

Avenga Group Sustainability Report

2025

We exist to unlock the power of human creativity to shape a tomorrow that matters. We understand that digital per se is not the goal, but to bring the best solutions to our reality is.

Unleashed

Brighter Minds



Bigger Hearts



Bolder Ideas



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STATUTORY DECLARATION

[BP-1]

Avenga Group (hereinafter referred to as “Avenga” or the “Group”) publishes its Non-Financial Information Report for the year 2025, which has been prepared on a consolidated basis for the reporting period from 01.01.2025 to 31.12.2025 in case of all its entities and sub-entities. The non-financial statement is published on the same scope of consolidation as the financial statements.

BP-1_02

The Report has been prepared in accordance with the European Sustainability Reporting Standards (hereinafter referred to as “ESRS” or the “Standards”). The disclosure requirements covered in this report cover the Group’s own activities and, in part, its upstream and downstream value chain.

BP-1_04

Although the obligation to report in accordance with the European Sustainability Reporting Standards (ESRS) arises for the Avenga Group only in the 2027 financial year (based on the European Commission's package of measures to simplify regulation, known as the Omnibus), we have decided to voluntarily apply the requirements of these standards to an appropriate extent already now. The reports are therefore based on the structure and key requirements of the ESRS, although some areas are not yet been reported in full.

The Group did not make use of the possibility to omit specific information concerning intellectual property, know-how or innovation results, nor did it apply the exemption for disclosure of information on future developments or matters during the negotiations.

BP-1_05, BP-1_06.

The authority responsible for this report is the Avenga Board of Directors which also hereby declares there have been no subsequent events arising after 31 December 2025 that would have a material impact on these separate non-financial statements.

In Prague,

Clay Van Doren
Chief Executive Officer

David Emr
Chief Legal Officer

CEO letter

The year 2025 marked the completion of a major transformational phase for Avenga. The Company successfully finalized its integration process, which was initiated in February 2024 and gradually unified structures, processes, and corporate culture across the Group. In the summer of 2025, this transformation was further completed through the final rebranding to Avenga Group, with all originally acquired entities now operating under the unified Avenga brand. This milestone reflects not only organizational integration, but also a shared vision and ambition for the future.

A significant part of this transformation was Avenga's active progress in the ESG area. During 2025, a comprehensive corporate governance framework was established, including the formation of the ESG Committee, which acts as an advisory body to the Board of Directors. The Group ESG Policy was adopted, and a robust Environmental Management System (EMS) was embedded, creating a solid foundation for the systematic management of environmental impacts.

In the area of environmental responsibility, Avenga entered the second year of monitoring its carbon footprint across the Group in 2025. This enabled us to move towards a more strategic, data-driven approach to environmental management. Our ambition is to define environmental objectives and KPIs during 2026 that will be aligned with the principles of the Science Based Targets initiative (SBTi) and support the Company's long-term responsible development.

In the social dimension, our clear priority remains the care for our employees and the broader community of professionals working with Avenga. We firmly believe that it is people who, through their commitment, talent, and energy, build Avenga's sustainability in its purest form — as a healthy, competitive, and confident global IT company. In 2025, we therefore continued to develop initiatives focused on workplace culture, professional growth, wellbeing, and responsible employment practices.

At the end of 2025, the European Parliament reached an agreement on the simplification of ESG reporting regulation. This step followed substantial negative feedback from companies across Europe, many of which were reported for the first time. Based on this feedback, the European Commission published new standards in early 2026 aimed at simplifying, streamlining, and reducing the evidently excessive and disproportionate reporting burden.

The Avenga Group has voluntarily chosen to apply these requirements. Although we began our journey towards sustainable reporting several years ago, our current sustainability report follows the format defined by the CSRD and its technical guidelines, which encompass a wide range of data points presented in highly technical language. Through this approach, we aim to provide our stakeholders with transparent, comparable, and, most importantly, reliable information on our environmental, social, and governance (ESG) performance.

Our preparation for the CSRD and efforts to comply with its requirements have also played an important role in optimizing and refining our internal processes. In the context of the ongoing integration process, this preparation has deepened our understanding of what is essential for Avenga's business success in the short-, medium-, and long-term horizons.

The year 2025 was also marked by ongoing geopolitical challenges, which continue to affect the business environment. At the same time, the rapid and dynamic development of artificial intelligence is bringing unprecedented opportunities to the IT sector. When approached responsibly and strategically, these developments have the potential to fundamentally transform the way businesses operate. Avenga intends to be an active part of this transformation. Through our innovative approach to products and platforms, we believe we are well positioned to play a meaningful role in the ongoing global digital transformation.

While the actual impact of the Omnibus simplification and whether it will lead to genuine and lasting simplification remains uncertain, one thing is clear: in a world where national security, economic prosperity, and democratic values are under threat, adopting a pragmatic approach to ESG matters is essential, while carefully balancing sustainability with competitiveness.

At Avenga, we firmly believe that a rational approach to sustainability is a key prerequisite for securing our future.

A handwritten signature in black ink, appearing to read 'Clay Van Doren', with a long horizontal stroke extending to the right.

Clay Van Doren,

CEO



1. ESRs2

1.1. Disclosures in relation to specific circumstances

[BP-1]

Basis for preparation

The Statement has been prepared on a consolidated basis with the same scope as the financial statements. Statement of the Avenga Group (lower mentioned as the Avenga Group, Avenga or the Group) represents two main companies being Qinshift Sweden AB, registration number 559235-9748, legal address Lilla Nygatan 7, 3tr, Malmö, 211 38, Sweden and Avenga, a.s., registration number 17865522, legal address Vinohradská 1511/230, 100 00 Praha 10, Czech Republic, with all their subsidiaries directly and indirectly controlled by those two companies. It is planned that by beginning of 2026 Qinshift Sweden AB will be merged into Avenga a.s.

Avenga Group is a part of technical pillar's parent company, named KKCG Technologies, s.r.o., with registered office in Evropská 866/71, Vokovice, 160 00 Praha 6, Czech Republic, under the company Identification Number 07171234. Ultimate parent company is KKCG Group AG with registered office in Kapellgasse 21, 6004, Switzerland under the company Identification Number CHE 326 367 231. The Sustainability Statement covers the core value chain of the Avenga Group, including IROs identified in our upstream, downstream and own operations.

The extend to which individual principles, actions, metrics, and targets exceed Avenga's own targets depends on the nature of the topic. More in the ESRs2 chapter.

We report on disclosures in relation to specific circumstances alongside the relevant disclosures.

Time horizons

[BP-2]

The time horizons considered in this reporting align with those applied in the financial statements. and in accordance with the ESRs methodology. The definitions of these horizons are as follows:

- a) short-term: the period that an enterprise has adopted as the reporting period in its financial statements;
- b) medium-term: from the end of the short-term reporting period up to five years;
- c) long-term: more than 5 years from the end of the short-term reporting period.

BP-2_01

Restatements

Restatements are determined based on a judgment of significance. Restatements are clearly indicated in connection with the restated data or information.

External review

The sustainability statements are not covered by limited or reasonable assurance performed by the external Group auditor.

Omission of information

The Avenga Group did not exercise the option to omit information relating to intellectual property, know-how or innovation results in accordance with Section 7.7 of ESRS 1. All relevant information has been included in this Sustainability Report. The Group also did not exercise the option to exempt information relating to future developments or matters currently under discussion, as provided for in Articles 19a (3) and 29a (3) of Directive 2013/34/EU.

Value Chain Estimation

This Report has been prepared using an estimate of the Group's value chain, which may introduce a certain level of uncertainty into the reported data. This uncertainty may arise from different measurement methods used by individual companies or from the use of qualified estimates where data was not available from primary sources or of sufficient quality.

The Report does not include any metrics with data relating to the upstream or downstream value chain or other proxies as permitted under the transitional provision, with the exception of Scope 3 emissions, which have been calculated in accordance with the permitted methodology.

However, the quality of the reported information is continuously improving due to the continuous development of the data collection process.

BP-2_03, BP-2_04, BP-2_05, BP-2_06

Sources of uncertainty in estimates and results

The data presented in this Report was in most cases obtained directly from the source. In order to collect them for reporting purposes, relevant experts within the Group were approached. However, in some cases, it was not possible to obtain the required data directly from the source or in sufficient quality, and therefore a calculation or qualified estimate was used, which provides complete information with a degree of uncertainty, the reliability of which is retrospectively verified.

A certain degree of uncertainty may also apply to forward-looking statements that are based on current expectations and assumptions. Actual results may subsequently differ significantly due to a number of factors, including unpredictable market developments, regulatory or technological changes, operational risks or geopolitical events and natural disasters. Given these uncertainties, the presented projections should be assessed with caution. More details about our data estimates is available in chapter 2.2.1.

BP-2_07, BP-2_08, BP-2_09

Changes in the preparation or presentation of sustainability information

Operationally, the Avenga Group is defined as a group of companies owned by KKCG Technologies s.r.o. through Avenga Capital a.s., which includes the entities listed in the “Company Profile” and “Corporate Governance” sections.

The structure of the Group is set out below in Chapter 1.2. Formally, the Avenga Group consists of several entities of the Company, which have their representatives registered in the relevant commercial registers.

The scope of reporting entities has been determined based on the structure of the Group as of December 2025 (see below). Unless otherwise stated, the scope of the reports is the same for all material topics.

Avenga Group is publishing its second report dealing with environmental, social and corporate topics. Other separate non-financial reports were published in 2022 and 2023: Avenga Sustainability Report (2022) and Aricoma/Qinshift Non-Financial Report (2022; 2023). In 2023, Qinshift was spun off from Aricoma and subsequently acquired Avenga on February 2024.

While the the above mentioned reports (*Avenga 2022; Aricoma/Qinshift 2022; 2023*) provided only basic information on the approach to sustainability and social responsibility, the Avenga Group FY2024 report provided a comprehensive picture in a much more detailed manner.

This report prepared by the Group is in accordance with the requirements of the CSRD and ESRS and provides information on topics assessed as material under the double materiality assessment (see SBM-3 Significant impacts, risks and opportunities and their relationship with the business model). Consequently, comparison with previous reporting periods is not possible.

BP-2_10, BP-2_11

Due to the absence of historical data at Avenga, the year of 2024 has been defined as the base year for future comparisons in subsequent reporting periods. Quantitative data is presented for the entire Group, with the exception of entities that are immaterial to the Group in all respects (including number of employees, key financial indicators, scale of operations, and materiality of ESG impacts), as well as entities that did not exist in 2025 or were acquired by the Avenga Group after 31 December 2025.

The scope of reporting entities has been determined based on the structure of the Avenga Group as of December 2025. Unless stated otherwise, the reporting scope is consistent across all material topics.

1.2. Company Profile

Avenga is a global engineering and consulting platform with deep industry knowledge, especially in pharma, insurance and finance, and advanced manufacturing. The company's IT specialists operate out of more than 30 offices worldwide and support global corporations and complex organizations in their digital transformations with projects along the entire digital value chain, from digital strategy to the implementation of software, user experience, and IT solutions. Avenga's many world-renowned clients include organizations like ABB, Allianz, GSK, Santander, and Volvo.

As of 31 December 2025, the Avenga Group employed more than 5,000 employees and consultants worldwide.

For the purposes of this report, the Avenga Group is defined as a group of two main companies, Qinshift Sweden AB, and Avenga a.s., with all their subsidiaries directly and indirectly controlled by those two companies. The both groups of companies are further part of technical pillar's parent company KKCG Technologies, s.r.o., with registered office in Evropská 866/71, Vokovice, 160 00 Praha 6, Czech Republic, under the company Identification Number 07171234. Ultimate parent company is KKCG Group AG with registered office in Kapellgasse 21, 6004, Switzerland under the company Identification Number CHE 326 367 231.

The Avenga Group underwent significant structural changes during the last two reporting periods. It was established in February 2024, when Qinshift was separated from another part of KKCG Technologies (Aricoma Group) and subsequently acquired the international IT company Avenga, headquartered in Cologne, Germany.

Throughout 2025, the Group entered an extensive integration phase aimed at unifying operational, organizational and strategic structures. As part of this process, the Group's registered seat was relocated to Prague, followed by a comprehensive rebranding under the unified Avenga brand and an optimization of the branch network to eliminate post-acquisition duplicities in identical regions and cities. In parallel, internal processes and governance frameworks across the Group were harmonized to ensure consistency, efficiency and a unified operating model.

The integration process continued into 2026. At the beginning of the year, a change in Group leadership took place, with Clay Van Doren appointed as the new CEO, replacing the former Group CEO Ludovic Gaudé. The Group also introduced its updated strategy, reflecting its long-term direction, market ambitions and commitment to responsible and sustainable business practices.

The integration phase is expected to conclude by beginning of 2026 when Qinshift Sweden AB will be merged into Avenga a.s.. This step will complete the transition to a fully unified Avenga Group operating under one brand, strategy and governance structure.

5663
Talents in
Avenga Group

Avenga Group employs
over 5500 people,
operating in 22 countries
around the world

1.2.1. Role of the administrative, management and supervisory bodies

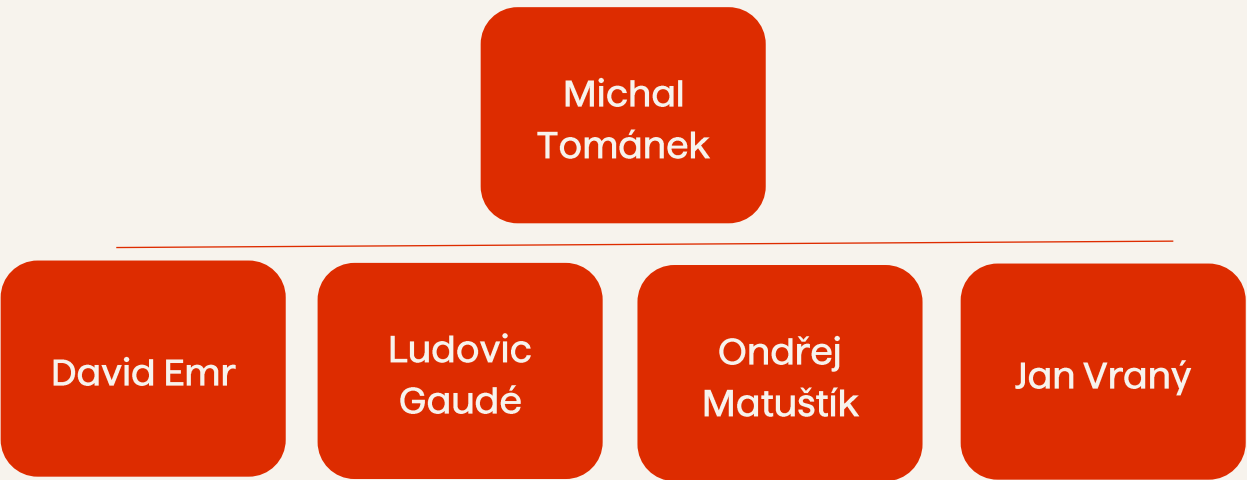
[BP-1]

The Group has a two-tier management system consisting of a Board of Directors and executive management (ELT leadership team), which is responsible for the operation of the entire Group.

The Board of Directors:

The Board of Directors is composed of a group of representative experts with international experience who have the expertise necessary to oversee the overall management of the company and to ensure that the Avenga Group complies with applicable laws and regulations. The Board of Directors supervises and annually evaluates the work, performance and results of the executive management (ELT leadership team). Two members of the Board of Directors are also members of the executive management (CEO and CFO).

The composition of the Avenga Board of Directors as of December 31, 2025:



Executive Management:

The executive ELT leadership team consisted of a total of eight VPs, as of December 31, 2025, headed by the CEO, Mr. Ludovic Gaudé. The executive ELT leadership task is to exercise day-to-day management on behalf of the company Avena Group, in accordance with applicable legislation with the overall and strategic direction set by the Board of Directors. Two ELT members (CEO and CFO) are the members of Avena Board of Directors at the same time.

The tasks of ELT include ensuring compliance with the Articles of Association, the general principles and guidelines and applicable rules and regulations; reporting to the Board of Directors on an on-going basis on Avena's activities, financial status and other significant matters; making decisions on resource allocation; and ensuring the sustainability and business operations of Avena. Division of responsibilities between executive management at the Board of Directors is set out in the Rules of Procedure and the Guidelines for Executive Management. The allocation of responsibilities within Executive Management is then set out in the Authority Matrix which aligns the Avena and Qinshift operations with its strategic objectives and governance policies as well.

Executive Leadership of Avena Group as of December 31, 2025:

Position	Name
Chief Executive Officer	Ludovic Gaude
Chief Finance Officer	Ondřej Matušík
SVP Strategy & Transformation	Jakub Čaloun
Chief People Officer	Tanja Duvander
SVP Information Technology and Security	Dejan Petreski
SVP Engineering	Pavlo Domanski
SVP Delivery	Stanislav Ovcharov

The Group Structure:

As of December 31, 2025, the Avena Group operated through a total of 49 subsidiaries across 22 countries, bringing together companies primarily focused on the design and development of customized software solutions. The Group was formed through the acquisition of several companies, namely Cleverlance (a software developer based in the Czech Republic and Slovakia), Seavus (a nearshore software development and IT outsourcing company), Stratiteq (a Swedish custom software developer specializing in data analytics and consultative sales), Musala (a Bulgarian software development and IT outsourcing company), and Clearcode (an AdTech & MarTech development company based in Poland).

The Group employs more than 5,000 professionals worldwide, with a total of 2,913 employees across all its subgroups as of 31 December 2025. The Group is currently undergoing an integration process to become a unified global IT company, with the merger planned for completion in 2Q 2026.

Avenga is part of KKCG's technology pillar, KKCG Technologies, with its registered office at Evropská 866/71, Vokovice, 160 00 Prague 6, Czech Republic, under the company identification number 07171234.

The ultimate parent company is KKCG Group AG, with its registered office at Kapellgasse 21, 6004 Lucerne, Switzerland, under the company identification number CHE 326 367 231.

To simplify data interpretation, the entities have been grouped into the main sub-sections presented in this report.

The Group Structure¹:

Parent company	Reporting Group	Sub-group	Sub-sub-group	Entity	Sub-entity	Sub-sub-entity
KKCG Technologies	Avenga Capital (Czechia)					
		Qinshift Sweden AB	Avenga AB (Sweden)	Avenga Technology Inc. (USA)		
				Qinshift LLC (Belarus) ²		
				Avenga Software Technologies J.S.C. (Turkey)		
				Avenga Switzerland (Switzerland)		
				Avenga Technologies SRL (Moldova)		
				Avenga DOOEL (North Macedonia)	Avenga Academy DOOEL	Avenga Academy DOO (Serbia)

¹ Entities including the country of operation

² The company entered liquidation in 2025. The liquidation process is expected to be completed by no later than Q3 2026.

				(North Macedonia)
				Avenga DOO (Serbia)
				Avenga d.o.o. (Bosnia and Herzegovina)
			Avenga Limited (UK)	
			Avenga Technologies Spain SL	
			Avenga Czechia, s.r.o.	Avenga Slovakia, s.r.o.
				Avenga H2B, s.r.o. (Czechia)
			Avenga Technologies GmbH (Germany)	
		Avenga EAD (Bulgaria)	Musala Soft DOOEL (North Macedonia)	Musala Soft Kosovo LLC (Kosovo)
			Avenga Services EOOD (Bulgaria)	
			Musala Soft LLC (Egypt)	
Avenga, a.s.	Avenga International GmbH (Germany)	Avenga International Holding GmbH (Germany)	LLC Avenga Ukraine (Ukraine)	
			Avenga US Holding Corp (USA)	Avenga IT LLC (USA)
			Avenga Argetina SRL (Argentina)	
			Avenga Services sp. z.o.o (Poland)	
		Avenga Germany GmbH (Germany)	Finance-Gate Software GmbH (Germany)	

Europe

- CZ Czechia
 - SK Slovakia
 - PL Poland
 - DE Germany
 - CH Switzerland
 - SE Sweden
 - GB United Kingdom
 - ES Spain
 - BG Bulgaria
 - RS Serbia
 - MK North Macedonia
 - BA Bosnia and Herzegovina
 - MD Moldova
 - UA Ukraine
 - BY Belarus
 - XKS Kosovo
 - MT Malta
-

Asia

- TR Turkey
 - MY Malaysia
-

America

- US USA
 - AR Argentina
-

Africa

- EG Egypt
-

1.2.2. ESG governance in the Group: structure and responsibilities

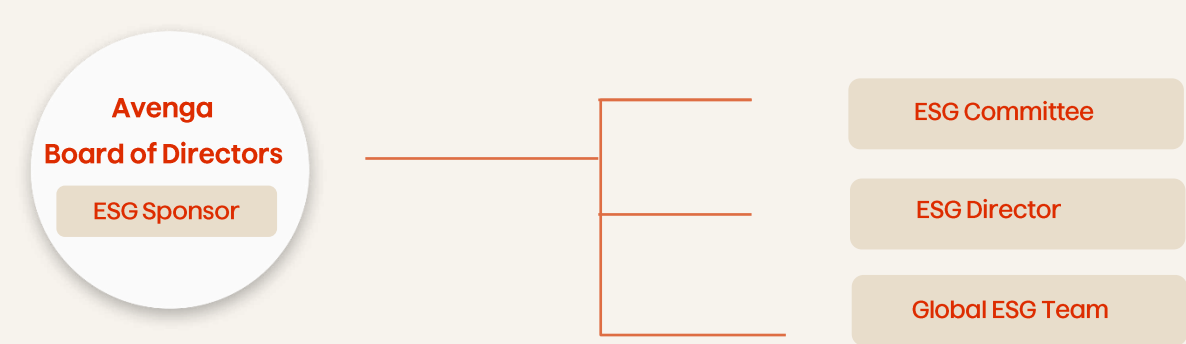
Considerations form an integral part of the Group's strategic management and fall within the remit of the leadership team and the statutory bodies of the Group companies. The Group has estab-

lished preliminary governance structures and processes to ensure effective management and coordination of ESG activities. These mechanisms already carry operational responsibility for the ESG agenda and are being further refined and tested to ensure full functionality and fitness for purpose. The Group is progressing with the finalization and formalization of these mechanisms, in order to reflect the outcomes of the double materiality assessment and the lessons learned from their practical operations.

Roles and responsibilities:

Ondřej Matušík, Chief Finance Officer and member of the Board of Directors of KKCG Technologies, has been designated—on an interim basis—to oversee the sustainability agenda, including the management of impacts, risks and opportunities (*IROs*). To ensure effective oversight and coordination, the Group has established an ESG Committee as a dedicated advisory body that provides a platform for the planning, management and monitoring of ESG initiatives. A Group ESG Director has been appointed to coordinate the processes and lead the Group ESG team. Each subsidiary has designated ESG points of contact who represent their entities in ESG matters and work in close cooperation with the Group ESG team. Together, these bodies enable a coordinated and integrated delivery of the Group’s ESG and CSR commitments, in line with its strategic objectives.

Avenga ESG Governance:



Policies and oversight of IROs:

Responsibility for the oversight of *IROs* is embedded within the ESG Committee and the Group’s business conduct framework, including the Code of Conduct. These instruments are reviewed and approved annually by the Board of Directors. The Group maintains an ESG Policy that sets out the principles, roles and accountability for sustainability management across the Group and its subsidiaries. Policies management is further described in chapter 1.4.3.

Reporting lines and integration:

The governance structure described above defines clear reporting lines to the administrative, management and supervisory bodies and ensures integration with other internal control and support functions (e.g., finance, risk, compliance), thereby enabling effective decision-making and monitoring of ESG matters across the Group.

Board Committees:

a) ESG Committee

Preparations for establishing ESG governance in the newly formed group following the January acquisition began in the third quarter of 2024. The Qinshift/Avenga Group approved its ESG Policy and established an ESG Committee as an advisory body to the Board of Directors in April 2025. More details about the ESG Committee are available in chapter 1.2.4.

b) Integrated Management System (IMS) Committee

As a part of Avenga's commitment to excellence, compliance, and continuous improvement, as well as in line with the requirements of the Group's ISO certifications, the Integrated Management System (IMS) Committee was formally appointed in June 2025. The IMS Committee's role is to oversee the integration and effective operation of Avenga's integrated management systems, ensuring that these systems are aligned with business objectives, regulatory requirements, and international standards. It serves as a central body to coordinate risk management, compliance, improvement initiatives, and internal audits across all certified domains.

Teams & Departments relevant to oversight ESG:

a) Group Finance Department

The Group Finance Department serves as the primary management function responsible for the identification, management and communication of the Group's impacts, risks and opportunities (*IROs*). It ensures compliance with financial and non-financial reporting requirements by establishing and maintaining internal controls and procedures for the collection and validation of sustainability-related data. These procedures are integrated into the Group's financial reporting systems and internal guidelines to ensure consistency, reliability and auditability of information.

From a reporting and regulatory perspective, the Finance Department also ensures compliance with applicable sustainability-related legislation, reporting obligations and relevant ESRS requirements. Disclosures relating to environmental matters, social matters across the upstream and downstream value chain, and overarching sustainability topics fall under the remit of Group Finance, which is responsible for compiling, validating and presenting these disclosures as part of the Group's sustainability reporting.

b) Group Compliance Department

The Group Compliance Department provides oversight and guidance regarding the legal compliance of sustainability-related disclosures, both from a reporting perspective and with respect to relevant sustainability standards and specific legal obligations applicable to ESG topics. Governance-related disclosures fall within the remit of the Compliance Department, which prepares and validates information on governance structures, policies and procedures.

The Compliance Department collaborates closely with Group Finance by supplying validated governance-related inputs for inclusion in sustainability reporting and by ensuring that disclosures align with the Group's business conduct framework, regulatory expectations and internal compliance standards.

c) Group People & Culture Department

Disclosures relating to social matters concerning the Group's own workforce fall under the remit of the Group People & Culture Department. This function is responsible for preparing and validating data related to employees, workforce characteristics, and social initiatives, and for providing such information to the Finance Department for the purposes of the Double Materiality Assessment and sustainability reporting. Through this role, the People & Culture Department ensures that disclosures on own-workforce matters are accurate, complete and aligned with the Group's sustainability governance framework.

d) Business units

Responsibility for the research and development of IT services, products, platforms and projects lies with the Technology, Engineering and Delivery Departments.

Delivery Department ensures project efficiency by managing gross margin performance, delivery quality, and customer relationships and satisfaction. It shares responsibility for account management with the Commercial Department.

The Engineering Department is responsible for maintaining excellence in technical standards and for developing the Group's strategic competencies. It also oversees resource optimization and internal benchmarking.

Avinga Business Verticals:

1. TMT – Telecommunication, Media, Technology
2. BFSI – Banking, Financial Services, Insurance
3. Industrials – Automotive, Manufacturing, Mobility
4. HLS – Healthcare, Pharma, Life-science
5. Emerging

Teams within the Delivery and Commercial Departments are structured across five business verticals while Engineering is structured around technical competences.

e) Executive Management

The Group's CFO is the individual within the Executive Management responsible for the disclosure and reporting on financial and non-financial matters. The Executive Management uses its knowledge and expertise, supported by administrative and operational functions, to guide the Board of Directors and enable informed decision-making on sustainability matters. Final decisions on impacts, risks and opportunities (IROs) are made by the Board of Directors.

The Board of Directors, the Executive Management and the ESG Committee intend to use the processes, controls and outcomes of the Double Materiality Assessment as a basis for setting objectives in relation to the Avenga Group's material IROS, whenever relevant.

The Board of Directors, Executive Management and the ESG Committee intend to use the processes, controls and results of the DMA as a guide for setting objectives in relations to the Group's material IROs.

Targets

The Group currently does not have any strategic targets set in the context of environmental regulation. We have focused our efforts on achieving a good database and effectively building a control environment. The Group plans to set strategic objectives by the end of 2026 and monitor using appropriate qualitative and quantitative indicators.

SBM-1_21

1.2.3. Policies, ratings and certifications

Policies:

Our policies and certifications for each identified material sustainability matter are designed to prevent, mitigate and remediate actual and potential impacts, address risks and capture opportunities. These policies form part of the Group's internal control and governance framework for sustainability. Responsibility for monitoring the effectiveness of each policy lies with the most senior person accountable for its implementation, with resulting actions and performance reported alongside the relevant disclosures. Policies related to specific sustainability matters are presented under each respective topic in the following sections.

The overarching framework for all policies is the Group ESG Policy established at the level of KKCG Group AG. This Policy defines the fundamental principles, minimum requirements and governance architecture that all subsidiaries must follow. Based on this framework, Avenga Group maintains its own set of relevant policies that operate these principles in the context of a global IT company.

Accordingly, Avenga has implemented additional policies that are material to the nature of its business, including policies governing information security, cybersecurity, and the responsible use of artificial intelligence. A full revision and update of the Group Cybersecurity Policy is planned for 2026 to ensure alignment with evolving regulatory requirements, industry standards and the Group's technological development.

Avenga Group Policies:

Policies	Scope of Coverage	Accountable for implementation	Availability
Group Compliance Policies	Group	Compliance Director	Intranet
Procurement Policy	Group	Workplace & Procurement Director	Intranet
ESG Policy	Group	ESG Director	Intranet
CSR Policy	Group	ESG Director	Intranet
Code of Conduct	Group	Compliance Director	Avenga website & Intranet
Whistleblowing ³	Group	Compliance Director	Intranet
Data Protection Policy	Group	Compliance Director	Intranet
Technical and Organizational Measures (TOMs)	Group	Compliance Director	Intranet
Authority Matrix	Group	Chief Finance Officer	Intranet
Car Policy	Group	Workplace & Procurement Director	Intranet
Travel Policy	Group	Workplace & Procurement Director	Intranet
Payment Policy	Group	Chief Finance Officer	Intranet
AI Policy	Group	Chief Information Security Officer	Intranet
Information Security Policy	Group	Chief Information Security Officer	Intranet

ESG Ratings:

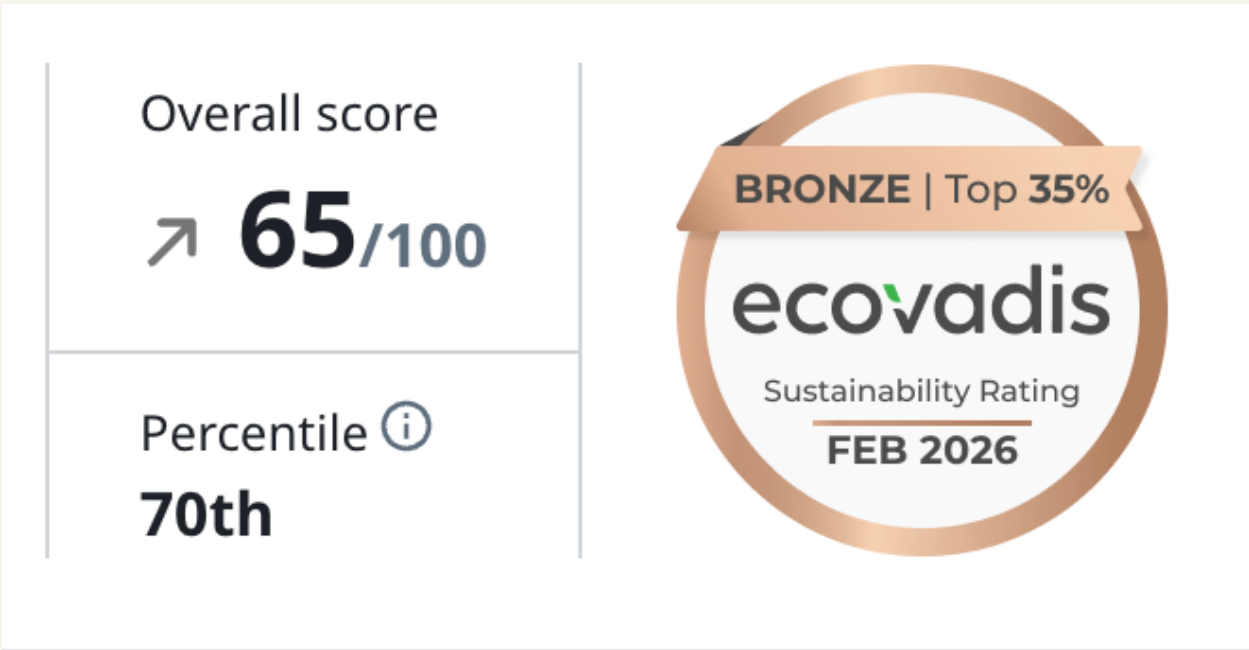
In the context of ESG ratings, Avenga is currently assessed by two international rating providers: CDP and EcoVadis. In the latest EcoVadis assessment, Avenga achieved a score of 65 out of 100, placing the company in the 70th percentile. Avenga improved its overall score year-on-year by eleven points and advanced by 16 points in the overall percentile ranking compared with other assessed companies. This performance positions Avenga among the top 35% of the best-performing companies in 2025 and has earned the company a Bronze Medal.

³ Part of the KKCG Group Compliance System

In the internationally recognized CDP rating, the Avenga Group currently holds “D”, which reflects an early stage of disclosure.

Avenga Group Ratings:

Rating Index	2024	2025	Availability
EcoVadis	54/100	65/100	website
CDP	xx	D	website



ISO Certifications:

Regarding ISO certifications, the Integrated Management System (IMS) Committee was formally appointed in June 2025. It serves as the central governance body for all ISO certified domains and oversees the coordination of risk management activities, continuous improvement initiatives and internal audits across the Group’s certified management systems. The IMS structure is designed to ensure cross functional integration, alignment of methodologies and consistency of controls across areas such as information security including business continuity, quality management, service management and environmental management.

Responsibility for ISO certifications lies with the Chief Information Security Officer, who acts as the senior accountable owner of the Group’s certification framework. The IMS Committee is composed of the Chief Information Officer, the VP Business Process Excellence, the ESG Director

and the Chief Compliance Officer, ensuring multidisciplinary expertise across all certified domains and effective alignment between operational, technological, sustainability related and compliance functions.

For audit purposes, the Group maintains documented evidence of the IMS governance structure, internal audit cycles, corrective actions, and the management review process, which are retained in accordance with ISO requirements to ensure full audit traceability and verifiability.

A comprehensive revision of the Group Cybersecurity Policy is planned for 2026 to ensure continued alignment with evolving regulatory requirements, international standards and the Group’s strategic technological development priorities.

Avenga ISO Certifications:

ISO	Scope of Coverage
9001	CZ, SWE, ARG, SRB, MK, BG, SLO, USA, EGP
14001	CZ, SWE, SRB, MK, BG, SLO, GER
20000	CZ, SRB, MK,
27001	CZ, SWE, ARG, SRB, MK, BG, GER, PL, MAL, SLO, MLT, UA, USA, EGP
50001	CZ

1.2.4. ESG Committee, Group ESG Team and CSR Subcommittee of Avenga

GOV-1_08, GOV-1_10, GOV-1_11, GOV-1_12

The Avenga Group ESG Committee was established in April 2025 and held its constitutional meeting in August 2025. It serves as the management-level governance body that oversees and coordinates the Group’s ESG agenda, including the management of impacts, risks and opportunities (IROs). In line with its mandate, the Committee:

- ➔ Advises the Board of Directors on ESG strategy, targets and policies, and submits proposals for approval
- ➔ Monitors ESG-related impacts, risks, opportunities and associated targets
- ➔ Review of the results of the Double Materiality Assessment (DMA) and carbon-footprint outcomes and recommends follow-up actions
- ➔ Coordinates cross-functional implementation with Finance, Compliance, People & Culture, IT/Security and other functions
- ➔ Requests information and documentation necessary to perform its duties, as provided for in the Committee’s Rules of Procedure.

Composition of the ESG Committee as of December 31, 2025:

- Chief Executive Officer
- Chief Finance Officer
- Chief People Officer
- Compliance Director
- SVP Strategy & Transformation
- Director of Procurement & Workplace
- SVP Information Technology and Security
- Director of ESG

Decision-making:

Is conducted by vote in accordance with the Rules of Procedure presented for approval at the constitutional meeting (agenda items “Rules of Procedure” and “Election of the Committee Chair”). The framework covers composition and appointment, meeting preparation and frequency, decision-making, voting and vote record, and allows for decision-making outside meetings (per rollam) with written/e-mail confirmation. Meeting minutes are maintained and approved (including via per rollam where appropriate).

GOV-1_04

Position	Name	Industry Experiences
Chief Executive Officer	Ludovic Gaude	More than 16 years’ experience in various global management roles in public, fast growing companies such as Nokia and Google, and chief executives’ roles in small to mid-size tech companies.
Chief Finance Officer	Ondřej Matuščík	More than 11 years in senior finance roles. He also serves as Group CFO at KKCG Technologies. He previously worked in finance functions at GoodData and the PwC Consulting division. Ondřej holds Ph.D. in IT and MSc. In IT and Finance.
Chief People Officer	Tanja Duvander	20+ years of experience within a wide range of People areas. She has extensive experience in several areas, covering everything from talent acquisition and learning and development, to organizational design and culture-related work.
SVP Strategy & Transformation	Jakub Čaloun	Over 9 years of experience with mergers, integrations, consultancy and strategy-setting projects with large companies across Europe, North America and the Middle East His background is in management consulting at Boston Consulting Group.
Compliance Director	Stanislava Hejnová	More than 16 years of experience in compliance function in banking and finance across Europe and the UK. Stanislava is responsible for compliance on the level of KKCG Technologies. Previously she was Head of Compliance of KBC Asset Management Group and Chief Compliance Officer of MONETA Bank.
Director Of Procurement & Workplace	Čmilja Tucakovic	More than 16 years of experience in procurement within multinational IT companies, with a focus on strategic sourcing and procure-

		ment process development. Previously held global and regional procurement roles at IBM and Endava. Board member of the Serbian Supply Chain Association.
SVP Information Technology and Security	Dejan Petreski	More than 20+ years' experience in the IT Industry. SVP Information Technology and Cybersecurity; in the previous year's COO Seavus Group, Chief Production /Engineering and Delivery Officer, Director of Software Delivery Services, Chief Products Development Officer, Head of Software and Products Support Services.
Director of ESG	Zuzana Filipová	More than 16 years' experience in Sustainability. She also serves as Head of Group ESG in the ultimate parent company KKCG. Former Chief ESG officer in MONETA Bank, CZE listed bank. Former Minister of Environment Advisory.

CSR sub-committee:

Avenga also established a CSR Sub-Committee in 2024 to serve as an advisory body to the ESG Committee. Its main task is to coordinate the Group's voluntary donor activities aimed at integrating social and environmental considerations into corporate operations and community projects.

Composition of the CSR sub-committee:

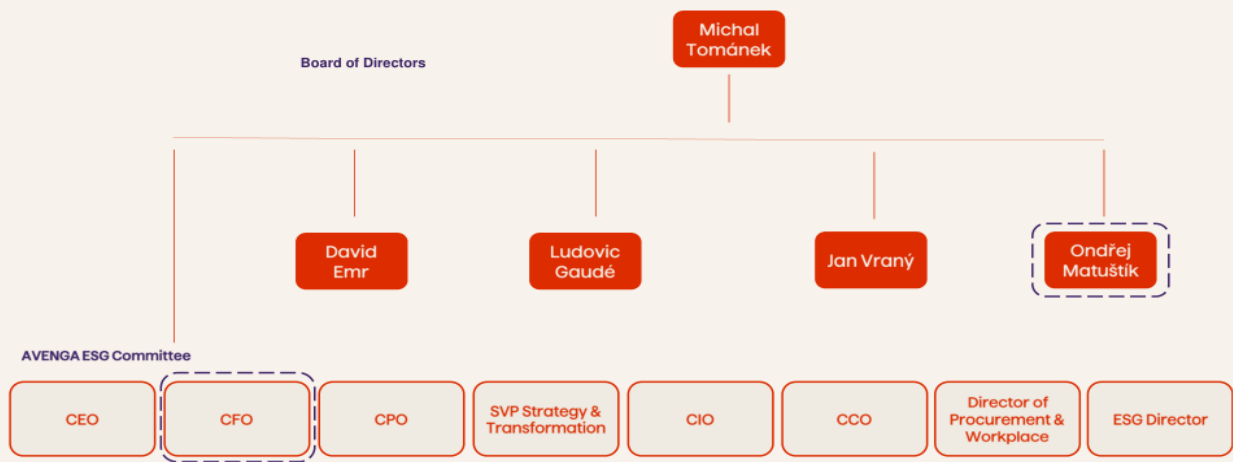
- Chief Executive Officer
- Chief Finance Officer
- Chief People Officer
- SVP Strategy & Transformation
- Compliance Director

The Group's ESG team provides operational management and coordination of the Group's ESG agenda and is led by the Group's ESG Coordinator. It acts in an advisory, consultative and informative capacity to the ESG Committee and the management of each Group company.

Those responsible for ESG and managing sustainability-related impacts, risks and opportunities have been delegated to their roles based on their expertise and understanding of the issues. The ESG Coordinator and ESG team receive ongoing training and update their knowledge through specialized training, seminars and conferences.

GOV-1_16

Structure of providing ESG information to the management bodies as of December 31, 2025:



1.2.5. Information provided to the administrative, management and supervisory bodies of the undertaking and sustainability matters addressed by these bodies

[GOV-2]

The above structure plays a key role in collecting and reporting information for non-financial disclosure. In preparing this Report, impact, risk and opportunities were considered by the Company’s Board of Directors and management and subsequently validated by Avenga’s executive leadership.

The administrative, management and supervisory bodies were informed of significant impacts, risks and opportunities based on a double materiality assessment (DMA) carried out in cooperation between the staff responsible for individual sustainability areas and an external expert organization. As part of this process, thresholds and ratings scales were established, discussed and approved by the Group’s management and confirmed and validated at a final meeting in April 2025.

As part of the ongoing formalization of the Group’s ESG structures and processes, a dedicated process was put in place during 2025 to ensure that the Board is regularly informed of impacts, risks and opportunities and that these are appropriately integrated into the Group’s business strategy.

GOV-2_01, GOV-2_02

Details of the individual impacts, risks and opportunities approved by Avenga's executive management for this reporting period are presented in section [SBM-3] *"Significant Impacts, Risks and Opportunities and how they relate to the strategy and business model"*. **GOV-2_03**

Providing information:

The Board of directors receives materials prepared under the coordination of the ESG Committee and Executive Management (e.g. DMA results, Sustainability Reports drafts, carbon footprint results) for acknowledgement/approval. These items were explicitly listed on constitutional and subsequent Committee agendas.

Frequency and format.

The Committee convenes in line with its Rules of Procedure (in-person or MS Teams) and may adopt decisions per rollam with written/e-mail approval. Minutes are prepared and retained following each meeting and per-rollam vote to ensure traceability. The committee holds its meetings on annual basis at least 3x per year.

Use of information in decision-making.

Board and Executive Management use Committee materials (DMA outcomes, CF results, policy proposals) to set potential targets, to approve policies and direct follow-up actions in line with ESRS.

1.2.6. Incorporating sustainability-related performance into an incentive scheme

[GOV-3]

The Group does not currently have an incentive scheme, and financial rewards are not linked to sustainability indicators.

1.2.7. Declaration of Due Diligence

[GOV-4]

Avenga honors its commitment to human rights, sustainable business, practices and socially responsible behavior in its operations. The Group is working to ensure that honoring these commitments permeates its value chain.

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

Some of the elements of due diligence are already embedded in Avenga's principles and activities. The various elements of the due diligence process are described in the sub-sections of this Report, and their location is indicated in the table below.

GOV-2_04

Basic elements of due diligence	Placement in the Sustainability Report	Page No.
Incorporating due diligence into governance, strategy and business model	GOV-1 Management responsibilities	18
	GOV-1 Oversight of sustainability IROs	30
	GOV-2 Sustainability matters addressed by management	28
	GOV-3 Incentive schemes	29
	SBM-3 Double materiality assessment Sustainability due diligence governance	40
Involvement of affected stakeholders in all keys due diligence steps	SBM-2 Stakeholder Overview	37
	GOV-2 Sustainability matters addressed by management	28
	IRO-1 Double Materiality assessment process	40
Identification and assessment of adverse impacts	SBM-3 Double materiality assessment	40
	SBM-3 Double materiality assessment results	47
	IRO-1 Double materiality assessment process Sustainability due diligence	40
Taking measures to address these adverse impacts	E-1 Climate action plans	49
	S-1 – Managing impact on our people	
Monitoring and communicating the effectiveness of these efforts	Sustainability due diligence	29

1.2.8. Risk management and internal control in sustainability reporting

[GOV-5]

Our sustainability reporting control systems follow an approach similar to that of our financial reporting control system. In response to the expanded scope of sustainability reporting in 2024, we have implemented a comprehensive set of internal controls and an ongoing risk assessment process across the Avenga Group. This work has been carried out in close cooperation with internal data owners and our external auditors. In general, sustainability-related data and reporting risks are addressed on a case-by-case basis through discussions with data owners, Executive Management, the ESG Committee or the audit function, depending on the materiality of the issue.

The main risks identified relate to value chain data, as such data is not generated by Avenga and falls outside of our operational control. To mitigate these risks, the Group Sustainability Reporting Team is working with internal and external subject-matter experts to gain a deeper understanding of operational processes and to implement appropriate data governance, data collection and control systems. For value chain-related information, we are engaging with our suppliers to ensure a shared understanding of data needs and quality expectations. As the availability of supplier data is also linked to the Group's procurement processes, we aim to improve the accessibility and quality of sustainability-related information going forward, including through the renegotiation of supplier contracts.

The ultimate parent company, KKCG, plans to deploy an ESG software solution across its entire group in 2026 to support more accurate, reliable and verifiable non-financial data collection and

validation, enabling stronger data-quality controls. Through this work and by identifying potential risks, Avenga will continue to analyze the factors influencing sustainability performance.

GOV-5_03

1.3. Sustainability Development Goals (SDGs)

A collection of 17 interlinked global goals, called Sustainable Development Goals (SDGs), were set up in 2015 by the United Nations General Assembly to be a “blueprint to achieve a better and more sustainable future for all” by the year 2030.

As part of the ARICOMA Group, with which Avenga Group and its former entities published both its annual and non-financial reports on a consolidated basis until 2023, Avenga has identified the following SDGs as potential areas of focus where the Group can positively contribute to global efforts.

SDG	Goal	Target	Name	Material Topics
	Goal 3 - Ensure healthy lives and promote well-being for all at all ages	3.3	By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases, and other communicable diseases	work-from-home arrangements eHealth platform coaching programme and a helpline with professional counsellors
	Goal 4 – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	Internal continuous education Education support for society: IT upskilling programmes for children and adults

		4.7	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, e-learning including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender	Code of conduct Compliance basics Coaching for team leaders
	Goal 7 – Ensure access to affordable, reliable, sustainable, and modern energy for all	7.2	By 2030, increase substantially the share of renewable energy in the global energy mix	Electricity from renewable resources
		7.3	By 2030, double the global rate of improvement in energy efficiency.	Energy efficiency measures
	Goal 8 – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.8	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	Code of Conduct
	Goal 12 – Ensure sustainable consumption and production patterns	12.2	By 2030, achieve the sustainable management and efficient use of natural resources	Purchasing and waste management
		12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse	Paperless company Waste sorting and recycling, food waste to biogas,

				municipal waste to energy
	Goal 16 – Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.5	Substantially reduce corruption and bribery in all their forms	Anti-corruption programme Compliance Policy
		16.6	Develop effective, accountable, and transparent institutions at all levels	Customer privacy

1.4. Strategy, Business Model and Value Chain

[SBM-1]

Avenga Group delivers IT services, solutions and platforms to private and public clients in 23 countries in Europe, North and South America and Asia.

As an IT services company, our significant IROs are primarily located in our own facilities and are related to our own staff and resources used in the operation of the data centers hosting our solutions. In addition, parts of our upstream and downstream value chain include key facilities and services that we depend on to deliver value to our customers and enable responsible digitization.

Some of our key business relationships are in our upstream value chain, primarily hardware and software vendors and data center lessors.

Except to our own employees, these upstream components of our value chain enable us to maintain our strategy and business model. As hardware is a key enabler for our business model, it is another element of our downstream value chain including resource outputs related to decommissioned office hardware.

Our dependencies described above have been carefully considered in conducting our DMA.

1.1.1. Avenga's business model

Avenga is a global technology and consulting company that helps enterprises drive digital transformation and sustainable growth. With deep expertise in software engineering, cloud solutions, data and AI, and digital experience design, Avenga partners with organizations across

Avenga was awarded the title ISG CX Star Performer 2025 and was also named a Rising Star in two analytical quadrants.

industries including financial services, healthcare, telecommunications, automotive, and manufacturing.

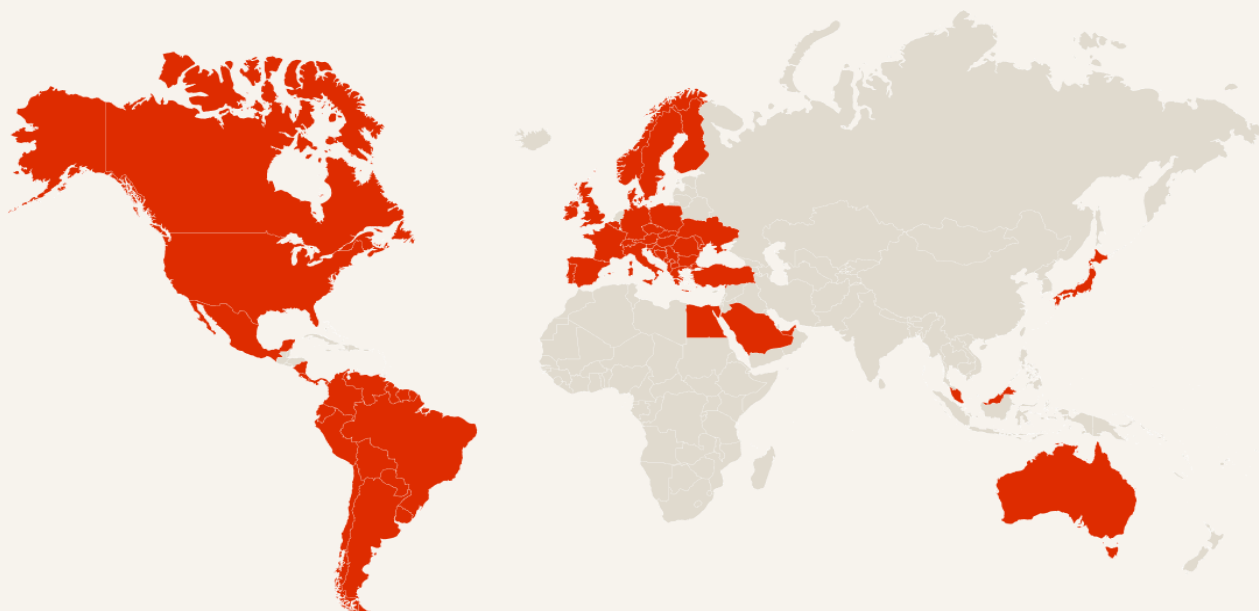
The company combines strategic advisory with hands-on technical delivery to build scalable, secure, and future-ready solutions. Operating through a distributed global delivery model, Avenga emphasizes innovation, agility, and long-term client collaboration to solve complex business challenges and accelerate time to value in an increasingly digital world.

In 2025, Avenga received significant international recognition from Information Services Group (ISG), one of the world's leading research and advisory firms focused on digital transformation and the implementation of artificial intelligence. Within the prestigious ISG Provider Lens® framework, Avenga was awarded the title ISG CX Star Performer 2025 and was also named a Rising Star in two analytical quadrants.

The ISG CX Star Performer award is based on the ISG Voice of the Customer study which evaluates real client experiences with technology and consulting service providers. In this assessment, Avenga achieved the highest customer satisfaction scores among providers of advanced analytics and AI services. The recognition forms part of the ISG Star of Excellence™ program, widely regarded as one of the most prestigious quality benchmarks in the technology and business services industry.

In addition, ISG classified Avenga as a Rising Star, a designation reserved for companies with a promising service portfolio and strong future potential. Avenga earned this status in two quadrants assessing capabilities in advanced analytics, data modernization, and artificial intelligence, further reinforcing its strong position in both the European and global digital services market.

Avenga regions of business delivery:



Markets served and customer groups as of December 31, 2025:

	Share (%)
Vertical Segment	
BFSI	24.4
TMT	29.8
Industrials (Automotive, Manufacturing, Mobility)	16.6
Pharma	13.5
Emerging	15.8

Statement on activities in certain areas:

Avenga Group declares that the fossil fuel sector, the manufacture of chemicals, any weapons, and the cultivation and production of tobacco are not relevant to its business. No products or services offered by the Group are prohibited in the markets in which the Group operates.

SBM-1_05

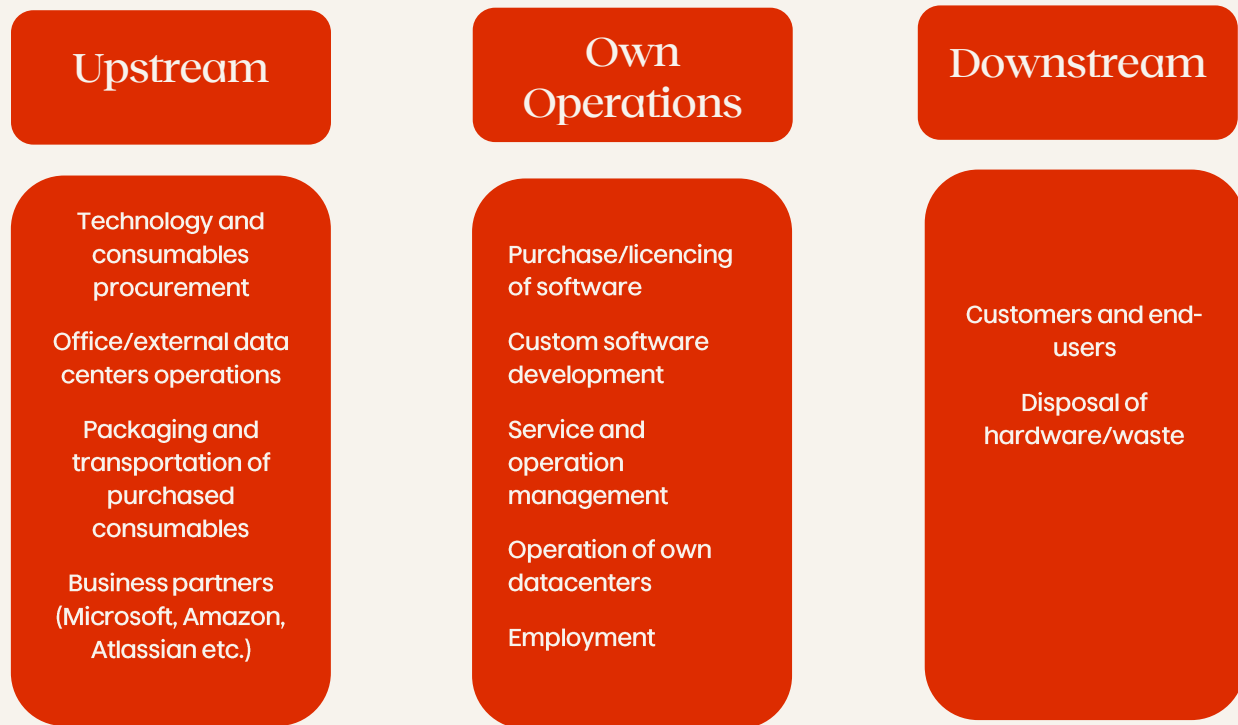
Avenga Group Number of Employees by Geographical Area⁴:

Country	Number of Employees
Czech Republic	254
Slovak Republic	20
USA	7
Argentina	313
Sweden	66
Germany	94
Poland	368
Ukraine	184
Serbia	228
Bulgaria	317
Kosovo	0
Belarus	0
North Macedonia	777
Bosnia&Herzegovina	20
Turkey	11
Egypt	50
Malaysia	48
Switzerland	6
Malta	4
Moldova	34
Spain	2
United Kingdom	6

⁴ Only employees with an employment contract were included in the calculation. Contractors were not included in the calculation. The table shows a summary of employees for both main subsidiaries of the Group: Avenga Capital, a.s. and Avenga Sweden AB and all their entities and sub-entities.

1.1.2. Avenga's Value Chain

SBM-1_25, SBM-1_26, SBM-1_27, SBM-1_28



1.1.3. Interests and Views of stakeholders

[SBM-3]

Avenga has maintained, and intends to continue to maintain, long-term, stable and strong relationships with its stakeholders. These relationships are built on trust, the recognition of mutual commitments and legitimate interests, and open communication.

Stakeholders represent an important part of the Avenga Group's business. They include individuals, groups and institutions that have a direct or indirect relationship with, or interest in, the Group's activities. Regular and effective communication with these stakeholders is fundamental to Avenga's approach to transparency, accountability and trust-building.

Our key stakeholders include both internal and external parties who help us create value and for whom we create value. Ongoing dialogue with these groups provides us with insights relevant to

our strategic decision-making as well as our day-to-day operations, including areas such as employee training and development, and diversity, equity and inclusion (DEI) initiatives.

We continuously assess our clients' needs in order to respond to evolving market expectations. Each client has unique requirements and perspectives, and these relationships may lead to both positive and negative impacts.

Our goal is to remain informed and responsive to the opportunities and risks identified through our engagement and dialogue with key stakeholders. The views and concerns of our stakeholders are therefore regularly discussed internally within the relevant departments and business teams.

The Board is regularly informed about stakeholder dialogue, at least in connection with the review of the Double Materiality Assessment, and the outcomes are used to support timely actions and ensure the continuous development of our strategy and business model.

Our approach to stakeholder engagement varies by stakeholder group and combines both formal and informal engagement channels to ensure continuous, meaningful dialogue.

Stakeholder engagement:

Our dialogue with clients includes informal touchpoints throughout the project lifecycle as well as formal, structured meetings. In addition, we conducted an annual Net Promoter Score (NPS) survey for our most significant clients across the Group. Industry insights and discussions with clients

about their risks and opportunities also provide us with information on the interests and views of end users.

Avenga's Stakeholders:

Management and Employees
Suppliers and Business Partners
Clients
Unions
Regulators, Banks
Certified Authorities

Beyond our engagement with key stakeholders, we work with internal subject-matter experts to deepen our understanding of impacts, risks and opportunities (IROs). These experts include key employees with responsibility for and insight into specific parts of our business model and operations. For certain sustainability matters, we also engage external advisors with in-depth expertise, particularly in

environmental areas relevant to our business model. Stakeholder engagement forms an integral part of our ongoing sustainability due diligence.

The interests and expectations of our key stakeholders vary depending on the nature of the relationship. In general, stakeholders expect Avenga to act ethically and uphold high standards of business conduct. Our clients expect best-in-class competence and industry knowledge.

Our employees' expectations include opportunities for professional development and career growth, mental and physical well-being, and market-based remuneration. The DMA and the disclosures presented in this sustainability statement highlight the topics that matter most to our stakeholders, reflecting the interdependencies and IROs identified across our value chain.

Forms of the engagement:

Key Stakeholders	Typical form of the engagement	Frequency of the engagement	Focus of the engagement	Value Created
Management and Employees	■ Performance and Development Dialogue ■ Social events ■ Employee Survey	Daily, on demand, twice per year	■ Professional development ■ Sense of inclusion ■ Job satisfaction and wellbeing ■ Clear communication	■ Ensure career advancement and skill development ■ Ensure employee wellbeing, inclusion and safe work environments
Suppliers and Business Partners	■ Meetings ■ Vendor assessment ■ Supplier Performance Review	■ Annually ■ On Demand	■ Revenue and growth opportunities ■ Sustainability performance	■ Ensure stable delivery of goods and services while living up to applicable Avenga's client requirements
Clients	■ Formal and informal engagement throughout the client relationship. ■ Formal NPS conducted on our largest clients	■ Annually	■ Value creation and trust ■ Enable clients to address goals and targets ■ Support digital transformation and improve digital infrastructure	■ Ensure contractual obligations and maintain positive client relationships ■ Improving clients' operational efficiency through digitalization
Unions	■ Meetings with engaged employees ■ Surveys	■ Monthly ■ Twice a year	N/A	■ Ensure an adequate, reliable information flow
Regulators, Banks	■ Regular meetings ■ questionnaire	■ Annually	■ Data Breaches ■ Incidents	■ Data Protection ■ Alignment with Regulation
Certification Authorities (ISO, etc.)	■ Regular external audits	■ Regularly	■ IT Security, ■ Environment ■ Quality	■ No Findings Audit Reports

SBM-2_02, SBM-2_03, SBM-2_04, SBM-2_05, SBM-2_06

The Group used stakeholder engagement as part of a double materiality analysis, during which it used the available evidence from stakeholder engagement in 2024.

The Group does not currently expect to change its strategy or business model based on the results of the stakeholder engagement. Next steps include greater formalization of the stakeholder engagement process in future years, but this is unlikely to change stakeholder relationships.

SBM-2_08, SBM-2_09, SBM-2_10, SBM-2_11

The Group's bodies were informed of the views and interests of the stakeholders concerned during the validation of the double materiality analysis and, also during the reporting period based on the results of the dialogue.

SBM-2_12

1.5. Double Materiality Assessment

[SBM-3]

To identify significant impacts, risks and opportunities, the Avenga Group carried out a Double Materiality Assessment (DMA) in 2024/2025.

The development of the DMA methodology and the management of the overall process were centralized to ensure consistency in the application of scoring and thresholds, as well as in the use of external subject-matter experts. For the own-workforce and business-conduct areas, Group HR and Group Legal respectively performed their assessments, while the sustainability reporting team provided methodological support and reviewed these parts of the DMA.

To ensure a clear understanding of the CSRD legal framework and the identified IROs, the ELT leadership team was provided with a detailed walkthrough of the DMA methodology, thresholds, process and findings prior to approving the final DMA.

1.5.1. Significant impacts, risk and opportunities and their interrelationship with strategy and business model

Our identified material IROs are outlined in the Double Materiality Assessment (DMA) process and further described under each topic reported in the sustainability statements. Overall, our material IROs relate to the core activities of our business model and are primarily concentrated in areas close to our own operations.

These IROs concern our ability to develop and deliver IT services, products, platforms and projects. They involve, or are influenced by, clients and end users, employees, data center activities and

hardware management. Due to the proximity of these material IROs to our business model, most of them are managed directly within our operations, where we can take effective action ourselves.

This includes IROs related to business conduct, our own workforce, and selected environmental topics such as climate change and resource use and circular economy. For environmental IROs identified in our upstream and downstream value chain, Avenga's direct influence is exercised through strengthening procurement and waste-management policies and procedures, as well as through integrating IRO identification and analysis into the existing Enterprise Risk Management (ERM) system.

The negative environmental impacts cannot be confined to the countries in which we operate, as climate change and the effects of resource use linked to hardware inflows and outflows are global in nature.

A. Current environmental impacts:

The identified environmental impacts, which are real and negative, relate to the burden that our operations and business model place on the environment in terms of carbon emissions and resource use. These impacts are primarily associated with employees' travel and the generation of e-waste.

The identified social impacts are predominantly potential negative impacts, largely due to sector-specific challenges such as social protection, privacy, and gaps in diversity and inclusion. Avenga has already put in place mitigating measures, including policies, to address these potential negative impacts.

If these mitigating measures were discontinued, the potential negative impacts could affect employees, consumers and end users.

As an IT services company, we also generate positive impacts. We create substantial value for our employees through training and skills development, and we enable digitalization for citizens, businesses and public institutions. We have also established a philanthropic circular initiative through which we donate used IT equipment to people in need.

B. Current financial impacts:

The current financial impacts of the identified significant risks and opportunities are limited.

The resources required to ensure compliance with the CSRD, and the EU Taxonomy remain similar to last year, with a slight increase in the number of people involved in these activities. Also, our

expenditure on external consultancy and limited assurance services due to the implementation of the CSRD remains similar to 2024.

As our material IROs relate to our core business activities and growth capabilities, the initiatives designed to enhance opportunities and mitigate impacts and risks are embedded within existing management structures. As a result, our resilience is considered high over the time horizons applied in the DMA for 2024.

The resilience analysis is based on qualitative input from internal experts, including an overall assessment of the mitigating measures implemented across all IROs, as collected through the DMA process.

1.5.2. Description of procedures for identifying and assessing significant impact, risks and opportunities

[IRO-1]

For non-financial reporting purposes in accordance with the CSRD and ESG requirements, the Group has identified and assessed the materiality of impacts, risks and opportunities through a Double Materiality Assessment (“DMA”). The Group assessed IROs across environmental, social and governance topics, based on its activities and within the context of the Group’s entire value chain.

The themes identified reflect not only expert judgement applied during the assessment of impacts, risks and opportunities, but also consultation with internal and external specialists. The perspectives of key stakeholders were likewise considered when determining significant themes. The resulting material topics were subsequently reviewed and approved by the ESG Committee and then by Avenga Group’s Executive Management.

The Double Materiality Assessment process was conducted as follows:



I. GROUP CONTEXT ANALYSIS – PRE-ASSESSMENT

The first step of the process was an analysis of the Group's sustainability context, considering the business model, value chain and stakeholders. The purpose of this step was to identify and describe the Group's main economic activities, which serve as a critical starting point for mapping impacts, risks and opportunities. These activities were defined through an analysis of relevant internal documents and guided discussions with those responsible for the most significant areas of the business.

In analyzing the external context, the Group considered both current and upcoming legislative requirements, as well as a range of international sustainability standards. Benchmarking was carried out on the basis of sector-specific standards and publicly available information, including ratings and assessment methodologies from recognized rating agencies such as MSCI, S&P and Sustainalytics.

II. IDENTIFICATION OF IMPACT, RISK AND OPORTUNITIES (IROs)

Based on the contextual analysis from the previous step, a preliminary list of impacts, risks and opportunities was developed for the relevant ESRS themes and sub-themes, defined according to the identified activities along the value chain.

III. ASSESSMENT OF POTENTIALLY MATERIAL IMPACTS, RISKS AND OPORTUNITIES

Preliminarily identified IROs were assessed according to ESRS 1 as follows: In case of negative human rights impacts, severity was used for the outcome regardless of likelihood.

1) Impact materiality rating scales

Impact Materiality Criteria

Final Evaluation
= Severity x Probability

Severity
$$\frac{(\text{Scale} + \text{Scope} + \text{Irremediability})}{3}$$

Financial Materiality Criteria

Resulting rating = Magnitude of
financial impact
x
Probability of occurrence

Scale of Evaluation – Impact Rate

5	Absolute
4	High
3	Medium
2	Low
1	Minimal

a) **Scope** - how wide the benefit/ impact is and the extent (e.g. size of area affected) to which the impact will be felt.

Scale of Evaluation – Impact Rate

5	Global/Total
4	Widespread
3	Medium
2	Concentrated
1	Limited

b) **Scale** - the magnitude/how significant the positive or negative impact is

Scale of Evaluation – Impact Rate

5	Irreversible
4	Very difficult to remedy or long term
3	Difficult to remedy or mid-term
2	Remediable with effort (time & cost)
1	Relatively easy to remedy short-term

Scale of Evaluation – Impact Rate

1	Guaranteed
0.8	Very likely
0.6	Probable
0.4	Possible
0.2	Unlikely (almost never)

d) **Likelihood of occurrence** - the likelihood of impact on the environment and/or people

c) **Irremediability** - whether and to what extent negative impacts can be remedied (e.g. procedural measures)

2) Financial materiality rating scales

a) **Potential Magnitude of financial impact** - how severe the financial impact of the risk or opportunity should be.

b) **Likelihood of occurrence** - how likely the risk or opportunity is to occur.

Scale of Evaluation – Magnitude of financial impact

5	Liquidating/extraordinary
4	Major
3	Moderate
2	Minor
1	Superficial

Scale of Evaluation – Likelihood of financial impact

1	Guaranteed
0.8	Very likely (occurs frequently)
0.6	Probable (recurrent but not frequent)
0.4	Possible (could occur, but uncommon)
0.2	Unlikely (almost never)

To assess the extent of the IRO, available sources of information were considered

1.5.3. Identification of Material Topics

The resulting assessment of the individual IROs identified themes and sub-themes relevant to the Avenga Group. Each impact, risk and opportunity was mapped to the corresponding ESRS theme, sub-theme or requirement. Where this was not possible, the Group identified specific additional requirements.

No specific requirements were identified as material in 2024. The materiality of IROs is determined through the materiality assessment: the Avenga Group has defined its materiality thresholds, and

when an IRO exceeds the relevant threshold, it is considered material to the Group together with the corresponding ESRS sub-theme or topic.

Thresholds were applied for both the financial and impact assessments. Financial thresholds were used within the DMA to assess financial risks and opportunities in alignment with how risks are generally evaluated in relation to financial performance. For the impact assessment, internally developed thresholds inspired by external advisors were applied. These thresholds supported the evaluation and identification of impacts to ensure that stakeholder information needs — including those of readers of this sustainability statement — were addressed.

As no event occurred during 2025 that would significantly affect or require a revision of the 2024 materiality assessment outcomes (such as major acquisitions or structural changes), the results of the DMA and the corresponding list of material topics remain unchanged for the purposes of ESRS reporting.

Threshold for determining material topics:

Materiality	IROs	Materiality Threshold
Impact Materiality	Positive Impact	2,5
	Negative Impact	
Financial Materiality	Opportunities	
	Risks	

In the case of negative human rights impacts (relevant to social and corporate governance topics given Avenga's geographic scope), the threshold for Severity is set at 2.5, in line with the other thresholds. The threshold has been set at 2.5 as it is 50% of the highest possible value achieved.

1.5.4. DMA Results Supervision and Validation

The results of the IRO mapping were validated by the relevant responsible persons from the ESG team involved in the process and subsequently by Avenga's executive leadership team. The results of the analysis were verified and then approved by the Group's Board of Directors.

We expect our DMA to be reviewed and updated annually as relevant data and knowledge about specific IROs expand, considering changes in the factors and inputs we considered when conducting the previous DMA.

In preparing our first disclosure under the ESRS requirements, we carefully assessed all data requirements on a point-by-point basis against the identified IROs and mapped and prepared all material disclosure requirements that are part of the sustainability statement in the annual report. We also assessed data points that are immaterial, carefully considering the content of the requirement, its relevance to our business and the usefulness of the potential decisions to users of our annual reports.

Based on the assessment of dual significance, significant themes (at the granularity of sub-themes and sub-sub-themes) were identified based on significant impacts, risks and opportunities. An overview of the significant themes is provided in the table below.

Avenga Group Double Materiality Assessment Results:

Standard	Topic	Sub-topic	Attributes	Description
E1	Climate change	Climate change mitigation	Negative Actual Impact	Carbon footprint, Scope 1,2,3
				Sc1: Use of cars
				Sc2: Consumption of energy from non-renewable sources
				Sc3: Purchase of services and goods
				Sc3: Business Trips
S1	Own workforce	Working conditions/Secure employment	Negative Actual Impact	Social protection
S1	Own workforce	Working conditions/Work-life balance	Positive Actual Impact	Improving the work-life balance
S1	Own workforce	Equal treatment and opportunities for all	Negative Actual Impact	Differences in remuneration with possible impact on women
S1	Own workforce	Working conditions/Health and safety	Positive Actual Impact	Promoting physical and mental health of own workforce
S1	Own workforce	Other work-related rights/Privacy	Negative Potential Impact	Privacy
G1	Governance	Business conduct	Negative Potential Impact	Corporate culture
G1	Governance	Rule of law violations	Negative Potential Impact	Corruption and Bribery
G1	Governance	Company specific	Negative Potential Impact	Cybersecurity

SBM-3_01, SBM-3_02, SBM-3_03, SBM-3_04, SBM-3_05, SBM-3_06, SBM-3_07, SBM-3_09



2. ENVIRONMENTAL SUSTAINABILITY

Our environmental reporting focuses on climate mitigation, the energy impacts of our data centers and minimizing fossil fuel energy consumption. We also address water consumption e-waste with an emphasis on reuse and recycling, compliance with ISO 14001 certification for stakeholder management expectations and support for sustainability.

2.1. ESRS E1 – Climate Change

E1-1

As a growing IT services company and data center user, we recognize the need to reduce the negative climate-related impacts of our business.

The amount of energy required to process and store data is growing rapidly, due to the increasing demand for systems, data centers and network infrastructure, which is increasing the demand for renewable energy deployment.

Climate action is important to our business for three main reasons – we are committed to minimizing our consumption and related impacts to the extent possible. We want to do this by aligning ourselves with the ambitions and expectations of our business partners and we know that we can play an important role in “decarbonizing” our clients’ business.

2.1.1. Measures and resources related to climate change policies

E1-3

In 2025, the Group did not implement any measures to address the identified impacts, risks or opportunities. When implementing measures, the Group focuses on sustainability issues that are considered most important, also considering the economic demands of the measures.

2.1.2. Transition plan for climate change mitigation

E1-4

Avenga Group does not have a transition plan for climate change mitigation, ensuring the Group’s strategy and business model are compatible with the transition to a sustainable economy and limiting global warming to 1.5 degrees in line with the Paris Agreement. However, the Group has initiated work to assess how to best approach this, based on our first collected emission data for 2024 (base line).

2.1.3. Incorporating sustainability-related performance into an incentive system

[GOV-3]

The Avenga Group currently does not have an incentive system, and financial rewards are not linked to sustainability indicators.

2.1.4. Environmental IROs

[E1-IRO-1]

Based on the Double Materiality Assessment, 3 risks and 0 opportunities related to climate change and climate risk assessment E1 were assessed as significant (material).

Environmental IROs:

IRO	Impact	Value Chain Location			Time horizon for impacts or actions		
		Upstream	Own Operations	Downstream	Short Term	Medium Term	Long Term
Scope 1 - Car use (own/leased fleet), business trips requiring employees to use fossil fuel consuming vehicles.	Actual Negative		x		x	x	x
Scope 3- Business trips, flights, hotels, renting a car	Actual Negative		x		x	x	x
The consumption of energy from non-renewable sources	Actual Negative	x	x		x	x	x
Purchase of services and goods	Actual Negative	x	x		x	x	

As described in the overall process, Avenga has used a combination of internal dialogues and advisories from external environmental experts to adequately assess the Group's situation. Avenga Groups concludes that the company has an impact on climate change, but it is not major, considering our GHG footprint.

Avenga supplemented its DMA with an environmental analysis in which the Group has used bespoke tools to assess climate and biodiversity risks, we have established a solid understanding of our current situation. In this regard, Avenga also discussed and evaluated whether scenarios for the future would further expose risks to our business, including activities and assets. Using this basic scenario-like analysis method, the Group have not identified any significant future risks beyond what Avenga reports now.

The Group conducted a Double Materiality Assessment (DMA) to identify relevant and significant impacts, risks and opportunities in the E1 Climate Change area and its sub-themes of Mitigation, Adaptation and Energy. These areas have a significant impact (negative - risks and positive - opportunities) on the amount of greenhouse gases (GHG) emitted. The detailed methodology for assessing dual significance is described in ESRS 2 IRO-1, which focuses on describing the procedures for identifying and assessing significant impacts, risks and opportunities in this report.

In accordance with ESRS requirements, an analysis of the physical risks: chronic and acute (related to temperature, wind, water and hard surfaces) was carried out in the actual operation, upstream and downstream value chain. The analysis was performed in the short-term (status), medium-term (2030) and long-term (2050) time horizons.

In assessing the impacts, risks and opportunities, the business model, all assets and technologies owned, as well as the Group's entire value chain were considered. The assets included include, for example, data centers or car fleets.

The analysis considered the expected technical and moral life of all assets in all defined time horizons, strategic planning horizons as well as (future) capital allocation plans.

E1.IRO-1_01; E1.IRO-1_02; E1.IRO-1_03; E1.IRO-1_04; E1.IRO-1_05

2.1.5. Climate related risks

E1-SBM-3

Avenga has conducted a climate risk analysis based on a Double Materiality Assessment (DMA) for all its assets. In accordance with ESRS standards, physical and transition risks were analyzed under two climate scenarios (RCP4.5–SSP245 and RCP8.5–SSP585) and three-time horizons: short-term

(historical – current state), medium-term (2030) and long-term (2050). The objective of the analysis was to determine the level of resilience of the Group's assets and technologies to risks associated with climate change.

Avenga's Term Horizons:

Short-term 1 year
(2026)

Medium-term 3 -5 years
(2030)

Long Term 5+ years
(2050)

The scope of the resilience analysis included all the Group's activities and significant parts of the value chain that have a direct impact on its business model. Those parts of the value chain that were not considered significant in terms of physical and transition risks were excluded from the analysis.

(E1.SBM-3_02).

The Group's long-term objective is to keep risk issues to a minimum, which also applies to climate risks. Clearly defined risk management steps, starting with identification and quantification, continue with analysis and quantification of the exposure to a given risk. Based on these steps, a strategy is individually developed and its implementation into practice is ensured, which should minimize the exposure to risks and their impact on the Group's financial results.

While no physical risks have been identified as material at this time, their future occurrence together with negative financial impacts on the Group's assets cannot be ruled out. The Group has identified a total of 4 transition climate risks that may have an impact on its business. These risks relate to changes in legislation, technology and markets, as well as to energy transition and the related changes in the prices of non-renewable resources.

The transition climate risks:

	Value Chain Location			Time horizon for impacts or actions		
	Upstream	Own operations	Downstream	Short term	Middle term	Long Term
Transition risk						
Climate risk related to politics and Law/Technology/Markets	x	x	x		x	x
Regulatory and carbon cost	x	x	—	—	x	x
Energy transition/ carbon tax	x	x	—	—	x	x
Market (disruption of supply/production of products	x	x	—	—	x	x

In our DMA and related analysis, we assessed the identified IROs, specifically assessing potential climate-related risks or hazards. We have considered our business model and current assets in locations that are considered to have low levels of climate-related risks, and our assessed our resilience as high.

The detailed analysis was carried out from November 2024 to March 2025. During this period, the available databases that were previously presented and approved for this purpose were used. The analysis included the collection, processing and evaluation of data from these databases.

The analysis was carried out for multiple scenarios to ensure comprehensive compliance with the required climate and socio-economic attributes. It was carried out in the short-term time horizon for the analysis of the current situation, in the medium term to 2030 and in the long term to 2050.

The analysis also includes two scenarios of possible climate developments: RCP4.5-SSP245 and RCP8.5-SSP585, which are based on the latest IPCC AR6 report.

Furthermore, the analysis was based on the European Union's long-term plan for 2050, known as Net Zero 2050, which is part of the Green Deal for Europe. This plan is legally enshrined in Regulation (EU) 2021/1119 on achieving climate neutrality, which means achieving net zero emissions by 2050. Avenga does not currently have emission reduction targets.

Uncertainties in the analysis may be based on the following factors:

- The available models do not provide sufficiently detailed data for individual areas within the quadrants covering the relevant territory.

The Group is committed to responsible environmental management, which includes a focus on continuous environmental upgrades of its own data centers, minimizing e-waste, responsible water management and a gradual transition to sustainable energy sources where possible. With this approach, Avenga Group demonstrates its ability to adapt to climate change and contribute to a more sustainable future, even as it faces the challenges of transitioning to a more sustainable business model.

(E1.SBM-3_04); (E1.SBM-3_05); (E1.SBM-3_06); (E1.SBM-3_07).

2.1.6. Risk country assessment:

The following countries have been considered in the climate risk analysis:

Country

Czech Republic	Kosovo	Ukraine
Slovak Republic	Belarus	Serbia
USA	North Macedonia	Bulgaria
Argentina	Bosnia&Herzegovina	Spain
Sweden	Turkey	Switzerland
Germany	Egypt	Malta
Poland	Malajsia	Moldova

The sites cover both the areas of the business itself and the main areas of the supply chain

E-IRO-1_06.

Risk assessment approach used:

The Avenga Group uses a systematic approach to risk assessment, which includes identifying risks, analyzing their impact, and assessing the likelihood of their occurrence and the possibility of remediation. Risks are assessed according to the following criteria and scoring system:

Scale of Evaluation – Environmental Risk Assessment

4	Very High Need
3	High Need
2	Moderate Need
1	Low Need

Sources of Indexes, relevant to ESRS E, are listed below:

Source	Climate Risk Index Report	IEA	UN Global SDG Database	WHO	IQ Air Quality Report	UN Global SDG	World Bank – Waste dtb.
Topic	Climate Stability		water		Air	Soil	Waste
Czech Republic	2	3	1	2	2	2	3
Slovak Republic	2	3	3	2	2	2	4
USA	N/A	4	4	1	1	1	3
Argentina	3	N/A	N/A	2	N/A	N/A	N/A
Sweden	1	2	3	1	1	N/A	2
Germany	4	3	4	2	2	1	2
Poland	2	3	1	2	2	1	3
Kosovo	1	N/A	N/A	2	N/A	N/A	N/A
Belarus	1	N/A	1	2	N/A	N/A	3
North Macedonia	1	2	2	3	3	N/A	4
Bosnia&Herzegovina	3	3	4	3	3	1	N/A
Turkey	3	2	N/A	2	2	3	N/A
Egypt	1	1	N/A	4	3	N/A	4
Malajsia	1	3	N/A	2	2	3	3

Ukraine	2	2	N/A	2	1	N/A	4
Serbia	2	3	1	2	2	1	4
Bulgaria	1	2	2	2	N/A	2	3
Spain	3	2	1	2	2	2	3
Switzerland	2	2	2	1	2	N/A	2
Malta	3	N/A	N/A	2	N/A	N/A	N/A
Moldova	1	2	N/A	2	N/A	1	3

2.2. Avenga FY2025 Carbon Footprint

E1-6

This section of the Sustainability Report provides an overview of gross greenhouse gas emissions for 2025, broken down by Scope 1, Scope 2, and Scope 3, including total emissions. The report is



prepared in accordance with the E1-6 requirement of the ESRS standard and is based on the GHG Protocol methodology. The aim is to ensure transparent and comparable reporting of the carbon footprint across all emission categories – from direct emissions arising from our own activities to indirect emissions in the supply chain.

In 2025, the total carbon footprint of Avenga in all three emission categories (Scope 1, Scope 2 and Scope 3) landed at 4979.6 t CO₂e. Compared to 2024, the Group achieved a 20% reduction in its carbon footprint

The results in the maximum achievable granularity, together with the calculation methodology, are described in full detail in the following subchapters.

2.2.1. Calculation Methodology

The calculation of greenhouse gas emissions was carried out by certificated external company CI3, s.r.o on the basis of the technical standard ISO 14064-1 and the international standard GHG Protocol (GHGP). The used global warming potential values (GWP) were taken from the last - sixth (AR6) - assessment report of the Panel on Global Change (IPCC) under the UN.

Greenhouse gas		GWP	Reference
CO ₂	Carbon dioxide	0.0	IPCC Sixth Assessment Report (AR6 – 100 years)
CH ₄	Methane	0.5	IPCC Sixth Assessment Report (AR6 – 100 years)
N ₂ O	Nitrous oxide	4.8	IPCC Sixth Assessment Report (AR6 – 100 years)
HFC	Fluorinated hydrocarbons	100 – 14 800	IPCC Sixth Assessment Report (AR6 – 100 years)

Emission factors were taken or calculated from the following documents and sources – National inventory reports of NIR, ČHMÚ, UK Government GHG Conversion Factors for Company Reporting, Agence de la transition écologique (ADEME), Association of Issuing Bodies, Furniture Industry Research Association, Carbon Trust, Low Carbon Vehicle Partnership, Veolia and Ecoinvent databases. If a specific emission factor was not available, it was estimated based on the experience of employees of the above-mentioned third party.

All greenhouse gas emissions in Scope 1 and Scope 2 come exclusively from the consolidated accounting group. The company has no associated companies, joint ventures or unconsolidated subsidiaries.

Scope 1

Includes all direct greenhouse gas emissions from sources owned or directly controlled by Avenga Group. For the purposes of the GHG inventory, the following emission sources are considered:

- **Leakage of refrigerants** – from stationary air conditioning systems (e.g. split units, central HVAC), where Avenga is responsible for maintenance.
- **Fuel consumption** (petrol, diesel) – from company-owned or leased business vehicles.
- **Stationary backup generators** (if operated and fuelled by Avenga at data centres or office sites).

Electricity used for charging electric company cars outside of company facilities is included in Scope 2, not Scope 1. Natural gas is not used by Avenga Group and is therefore excluded from Scope 1.

Although Scope 1 emissions are relatively limited across most Avenga locations, data must be reported wherever company-controlled vehicles or refrigerant-based systems are present.

Scope 2

purchased and consumed by the organization. In the case of Avenga Group, Scope 2 emissions result from the use of electricity and district heating, both supplied by external providers. Identified Scope 2 emission sources include:

- **Purchased electricity** – used to power IT infrastructure, lighting, heating/cooling systems, and office equipment in leased office spaces.
- **Purchased district heating** – primarily used for space heating in buildings that are connected to centralized heat supply networks.

In most Avenga locations, energy is consumed in leased or co-leased buildings. When exact consumption data is not available, emissions are estimated proportionally based on occupied floor area.

Scope 3

Scope 3 includes all other indirect greenhouse gas emissions that occur as a result of the company's activities but originate from sources not owned or directly controlled by Avenga Group. Scope 3 represents the broadest and often most complex category in terms of data availability and calculation effort.

For the 2025 reporting year, the following Scope 3 categories have been identified as relevant for Avenga Group, based on the GHG Protocol standard:

- 3.1 Purchased goods and services (e.g. water)
- 3.2 Investment equipment/capital goods (e.g. monitors, consumers electronics, IT infrastructure, software purchases, software licenses)
- 3.3 Energy and fuel losses outside Scope 1 and 2 (e.g. upstream losses in energy and fuel production)
- 3.5 Waste generated in Operations (e.g. e-waste, paper, plastic, mixed municipal waste)
- 3.6 Business travel and accommodation (e.g. travel by private car, flights, train, bus, hotel stays)
- 3.7 Employee commuting (e.g. private cars, public transport, active modes, remote work) in total

The inclusion of additional categories – such as 3.4 Upstream transportation, or 3.15 Investments – will be considered in future phases depending on Group-wide priorities and alignment with **KKCG Group methodology**.

The methodology applies to all legal entities of the Avenga Group and all its branches in 22 countries. Emissions are calculated on an annual basis (data for the calendar year from January 1 to December 31). Data is collected at the individual branch level and then consolidated at the group level.

2.2.1. Sources of uncertainty and estimates

In cases where complete or accurate data necessary for calculating greenhouse gas emissions was not available, qualified estimates based on available information, average values, or technical parameters were used. The approaches described represent potential sources of uncertainty in reporting and are transparently documented in accordance with the requirements for responsible and consistent ESG reporting.

The uncertainty of emission factors in Scope 1 and 2 ranges from 1.0 to 4.5%. For items in Scope 3, it can reach up to 50% due to the merging of different items into one group or non-existent specific emission factors from individual suppliers. Of the greenhouse gases, only CO₂, CH₄, N₂O and HFC are considered, and within the category of Scope 3, only the following areas are considered: purchased goods, investment goods, activities related to fuels and energy, upstream transport and distribution, generated waste, business trips, employee commuting and downstream transportation and distribution.

Categorization	Index	Sources of measurement uncertainty	Sources, approximations and judgments used in measurement
Scope 1	-	Leakage of refrigerants ⁵	The total reported value from the building shall be multiple by the proportional share of floor area occupied by Avenga within that building If refrigerant usage is only reported in CO₂e units, the type of refrigerant and emission factor should be stated where possible
Scope 3	3.7.	Employee Commuting	For public transport, national or regional average emission factors are used Remote work emissions are estimated using an average electricity consumption per home – working day, assuming: a) Use of a laptop + monitor, router and lighting b) National grid emission factor for household electricity

⁵ In certain cases, data on refrigerant use or other Scope 1 sources may only be available for the entire building, within which Avenga occupies a portion of the leased space.

2.2.2. Gross Scope 1,2, 3 emissions and total greenhouse gas emissions

In 2025, the total carbon footprint of Avenga in all three emission categories (Scope 1, Scope 2 and Scope 3) landed at 4979.6 t CO₂e.

Direct emissions (Scope 1) of the Group reached 194 t CO₂e, indirect emissions in Scope 2 achieved 1355.6 tons of CO₂e calculated using the location-based method and 1005.8 t CO₂e calculated using the market-based method. The Avenga Group's indirect emissions in Scope 3 for the 2025 financial year amounted to 3779.9 t CO₂e.

This result represents a significant reduction in direct emissions, with the Avenga Group recording a year-on-year decrease of 53% in Scope 1 + Scope 2.

Avenga Group emissions reduction pathway:

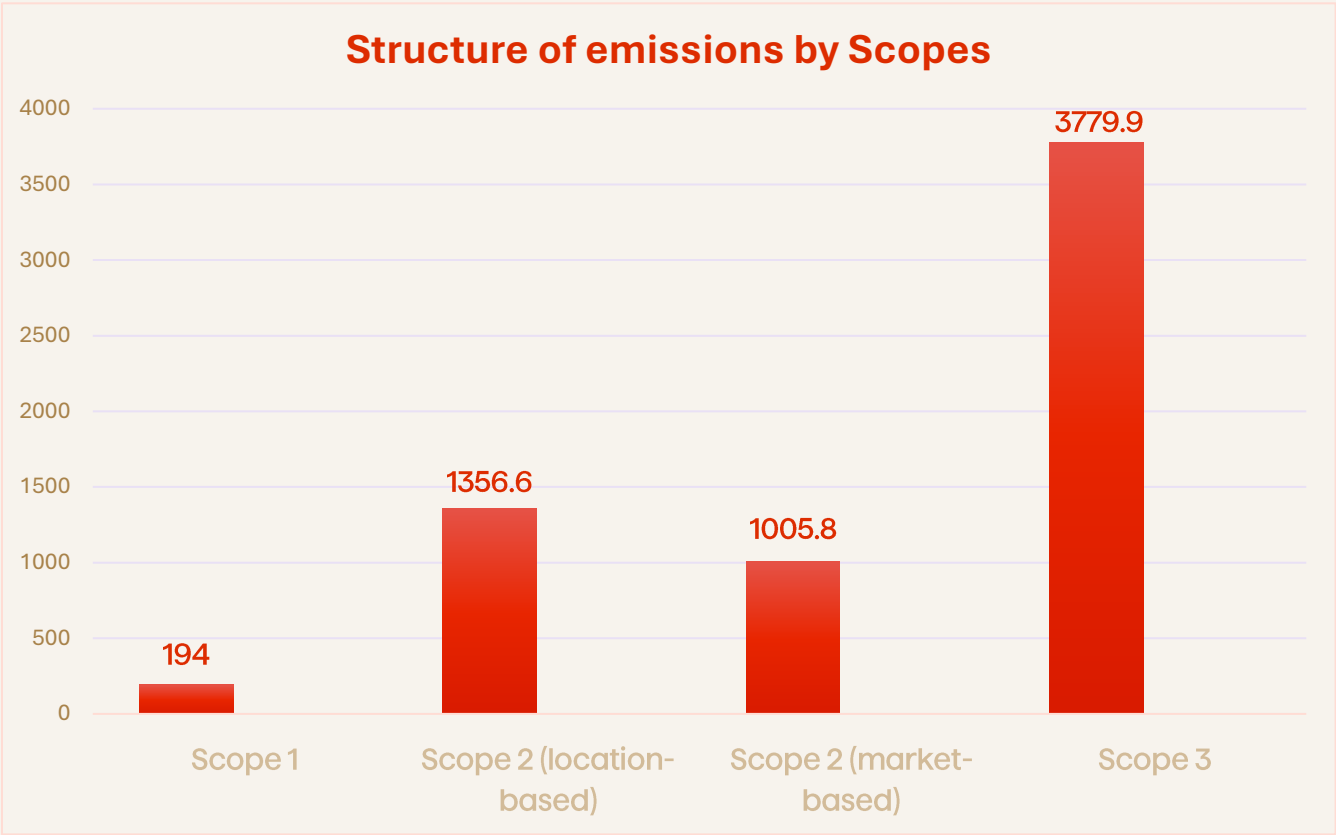
	2024 (t CO ₂)	2025 (t CO ₂)	% difference
Scope 1	333	194	-41.7
Scope 2 location based	1662.8	1355.6	-18.4
Scope 2 market based	2964.1	1005.8	-66
Scope 3	2928	3779.9	29.1
TOTAL ⁶	6224.8	4979.6	-20

This significant reduction in the total carbon footprint, particularly in the Group's direct emissions, was primarily driven by a change in electricity supply sources at the Group's offices in Prague and Brno (Czech Republic), Bratislava (Slovakia), Berlin (Germany), Wroclaw and Gdansk (Poland) and Skopje Macedonia. All those offices now consume electricity exclusively from renewable sources.

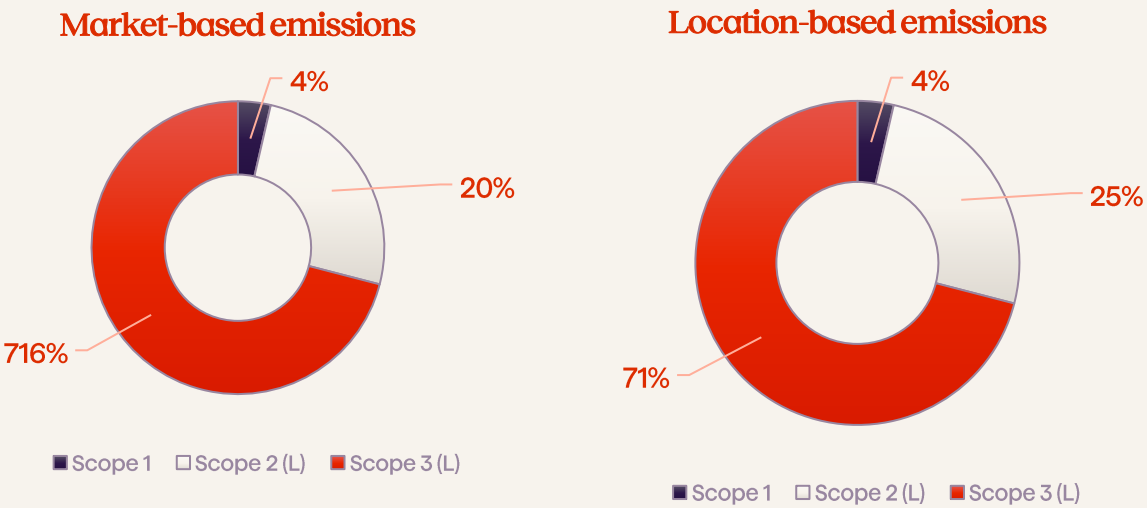
The graphs below show the percentage share of greenhouse gas emissions equivalent according to Scope 1, 2, and 3. Scope 2 is additionally reported using two methodologies – location-based and market-based.

⁶ Total amount of emission reflect the market based calculation

Avenga Group structure of emissions by Scopes:



Percentage share of emissions by Scopes and Methodologies:



The location-based methodology: one of two approaches to reporting emissions from electricity consumption. In this case, emissions are calculated based on the average emission factor corresponding to the national or regional fuel mix for electricity generation. The emission factor may vary from year to year depending on the composition of the sources connected to the energy grid.

The marked-based methodology considers the specific contractual relationship between the company and its electricity suppliers. Emissions are calculated based on the energy mix declared by these suppliers, for example through certificates of origin. In this case, too, the emission factor may vary depending on the quantity and type of electricity purchased.

Emissions distribution in Scope 3:

Indicator	t CO ₂ e	Location	Market
3.1. Purchased Goods and Services		1438.0	1438.0
3.2. Investment Equipment		557.2	557.2
3.3. Energy and Fuel Losses		607.8	607.8
3.5. Water and Waste		293.9	43.0
3.6. Business trips and Accommodation		513.2	293.9
3.7. Employee Commuting		839.9	839.9

2.2.3. Consumption of Energy and Energy Mix

E1-5

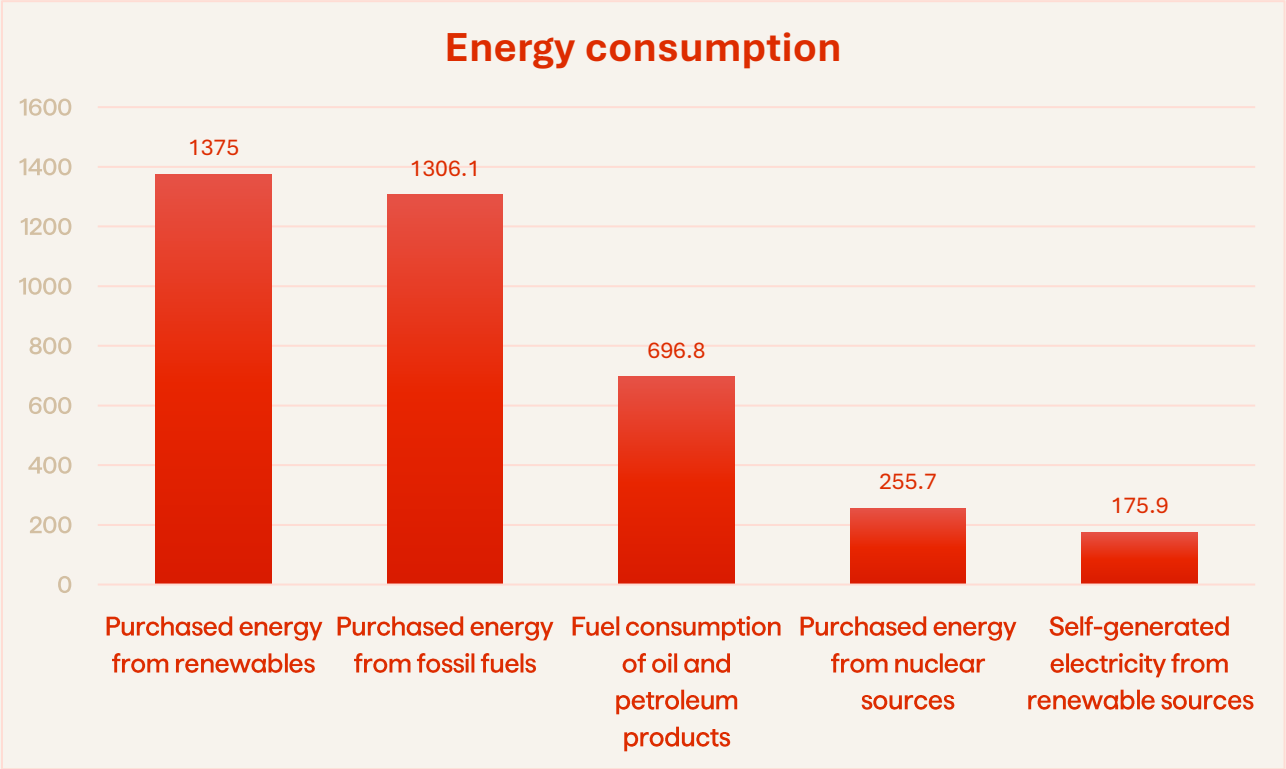
In 2025, the company's total energy consumption was 3809.3 MWh. Compared to the previous year, the composition of electricity sources within the Group has changed: while in 2024 non-re-

+ 20.4%
Year-on-year increase in the share of renewable energy sources in Avenga's total energy mix

newable sources still dominated the energy mix, in the reporting period under review the overall energy mix shifted—primarily due to the transition to renewable sources in several offices. Renewable sources now account for 40.7% of Avenga's total energy mix, which is an increase of 20.4% compared to 2024. Share of self-generated electricity from renewable sources (photovoltaic panels) was 4.6% of total energy mix of the Avenga Group.

Avenga does not produce its own energy – all consumption is covered by purchases from external suppliers.

The table below shows the breakdown of total energy consumption by source, both in absolute values in MWh and as a percentage share of each source in total energy consumption for 2025.

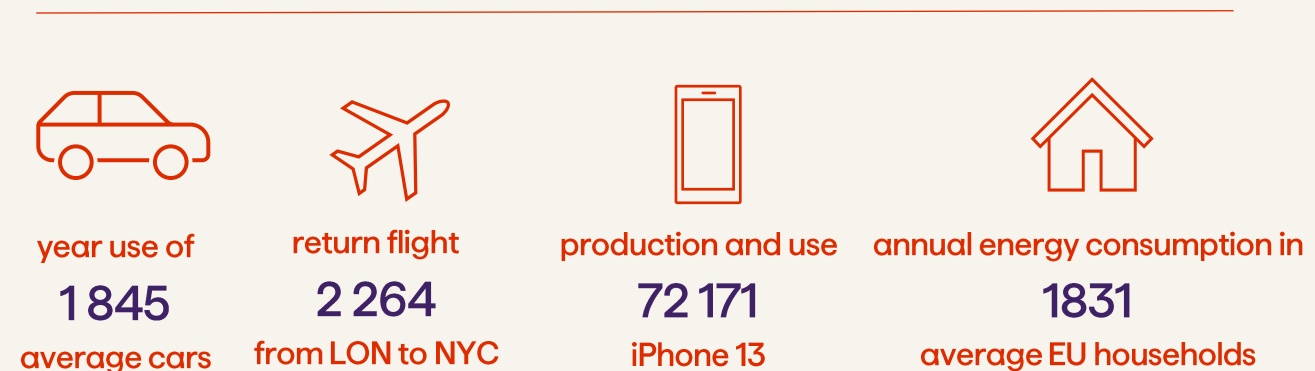


2.2.4. Selected Emission Intensity Indicators

Indicator	Scope 1 + 2	Scope 1 - 3	Units
Emissions per Revenue	3.19	13.25	t CO ₂ e/mil. EUR
Emissions per Employee	352.76	1464.16	kg CO ₂ e /FTE
Emissions per Area	31.50	130.76	kg CO ₂ e /m ²



The Company's carbon footprint per FY2025 (in total of 4979.6) tCO₂e is comparable, for example to the footprint of the year use of 1845 average (fuel engine) cars, 2264 return flights from London (UK) to New York City (USA), production and serving of 692 thousands of portion of beef meat, production and use of 72 171 mobile phones iPhone 13 or consumption of energy in 1831 average households in EU for one year.



2.3. Policies

[E1-IRO-2]

Our environmental policies address our need for renewable energy sources and energy conservation by actively promoting the use of clean and renewable energy in network and datacenter operations as well as in equipment management. We also strive to use available low energy technol-

ogies whenever possible. Our policy ensures that modern, energy efficient infrastructure is implemented across our entities and that the most energy efficient hardware available is used. We aim to reduce overall energy consumption in our buildings by optimizing heating and cooling systems, and we work closely with our datacenter partners to ensure that our external server capacity meets the highest environmental standards.

Our policies also address the identified financial risk of failing to meet existing and potential client requirements related to climate mitigation measures, particularly those connected to our carbon footprint from business travel. The policy states that employees should consider environmentally friendly telecommunication solutions as an alternative to travel. If travel is necessary for business reasons, alternative modes of transport should be considered, where effective.

Although we have already taken important steps, our journey to reduce carbon emissions is only beginning. In 2024, the first consolidated carbon footprint measurement across the entire Group was conducted, including Avenga and all its subsidiaries as of the acquisition date, i.e. 27 February 2024.

Avenga's Environmental Policy Overview:

Policies	Scope of Coverage	Accountable for implementation	Availability
Group Compliance Policy	Group	Compliance Director	Intranet
Procurement Standard	Group	Workplace & Procurement Director	Intranet
ESG Policy	Group	ESG Director	Intranet
Code of Ethics	Group	Compliance Director	Intranet
Whistleblowing Policy	Group	Compliance Director	Intranet
Company Car Policy	Group	Workplace & Procurement Director	Intranet
Travel Policy	Group	Workplace & Procurement Director	Intranet

2.4. Measures and resources related to climate change policies

[E1-3]

In 2025, the Group did not implement any measures to address the identified impacts, risks or opportunities. When implementing measures, the Group focuses on sustainability issues that are considered most important, also considering the economic demands of the measures.



3. SOCIAL SUSTAINABILITY

3.1. Own workforce

[ESRS – S1]

Employees are one of the most important stakeholders within the Group. The Group makes efforts to ensure that their views and comments are heard and respected in the context of the Group's day-to-day operations, including decision-making processes. These efforts include consulting and gathering feedback from employees, which is then used to develop policies and procedures. The Group focuses on maintaining long-term, stable and strong relationships with employees based on trust, recognition of commitments and legitimate interests and open communication.

The Group believes that open and constructive dialogue is the key to lasting and stable relationships with employees. Regular and effective communication with them is fundamental to the Group's approach to transparency, accountability and trust building. Employees are a key part of the Group's business and their involvement in consultation processes is therefore essential.

The Group acts responsibly and is committed to building relationships based on ethics, integrity and respect for human rights. It provides truthful, complete and relevant information in all forms of communication and encourages employee involvement in consultation processes.

During the double materiality assessment, the Group identified 3 negative and 2 positive impacts in the areas of working conditions and equal treatment and opportunities for all. These impacts relate exclusively to the Group's own operations along the value chain. All employees in the Group have been considered, regardless of geographical location, type of employment or entity.

Most of the Group's companies also comply with international standards, such as ISO 45001, which are written into the classification. Regular auditing of these standards ensures an adequate level of health and safety in the workplace. All employees are made aware of the risks associated with their positions upon joining.

Most of the Group's workforce are non-employees (IT experts) who bill the Group for time (man-hours worked) depending on the project. The Group does not employ agency workers.

The Group offers its employees a superior number of benefits that exceed the legal requirements in the respective countries

The Group operates in 22 countries where it is subject to complex local legal frameworks and legislation. The Group is headquartered in the Czech Republic, whose legal framework enforces strict

standards for the protection of human and employee rights. The Group's activities are therefore in compliance with these national requirements and obligations, minimizing the risk of forced and child labor.

Countries in which the Group operates that have been identified as being at risk of forced labor according to the UNEP Corporate Impact Analysis Tool are Turkey, Belarus, Moldova, Serbia, Bosnia & Herzegovina, Ukraine and North Macedonia.

At the same time, the Group offers its employees a superior number of benefits that exceed the legal requirements in the respective countries. There is also a regular social dialogue across the Group, which takes place both formally and informally through various communication channels.

S1.SBM-3_01, S1.SBM-3_02; S1.SBM-3_11; S1.SBM-3_07, S1.SBM-3_08, S1.SBM-3_09, S1.SBM-3_10

3.1.1. Own workforce IROs

S1-SBM-3

Our employees are the core of our business. We are committed to their personal and professional growth and strive to create an inclusive culture where every individual feels valued and supported. We provide career opportunities for all team members, regardless of their gender, age, or location. All our permanent employees, freelancers, and contractors may be exposed to different impacts due to our operations, as shown in the IRO table.

The challenges of the IT service industry may introduce potential negative impacts, while our positive initiatives aim to benefit the entire workforce. The material topics covered in this ESRS include privacy, working time, and work-life balance, which are identified for their potentially significant impact on our employees. We prioritize diversity, gender equality, equal pay, and inclusion of people with disabilities, recognizing that these issues are essential for underrepresented groups and to foster inclusivity for all

Identified Social Risk and Opportunities in Avenga:

IRO	Impact	Value Chain Location			Time horizon for impacts or actions		
		Upstream	Own Operations	Downstream	Short Term	Medium Term	Long Term
Insufficient social protection - Failure to provide sufficient social protection for workers within own workforce	Actual Negative	x	x		x	x	x
Improving the work-life balance of own workforce	Actual Positive	x	x		x	x	x
Promoting physical and mental health of your own workforce	Actual Positive	x	x		x	x	x
Gender inequality with a negative impact on the status of women	Actual Negative	x	x		x	x	
Other work-related rights/ Privacy	Potential Negative		x		x	x	x

3.1.2. Risk country assessment:

The following countries have been considered in the social risk analysis:

Country

Czech Republic	Moldova	Ukraine
Slovak Republic	Belarus	Serbia
USA	North Macedonia	Bulgaria
Argentina	Bosnia&Herzegovina	Spain
Sweden	Turkey	Switzerland
Germany	Egypt	Malta
Poland	Malaysia	

The sites cover both the areas of the business itself and the main areas of the supply chain.

Risk assessment approach used

The Avenga Group uses a systematic approach to risk assessment, which includes identifying risks, analyzing their impact, and assessing the likelihood of their occurrence and the possibility of remediation. Risks are assessed according to the following criteria and scoring system:

Scale of Evaluation – Social Risk Assessment

4	Very High Need
3	High Need
2	Moderate Need
1	Low Need

Sources of Indexes, relevant to ESRSS, are listed below:

Topic	Modern Slavery	Child Labour	Data Privacy	Housing	Health care	Edu- cation	Wag es	Social Protec tion
Index	SDG Global Slavery Index	UNICEF	DLA Index	OECD	WHO	UNESCO	World Bank	ILO
Czech Republic	2	1	1	2	2	N/A	1	1
Slovak Republic	3	1	1	3	2	N/A	1	1
USA	1	1	1	2	1	N/A	1	1
Argentina	2	N/A	2	N/A	2	N/A	2	2
Sweden	1	1	1	3	1	N/A	1	1
Germany	1	1	1	3	1	N/A	1	1
Poland	2	1	1	1	2	1	1	1
Belarus	4	1	3	N/A	2	1	2	3
North Macedonia	4	2	3	N/A	3	1	2	3
Bosnia&Herzegovina	4	N/A	3	N/A	3	1	2	N/A

Turkey	4	N/A	3	N/A	2	1	2	1
Egypt	2	2	2	NN/A	2	2	3	3
Malaysia	2	N/A	2	N/A	2	1	2	3
Ukraine	4	2	3	N/A	2	1	3	2
Serbia	3	3	2	N/A	2	1	2	3
Bulgaria	3	N/A	1	N/A	3	1	2	1
Spain	1	1	1	1	1	1	1	1
Switzerland	1	1	1	N/A	1	N/A	1	1
Malta	N/A	N/A	1	N/A	N/A	N/A	1	N/A
Moldova	3	N/A	3	N/A	3	1	2	3

3.1.3. Policies

S1-1

As the Czech Republic, where the Group is based, is a signatory to most of the major human rights treaties, all fundamental obligations in this sense are a cornerstone of the Czech constitutional framework. Avenga Group therefore strictly complies with applicable laws and regulations, and the protection of human rights is an integral part of all its activities.

Similarly, the Group seeks to ensure that its activities meet EU standards for the protection of human rights in the non-EU countries in which it operates. While there are some differences between the legislative frameworks of these countries (Ukraine, Macedonia, Serbia), the Group actively seeks to compare and harmonize practices to bring the conditions of employees from these countries as close as possible to EU standards.

In some areas, such as leave and employee benefits, these differences are being ironed out, helping to ensure fair and equal working conditions for all employees. In this way, the Group promotes the protection of human rights and ensures that its activities in both countries are in line with international standards and obligations.

There are also several policies across the Group that strongly reflect human rights and a general approach to its own workforce.

S1-1_0, S1-1_03, S1-1_04, S1-1_05, S1-1_06

Own workforce Policy Coverage:

Policies	Scope of Coverage	Accountable for implementation	Availability
Code of Conduct	Group	Compliance Director	Avenga website & Intranet
OHS Policy	Group	Workplace & Procurement Director	Intranet
Work Rules	Group	Chief People Officer	Intranet
CSR Policy	Group	ESG Director	Intranet
Data Protection Policy	Group	Compliance Director	Intranet
Collective Agreements	SWE, MK, GE	Chief People Officer	Intranet

I. Avenga Group Code of Conduct

The Group's Code of Conduct explicitly does not allow discrimination, in particular discrimination based on gender, disability, marital status, sexual orientation, age, political opinion, race, religion or origin. It also explicitly does not accept any form of workplace harassment, forced or illegal labor, employment of children, etc. Neither Avenga's Code of Conduct nor other Group policies are explicitly aimed at reinforcing positive actions towards certain groups of employees who are more likely to be affected by negative impacts.

This policy is implemented in the Group through mandatory training, and its effectiveness is monitored through both the Avenga Group's Compliance Program and KKCG's overarching Compliance System. The Avenga Group Code of Conduct is detailed in section G1.

S1-1_11; S1-1_08; S1-1_12; S1-1_12; S1-1_11; S1-1_08; S1-1_12; S1-S_13

II. Occupational Health and Safety ("OHS")

The Group places great emphasis on ensuring occupational health and safety, which is embedded in its OHS system. Employees are required to conduct themselves in the workplace in a manner that does not endanger their own or others' safety and health, to comply with established work procedures, regulations and employer instructions, and to use designated work equipment and protective equipment. The OSH policy also includes mandatory training of employees and subsequent verification of their knowledge, informing supervisors of defects and hazards found in the workplace and reporting workplace accidents. The OHS system is in accordance with ISO 45001 standards and is part of an integrated management system.

Responsibility for implementation and compliance with the OHS policy lies with the Director of the Workplace & Procurement. She works with the Group management to formulate the Group's OHS

policy and objectives, approves internal regulatory documents, mandates health and safety inspections at all company sites and provides resources to maintain and improve the OHS management system.

MDR-P_03

The OHS policy applies to all employees of the Group as well as to all people who are present at the Group's workplaces with knowledge of the employer. This ensures that occupational health and safety is an integral part of all Group activities and that all employees are aware of their obligations and rights in this area.

S1-1_09; MDR-PC01; MDR-P_02

III. Work Rules

The Group places great emphasis on compliance with the Working Regulations, which are binding on all employees and employers. Work rules are issued to improve work organization, internal order and to strengthen work discipline. These rules cover a wide range of duties and responsibilities for both employees and managers of the respective Group companies.

The Work Rules and related by laws cover various aspects of the employment relationship, including working hours, occupational health and safety, qualification and training of employees, as well as rules of conduct in the workplace. Responsibility for issuing, implementing and updating the working rules lies with Chief People & Culture Officer.

The Work Rules are not aimed at any group of employees but apply to all employees across all companies. This ensures that occupational health and safety is an integral part of all company activities and that all employees are aware of their obligations and rights in this area.

MDR-P_02

IV. Data Protection Policy

The Group is governed by applicable European legislation on personal data protection, which sets out the rules for the protection and processing of personal data of employees as well as other individuals, in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council (GDPR). The rights of data subjects, both internal and external, are described in the Data Privacy Notice. In addition, the Group is subject to other generally binding data-protection regulations applicable in the countries in which it operates, as defined in the Avenga Group Compliance Policy.

Both the Data Protection Policy and the Avenga Group Compliance Policy are binding on all Group employees and contractors who, in the course of their work, handle or otherwise come into contact with the personal data of other Group employees or third parties who provide the Group with their personal data.

Avenga Key Principles of Personal Data Care:

Fair and transparent processing

Legitimate collecting

Adequacy and Relevance

Accuracy

Not longer storage than necessary

Appropriate security

The Group provides regular training and carries out regular reviews of this policy. Responsibility for the document lies with the Director of Compliance of the Avenga Group, who also acts as the Group Data Protection Officer [MDR-P_01](#); [MDR-P_03](#); [MDR-P_02](#); [MDR-P_03](#)

V. Collective Agreements

Avenga is a part of trade unions via its subsidiary Qinshift AB and has a collective bargaining agreement as a member of Almega with three union counterparts (Unionen, Sveriges Ingen-

jörer & Akavia). Communication with the trade unions is carried out via the People department in Qinshift AB. Similarly, Qinshift DOOEL is bound by the General collective bargaining agreement for the private sector in accordance with applicable Macedonian Law.

Despite there being no official agreements in most locations, freedom of association is not limited by any means and transparent communication channels between employees and company are in place. Our employees are encouraged to ask questions and express their concerns, comments or suggestions for improvements.

3.2. Dialog with employees

Employee engagement survey – eNPS

Our employee engagement survey is conducted to measure employee engagement using the employee Net Promoter Score (eNPS), assessed on a scale from 1 to 5. Following the acquisitions of Qinshift and Avenga, two eNPS surveys were conducted in 2025 among employees across the Group. The Group's overall engagement score for employees and B2B suppliers reached 4.0 out of 5.

The results are based on aggregated ratings across all survey questions and represent a strong outcome. The score is in line with benchmark data from other technology companies using Eletive, which is the Group's platform for measuring employee engagement going forward.

3.3. Employment characteristics

The geographic distribution of employees is calculated by aggregating the total headcount of employees within the specific geographical locations where our entities are located. This calculation is based on actual situation as of 31.12. 2025.

S1-6; S1-7

Avenga Employees by geographic area⁷:

Country	Number of Employees
Czech Republic	254
Slovak Republic	20
USA	7
Argentina	313
Sweden	66
Germany	94
Poland	368
Ukraine	184
Serbia	228
Bulgaria	317
Kosovo	0
Belarus	0
North Macedonia	777
Bosnia&Herzegovina	20
Turkey	11
Egypt	50
Malaysia	48
Switzerland	6

⁷ Only employees with an employment contract were included in the calculation. Contractors were not included in the calculation. The table shows a summary of employees for both main subsidiaries of the Group: Avenga Capital, a.s. and Avenga Sweden AB and all their entities and sub-entities.

Malta	4
Moldova	34
Spain	2
United Kingdom	6

Accounting principles of our workforce composition are as follows:

- a) **Permanent Employees** - are defined as the number of employees with a contract without a fixed end date. The number of permanent employees in the Avenga Group is stated as of 31.12. of the reporting year.
- b) **Temporary Employees** - are defined as the number of employees whose employment relationship is conditional on the completion of a specific project or has a predetermined duration. This includes interns but excludes freelancers and contractors. Number of temporary employees in the Avenga Group is reported as of 31.12.2025.
- c) **Non-guaranteed Hours Employees** - non-guaranteed hours are defined as the number of employees who are employed without contractually guaranteed minimum or specified number of working hours. In the context of the legislative environment of the Czech Republic and the Slovak Republic, in which the Avenga Group operates, this category also includes employees with a so-called Performance Work Agreement (PWA) and Work Activity Agreement (WAA).
- d) **Freelancers and contractors** - are classified as non-employees. They are individuals whose labor contributes to Avenga Group but do not hold an employment contract with us. The total number of freelancers and contractors is reported as of 31.12.2025.

Avenga Employee & Non-employee Characteristics:

No. of Headcounts	2025				
	Female	Male	Other	Not Re-ported	TOTAL
Active Employees	1043	1765	0	1	2809
Non-active Employees	100	5	0	0	105
Permanent Employees	975	1617	0	1	2593
Temporary Employees	60	141	0	0	201
Not Guaranteed Hours Employees	8	7	0	0	15
TOTAL AVENGA EMPLOYEES	1143	1770	0	1	2914
Freelance & Contractors	498	2070	0	7	2575
Agency workers (NACE N78)	14	131	0	29	174
TOTAL AVENGA NON-EMPLOYEES	512	2201	0	36	2749
TOTAL AVENGA TALENTS	1655	3971	0	37	5663

3.3.1. Employee's tenure and turnover

A significant portion of our teams have been with the company for 2 to 5 years, showcasing a stable and experienced workforce with substantial growth potential. Furthermore, over 700 employees with more than 10 years of tenure show strong loyalty and possess deep institutional knowledge, contributing to long-term stability.

4.26
years

Average Company Tenure

Employee Turnover:

Employee Turnover

2025

Number of Employees	590
Rate	19.65

3.3.2. Collective bargaining and social dialogue

Avenga Group has on collective bargaining agreement within the European Economic Area (EEA). We do not have representation agreements by European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE) Works Council in place.

Collective bargaining

2025

Total percentage employees covered by collective bargaining agreements					
Coverage rate (for countries with >50 employees representing >10% of total employees)	0-19%	20-39%	40-59%	60-79%	80-100%
Collective bargaining coverage	X				
Employees – EEA coverage rate	X				
Employees – non-EEA coverage rate	X				
Social dialogue					
Workplace representation (EEA only)	X				

3.3.3. Gender and Age Distribution

S1-9

Gender distribution in management and top management:

The **Top management** in Avenga Group is defined as two levels under administrative management and supervisors. The gender breakdown of the Avenga Group is as follows calculated by summing the total aggregated number of women and men in senior management, excluding external staff and contractors.

These aggregate numbers of senior executives are divided by the total number of female and male employees in senior management to calculate the distribution of the share for each gender. This calculation is based on the situation as of 31 December 2025.

Gender distribution in Top management⁸:

Employees in Top Management in Gender	Headcount FY 2025	Share FY2025
Male	14	88%
Female	2	12%
Total Employees	2809	3%

Age distribution in Avenga:

The age distribution of employees is calculated by aggregating the total headcount of employees under 30 (29 or younger), employees between 30 and 50 (30 to 49), and employees aged 50 or above, excluding freelancers and contractors. This calculation is based on the situation as of December 31, FY 2025

Age distribution in Avenga Group:

Age distribution of employees in headcount

<30	410
30 - 50	2180
>50	219
Total	2809

⁸ Only employees with an employment contract were included in the calculation. Contractors were not included in the calculation. The table shows a summary of employees for both main subsidiaries of the Group: Avenga Capital, a.s. and Avenga Sweden AB and all their entities and sub-entities.

3.4. Social Protection

S1-11

Avenga Group operates in 23 countries where it is subject to complex local legal frameworks and legislation. The group is headquartered in the Czech Republic, whose legal framework enforces strict standards for the social protection for employees with all types of the employee contract. We ensure that our employees are covered against loss of income due to major life-changing events, such as sickness, occupational injury, parental leave, and retirement, in accordance with employment terms and conditions described in employee contracts.

However, due to the type of business model of our company (IT, custom business digitalization services, advanced data analytics & consulting), the company has contractual relationships with non-employees (contractors) for whom it does not provide any social protection. However, it is important to add that the remuneration under such contracts is well above the local average wages in all countries where the company operates.

Social protection in Avenga Group:

Social Protection

No. of headcounts	Female	Male	Not Reported	Total	TOTAL Covered	TOTAL Not covered
Permanent Employees	975	1617	1	2593	2593	0
Temporary Employees	60	141	0	201	201	0
Not Guaranteed Hours Employees	7	8	0	15	15	0
Freelance & Contractors	498	2070	7	2749	0	2749

45.8%

of the people with any type of working contract is under the social protection against loss of income

100%

of the people with employee contract is fully under the social protection against loss of income

3.5. People with disabilities

S1-12

Due to legal restrictions under the EU General Data Protection Regulation (GDPR) covering all EU member states and EEA countries, as well as similar principles of personal data protection through national legislation in the countries we operate outside the EU and EEA, we are unable to report on the number of people with disabilities within our organization.

3.6. Training and skills development

S1-13

Training hours are defined as time spent on training and skills development. Training and skills development involves various methodologies such as on-site training, online courses, workshops, certification programs, educational opportunities, pop-up courses, and adherence to a Code of Conduct.

It does not include our trainee programs, the development of courses, or the time instructors spend teaching. Training hours per employee and by gender are calculated by dividing the total recorded training hours in Avenga Group by the headcount for each gender. This calculation is based on the situation as of December 31, FY2025 and includes all employees in headcounts within Avenga Group, excluding freelancers and contractors.

Participation in performance valuation:

Training and skills development ⁹	Number of employees provided performance development	Number ¹⁰ of training hours per employee
Men	1885	27
Women	926	19
Not reported	1	5
Total	2812	-

⁹ Only employees with an employment contract were included in the calculation. Contractors were not included in the calculation. The table shows a summary of employees for both main subsidiaries of the Group: Avenga Capital, a.s. and Avenga Sweden AB and all their entities and sub-entities.

¹⁰ Average number

3.7. Health and safety

S1-14

Our workplace is not characterized by frequent work-related injuries, as the nature of our work does not involve heavy physical strain for our employees, freelancers, or contractors. All employees are covered by our health and safety management system. In 2025, no occupational fatalities were recorded among our employees or any workers operating at our sites.

In addition, to support the wellbeing of our people, the Avenga Group organizes a wide range of social and sports activities, such as wellness days, yoga sessions, sports challenges, marathons, and social gatherings. The Group also provides additional benefits aimed at maintaining and improving mental health, including webinars and access to psychological support in selected regions (e.g. Bulgaria, North Macedonia, and Poland).

Health and Safety Indicators:

Health and Safety	FY 2025	
	No.	%
Percentage of employees covered by health and safety management system	2809	100
Percentage of freelancers and contractors covered by health and safety management system	0	0
Number of work-related accidents	1	-
Rate of recordable work-related accidents		0
Number of cases of recordable work-related ill health	2	-
Number of fatalities as a result of work-related injuries/ill health	0	-

3.8. Work life balance

S1-15

We ensure that our employees are entitled to take family-related leave in accordance with employment terms and conditions described in employee contracts.

Work-life Balance Indicators:

Family-related leave	FY 2025
Number of males that took family-related leave	218
Number of females that took family-related leave	301
Total	519

3.9. Discrimination incidents reported and complaints filed

S1-17

We address all discrimination incidents and complaints filed within our organization through formal channels. Given the sensitive nature of these matters, we do not disclose details about the incidents. Each report or complaint is handled with the highest level of confidentiality.

Our grievance mechanisms ensure that employees can report any incident confidently and securely. We monitor any fines and penalties to ensure they are promptly identified and addressed. No fines and penalties related to discrimination were registered in 2025. We remain dedicated to complying with all relevant regulations and upholding the integrity of our business practices.

In 2025, no severe human rights incidents relating to our workforce occurred, and consequently, no fines, penalties, or compensation related to severe human rights incidents were registered.

Avenga FY2025 Discrimination incidents reported:

Discrimination incidents reported, and complaints filed	FY 2025
Discrimination incidents reported	0
Complaints filed	0
Fines, penalties and compensation – relating to discrimination	0
Number of severe human rights incidents	0
Cases of non-respect of UN GP/OECD frameworks	0
Fines, penalties and compensation – relating to severe human rights incidents	0



4. GOVERNANCE

4.1. Business Conduct IROs

[G1-IRO-1]

Business conduct is a fundamental element of our business model, which relies primarily on our own workforce as well as workers across our value chain. Compliance with applicable legislation and international guidelines on ethical business conduct is a key priority, not only due to the potential immediate legal and subsequent economic consequences of non-compliance, but also because of its impact on our ability to achieve our objectives related to maintaining an efficient and competent workforce.

Fostering a corporate culture that seeks to protect employees and other stakeholders from potential human rights impacts, prevent incidents of corruption, and safeguard whistleblowers who report such or other concerns is not only essential from a legal and license-to-operate perspective, but also a critical component of our internal social strategy and commercial objectives.

As a global actor with increasing influence and bargaining power, responsible and transparent payment practices represent a further key element of our standard of business conduct, which we are expected to uphold.

Avenga Group has conducted a double materiality assessment (DMA) to identify its material topics. For more information on the DMA process, see ESRS 2 (chapter “ESRS 2 – [IRO-1] Description of the procedures for identifying and assessing material impacts, risks and opportunities”).

Based on the outcomes of the double materiality assessment, Business Conduct, Corruption and Bribery, and Cyber Security were identified as material topics for Avenga Group, reflecting their potential negative impacts on people and governance, as well as their relevance across the Group’s value chain. These topics were assessed as relevant in upstream, own operations and downstream activities, indicating that responsible business behavior and effective control mechanisms are essential not only within the Group itself, but also in its interactions with business partners, suppliers and customers.

The assessment of material impacts, risks and opportunities also considered the maturity of the legal systems in the countries in which Avenga operates. The Group conducts its business activities in accordance with applicable laws and regulations, as well as relevant internal policies and procedures.

Impacts, risks, and opportunities (IROs):

		Value Chain Location			Time horizon for impacts or actions		
		Upstream	Own Operations	Downstream	Short Term	Medium Term	Long Term
Business Conduct - Addressing the integration of financial objectives with ethical considerations, a competition and workplace behavior within the corporate culture, and alignment of business practices with transparent governance and integrity.	Negative Potential Impact	x	x	x		x	x
Corruption & Bribery - corruption and bribery: Lack of adherence to anti-bribery and corruption legislation and ethical standards could potentially lead to an impact on people and governance through the result of disciplinary actions, imprisonment, employee satisfaction, the legitimacy of management, and a negative impact on the corporate culture in Avenga Group	Potential Negative Impact	x	x	x		x	x
Cyber Security - Insufficient procedures and practices implemented to prevent data breaches, loss of data and a loss of sensitive information, including 3rd party data	Potential Negative Impact	x	x	x		x	x

4.1.1. Risk country assessment:

As part of its country's risk assessment, Avenga Group also considers governmental and institutional risk factors that may influence the regulatory, legal and ethical environment in which the Group and its value chain operate. These factors include the stability and predictability of legal and regulatory frameworks, the effectiveness of public institutions, the enforcement of laws and regulations, and the overall governance environment relevant to business conduct.

Governmental risk is assessed with a view to its potential impact on compliance with applicable laws and regulations, ethical business conduct, anti-corruption practices and the protection of human rights across upstream, own operations and downstream activities. Differences in the maturity of legal systems and institutional frameworks across countries may affect the level of inherent risk related to corruption, bribery, fair competition, data protection and cyber security, as well as the Group's ability to prevent, detect and address potential adverse impacts.

The outcomes of the country risk assessment inform the Group's risk-based approach to governance, internal controls and due diligence measures, including the design and implementation of policies, procedures and training activities. Where elevated governmental risks are identified, Avenga Group applies enhanced oversight and mitigation measures, proportionate to the nature and scale of the identified risks, in order to support responsible business conduct and compliance throughout its operations and value chain.

The following countries have been considered in the governmental risk analysis:

Country

Czech Republic	Kosovo	Ukraine
Slovak Republic	Belarus	Serbia
USA	North Macedonia	Bulgaria
Argentina	Bosnia&Herzegovina	Spain
Sweden	Turkey	Switzerland
Germany	Egypt	Malta
Poland	Malaysia	Moldova
United Kingdom	Spain	

The sites cover both the areas of the business itself and the main areas of the supply chain

Risk assessment approach used:

The Avenga Group uses a systematic approach to risk assessment, which includes identifying risks, analyzing their impact, and assessing the likelihood of their occurrence and the possibility of remediation. Risks are assessed according to the following criteria and scoring system:

Scale of Evaluation – Governmental Risk Assessment

4	Very High Need
3	High Need
2	Moderate Need
1	Low Need

Sources of Indexes, relevant to ESRS G, are listed below:

Topic	Rule of Law		Civil Liberties
Index	World Justice Rule of Law Index	Transparency International	World Bank
Czech Republic	1	2	1
Slovak Republic	1	2	2
USA	1	2	1
Argentina	2	3	N/A
Sweden	1	1	1
Germany	1	1	1
Poland	1	2	2
Kosovo	2	2	N/A
Belarus	3	3	3
North Macedonia	2	3	N/A
Bosnia&Herzegovina	2	3	2
Turkey	3	3	3
Egypt	4	3	3
Malaysia	2	2	2
Ukraine	2	3	2
Serbia	3	3	2

Bulgaria	2	2	2
Spain	1	2	1
Switzerland	N/A	1	1
Malta	1	2	N/A
Moldova	2	3	2
United Kingdom	1	1	1

4.2. Role of Administrative, Supervisory and Management Bodies

GOV-1

Avenga Group's Board of Directors and executive leadership team ensure responsible business practices, oversee corporate ethics, legal compliance and compliance with relevant internal corporate conduct guidelines.

Statutory bodies are regularly informed about the situation in the respective Group company and about any identified risks related to corporate behavior. The statutory bodies further align business conduct with the Group's vision and objectives, drawing on their academic qualifications and extensive experience.

G1.GOV-1_01; G1.GOV-1_02

4.2.1. Sustainable governance

GOV-1_08, GOV-1_10, GOV-1_11, GOV-1_12

ESG issues form an integral part of the Group's strategic management and fall under the responsibility of Avenga's leadership team and the statutory bodies of the Group companies. Initial governance structures and processes have been established to support effective management and coordination of ESG activities. While these structures are already responsible for driving the ESG agenda, they are still being further developed and validated to ensure their full effectiveness.

Mr. Ondřej Matušík, Chief Financial Officer and a member of the KKCG Technologies Group Board of Directors, has been informally assigned responsibility for managing the sustainability agenda, including oversight of the management of impacts, risks and opportunities. To support effective governance, an ESG Committee (established as a *sui generis* group) has been set up within the Group to serve as a platform for planning, managing and monitoring ESG initiatives.

A Group ESG Coordinator has been appointed to coordinate ESG processes and lead the ESG team. In addition, ESG points of contact have been designated within each Group company to represent

their respective entities in relation to ESG matters and to cooperate with the Group ESG team. Together, these governance arrangements enable the coordinated and integrated implementation of ESG and CSR commitments in line with the Group's strategic objectives.

Responsibility for the oversight of impacts, risks and opportunities (IROs) is embedded within the ESG Committee and the Group's business conduct framework. Relevant business conduct policies, including the Code of Conduct, are reviewed and approved annually by the Board of Directors¹¹.

The ESG Committee

GOV-1_04

The Avenga Group ESG Committee was established in April 2025 and held its constitutional meeting in August 2025. It serves as the management-level governance body that oversees and coordinates the Group's ESG agenda, including the management of impacts, risks and opportunities (IROs). In line with its mandate, the Committee:

- ➔ Advises the Board of Directors on ESG strategy, targets and policies, and submits proposals for approval
- ➔ Monitors ESG-related impacts, risks, opportunities and associated targets
- ➔ Review of the results of the Double Materiality Assessment (DMA) and carbon-footprint outcomes and recommends follow-up actions
- ➔ Coordinates cross-functional implementation with Finance, Compliance, People & Culture, IT/Security and other functions
- ➔ Requests information and documentation necessary to perform its duties, as provided for in the Committee's Rules of Procedure.

Composition of the ESG Committee as of December 31, 2025:

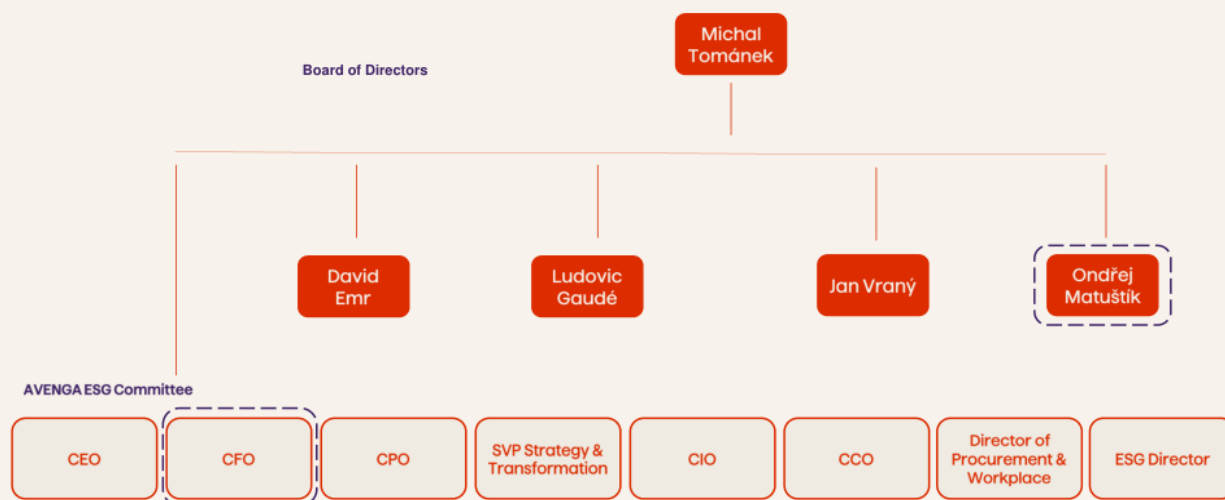
- Chief Executive Officer
- Chief Finance Officer
- Chief People Officer
- Compliance Director
- SVP Strategy & Transformation
- Director of Procurement & Workplace
- SVP Information Technology and Security
- Director of ESG

¹¹ Read more about our Code of Conduct on page 93

Decision-making:

Is conducted by vote in accordance with the Rules of Procedure presented for approval at the constitutional meeting (agenda items “Rules of Procedure” and “Election of the Committee Chair”). The framework covers composition and appointment, meeting preparation and frequency, decision-making, voting and vote record, and allows for decision-making outside meetings (per rollam) with written/e-mail confirmation. Meeting minutes are maintained and approved (including via per rollam where appropriate)

Structure of providing ESG information to the management bodies as of December 31, 2025:



Policies and oversight of IROs:

Responsibility for the oversight of IROs is embedded within the ESG Committee and the Group's business conduct framework, including the Code of Conduct. These instruments are reviewed and approved annually by the Board of Directors. The Group maintains an ESG Policy that sets out the principles, roles and accountability for sustainability management across the Group and its subsidiaries. Policies management is further described in chapter 1.4.3.

Reporting lines and integration:

The governance structure described above defines clear reporting lines to the administrative, management and supervisory bodies and ensures integration with other internal control and support functions (e.g., finance, risk, compliance), thereby enabling effective decision-making and monitoring of ESG matters across the Group.

CSR sub-committee:

Avenga also established a CSR Sub-Committee in 2024 to serve as an advisory body to the ESG Committee. Its main task is to coordinate the Group's voluntary donor activities aimed at integrating social and environmental considerations into corporate operations and community projects.

Composition of the CSR sub-committee:

- Chief Executive Officer
- Chief Finance Officer
- Chief People Officer
- SVP Strategy & Transformation
- Compliance Director

The Group's ESG team provides operational management and coordination of the Group's ESG agenda and is led by the Group's ESG Coordinator. It acts in an advisory, consultative and informative capacity to the ESG Committee and the management of each Group company.

Those responsible for ESG and managing sustainability-related impacts, risks and opportunities have been delegated to their roles based on their expertise and understanding of the issues. The ESG Coordinator and ESG team receive ongoing training and update their knowledge through specialized training, seminars and conferences.

GOV-1_16

4.3. Policies on Corporate Behavior and Corporate Culture

GOV-1]

We have developed, adopted and communicated a comprehensive framework of Group-level policies aimed at fostering a corporate culture of responsible business conduct across Avenga Group. These policies define the Group's expectations with respect to ethical behavior, legal compliance, integrity, transparency and accountability, and provide a common reference point for employees, management and other relevant stakeholders throughout the organization and its value chain.

The policy framework is designed to reflect the ethical standards set out in internationally recognized guidelines and conventions, including the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights and relevant ILO Conventions, as well as applicable local legislation. The policies cover key areas of corporate behavior and governance, including compliance and ethical conduct, the prevention of corruption and bribery, responsible procurement and payment practices, data protection and information security, the responsible use of artificial intelligence, whistleblower protection, and the clear allocation of decision-making authority within the Group.

In April 2025, the Avenga Board of Directors approved the ESG Group Policy, which establishes the overarching framework for sustainability management within the Group. At the same time, the Board established the Group's ESG Committee as an advisory body to the Board of Directors, supporting strategic oversight of ESG matters and the integration of sustainability considerations into business decision-making.

All Group-level policies are anchored at Avenga Group level and applied consistently across Group entities to ensure a high level of alignment while allowing for the necessary flexibility to reflect differences in local legal and regulatory requirements. The Executive Leadership Team (ELT) and the Board of Directors review all policies on an annual basis and amend them where necessary, considering the outcomes of sustainability due diligence activities and the double materiality assessment (DMA), including any significant impacts, risks and opportunities (IROs) identified across the value chain.

As of 31 December 2025, Avenga Group had the following policies in place relating to corporate behaviour and corporate culture:

Business Conduct Policies:

Policies	Scope of Coverage	Accountable for implementation	Availability
ESG Policy	Group	ESG Director	Intranet
Group Compliance Policies	Group	Compliance Director	Intranet
Procurement Policy	Group	Workplace & Procurement Director	Intranet
CSR Policy	Group	ESG Director	Intranet
Code of Conduct	Group	Compliance Director	website & Intranet
Whistleblowing ¹²	Group	Compliance Director	Intranet
Data Protection Directive	Group	Compliance Director	Intranet
Technical and Organizational Measures (TOMs)	Group	Compliance Director	Intranet
Authority Matrix	Group	Chief Finance Officer	Intranet

¹² Part of the KKCG Group Compliance System

Car Policy	Group	Workplace & Procurement Director	Intranet
Travel Policy	Group	Workplace & Procurement Director	Intranet
Payment Policy	Group	Chief Finance Officer	Intranet
AI Policy	Group	Chief Information Security Officer	Intranet
Information Security Policy	Group	Chief Information Security Officer	Intranet

4.3.1. Avenga Group Compliance System

Our compliance program is based on the ultimate KKCG Group Compliance Program and has been implemented to ensure compliance with all applicable laws and regulations, as well as the ethical conduct of our day-to-day business activities. The program comprises policies addressing, among other things:

- ➔ the prevention of bribery and corruption, including facilitation payments, gifts and hospitality
- ➔ anti-money laundering and the prevention of terrorist financing, including know-your-customer (KYC) principles and screening against sanctions lists conflicts of interest
- ➔ rules governing charitable contributions and political donations
- ➔ the prevention of discrimination
- ➔ whistleblowing
- ➔ fair competition and other compliance-related topics
- ➔ personal data protection

These policies are codified in internal guidelines. Breaches of compliance policies may result in disciplinary measures.

In the past, each Group entity maintained its own compliance program, which could differ from the general compliance requirements of the KKCG Group. All compliance procedures were unified in May 2025, when the Board of Directors approved the Avenga Group Compliance Policy applicable to all entities within Avenga Group.

In addition to compliance with local legislation in all jurisdictions where we operate, policy commitments such as the Paris Agreement, ILO Conventions and the UN Guiding Principles on Business and Human Rights are considered when setting the Group's overall ESG direction, even where they are not formally articulated as binding policy commitments.

Each Group company is required to incorporate standard compliance provisions into its contractual templates with employees, vendors and customers. Breaches of such provisions may lead to the termination of the relevant contractual relationship.

Compliance within Avenga Group is overseen by the Director of Compliance.

Scope of Avenga Compliance System Policies:

Policy	Corruption & Bribery	Giving and Receiving Gifts	Charitable and Political Contributions	Relationship with suppliers and vendors	Conflict of Interest	Fair Competition	Data Protection	Transparency & Accountability	Whistleblowing	Cybersecurity	AML	Prevention of Discrimination
Compliance Program	X	X	X	X	X	X		X	X		X	
Code of Conduct	X	X	X	X	X	X	X	X	X	X	X	X
Procurement Policy				X				X				
Data Protection Policy/ Technical and Organizational Measures (TOMs)							x			X		X
Whistleblowing									X			
Authority Matrix				X				X				
Payment Policy				X		X		X				
AI Policy										X		
IS Policy										X		

4.3.2. Avenga Group Code of Conduct

The Avenga Group Code of Conduct sets out the core values, principles, ethical rules and standards of conduct applicable to Group companies and their employees. The Code has been implemented across all Avenga Group entities. In the area of corporate conduct, the Code explicitly commits the Group to compliance with all applicable laws and ethical standards. It prohibits corruption and bribery in all forms, regulates the giving and receiving of gifts, charitable and political contributions, and governs relationships with suppliers and vendors.

The Code also addresses conflicts of interest, fair competition and data protection, with the aim of fostering a culture of integrity, transparency and accountability across the Group. The statutory bodies of the Group companies are responsible for the implementation of the Code.

The Group promotes its corporate culture primarily through employee training and the regular review and updating of its policies. Most employees are familiar with the Avenga Group Compliance System and the Code of Conduct through mandatory onboarding training and annual refresher training.

While the Group does not currently have a formal mechanism in place to assess corporate culture, it supports and reinforces corporate culture through oversight of the completion of relevant training activities.

G1-1_01; G1-1_01; G1-1_10

4.3.3. Whistleblowing

The Group has established processes for the identification, reporting and investigation of conduct that may constitute a breach of applicable laws or the Group's internal rules and policies. Internal whistleblowing channels within Group companies are governed by dedicated internal guidelines, which build on the implemented Avenga Group Compliance System. Group companies to which Act No. 171/2023 Coll., on the Protection of Whistleblowers, as amended (the *Whistleblower Protection Act*), applies have also implemented an internal reporting system in accordance with the requirements of this Act.

The internal whistleblowing channels and related processes, including defined procedures and responsibilities from the receipt of a report through to the adoption of appropriate measures, are described in detail in the internal guidelines of the relevant Group companies. Reports may be submitted through the ethics line (or other internal reporting channels), by email, telephone, in person, or via the intranet or web-based interface. Where applicable, these channels and processes are established in line with the requirements of the Whistleblower Protection Act. The policies of Group companies allow for the submission of both anonymous and identified reports from employees as well as external parties.

Through its internal guidelines and rules, the Group prohibits any form of retaliation or other adverse measures against whistleblowers. The Whistleblower Protection Act similarly prohibits retaliatory measures. Information necessary for submitting reports or notifications is made available via the Group's intranet and website. Relevant Group companies ensure that employees are familiarized with the available whistleblowing channels, including channels for reporting corruption and bribery, and the related internal guidelines as part of induction training. Training on the Avenga Group Compliance System also includes information on internal reporting channels in addition to the reporting system established under the Whistleblower Protection Act.

Based on the processes set out in the internal whistleblowing guidelines, the Group has procedures in place to ensure the timely, independent and objective investigation of incidents related to corporate conduct, including potential cases of corruption and bribery (G1-1_08). Five complaints were reported in 2025; all complaints received have been investigated, appropriate remedial measures were taken. None of the complaints were related to potential bribery or corruption.

G1-1-06; G1-1-07; G1-1_02; G1-1_05, G1-1_10; G1-1_11.

4.4. Supplier Relationship Management

[G1-2]

Avenga is committed to ethical and responsible supplier management and is currently developing structured methodologies within the purchasing department to integrate sustainability parameters into procurement processes and business relationships more broadly.

We recognize our suppliers as essential partners in delivering successful services and products to our customers. The Group's supply chain is structured around four primary components: hardware, software, talent acquisition and natural resources. Suppliers therefore represent a critical upstream element of our operations. We are committed to using these resources in a sustainable manner and to creating added value for our customers through the delivery of downstream products and solutions, including IT and software infrastructure, IT solutions, digitalization, and data and cloud solutions.

The effective management of supplier relationships, supplier screening and the establishment of long-term cooperation are governed by the Group Procurement Policy. The policy is designed to ensure that all procurement activities are conducted transparently, in full compliance with applicable regulations and in an auditable manner, while maintaining the highest standards of integrity and business ethics. All employees involved in the procurement process are required to adhere to the core values and principles set out in the Procurement Policy, thereby promoting consistent and ethical decision-making throughout the procurement process.

As part of the Group's commitment to sustainable and responsible procurement practices, predefined criteria and specifications for supplier selection are applied, as outlined in the Procurement Policy. These criteria ensure that the acquisition of goods and services is aligned with the Group's operational needs, budgetary constraints, quality standards and regulatory requirements.

The Supplier Risk Management framework includes a comprehensive Vendor Screening Process, which represents a structured assessment designed to ensure that suppliers meet the Group's requirements relating to quality, compliance, financial stability and security. This process applies to both new vendors and existing suppliers, who are subject to annual evaluation.

Risk assessment constitutes the first step of the Vendor Screening Process and includes an evaluation of the following key factors:

1. Supply chain disruption – assessment of the supplier’s reputation to identify potential risks of supply disruptions.
2. Quality and performance risks – evaluation of the supplier’s reputation to ensure consistent product or service quality and performance.
3. Financial risk – assessment of the supplier’s financial stability to identify risks of bankruptcy or insolvency that could affect continuity of supply.
4. Compliance risk – review of the supplier’s legal status, ownership structure, affiliations, required licenses and certifications, as well as checks for any history of fraudulent activities or inclusion on sanctions or blacklist registers.
5. Environmental, social and governance (ESG) compliance – assessment of suppliers’ adherence to environmental sustainability practices, social responsibility and governance standards, and their alignment with the Group’s ESG values.
6. Cybersecurity compliance – evaluation of suppliers’ cybersecurity measures to ensure that their systems and data protection controls meet the Group’s requirements.

This integrated approach supports a supply chain that operates with transparency, ethical integrity and sustainability, thereby contributing to the achievement of the Group’s ESG commitments.

4.4.1. Supplier Code of Conduct

In October 2025, Avenga Group issued a Supplier Code of Conduct, which sets out mandatory requirements for suppliers and business partners across the Group’s value chain. The Supplier Code of Conduct reflects Avenga’s commitment to responsible business practices and corporate social responsibility and is aligned with internationally recognized standards, including the Universal Declaration of Human Rights and the core conventions of the International Labor Organization (ILO). Through this Code, Avenga communicates its expectations that suppliers conduct business in an ethical, legal and socially responsible manner and apply these principles further throughout their own supply chains.

The Supplier Code of Conduct covers key areas such as compliance with laws and regulations, business ethics and anti-corruption, human rights and labor practices, health and safety, environmental responsibility, and data protection. It explicitly prohibits corruption, bribery, money laundering and other unlawful practices, requires respect for internationally recognized human rights, and sets expectations regarding fair working conditions, non-discrimination, the prohibition of forced and child labor, and the protection of confidential and personal data. Suppliers are also encouraged to pursue continuous improvement beyond the minimum requirements set out in the Code.

Compliance with the Supplier Code of Conduct forms an integral part of Avenga Group's supplier relationship management.

Avenga reserves the right to verify suppliers' compliance with the Code through assessments and/or audits and to take appropriate measures, including termination of the contractual relationship, in cases of material non-compliance. The Supplier Code of Conduct therefore supports the Group's broader approach to responsible procurement, risk management and the integration of ESG principles across its upstream value chain

4.5. Prevention and Detection of Corruption and Bribery

[G1-3]

We actively work to prevent corruption and bribery and have therefore adopted the Group Compliance System of our ultimate parent company, KKCG, and transposed it into our internal Group Compliance Policy. This policy complements the Group's Code of Ethics and supports a high standard of ethical conduct and compliance with applicable laws. The Compliance System provides clear guidance on the offering and receiving of gifts and hospitality to ensure that such practices are not used to improperly influence decision-making and to promote transparency in all actions and business activities.

To prevent bribery and corruption within our own operations, the Group has implemented organizational procedures to maintain continuous oversight of company expenses. An integral element of these procedures is the approval system, under which any benefit, including gifts, meals or other forms of hospitality, whether offered or received, requires prior approval from a designated superior. This system helps ensure that all transactions are aligned with the Group's principles and contributes to an environment of accountability and transparency.

Any allegations or incidents indicating potential violations of the Group's Anti-Bribery and Anti-Corruption rules, as set out in the Group Compliance System, as well as any actions subject to applicable anti-corruption and anti-bribery legislation, are promptly investigated by the Compliance Department, regardless of whether they are reported internally or through the Group's Whistleblowing System (see Chapter 4.3.3).

Where a violation is confirmed, it is promptly addressed and appropriate corrective measures are implemented. All outcomes, findings and decisions related to investigations are reported to the relevant members of management and to the Board of Directors. Incidents of corruption and bribery identified within the value chain are reported to the Board of Directors as part of regular internal sustainability reporting.

4.5.1. Compliance training

All new employees are required to complete standardized compliance training as part of their onboarding. Compliance training courses are delivered on a regular basis to ensure that identified risks and issues are appropriately addressed. Since 2024, compliance training has been conducted through a new, universal, Group-wide training platform, which provides real-time information on training completion rates across the Group. Each training course concludes with a mandatory knowledge test.

Targeted training sessions are also organized for specific groups of employees based on the risk profile of their roles or business activities, such as training on dawn raid procedures, antitrust principles and anti-corruption requirements. From Q2 2025 onwards, Avenga Group has included all employees in regular e-learning or tailored training sessions.

As of 1 February 2024, the role of Director of Compliance was established at Avenga Group level to reflect the specific compliance requirements of the IT business. The Director of Compliance is responsible for defining the compliance strategy and fostering a strong compliance culture within the Group. Key responsibilities include identifying areas exposed to compliance risk and coordinating mitigation measures. In a support role to senior management, the Director of Compliance provides advisory, monitoring, training and reporting activities across the relevant compliance domains. The Director of Compliance also coordinates compliance-related activities with the parent company, KKCG Technologies, to ensure alignment with minimum Group-wide compliance standards.

The Director of Compliance operates as an independent function and reports directly to the Board of Directors of KKCG Technologies. The Compliance Program is based on policies and principles defined by the KKCG Group, which establish minimum mandatory standards for Avenga Group. In 2024, the Board of Directors of KKCG Technologies approved the Compliance Framework (Compliance Management System), which was subsequently implemented across Avenga Group during 2024. As of 2025, further policies and principles including related updated training were introduced.

Whistleblowing mechanisms enable both internal and external stakeholders to raise concerns regarding misconduct or violations within the Group's operations or business relationships, irrespective of whether the reporting person is directly affected.

4.6. Incidents of Corruption or Bribery, Whistleblower Reports

[G1-4]

No significant instances of non-compliance with laws and regulations or anti-corruption principles were confirmed in 2025.

Corruption and Bribery Incidents	2025
Number of convictions for violation of anti-corruption and anti-bribe	0
Fines for violation of anti-corruption and anti-bribery laws	0

In 2025, zero reports were submitted via the Whistleblower System. None of them are still active and thus not closed. None of the reports concerned corruption or bribery.

Whistleblower Reports	2025
Number of reports	5
Not closed yet	0

4.7. Cybersecurity

Cyber security and data protection are treated as material topics for Avenga Group based on the outcomes of the double materiality assessment (DMA). The DMA identified Cyber Security as a material topic, reflecting a potential negative impact associated with insufficient procedures and practices to prevent data breaches, loss of data and loss of sensitive information, including third-party data, and its relevance across the Group's value chain

As an IT services provider delivering solutions that are integrated into clients' operations, the Group recognizes that cyber incidents may have immediate consequences for its own operations and for clients, including impacts related to confidentiality, integrity and availability of information and services. Accordingly, the DMA-based identification of cybersecurity as a material topic informs the Group's governance response, including the establishment and continuous enhancement of internal policies and controls to prevent, detect and mitigate cyber and data-related risks.

In 2025, Avenga strengthened this response by adopting Information Security Policies & Guidelines (effective March 2025), which provide mandatory principles and practical requirements to protect Avenga's information, systems and assets. The policy applies to employees, contractors and anyone handling company information and sets out expectations and controls in areas such as handling and classification of company information, passwords and authentication, device and network security, remote working, incident reporting and security awareness training. It also confirms

that compliance is mandatory and that violations may result in disciplinary action, and it references alignment with ISO/IEC 27001:2022 practices.

In parallel, Avenga adopted a Group-wide AI Policy (effective March 2025) to address technology-driven risks and opportunities identified through the DMA-informed risk lens, particularly where AI use can increase exposure to data privacy and security risks. The AI Policy applies to AI-related activities (including the use of AI tools) and establishes roles, governance and risk management expectations, including oversight by an AI governance function, a risk-based classification approach and requirements related to transparency, data quality, privacy and security, and human oversight—aligned with relevant regulatory requirements, including the EU AI Act. Together, the AI Policy and the Information Security Policies operationalize the Group’s approach to managing the cybersecurity- and data-related IROs identified through the DMA across its operations and value chain.

4.7.1. Information security Policy

The Information Security Policy defines roles and responsibilities across the organization, including expectations for employees, managers, the Information Security team and executive leadership. It sets concrete behavioral requirements and best practices covering, among other areas, the handling and classification of company information, password management and authentication, device and network security, secure communication, physical security, remote working and the responsible use of AI tools. Compliance with the policy is mandatory, and violations may result in disciplinary measures, reflecting the importance of information security for the Group’s operations and reputation.

A strong emphasis is placed on incident reporting and awareness-raising, recognizing that timely detection and response are essential to limiting the impact of cyber risks. Employees are required to report suspected security incidents, phishing attempts or other security concerns without delay through established internal channels. Regular and mandatory security awareness training further supports the prevention of risks related to human error, social engineering and insider threats, which were identified as relevant contributors to potential cyber impacts through the DMA.

The Information Security Policy is aligned with internationally recognized best practices, including ISO/IEC 27001:2022, which covers most of Avenga Group’s delivery centers. Together with supporting procedures, guidelines and training programs, the policy translates the DMA-identified cyber and data-related risks into concrete organizational and behavioral controls and represents a cornerstone of the Group’s cyber risk management framework.

4.7.2. AI Policy

The responsible use of artificial intelligence represents an important component of Avenga Group's response to the cyber and data-related risks identified as material through the double materiality assessment (DMA). The DMA highlighted Cyber Security as a material topic due to potential negative impacts related to data breaches, misuse of sensitive information and system integrity, which may be further amplified using advanced digital and AI-based technologies.

In March 2025, Avenga Group adopted a Group-wide AI Policy, establishing a structured governance framework for the ethical, secure and responsible development, deployment and use of artificial intelligence technologies across the Group. The policy applies to all AI-related activities, including research, development, testing, deployment and maintenance of AI systems, as well as the use of AI tools by employees and contractors. It is designed to ensure compliance with applicable legal and regulatory requirements, including the EU AI Act, while supporting innovation and the protection of fundamental rights.

The AI Policy introduces clear roles, responsibilities and governance mechanisms, including oversight by an AI Governance Board and the designation of a business owner or sponsor for each AI system. It establishes a risk-based classification of AI systems, distinguishing between unacceptable, high-, medium- and low-risk use cases, with corresponding requirements for risk assessment, approvals, transparency, human oversight, monitoring and documentation. AI systems posing unacceptable risks are prohibited, while higher-risk systems are subject to enhanced governance and controls.

Particular emphasis is placed on data protection, information security and human oversight, reflecting the DMA-identified risks related to data leakage, privacy breaches and unintended impacts. The policy sets expectations regarding data quality, bias mitigation, transparency and explainability, and the responsible use of AI tools, including restrictions on the use of confidential or personal data and requirements to verify AI-generated outputs. Employees are required to use AI tools in a manner consistent with the Group's information security and data protection rules and to report AI-related risks or concerns through established internal channels.

Through the AI Policy, Avenga Group operationalizes its DMA-based assessment of cyber and data-related risks into concrete governance, behavioral and control measures. Together with the Information Security Policy, the AI Policy forms a key element of the Group's integrated approach to managing material cyber, data and technology-related impacts, risks and opportunities, supporting trust in the Group's digital solutions and the long-term sustainability of its IT services business.

4.8. Partnership

Avenga Group cooperates with several internationally recognized initiatives, platforms and organizations that support the implementation of its sustainability strategy and contribute to the achievement of the United Nations Sustainable Development Goals (SDGs). These partnerships provide external frameworks, benchmarks and transparency mechanisms that complement the Group's internal policies, processes and governance arrangements across environmental, social and governance areas.

Environmental partnerships (E)

Contribution to SDGs: SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action).

In the environmental area, Avenga focuses on transparency, measurement and continuous improvement of its environmental performance. The Group reports through the Carbon Disclosure Project (CDP), which enables structured disclosure of environmental impacts, risks and opportunities, including climate-related information. Participation in CDP supports informed decision-making and stakeholder dialogue on climate action and contributes to the Group's alignment with SDG 13.

Avenga also engages with EcoVadis, an internationally recognized sustainability assessment platform. EcoVadis provides an external evaluation of ESG performance, including environmental management practices, and offers feedback that supports continuous improvement in responsible resource use and sustainable procurement, contributing to SDG 12.

Social partnerships (S):

Contribution to SDGs: SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth).

Avenga's social partnerships reflect its commitment to diversity, inclusion and equal opportunities. Through its involvement in the Women's Empowerment Principles (WEPs), Avenga supports a globally recognised framework aimed at advancing gender equality in leadership, the workplace and the broader community. The principles provide guidance on fair treatment, professional development, health and safety and inclusive workplace practices, contributing primarily to SDG 5.

In addition, Avenga is associated with the More Than Equal initiative, which promotes equal opportunities for women in traditionally underrepresented fields. More than Equal, a not-for-profit initiative, co-founded by the Group's ultimate shareholder, Mr. Karel Komárek, that aims to give equal opportunities to female drivers in F1. This partnership reflects Avenga's broader ambition to support inclusion, remove structural barriers and contribute positively to social development, aligning with both SDG 5 and SDG 8.

Governance partnerships (G):

Contribution to SDGs: SDG 16 (Peace, Justice and Strong Institutions), SDG 17 (Partnerships for the Goals).

From a governance perspective, Avenga is a participant in the UN Global Compact, through which it commits to aligning its strategies and operations with the ten principles covering human rights, labor standards, environmental responsibility and anti-corruption. Participation in the UN Global Compact provides a globally recognized framework for responsible business conduct and supports the integration of sustainability principles into governance, risk management and business decision-making, contributing to SDG 16.

More broadly, Avenga's engagement in international initiatives and assessment platforms supports collaboration, transparency and knowledge-sharing, which are key elements of SDG 17. These partnerships enhance the Group's ability to address complex sustainability challenges and complement internal governance structures and controls.

Overview of Avenga partnership and contribution to SDGs:

Initiative	Standard	SDG	Scope
UN Global Compact	Governance (G)	SDG 16; SDG 17	Provides a globally recognised framework for responsible business conduct, covering human rights, labor standards, environmental responsibility and anti-corruption. Supports integration of sustainability principles into governance, risk management and decision-making
CDP	Environmental (E)	SDG 13	Supports transparent and comparable disclosure of climate-related impacts, risks and opportunities and facilitates dialogue with stakeholders on climate action
EcoVadis	Environmental;Governance (E; G)	SDG 12	Provides external ESG performance assessment and feedback, supporting continuous improvement in environmental management, ethic and responsible procurement across operations and the value chain
WEP	Social (S)	SDG 5	Offers guidance on advancing gender equality in leadership in the workplace and the broader community, supporting inclusive fair employment practices
More Than Equal	Social (S)	SDG 5; SDG 8	Promotes equal opportunities for women in traditionally underrepresented fields, reflecting commitment to diversity, inclusion and equal access to opportunities

REPORT SUMMARY

This Sustainability Report concludes with Avenga Group's second standalone disclosure of environmental, social and governance (ESG) performance, providing a comprehensive overview of the Group's activities, approaches and results for the year 2025. Prepared in line with the parameters of the European Sustainability Reporting Standards (ESRS), the report reflects Avenga Group's continued progress in embedding sustainability considerations into its strategy, governance framework and operational decision-making.

Building on previous reporting practices based primarily on the GRI Standards, Avenga Group has continued its transition towards ESRS-aligned reporting, with a strong focus on data quality, relevance and transparency. The report incorporates the outcomes of the Group's double materiality assessment, which serves as the foundation for identifying material impacts, risks and opportunities and for prioritizing actions across environmental, social and governance areas.

While recent developments in the European legislative framework, including the adoption of the so-called Omnibus package, have postponed the mandatory application of the Corporate Sustainability Reporting Directive (CSRD) to the 2027 financial year, Avenga Group remains committed to achieving full alignment with CSRD and ESRS requirements. The Group views this reporting framework not only as a regulatory obligation, but also as a tool to strengthen risk management, enhance transparency and support long-term sustainable value creation.

This report has been reviewed by Avenga Group management and represents a transparent and balanced reflection of the Group's current ESG maturity. It highlights both achieved progress and areas requiring further development and serves as a basis for continuous improvement in sustainability performance, responsible business conduct and stakeholder engagement in the years ahead.

This report has not been subject to external assurance, unless explicitly stated otherwise.

All graphical elements and visual materials included in this report were created with the assistance of artificial intelligence tools and were developed in alignment with the Avenga Group's graphic design guidelines.

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