generations.

ESG Strategic Focus Areas

Environmental Sustainability

- **Action against climate change**
- **Preservation of the natural environment** (waters, wildlife)
- **Circular economy** (waste reduction, responsible material use)

Social Impact

- **Employee health and well-being**
- **Responsibility for the value chain** (employees, transparency, payment conditions)
- **Promoting ESG awareness and being informed** (e.g. through trainings)
- **Safety of end-user, accessibility**

Corporate Governance

- **Ethical, responsible and transparent operations**
- **Responsibility for the value chain** (employees, transparency, payment conditions)
- **Promoting ESG awareness and being informed** (e.g. through trainings)

OPUS GROUP'S COMMITMENT

*„**Our goal** is to **integrate sustainability considerations** into our **expansion and portfolio optimization** activities, while supporting the **ESG efforts of our subsidiaries** through **Group-level policies**. Through **resource allocation instruments,** we encourage sustainability initiatives, thereby contributing to **the development of domestic industrial and service sectors.***

***Through the critical infrastructure operated and developed by our subsidiaries,** such as energy, water and utility networks, and through our extensive workforce, **we aim to make a positive contribution to the well-being of society.** ”*

OPUS GROUP

Environmental Sustainability

E

OPUS Group contributes to sustainable operation through the conscious management of environmental impacts.

OUR GOAL BY 2030

- Reduce the carbon emissions intensity of our own operations (Scope 1 and Scope 2)
- Increase the ratio of economic activities contributing to climate change mitigation in line with the EU Taxonomy
- Reduce the amount of waste generated
- Implement biodiversity and habitat conservation programs at relevant subsidiaries
- Gradually integrate circular economy principles into our operations
- Avoid environmental violations
- Report required environmental metrics in accordance with applicable regulations and standards

MEANS OF IMPLEMENTATION

The achievement of these goals is supported by identifying emission reduction opportunities, implementing actions based on energy efficiency and decarbonization assessments, developing biodiversity programs and circular economy solutions in addition to improving the quality and processes of sustainability data collection.

We strive to ensure that environmental considerations are not viewed solely as a compliance obligation, but become an integral part of operational efficiency and value creation over the long term.

Social Responsibility

S

The well-being of employees and communities is a fundamental pillar of the Group's sustainable operations.

OUR GOAL BY 2030

- Further reduce the number of workplace accidents
- Ensure access to regular health screenings and mental health support for all employees
- Regularly measure employee satisfaction and identify opportunities for improvement
- Maintain safe and accessible services for customers and end users
- Increase ESG awareness among users and consumers
- Ensuring the availability of ESG training throughout the Group
- Ensure that all managers possess a fundamental understanding of ESG principles and practices

MEANS OF IMPLEMENTATION

The achievement of these goals is supported by workplace safety improvements, health and well-being programs, employee satisfaction measurement systems, ESG training, and initiatives that promote customer and consumer awareness.

We believe that long-term sustainability can only be achieved through the active involvement of our employees and partners. Therefore, we place particular emphasis on knowledge sharing, training, and ongoing dialogue with stakeholders.

Corporate Governance

G

Transparent and responsible corporate governance is the foundation of long-term business success and sustainable operations.

OUR GOAL BY 2030

- Enhance ESG-related supplier due diligence and support the development of sustainable value chains
- Increase operational transparency through regular and reliable reporting
- Continuously maintain the policies and reporting mechanisms required to ensure compliance with the Code of Ethics
- Provide and further develop the ESG complaint management systems

MEANS OF IMPLEMENTATION

The achievement of these goals is supported by enhancing ESG supplier assessment processes, supporting the sustainability development of our partners, maintaining frameworks for ethical business conduct, and continuously improving our ESG data collection and reporting systems.

We believe that long-term business success and sustainable operations can only be achieved through strong corporate governance.

KEY ESG COMMITMENTS FOR 2030

The presented values highlight the most significant elements of the Group's ESG framework of 22 indicators, supporting regular measurement, Group-level monitoring, and targeted improvement actions.

20%

Targeted reduction in emissions intensity compared to the base year

50%+

Percentage of employees participating in ESG training

50%+

Percentage of suppliers assessed through due diligence

100%

Relevant subsidiaries with biodiversity or habitat conservation programs

100%

Percentage of managers participating in ESG training

100%

Access to health screenings and mental well-being support

Our goals are aided by a safe working environment, a strong ESG culture, and transparent, ethical and responsible corporate governance.

VI. MONITORING

Governance and controls

We report on the latest progress in our annual Sustainability Report.

1

Data collection

Regular data collection from subsidiaries based on a standardized set of criteria.

2

Aggregation

Group-level aggregation and consolidation of performance indicators.

3

Strategy review

Annual review and refinement of goals and actions where necessary.

4

Presentation of results

Reporting in the annual Sustainability Report.

The ESG Strategy is implemented under the coordination of OPUS GLOBAL Plc., with the active participation of its subsidiaries. Progress is monitored through regular data collection, performance measurement, and annual reviews, ensuring that our sustainability objectives translate into measurable long-term outcomes.