

SUSTAINABILITY, ESG AND CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

AROBS GROUP

1. INTRODUCTION AND CONTEXT

The AROBS Group (“AROBS” or the “Group”) conducts its activities with the objective of creating long-term sustainable value for all stakeholders, by integrating sustainability principles, ESG (Environmental, Social, Governance) criteria, and Corporate Social Responsibility (CSR) into its business strategy, operational processes, and organizational culture.

This Policy reflects the commitments undertaken by the AROBS Group in the sustainability and ESG reports published to date and constitutes the unified framework through which the economic, social, and environmental impacts generated by the Group’s activities are managed.

This Policy has been developed in accordance with:

- the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS);
- international standards and best practices (GRI, TCFD, OECD Guidelines for Multinational Enterprises);
- applicable national and European legislation;
- principles of responsible corporate governance, ethics, and sustainable development.

Starting with 2025, AROBS is subject to the extended reporting obligations imposed by the CSRD and aligns its internal processes for the identification, management, and reporting of material ESG matters.

2. PURPOSE OF THE POLICY

The purpose of this Policy is to:

- define the principles, strategic directions, and governance framework regarding ESG, sustainability, and CSR within the AROBS Group;
- ensure a coherent and integrated approach to environmental, employee, partner, customer, investor, authority, societal, and community impacts;
- support responsible, ethical, and transparent decision-making;
- manage ESG risks and opportunities, including climate-related risks;
- strengthen the trust of investors, customers, partners, employees, and public authorities.

3. GENERAL PRINCIPLES

The AROBS Group conducts its activities based on the following fundamental principles:

- responsibility towards the environment, people, and society;
- transparency and accuracy in non-financial performance reporting;
- ethics, integrity, and zero tolerance for corruption;
- respect for human rights and labor legislation;
- responsible management of ESG risks;
- active stakeholder engagement;
- continuous improvement of ESG and CSR performance;
- responsible innovation through technology solutions with a positive impact.

4. ESG PILLARS

4.1. Environmental

AROBS acknowledges the environmental impact of its activities and assumes responsibility for reducing its carbon footprint and ensuring the efficient use of resources.

The Group's commitments include:

- monitoring and reporting Scope 1 and Scope 2 greenhouse gas emissions and the progressive extension to Scope 3, in accordance with the GHG Protocol;
- preparing and periodically updating the GHG inventory;
- setting emission reduction targets and integrating climate scenarios, in line with TCFD recommendations;
- optimizing energy consumption, increasing the share of renewable energy, and improving energy efficiency in offices and IT centers;
- gradually transitioning the vehicle fleet to electric and hybrid vehicles;
- promoting hybrid working models to reduce transport-related emissions and identifying and using alternative low-emission means of transportation for work purposes in order to reduce carbon emissions;
- preventing pollution and responsibly managing waste, including electronic waste, in line with circular economy principles;
- responsible use of water and natural resources;
- integrating environmental criteria into procurement processes and supplier relationships;
- developing digital solutions that contribute to reducing environmental impact (transport optimization, operational efficiency), both for society and for the Company's clients.

4.2. Social

Human capital and social impact are essential factors for the long-term success of the AROBS Group.

The Group commits to:

- ensuring a safe, healthy, fair, and inclusive working environment;
- respecting human rights and the conventions of the International Labour Organization;
- promoting diversity, equal opportunities, and non-discrimination;
- supporting continuous professional development through training, mentoring, and learning programs for all employees, members of executive management, and the Board of Directors, including initiatives dedicated to young people;
- supporting work-life balance;
- maintaining open dialogue with employees and periodically measuring employee satisfaction;
- ensuring occupational health and safety, with the objective of “zero accidents”;
- implementing due diligence within the supply chain, requiring suppliers to respect human rights and fair working conditions;
- protecting the confidentiality and security of the data of employees, partners, customers, investors, and users, in compliance with GDPR and IT security standards.

4.3. Governance

Corporate governance represents the foundation of responsible and sustainable conduct.

AROBS commits to:

- maintaining high standards of ethics, integrity, and compliance;
- applying a Code of Ethics and anti-corruption policies across the entire Group;
- ensuring transparency in decision-making processes and regular reporting to shareholders and investors;
- preventing and managing conflicts of interest;
- implementing effective internal control, audit, and risk management mechanisms, including ESG risks;
- protecting data, information, and cybersecurity;
- using mechanisms for reporting irregularities (including external whistleblowing);
- complying with capital markets requirements.

The Board of Directors and executive management have ultimate responsibility for the oversight and implementation of ESG policies.

5. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Corporate Social Responsibility complements the ESG approach through voluntary initiatives with a positive impact on communities.

Key CSR directions include:

- supporting education, research, and digital skills development;
- supporting projects in the fields of health, sports, and culture;
- involvement in community initiatives and partnerships with NGOs;
- promoting employee volunteering;
- contributing to the development of the technological and entrepreneurial ecosystem;
- involvement in environmental projects and ecological education initiatives.

CSR initiatives are aligned with AROBS values and aim to deliver measurable and sustainable social impact.

6. ESG RISK AND OPPORTUNITY MANAGEMENT

AROBS identifies, assesses, and manages ESG risks and opportunities through:

- periodic materiality assessments, in accordance with ESRS;
- integration of ESG risks into the overall risk management system;
- assessment of climate-related, social, reputational, and governance risks;
- setting objectives, key performance indicators, and action plans;
- monitoring impacts on operations, reputation, and financial performance.

7. REPORTING, MONITORING AND TRANSPARENCY

The AROBS Group commits to:

- annually publishing sustainability and ESG reports in compliance with CSRD and ESRS;
- ensuring the accuracy, consistency, and comparability of reported data;
- continuously improving non-financial data collection and analysis processes;
- communicating transparently with investors, authorities, and other stakeholders.

8. IMPLEMENTATION AND RESPONSIBILITIES

- The Board of Directors and Executive Management approve and oversee the implementation of this Policy;

- management and relevant departments (HR, Finance, IT) are responsible for applying ESG and CSR principles;
- employees and partners are encouraged to comply with and support the objectives of this Policy.

9. REVIEW AND UPDATE

This Policy is periodically reviewed to reflect:

- legislative and regulatory changes;
- developments in ESG and ESRS standards;
- strategic changes of the Group;
- reporting outcomes and stakeholder feedback.

10. CONCLUSION

Through this Sustainability, ESG and Corporate Social Responsibility Policy, the AROBS Group reaffirms its commitment to developing a responsible, ethical, and future-oriented business, actively contributing to the sustainable development of the economy, society, and the environment, and strengthening its position as a responsible leader in the European technology market.

11. ENTRY INTO FORCE AND REVIEW

This Policy enters into force as of the date of its adoption by the Board of Directors of AROBS Transilvania Software S.A. and shall be reviewed periodically, depending on legislative and strategic developments of the Company.