



2025

Sustainability Report



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CEO Message



MESSAGE FROM THE CEO

Dear partners,

At AROBS, sustainability is a continuous commitment to improvement, transparency and long-term value creation. This report covers our second year of reporting under the Corporate Sustainability Reporting Directive (CSRD) and marks an important step in strengthening the maturity of our sustainability governance and reporting.

Over the past year, we have focused on strengthening the fundamentals established in our first reporting cycle. Building on the findings of the first CSRD aligned report, we addressed the gaps identified in the 2024 analysis and improved internal processes, control mechanisms and data collection systems. At the same time, we have strengthened our governance framework by adopting sustainability policies aligned with the requirements of the Corporate Governance Code of the Bucharest Stock Exchange. These policies reinforce our commitment to transparency, accountability and responsible decision-making across the Group.



An important moment in this period was the publication of the AROBS Sustainability Strategy, which sets targets until 2030 in four main directions: environmental responsibility, social impact and workforce development, responsible relationships with users and communities, as well as strengthening corporate governance. The strategy provides a clear framework for integrating sustainability into the company's long-term development and meets the expectations of investors, customers, employees and regulators.

Innovation remains a central element of our approach. In 2025, we strengthened the governance framework for emerging technologies by preparing for the ISO standard on artificial intelligence management systems. We obtained the certification in the first weeks of 2026, an important moment in our commitment to develop advanced technologies in a responsible and safe way.

During this period, AROBS continued its international expansion while maintaining a strong focus on consolidation and operational resilience. Our strategy balances growth with disciplined governance and responsible management practices, ensuring stronger organizational structures, improved supervisory mechanisms and long-term sustainability.

I thank our employees, partners, investors and customers for their trust and support on our journey towards responsible and sustainable growth.

Sincerely,

Voicu Oprean

Founder, CEO and Chairman of the Board of Directors

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Introduction to Sustainability

Introduction to sustainability

At AROBS, sustainability is an important component of how we build and grow the business, supporting innovation, organizational resilience and long-term value creation. In a rapidly evolving technology sector, we believe that responsible technology development, along with solid governance practices and a constant focus on social and environmental impact, are key factors for the company's sustainable success.

The 2025 Sustainability Report is the second reporting exercise of the AROBS Group in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). In this second reporting cycle, the company continued to strengthen its internal ESG data collection and management processes, improve control mechanisms and address the gaps identified following the first reporting for 2024.

During this period, AROBS has taken important steps in strengthening its sustainability framework. The company has adopted governance policies and procedures aligned with the requirements of the Corporate Governance Code of the Bucharest Stock Exchange and has published the AROBS Sustainability Strategy, which sets out the company's directions and objectives until 2030 in the areas of environment, social impact, relationship with users and communities, as well as corporate governance.

In parallel, AROBS continues to invest in the responsible development of emerging technologies. In 2025, the company prepared the implementation of the ISO standard for artificial intelligence management systems, the certification being obtained in the first weeks of 2026. This initiative reflects the company's commitment to embedding principles of responsibility, security, and ethics in the development and deployment of artificial intelligence-based solutions.

By strengthening ESG governance, improving transparency and integrating sustainability into the development strategy, AROBS aims to transform compliance requirements into a competitive advantage and actively contribute to the development of a sustainable digital economy.

Nearly 27 years of promoting good governance and ethics in software development

AROBS promotes solid governance and ethical principles in software development, believing that responsible technology is essential for trust, security, and long-term value creation. In continuously evolving digital context, the company is strengthening its responsible development practices, integrating security, transparency and accountability standards at all stages of the software product lifecycle.

AROBS prioritizes **security and data protection** by applying advanced cybersecurity practices and internal controls designed to protect user data and ensure continuity of operations. The company promotes **transparency and accountability** in development processes, encouraging feedback from users and internal teams for continuous improvement of products and services.

At the same time, AROBS complies with **industry standards and good software development practices**, ensuring clear documentation, quality control processes and scalable and reliable solutions. The company pays particular attention **to responsible technology design**, including preventing risks of algorithmic bias or data misuse, as well as **the ethical use of emerging technologies**, including artificial intelligence.

Through these principles, AROBS aims to develop safe, innovative and reliable software solutions, aligned with the company's values and the requirements of a constantly changing digital ecosystem.

Performance orientation

At AROBS, **efficiency, compliance, and performance excellence** guide our operations. We optimize resources to meet **stakeholder obligations** while achieving ambitious performance targets.

Privacy and information security

AROBS has implemented an **integrated management system (IMS)**, which incorporates international standards such as:

- **ISO 9001** - Quality Management
- **ISO 27001** - Information Security Management
- **TISAX** - Automotive Information Security
- **ISO 42001** – AI Management (awarded in February 2026)

The following companies within the group are certified:

1. AROBS Transilvania Software
 - Arad (ISO 27001, TISAX)
 - Mureş (ISO 27001, TISAX)



- CBC Cluj (ISO 27001, ISO 9001, ISO 42001, TISAX)
- Minerilor Cluj (ISO 27001, ISO 9001, ISO 14001, ISO 45001)
- 2. AROBS Software
 - Chisinau (ISO 27001, TISAX)
- 3. Berg Software
 - Timișoara (ISO 27001, ISO 9001)
- 4. AROBS Development and Engineering
 - Bucharest (ISO 27001, ISO 9001)
- 5. Future Work Force
 - Cluj (ISO 27001, ISO 9001)
- 6. UCMS
 - Cluj (ISO 27001, ISO 9001)

ISO 27001 Certification

AROBS Transilvania Software (ATS) is **ISO 27001 certified since 2017**, with periodic audits that ensure **compliance and continuous improvement**. Our security objectives include:

- ✓ Securing processes, data and intellectual property
- ✓ Identifying and mitigating risks
- ✓ Ensuring regulatory compliance
- ✓ Minimizing security incidents

We continuously improve security awareness through **training programs, internal audits and external assessments**.

Future-proof security: ISO 27001:2022 & TISAX

In 2025, AROBS made the transition to the new ISO 27001:2022 standard, which addresses new cybersecurity threats and best practices. AROBS Transilvania Software and AROBS Software Moldova hold the TISAX certification, the gold standard for cybersecurity in the automotive industry.

Acceptable use of AI and AI risk management

In 2025, the company began preparations for the adoption of the ISO/IEC 42001 standard — the first international framework dedicated to the responsible management of AI systems. Certification was awarded by Bureau Veritas in February 2026. This standard guides us in implementing robust AI governance practices, ensuring transparency, fairness, and reliability of the AI-powered solutions we deliver to our customers. By aligning with ISO/IEC 42001, we reinforce our commitment to ethical and responsible

innovation, offering our partners the confidence that the AI systems developed by the company meet the highest standards of quality and safety.

Regulatory compliance: DORA and NIS2 Directives

AROBS proactively aligns its security and compliance framework with **EU directives** (NIS2 and DORA), ensuring compliance by:

- ✓ **Technical and organizational measures**
- ✓ **Revisions of legal documents** based on client requirements

AROBS is accredited by DNSC as a cybersecurity auditor, starting with 2025.

Additional certifications

We maintain multiple **industry-recognized certifications for the TrackGPS division**, including:

- ✓ **ISO 9001:2015** - Quality Management
- ✓ **ISO 45001:2018** - Occupational Health and Safety
- ✓ **ISO 14001:2015** - Environmental Management
- ✓ **ORDA & HU-GO Certification** - Software and Telematics

Privacy, Data Accountability and Security

Our approach to data protection aims to:

- **Privacy by Design & Default** - Integrated into all software development processes.
- **Compliance with GDPR and international standards** – Under the guidance of our **Information Security Officer (CISO) and Data Protection Officer (DPO)**.
- **Internal Security Policies** – Integrated into our **Integrated Management System (IMS)** for regulatory compliance.
- **Dedicated privacy and cybersecurity teams** – experts in AI, compliance, cybersecurity, and risk management.
- **Mandatory employee training** – Ensuring that all staff adhere to **privacy, security, and ethical standards**.

Software development and security

Security is **integrated** into our software development cycle:

- ✓ **Risk assessments** for all software projects
- ✓ **GDPR-compliant checklists** for "Privacy by Design" implementation
- ✓ **Internal policies for security, compliance and risk mitigation**

Disclosure of aspects related to the impact of efforts undertaken to ensure cybersecurity:

In 2025, AROBS recorded zero security breaches caused by uncorrected known vulnerabilities and zero incidents impacting employees' or customers' personal data. The digital infrastructure is 100% covered with advanced security solutions (EDR, firewall, encryption), and all employees are included annually in cybersecurity and data protection awareness campaigns.

Through **rigorous compliance, responsible data governance practices and advanced cybersecurity measures**, we develop **trusted technologies designed to be secure for the future**.

AROBS Sustainability Report 2025

The AROBS Sustainability Report for 2025 is the Group's second reporting exercise in accordance with the European Sustainability Reporting Standards (ESRS), developed under the Corporate Sustainability Reporting Directive (CSRD). Compared to the first reporting cycle for 2024, the company continued to strengthen its ESG governance framework, data collection and validation processes and internal control mechanisms relevant to sustainability reporting.

Throughout 2025, AROBS addressed the gaps identified following the first reporting exercise and continued to develop its internal ESG reporting capabilities. These steps have contributed to improving the quality of reported data and increasing alignment with ESRS requirements.

The majority of the quantitative data presented comes from the Group's internal systems. In situations where the data is based on estimates or extrapolations, including within the value chain, these aspects are explicitly indicated in the relevant sections of the report.

In the preparation of the report, AROBS uses professional assumptions, estimates and judgments, particularly regarding greenhouse gas emissions in Scope 3 category. These estimates are based on historical data, recognized methodologies and other relevant factors and are reviewed periodically to improve the accuracy of future reporting.

The limited availability of primary data or emission drivers may generate an inherent degree of uncertainty in the quantification of greenhouse gas emissions. In this context, the company aims to continuously improve the quality of the data used, including by increasing the availability of primary data provided by partners.

The nature of sustainability issues and the evolution of reporting standards may lead to the use of different measurement methodologies, which may influence the comparability of information between organizations or between reporting periods.

Implementation strategy

In order to align with the requirements of CSRD and ESRS, AROBS carried out a gap analysis between existing practices and applicable reporting requirements. Following the first reporting exercise, the company continued to strengthen its internal ESG reporting processes, governance framework, and data collection and validation mechanisms.

These steps support the progressive development of sustainability reporting and the integration of ESG principles into the AROBS Group's strategy and business model.

Strategic objectives and integration of sustainable development

AROBS' sustainability strategy reflects the company's commitment to integrating ESG principles into its business model, governance processes and technological development. The publication of the AROBS Sustainability Strategy for the period 2025–2030 marks an important step in strengthening this approach, setting clear objectives and directions in the areas of environment, social impact, relationship with users and communities, as well as corporate governance.

AROBS' strategic vision on sustainability mainstreaming focuses on the following main directions:

- **Responsible technological innovation**

Developing software solutions and advanced technologies that contribute to operational efficiency and reducing environmental impact. The solutions developed by the company, including those in the field of fleet monitoring, can support the optimization of resource consumption and the reduction of emissions, contributing to the development of more sustainable industries.

- **Positive impact in the ecosystems in which we operate**

The Group's international expansion is accompanied by a constant commitment to operate responsibly, contributing to the development of local technology ecosystems and the creation of value for customers, partners and communities.

- **Human capital development**

AROBS aims to support the development of a diverse, inclusive and well-trained workforce, capable of responding to technological transformations and market demands. The company promotes continuous professional development, innovation and collaboration in a safe and fair working environment.

- **Operational efficiency and responsible use of resources**

By using technology and optimizing internal processes, the company aims to reduce resource consumption, improve energy efficiency and responsibly manage electronic equipment and waste.



• Strengthening the governance and ESG framework

AROBS continues to strengthen its governance structures and sustainability management processes, including through the adoption of policies and procedures aligned with the requirements of the Bucharest Stock Exchange's Corporate Governance Code, transparent reporting and the development of an integrated ESG data collection and management system.

• Resilience and long-term development

The integration of sustainability into the company's development strategy allows the identification of growth opportunities in emerging markets and in changing industries, while helping to manage the risks associated with technological, social and environmental changes.

Through these strategic directions, AROBS aims to make sustainability a factor of competitiveness and a central element of its long-term development, contributing to the consolidation of a responsible digital economy.



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General Information



ESRS 2 – General disclosures

BP-1: General basis for preparation of sustainability statements

General disclosures

The AROBS Group's sustainability statement for the financial year ended 31 December 2025 is prepared on a consolidated basis. The scope of consolidation used for the sustainability statement is the same as the scope used for the Group's consolidated financial statements.

At the reporting date, the scope of consolidation includes the parent company and the subsidiaries included in the financial consolidation, as presented in the annual report and the consolidated financial statements.

The Structure of AROBS Group

As of December 31, 2025, the AROBS Group consisted of AROBS Transilvania Software S.A. ("the Company" or "AROBS" or the "Parent Company") and 34 subsidiaries:

- 1 AROBS DEVELOPMENT & ENGINEERING SRL 100%
- 2 AROBS ETOLL SOLUTIONS SRL 100%
- 3 AROBS North America 100%
- 4 AROBS PANNONIA SOFTWARE KFT 100%
- 5 AROBS POLSKA (SYDERAL POLSKA) 94%
- 6 AROBS SOFTWARE SOLUTIONS GMBH 60%
- 7 AROBS SOFTWARE SRL 100%
- 8 AROBS SYSTEMS SRL 100%
- 9 AROBS TRACKGPS SRL 100%
- 10 ATS ENGINEERING LLC 100%
- 11 BERG COMPUTERS S.R.L. 100%
- 12 CABRIO INVEST B.V. 90%
- 13 CENTRO DE SOFT GPS SRL 100%
- 14 CODINGSCAPE BY AROBS 70%
- 15 CODINGSCAPE LLC 70%
- 16 COSO BY AROBS BV BE 90%
- 17 COSO BY AROBS BV NL 90%



- 18 FUTURE WORKFORCE GmbH 65%
- 19 FUTURE WORKFORCE Limited 80%
- 20 FUTURE WORKFORCE SA 100%
- 21 FUTURE WORKFORCE SRL 100%
- 22 INFOBEST ROMANIA SRL 100%
- 23 INFOBEST ROMANIA GERMANY 100%
- 24 INFOBEST SYSTEMHAUS GMBH 100%
- 25 NORDLOGIC SOFTWARE S.R.L 100%
- 26 NORDLOGIC USA, Inc. 100%
- 27 PT AROBS SOLUTIONS INDONESIA 70%
- 28 SAS FLEET TRACKING SRL 100%
- 29 SILVER BULLET SRL 100%
- 30 SKYSHIELD MAGYARORSZAG KFT 100%
- 31 SOFTMANAGER S.R.L. 70%
- 32 SVT Electronics SRL 100%
- 33 TLG LLC 85%
- 34 UCMS GROUP ROMANIA S.R.L. 97.67%



No subsidiary included in the scope of consolidation is exempted from individual or consolidated sustainability reporting pursuant to Article 19a(9) or Article 29a(8) of Directive 2013/34/EU.

The sustainability indicators have undergone a limited assurance external verification process, and the independent assurance report is presented in a separate section of the report.

The sustainability report covers the AROBS Group's own operations and, to the extent that information has been available for the current reporting cycle, relevant elements of the upstream and downstream value chain.



Presentation of the AROBS value chain

Covering the value chain	Description
Materiality assessment	The double materiality assessment process included its own operations and, to the extent possible, business relationships, supplier categories, customer categories and other relevant segments of the value chain. Value chain information was used in particular for the assessment of certain impacts, risks and opportunities, as well as for the calculation of greenhouse gas emissions for the relevant categories.
Policies, actions and targets	In 2025, the policies, actions and targets mainly covered the Group's own operations, with punctual extensions to the value chain, including in the relationship with suppliers and business partners. The coverage of the value chain is partial in this reporting year and reflects the current level of data availability and maturity.
Indicators	<p>Indicators that include value chain data are presented in the relevant thematic sections. During the reporting period, such data were used in particular for the determination of Scope 3 emissions. More details can be found in section E1-6.</p> <p>The value chain information described in this report is based on a combination of desk research, direct involvement of members of our value chain and expert statements.</p>

The AROBS sustainability statement reflects the main elements of the company's value chain, upstream and downstream. Upstream, it includes vendors of hardware, software licenses, technology platforms, and outsourced engineering or testing services that support the development of software solutions. Downstream, AROBS provides software services and products to B2B customers in multiple industries and government organizations, with the solutions subsequently integrated into the operations and platforms used by end users.

As of 2025, the company has started to integrate the value chain perspective into ESG impact assessment, including the calculation of the carbon footprint according to the GHG Protocol methodology and initiatives to promote ESG principles in relations with suppliers and business partners.

The relationship model ranges from long-term development partnerships – in which AROBS provides dedicated engineering and IT solutions – to project-based engagements focused on the development of custom software or integrated systems for government organizations.

On the software products business line, the company delivers specialized telematics, human resources management and business optimization platforms. Distribution channels vary by product or service line, but they often include direct collaboration with customers' technical teams, licensing agreements, and software-as-a-service (SaaS) frameworks. These products and services ultimately reach end users through the customer's or beneficiary's own products, platforms or internal operations – public authority.

In 2025, AROBS started implementing a system that promotes the integration of ESG (Environmental, Social, Governance) principles in relations with suppliers, contractors and business partners, in order to reduce environmental impact, respect for human rights and maintain ethical and transparent governance. ESG requirements are not mandatory but are additional evaluation criteria with the aim of promoting a culture of responsibility and sustainability in the supply chain.

Other information

No information on intellectual property or know-how has been intentionally omitted. The AROBS Group did not use the exemption allowed by the national transposing legislation for non-submission of information on imminent developments or issues under negotiation.

We report in the short term, i.e. the reporting period in our financial statements - one calendar year.

For this reporting cycle, the company does not have quantitative parameters or monetary amounts subject to a high level of measurement uncertainty. The uncertainties and assumptions relevant to the calculation of the greenhouse gas emissions of AROBS are presented in the Climate Change section of this report.

BP-2: Disclosure in relation to specific circumstances

Time horizons

Unless otherwise specified, the time horizons used in the sustainability reporting process are defined as follows:

- **Short term:** up to 1 year
- **Medium term:** 1 – 5 years
- **Long term:** over 5 years



Value chain data estimation

For indicators that include value chain data estimated from indirect sources, the company shall identify those indicators, describe the basis for preparation and the estimated degree of accuracy, and explain the planned actions to improve the quality of the data. During the reporting period, this situation mainly concerned Scope 3 emissions.

The value chain estimates were based on sectoral average data, emission drivers, data collected from product data sheets and internal proxies, and the level of accuracy has been assessed and is presented in the relevant sections of this report. To improve accuracy, the company aims to continuously improve the data collection process, by implementing the specific procedures adopted during 2025.

Sources of uncertainty in estimates and results

Quantitative indicators and/or monetary values subject to a high level of measurement uncertainty are presented in Section E1-6 – Gross GHG emissions categories 1, 2, 3 and total GHG emissions. Where value chain emissions or other indicators are based on estimates, the Company shall describe the sources of uncertainty, assumptions, approximations and reasoning used.

During the reporting period, the main sources of uncertainty included the availability of primary data, the choice of emission drivers and the reliance on supplier estimates.

Changes in the preparation or presentation of sustainability information

Compared to the previous reporting period, the Group has changed the way the total annual remuneration ratio is calculated, as explained in section S1-16: Remuneration indicators (pay gap and total remuneration).

The company is engaged in an ongoing process of strengthening and improving its sustainability data collection and management system. As internal processes mature and the teams involved gain experience, the quantification and reporting methodologies undergo an iterative refinement process, with the aim of ensuring a higher degree of accuracy in the reported information.

In this context, the data presented for 2025 reflect methodological improvements compared to previous reporting periods, particularly regarding the calculation of greenhouse gas emissions. These improvements are the direct result of a more comprehensive data inventory and more rigorous calculation processes, developed based on accumulated experience.

The company acknowledges that this process of continuous improvement may lead, in subsequent reporting periods, to adjustments in the methodologies applied and, consequently, in the reported indicators. Any such changes will be communicated



transparently, with a presentation of the impact on data comparability, in accordance with applicable reporting principles.

Reporting errors from previous periods

During the current reporting period, due to a more structured data collection process, the company identified an error related to the year 2024 concerning the calculation of Scope 1 emissions generated by the use of refrigerants. The error resulted from two causes:

- (i) for certain sites, the calculation formula was applied to the entire quantity of refrigerant in the equipment, without applying the 5% annual leakage rate; the data initially collected was erroneously reported as refrigerant replacements, and
- (ii) for one facility, the quantities collected were not correlated with the proportion of space used, and the calculation considered the entire building, even though the space actually occupied represented approximately 4% of the total area.

As a result of identifying and correcting these issues, the previously reported value for 2024 was revised from 708 tCO₂e to 582 tCO₂e, representing a correction of -126 tCO₂e. The correction was possible based on available historical data regarding refrigerant quantities and the actual occupied area. Additional information regarding the recalculation is presented in section E1-6.

Information derived from other generally accepted legislation or frameworks

In addition to ESRS requirements, the company uses the GHG Protocol standard to quantify greenhouse gas emissions.

Inclusion of information by referrals

The company has included all indicators in this report, with no references to other public reports. Where possible, references have been made to sections of this report.

Use of transitional provisions

AROBS used the transitional provisions set out in Appendix C to ESRS 1. The relevant list is included in Annex BP-2 'Use of Transitional Provisions' to this Report.

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

The corporate governance of AROBS is ensured by the Board of Directors, which has overall responsibility for overseeing the company's strategy, operational performance and the management of material impacts, risks and opportunities, including those related to sustainability.

In AROBS Transilvania Software S.A., the supervision of the integration of sustainability aspects into the company's strategy and business model is exercised by the Board of Directors (BoD). At 31 December 2025, the Board of Directors is composed of **five members**, of whom **two are executive members and three are non-executive members**. Two of the non-executive members are independent, which corresponds to a share of 40% of the total members of the Board.

The current structure of the Board was approved by the Ordinary General Meeting of Shareholders on **September 29, 2023**, for a term valid until **September 29, 2027**.

The composition of the Board of Directors is as follows:

Member	Function	Type	Independence
Voicu Oprean	Chairman of the Board of Directors and CEO	Executive	No
Aurelian-Călin Deaconu	Board Member	Executive	No
Mihaela-Stela Cleja	Board Member	Non-Executive	No
Ioan-Alin Nistor	Board Member	Non-Executive	Yes
Răzvan-Florin Olosu-Ittu	Board Member	Non-Executive	Yes

In terms of employee representation, AROBS actively promotes social dialogue and values employee feedback. The company maintains open communication channels and encourages employees to express their concerns and suggestions.

The gender diversity of the Council is:

- 20% women

- 80% men

Responsibility for the supervision of impacts, risks and opportunities is exercised collectively by the Board of Directors.

The responsibilities of the Board include:

- integrating ESG aspects into the company's strategy;
- overseeing the risk management framework, including sustainability risks;
- monitoring compliance with ESRS and CSRD requirements;
- assessing progress on ESG strategic objectives.

Operational responsibility for managing material impacts, risks and opportunities is distributed across executive management and relevant internal functions, including finance, human resources, operational, IT security, risk management and marketing/sustainability. Executive functions report regularly to the CEO, and the CEO reports to the Board of Directors on ESG performance, identified risks, and progress on strategic objectives.

Sustainability risk management is integrated into the company's overall risk management framework and includes annual risk assessments, internal financial and operational controls, ethics, data protection and information security policies, as well as the monitoring of relevant performance indicators.

The competences of the Board and executive management are relevant to the main material impacts, risks and opportunities identified through the double materiality analysis, including climate and regulatory risks, information security and data protection risks, social risks related to talent retention, as well as opportunities associated with the development of sustainable technological solutions.

To ensure proper oversight of ESG aspects, the company is progressively strengthening its internal competencies through dedicated training programs and access to external expertise specialized in sustainability reporting and ESRS/CSRD requirements. The Sustainability Coordinator benefits from relevant professional training and participates in programs dedicated to ESG skills development.

Through this governance structure, AROBS aims to integrate sustainability into the company's decision-making processes and business model, ensuring adequate oversight of material impacts, risks and opportunities.

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

The Board of Directors of AROBS is regularly informed about the material impacts, risks and opportunities (IRO), as well as the implementation of due diligence processes and the effectiveness of ESG policies, actions and objectives. Information is provided through periodic reports submitted by the CEO and relevant executive functions (Finance, HR, IT Security, Risk Management), as well as through the annual risk assessment, the presentation of the double materiality analysis, and annual reporting on ESG performance and the implementation of ESRS requirements.

Formal sustainability reporting takes place at least annually as part of the ESG reporting process, and relevant issues may be further discussed when significant risks or relevant developments arise.

The Board of Directors considers material impacts, risks and opportunities when overseeing the company's strategy, analyzing major transactions, assessing the risk management framework and approving ESG strategic objectives. Sustainability risks and impacts are integrated into overall risk management and strategic planning processes, including climate and regulatory risks, cybersecurity and data protection risks, human capital risks and reputational risks.

In exercising its supervisory role, the Council may also analyze possible trade-offs between short-term financial objectives and medium- and long-term sustainability objectives, aiming to maintain a balance between economic performance, social responsibility and compliance with regulatory requirements.

In 2025, the sustainability issues addressed by the Board of Directors included at least the following material themes identified through the double materiality analysis: climate change and energy consumption; human capital and talent retention; cybersecurity and data protection; responsible use of artificial intelligence; business ethics and regulatory compliance; integrating ESG criteria into relations with suppliers and business partners.

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

To date, AROBS has not integrated sustainability-related indicators or targets into remuneration schemes or incentive mechanisms applicable to management, management or supervisory bodies.

Variable remuneration is set based on financial, operational and strategic criteria, without the explicit inclusion of ESG indicators or targets on identified material impacts, risks and opportunities.



As a result, the percentage of variable remuneration dependent on sustainability objectives or impacts is currently **0%**.

However, the company recognizes the importance of aligning executive performance with sustainability objectives and is looking at the possibility of gradually integrating relevant ESG indicators into future remuneration policies. This evolution will be correlated with the development of the ESG governance framework and the maturation of internal sustainability performance monitoring and reporting systems.

GOV-4: Due diligence statement

AROBS' due diligence process is based on the identification and assessment of impacts, risks and opportunities through the double materiality analysis, integrated into the company's overall risk management framework. This encompasses the identification of actual and potential impacts on the environment, society and governance, the assessment of related risks and opportunities, the definition of mitigation measures, and the regular monitoring of progress. The results are reported to executive management and the Board of Directors and underpin the information disclosed in the sustainability report. The process is currently being further developed and will be progressively expanded to provide broader coverage of the value chain in future reporting periods.

The table below presents the main elements of the sustainability due diligence process with the relevant sections of the sustainability report.

Main element of the due diligence process	Relevant chapters
(a) Inclusion of due diligence in governance, strategy and business model	GOV-1, GOV-2, SBM-1, SBM-3, IRO-1
(b) Engaging with affected stakeholders at all key stages of the due diligence process	SBM-2, IRO-1
(c) Identification and assessment of adverse impacts	IRO-1, SBM-3
(d) Measures taken to address negative impacts	S1-1, S1-3, S1-4, S4-1, S4-3, S4-4



Main element of the due diligence process	Relevant chapters
(e) Monitoring the effectiveness of these efforts and communicating them	GOV-2, GOV-5, IRO-2, S1-5 – S1-17, S4-5

GOV-5: Risk management and internal controls related to sustainability reporting

AROBS applies an integrated risk management and internal control framework that also includes the risks associated with sustainability reporting. This framework includes data collection, aggregation and consolidation of information, use of estimates, documentation of methodologies, approval of reports and archiving of reporting support.

Risk assessment is conducted through a structured process encompassing the annual company-wide risk analysis, the integration of ESG risks into the overall risk matrix, and the application of double materiality analysis to identify material impacts, risks and opportunities (IRO). Risks are evaluated based on likelihood, severity and impact, including with regard to data accuracy, compliance with ESRS/CSRD requirements, reputational considerations and value chain risks. The results are reported periodically to executive management and the Board of Directors, at least annually within the ESG reporting process, while significant risks may also be reported on an ad hoc basis.

The findings resulting from risk assessment and internal controls are integrated into internal processes by updating policies and procedures, improving ESG data collection and validation systems, and strengthening control and reporting mechanisms. Responsibilities are distributed among the relevant functions (Finance, HR, IT Security, Risk Management, Marketing and Sustainability), under the coordination of executive management. The 2025 analysis highlights impacts, risks and opportunities across all dimensions of the ESRS – environmental, social and governance – as well as risks specific to the IT sector, including those related to cybersecurity, the responsible use of artificial intelligence and financial transparency.

SBM-1: Strategy, Business Model and Value Chain

AROBS Group is a technology company specialized in the development of customized software solutions and digital products, with an international presence and activity in several industries. The Group's business model is structured around two main lines: software engineering services and the development of its own software products.

Software development services include activities such as application development, embedded systems, software testing, DevOps, cybersecurity and the integration of complex digital solutions. These services are provided through dedicated projects or through long-term collaboration models with international clients, contributing to the digital transformation and optimization of their operational processes.

In parallel, AROBS develops and operates its own software products, especially in the field of telematics and GPS monitoring for fleet management, as well as scalable software platforms designed to optimize customer operations. In certain cases, these solutions support the efficient use of resources and enhance the operational performance of beneficiary organisations.

The Group operates in national and international markets, serving customers in Europe, North America and other regions relevant to the IT industry. The client portfolio includes large and medium-sized companies, multinational organizations, technology startups and public institutions. The company's activity focuses on sectors such as automotive, life sciences, travel technology, fintech, telecommunications, enterprise software and the Internet of Things (IoT). The geographical and sectoral diversification of the customer base contributes to the resilience of the business model and the reduction of dependence on a single sector or market.

AROBS' value generation model is mainly based on the specialized human capital, technological infrastructure and know-how accumulated within the organization. Human capital is the main driver of value creation and includes software developers, engineers, testing specialists, DevOps, cybersecurity and project management. The continuity and development of these resources are supported through recruitment processes, training programs, upskilling and reskilling initiatives, and talent retention policies.

The Group's value chain includes, upstream, IT and cloud infrastructure providers, hardware providers, software licenses and support services, as well as partnerships with educational institutions and technology ecosystems that contribute to the formation of human capital. The company applies supplier selection and evaluation processes and includes contractual requirements regarding compliance, information security and compliance with ethical standards.

Downstream, the value chain includes corporate customers, SMEs and public institutions that use the services and products developed by AROBS to digitize and optimize their own operational processes. In certain situations, the solutions developed by the company



are integrated into more complex products or systems, delivered to end users in various industries.

The Group's strategy for the period 2025–2030 integrates the impacts, risks and opportunities identified through the double materiality analysis in the company's strategic directions. Relevant topics include climate change, human capital, cybersecurity, data protection, responsible use of artificial intelligence and regulatory compliance. These are reflected in strategic objectives, action plans and governance mechanisms.

On the environmental dimension, the strategy includes targets for reducing greenhouse gas emissions, improving energy efficiency and progressively integrating emissions from the value chain (Scope 3). On the social and governance dimension, the strategy addresses issues related to talent retention, working conditions, diversity and inclusion, data protection, ethics and anti-corruption, as well as risks associated with the value chain.

Through its business model, AROBS creates value for customers by providing reliable and scalable software solutions that help streamline operations, optimize costs and accelerate digital transformation. In certain segments, such as telematics and fleet management, the solutions developed can also help optimize the use of resources.

AROBS does not operate in controversial sectors or sectors with a major impact on the environment, such as fossil fuels, chemical production, controversial weapons or tobacco cultivation and production.

By integrating sustainability into its strategy and business model, the company aims to strengthen operational resilience and create long-term value for customers, investors, employees, and other stakeholders.

SBM-2: Interests and views of stakeholders

AROBS regularly identifies and updates the main categories of stakeholders, which include shareholders and investors, employees and governance bodies, corporate customers and end-users, suppliers and business partners, regulatory authorities and bodies, as well as local communities, NGOs and academic institutions. Stakeholder engagement takes place both internally – through interaction with employees, executive management and the Board of Directors – and externally, through constant dialogue with investors, customers, suppliers, partners, authorities and educational institutions. The process is regulated by the Stakeholder Engagement Policy, approved by the Board of Directors, and is integrated into the company's strategic, governance and ESG reporting processes.

The mechanisms used for stakeholder engagement include surveys and questionnaires (e.g. employee satisfaction surveys, NPS indicators for customers and ESG self-assessments for suppliers), regular meetings with investors and analysts, internal town hall sessions, consultations with authorities and participation in relevant working groups, as well as the use of digital platforms and channels dedicated to ESG communication. The results of these processes are analyzed at the level of executive management and, where strategically relevant, are reported to the Board of Directors. The feedback collected is integrated into the double materiality analysis, the updating of ESG objectives, the strategic and operational planning and the improvement of internal products and processes.

The stakeholder engagement process aims to identify reputational and regulatory risks early, integrate feedback into ESG strategy and objectives, improve operational performance, and strengthen trusting relationships with stakeholders. In general, investors prioritize financial performance and transparency, clients emphasize data security, quality of service and innovation, employees are concerned about job stability, professional development and equity, and authorities and civil society pursue regulatory compliance and corporate responsibility.

The results of the engagement process have contributed to strengthening the integration of sustainability into the AROBS strategy for the period 2025–2030, including by setting climate targets, integrating ESG criteria into investment and partnership processes, developing a digital ESG data collection system and strengthening ESG governance and supervisory mechanisms. In the period 2025–2030, the company intends to expand consultation in the value chain, including by introducing standardized ESG questionnaires for suppliers and partners, to develop digital mechanisms dedicated to collecting sustainability feedback and to integrate stakeholder views in a more structured way in updating the double materiality analysis.

The Board of Directors and executive management are regularly informed of the views and concerns of stakeholders through reports presented by the relevant functions (Investor Relations, HR, ESG and Finance), through the results of internal and external

surveys and through the conclusions of the double materiality analysis. This approach allows the company to systematically integrate the interests of stakeholders into decision-making processes and sustainability strategy development.

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

Following the update of the double materiality analysis, a set of significant impacts, risks and opportunities have been established that influence the strategy, business model and resource allocation.

The analysis covered own operations and the upstream and downstream value chain, but the tangible IROs identified for 2025 are mainly concentrated in own and downstream operations.

Current and anticipated effects on business model, value chain, strategy and decision-making

Material IROs influence AROBS' strategy and business model, as they affect the development of the product and service portfolio, project delivery capacity, staff retention, compliance management, data protection, cybersecurity and the relationship with customers, investors and other stakeholders.

The Group's sustainability strategy for 2025–2030 integrates impacts, risks and opportunities into objectives, action plans and governance mechanisms, with a focus on climate change, human capital, cybersecurity, data protection, responsible use of artificial intelligence and compliance. The results of the double materiality analysis complement the company's overall risk analysis and serve as a basis for prioritizing reporting and management topics.

In response to the effects on the business model, AROBS continued in 2025 to strengthen the ESG reporting framework, develop data collection and validation systems, gradually integrate the value chain perspective, include additional ESG criteria in its relations with suppliers and business partners, as well as develop governance for the responsible use of artificial intelligence, including preparation for ISO/IEC 42001 in 2025 and obtaining certification to early 2026.

Material impacts of the company

The significant environmental impacts identified for 2025 are focused downstream and concern the current positive effect of GPS/telematics solutions that allow customers to measure and optimize certain elements relevant to reducing emissions. Significant impacts on people are mainly concentrated in its own operations and include the effects of working conditions, workload, work flexibility, recognition programs and the protection of employees' personal data. Downstream, the material potential negative impact is related to the misuse of consumer data and the effects that AI design, use and governance can have on customers and end-users.

These impacts are directly related to AROBS' business model. The positive impact from E1 derives from the development and operation of its own telematics products. The impacts of H1 derive from the way work is organized, management practices and the dependence of the business model on specialized human capital. The impacts of S4 derive from the design, development, implementation and operation of the digital products and services provided by the Group and the way they are used by customers and end users.

Based on the double materiality analysis, the positive impact of GPS/telematics solutions is classified as long-term. The positive and negative impacts related to one's own workforce are mainly framed in the medium term, except for the potential impact on employees in the event of a data breach, framed in the short term. The impacts and opportunities associated with AI are mainly framed in the medium term, and the responsible use of AI through a governance framework is also addressed in the medium term.

AROBS is linked to these impacts both through its own activities and, in certain cases, through its business relationships. The impacts in S1 and G1 derive mainly from own operations. The impacts and risks of S4 and the specific topic of cybersecurity are related both to its own activities of developing and operating digital solutions, as well as to customer relations and the use of downstream solutions. The positive impact of E1 is related to the customers' use of GPS/telematics solutions developed by the Group.

Current financial effects of significant risks and opportunities

Based on the sources analyzed, material risks and opportunities may have effects on operational costs, compliance costs, personnel costs, costs associated with security or data protection incidents and, where applicable, on the development of new revenue streams. However, the documents analyzed do not yet present a consolidated quantification, at Group level, of the current financial effects on financial position, financial performance and cash flows, nor do they explicitly identify risks or opportunities for which there is a material risk of an adjustment to the carrying values of assets and liabilities in the next annual reporting period.

Anticipated short-, medium- and long-term financial effects

In accordance with the transitional provision applicable during the first three years of preparing the sustainability statement, AROBS omits to disclose in this year the anticipated financial effects of the significant risks and opportunities set out in ESRS 2 SBM-3(e) (48)(e). The 2025 Sustainability Report is the Group's second reporting exercise under the CSRD and ESRS.

Resilience of strategy and business model

The 2025 Double Materiality Analysis creates a basis for prioritizing management and reporting topics and for allocating resources to topics with real impact, risk or opportunity.

The double materiality process took into account the annual company-wide risk analysis, the integration of ESG risks into the overall risk matrix, periodic reporting to executive management and the Board of Directors, as well as the strategic objectives, action plans and governance mechanisms associated with material topics. The results are also used as a planning tool, enabling the prioritization of relevant topics and the allocation of resources to areas with material impacts, risks or opportunities.

The Group's business model is mainly based on specialized human capital, technological infrastructure and know-how, and the 2025–2030 strategy explicitly integrates material themes into the company's strategic directions. Consequently, the Group's ability to address material risks depends mainly on the retention and development of skills, the robustness of cybersecurity and data protection controls, compliance with regulatory requirements and the adaptation of the portfolio of products and services to the demand for efficient and responsible digital solutions.

In relation to social and governance risks, resilience is supported by recruitment, training, upskilling and retention processes, the internal risk management and control framework, and the distribution of responsibilities among relevant functions, including Finance, HR, IT Security, Risk Management, Marketing and Sustainability. In relation to material opportunities, the analysis indicates that AROBS' positioning in the development of software solutions, including in areas such as operational efficiency, green technologies, cybersecurity and the responsible use of artificial intelligence, can support the adaptation of the business model to market and regulatory changes.

At the same time, the analysis shows that the resilience of the business model also depends on further strengthening maturing ESG processes, including increasing data granularity, automating data collection and validation, integrating ESG criteria more extensively into supplier relationships, and annually reviewing materiality as the operational context and regulations change.

Changes compared to the previous reporting period

Compared to the 2024 exercise, the 2025 analysis reflects methodological recalibration and a reduction in redundancies. E2, E3 and E4 were excluded as non-material, as well as certain topics within S1–S4 and G1. Within G1, only elements related to organizational culture remained material. Within S4, certain IROs were eliminated or consolidated, including through the repositioning of some elements under the specific topic of cybersecurity. Furthermore, although stakeholder scores for climate change were lower than in 2024, the topic was retained in the analysis and remained material in the final outcome.

IROs covered by ESRS requirements versus entity-specific information

The material IROs covered by the ESRS standards are those related to E1, G1, S1 and S4. In addition to this, AROBS included two entity-specific themes, namely cybersecurity and transparency, as the analysis showed that they are relevant to the business model, to the relationship with customers and investors and to the Group's governance and control framework.

IRO-1: Description of processes for identifying and assessing material impacts, risks and opportunities

AROBS applies the principle of double materiality to identify and assess material impacts, risks and opportunities (IRO), taking into account both the materiality of the impact, i.e. how the Group's activities, products and services affect the environment and society, and financial materiality, i.e. how sustainability issues can influence financial position, financial performance, cash flows, access to finance or cost of capital.

The process used in the 2025 reporting exercise was designed in line with the requirements of CSRD and ESRS and with the guidance of EFRAG IG 1, being adapted to the context of the software sector and the specifics of AROBS' operations and value chain. The analysis was carried out at consolidated level and covered own operations, as well as upstream and downstream impacts, risks and opportunities.

Methodologies and hypotheses applied

The process of identifying and assessing material impacts, risks and opportunities for 2025 was carried out at the level of AROBS Group based on the principle of double materiality, by separately analyzing the materiality of the impact and the financial materiality.

The analysis was based on the process built in the first reporting cycle. This process was designed according to the guidance of EFRAG IG 1, adapted to the context of the software sector and the specifics of the Group's operations and value chain.



Scoring scales from 1 to 5 were used to assess the impacts, applied to criteria such as impact scale, magnitude, irreversibility and probability. For the assessment of risks and opportunities with financial effects, scales from 1 to 5 were also used, aligned with the internal risk management procedure, which includes operational, financial, legal, reputational and occupational health and safety dimensions.

In the case of the 2025 financial year, the results were aggregated differently according to the IRO typology, and the materiality thresholds were established separately, by median, for the two dimensions.

The time horizons used were: short term less than 1-year, medium term 1–5 years and long term over 5 years.

The process of identifying and assessing impacts on people and the environment started with the update of the list of relevant topics, based on the previous year's analysis and further research. At this stage, the structure of AR 16 was used as a guide at the level of themes and sub-themes, without the process being limited exclusively to it.

The process focused on the activities, business relationships, stakeholder categories and segments of the value chain for which AROBS has relevant exposure from the perspective of its sector of activity. In particular, the analysis considered its own operations and the impacts associated with the development and use of software products and services, as well as upstream and downstream impacts, including those related to suppliers, customers and end-users. In continuity with the 2024 reporting model, the process looked at business relationships and geographical areas as a whole, while maintaining the main focus on the Group's own operations.

Stakeholder consultation was a distinct step in the process. The identification of stakeholders involved in the double materiality analysis process was carried out in accordance with the requirements of ESRS 1 – Chapter 3.1 and ESRS SBM-2 – Interests and views of stakeholders. This identification targeted both stakeholders affected by AROBS's activities (e.g. employees, suppliers, customers, legal entities) and users of sustainability statements, with a legitimate interest in the reported information (e.g. authorities, strategic partners, investors, etc.).

AROBS stakeholders	
Internal	External
<ul style="list-style-type: none"> • Board members; • Employees; • Shareholders. 	<ul style="list-style-type: none"> • Business partners (contractors, suppliers, collaborators); • Customers; • Corporate Clients • Universities; • Local/national authorities; • NGOs; • Strategic partners (BVB, EBRD, Institutional investors)

Stakeholder engagement was achieved through online questionnaires, focused on sustainability topics, with the aim of aligning the company's vision with stakeholders' perspectives.

Stakeholders were invited to assign a level of importance on a scale from 1 to 5. These scores do not represent technical assessments carried out by stakeholders but rather reflect their perception of the importance of the topics in relation to their relationship with the company.

These contributions were then used to calibrate the relevance of the themes. Due to low stakeholder interest and lack of sectoral relevance, ESRS E5 'Circular Economy' standard has been removed from the list of material standards.

IRO identification, assessment, prioritization and monitoring process

In the second stage of the process, the list of impacts, risks and opportunities related to the relevant topics were assessed internally. At this stage, risks and opportunities that may affect financial position, financial performance, cash flows, access to finance or cost of capital were also assessed.

The prioritization of negative impacts was carried out based on relative severity and probability, using the criteria of scale, magnitude, irreversibility and probability. In the case of positive impacts, equivalent criteria were used, adapted to the positive nature of the effect and the type of IRO assessed. In the external consultation phase, topics that exceeded the materiality threshold were considered relevant for stakeholders and were retained for the internal evaluation phase, and two topics with scores close to the threshold were kept in the analysis for monitoring. However, the final materiality was determined only after applying the full methodology and the median threshold.

The monitoring of the identified impacts is carried out through the annual review of the materiality analysis and by integrating the conclusions into internal risk management and ESG reporting processes. Non-material topics are documented and reviewed annually, and the rationale for inclusions and exclusions is updated as the company's activities, product portfolio, available data, and regulatory context change.

The financial materiality dimension was analyzed separately from the impact materiality process, in line with the requirements of the ESRS. As part of this assessment, AROBS analyzed how sustainability aspects can influence financial position, financial performance, cash flows, access to finance or cost of capital. The analysis took into account both the risks and opportunities arising from the identified impacts, as well as risks and opportunities arising from external dependencies, e.g. energy price volatility, legislative changes or changes in market and customer expectations.

The internal assessment of financially relevant risks and opportunities involved key functions within the company as well as specialized functions relevant to sustainability, cybersecurity and finance. Risks and opportunities were assessed on a scale of 1 to 5 and results were aggregated according to the methodology set out for risks and opportunities in the EFRAG IG1 guideline. The magnitude of the effects was assessed in relation to internal risk and opportunity grids, which include multiple evaluation criteria. The final prioritization was achieved by comparing the scores obtained with the materiality threshold established at the median for risks and opportunities.

In relation to other types of risks, sustainability risks are not treated separately, but are assessed in relation to the company's overall risk management framework. The results of the assessment complement the overall risk analysis of AROBS and are used to integrate ESG risks into the overall risk matrix and the annual risk analysis at company level.

Decision-making process and related internal control procedures

The decision-making process related to the double materiality analysis was structured in stages:

- updating the IRO list
- validation of the consolidated list
- consultation of stakeholders on sustainability topics
- internal assessment of impacts, risks and opportunities
- strengthening the final results

The final decisions regarding the classification of the topics as material or non-material were taken based on the applied methodology and the strategic context of the company.

From the perspective of internal controls, the process is supported by the internal risk management and sustainability reporting control framework. It includes:

- Data collection
- Aggregation and consolidation of information
- Documenting methodologies
- Use of estimates
- Internal approvals

Responsibilities are distributed among the relevant functions, including Finance, HR, IT Security, Risk Management, Marketing and Sustainability, under the coordination of executive management, and the results of the assessment are regularly reported to the executive management and the Board of Directors, at least annually, with the possibility of ad-hoc reporting for material risks.

Integrating the process of identifying, assessing and managing impacts and risks into the overall risk management process

The process of identifying and assessing sustainability impacts and risks is integrated into AROBS' overall risk management process, by including ESG risks in the overall risk matrix and in the annual company-wide risk analysis.

Integration of the process of identifying, evaluating and managing opportunities into the overall management processes

The results obtained from the double materiality analysis represent a starting point for establishing the future strategic and operational directions of AROBS and allow the allocation of resources on topics with real impact, risk or opportunity.

Input parameters used in the process

The process used a combination of internal and external sources. Among the input parameters were:

- AROBS internal documents
- Discussions with the work team
- information obtained through stakeholder consultation
- Other Sustainability Industry Reports
- Case Law Websites
- Legislation applicable to the company
- National context and studies on the software industry.

Changes in the process compared to the previous period

Compared to the previous exercise, the 2025 process has been updated by recalibrating the list of IROs, reducing redundancies, using a clearer methodological architecture, and better formalizing the validation and consultation stages.

Compared to 2024, IROs that did not describe real impacts attributable to the company or that were consolidated in more appropriate areas from a materiality perspective were eliminated, and exclusions were explicitly documented. In addition, the IRO assessment was carried out internally, due to the technical nature of the scale used, and stakeholders assessed the relevance at the level of sustainability themes/sub-themes.



The materiality process and justification for inclusions/exclusions will be reviewed annually in future reporting cycles as the company's activities, operational context, and regulatory requirements change.



Summary of results

Results of the Double Materiality analysis for 2025						
ESRS	Topic/ Subtopic	Classification	Time horizon	Location in the value chain	IRO Name	Brief IRO Description
E1	Climate change mitigation	Current positive impact	Long	Downstream	The impact of AROBS GPS solutions in supporting the reduction of customers' CO ₂ footprint	GPS solutions can support customers in monitoring relevant indicators for consumption and emissions and in adopting operational optimization measures.
E1	Adaptation to climate change	Opportunity	Medium	Local	Scaling up green technologies	The development of software solutions for energy efficiency and other applications related to the green transition can expand the company's offer to relevant market segments.
G1	Corporate culture	Risk	Medium	Local	Risks posed by legislative changes that put pressure on internal procedures	Regulatory changes may require rapid updating of internal procedures, controls and responsibilities, impacting compliance and operational efficiency.
G1	Corporate culture	Risk	Medium	Local, Downstream	Pressure on internal departments to integrate new companies	The integration of new companies can increase pressure on internal functions and generate temporary gaps in processes, systems and the application of group policies.
G1	Corporate culture	Opportunity	Medium	Local, Downstream	Software Solutions	The development or use of software solutions for compliance can support the standardization of processes, the monitoring of requirements, and the efficiency of internal or commercial activities.
S1	Working conditions	Current positive impact	Medium	Local, Downstream	Flexible employment contracts and working from home	Flexible working arrangements and remote work can support work-life balance and contribute to staff retention.
S1	Working conditions	Current positive impact	Medium	Local	Reward programs that facilitate employee recognition	Performance recognition programs can support employee engagement and continuity of project delivery.



Results of the Double Materiality analysis for 2025						
ESRS	Topic/ Subtopic	Classification	Time horizon	Location in the value chain	IRO Name	Brief IRO Description
S1	Working conditions	Current negative impact	Medium	Local, Downstream	Working conditions of the own workforce	Working conditions can affect the health, safety and ability to work of employees, including through overwork, work-life imbalance, or ergonomic aspects.
S1	Equal treatment and opportunities for all	Potential positive impact	Medium	Local, Downstream	Improving employee morale and engagement	Increasing employee morale and engagement can support team productivity, collaboration, and stability.
S1	Other work-related rights	Potential negative impact	Short	Local, Downstream	Impact on employees following a personal data breach	A personal data breach can affect employees by exposing personal information and diminishing trust in internal data protection measures.
S1	Working conditions	Risk	Medium	Local, Downstream	Financial risks associated with a high staff turnover rate	A high rate of staff turnover can lead to additional recruitment, onboarding and knowledge transfer costs and affect project continuity.
S1	Working conditions	Risk	Medium	Local	Workload calibration	A high workload can lead to stress, errors, delays, and increased staff turnover.
S1	Working conditions	Opportunity	Medium	Local, Downstream	Implementing fair pay systems	Implementing fair pay systems can support retention, compliance, and clarity of compensation processes.
S1	Working conditions	Opportunity	Medium	Local	Talent attraction and retention	The ability to attract and retain qualified personnel supports project delivery, operational continuity and internal skills development.
S4	Information impacts for consumers and/or end-users	Potential negative impact	Medium	Downstream	Misuse of consumer data	Technologies developed or used by AROBS or its customers may unintentionally expose consumer data to misuse, breaches, or unauthorized access, which can lead to privacy breaches and harm to consumers



Results of the Double Materiality analysis for 2025						
ESRS	Topic/ Subtopic	Classification	Time horizon	Location in the value chain	IRO Name	Brief IRO Description
S4	Consumers and end-users	Risk	Medium	Local, Downstream	Use of artificial intelligence in products and services	The integration of artificial intelligence into products and services can generate risks related to the accuracy of results, data protection, security, and compliance.
S4	Consumers and end-users	Opportunity	Medium	Local, Downstream	Use of artificial intelligence in products and services	Integrating artificial intelligence into products and services can support automation, data analysis, and the development of functionalities with value for customers.
Specific	Cybersecurity	Potential positive impact	Medium	Local	Responsible use of artificial intelligence	A governance framework for the responsible use of artificial intelligence can support risk control and the consistent application of internal and external requirements.
Specific	Cybersecurity	Risk	Long	Local, Downstream	Cybersecurity	Cybersecurity incidents can affect business continuity, data protection, business relationships, and compliance.
Specific	Transparency	Opportunity	Long	Local, Downstream	Financial transparency	Clear financial reporting and communication practices can support stakeholder trust, the efficiency of internal processes, and the quality of control.
Specific	Cybersecurity	Opportunity	Medium	Local, Downstream	Cybersecurity solutions	The expansion of the portfolio of cybersecurity solutions can meet customers' requirements for system protection and compliance.

IRO-2: ESRS disclosure requirements covered by the enterprise's sustainability statement

The information is presented in the Annex to the sustainability report.

4

Taxonomy

EU TAXONOMY

On 4 July 2025, the European Commission adopted a new delegated act introducing simplification measures on the application of the EU Taxonomy, applicable from 1 January 2026 for the financial year 2025. AROBS has opted for the application of these provisions for the 2025 reporting year.

As part of the 2024 sustainability reporting process, AROBS determined the eligible activities, and in 2025 an assessment was carried out to identify if there were other activities that could be included. Following this assessment, the list of eligible activities remained unchanged compared to the previous year.

The assessment included:

- analysis of the Group's portfolio of activities and services;
- mapping them to the activities defined in the EU Taxonomy, including the NACE codes;
- assessment of eligibility criteria and technical screening criteria for substantial contribution to relevant environmental objectives;
- the analysis of the "do not cause significant harm" (DNSH) requirements and minimum safeguards.

As part of this process, AROBS identified the following eligible activity:

- CCM 8.2 – Data-driven solutions to reduce greenhouse gas emissions

This activity refers to the development and delivery of digital solutions that allow the monitoring and optimization of relevant operational parameters for the reduction of greenhouse gas emissions at the level of customers.

Alignment Assessment

Following the analysis carried out, AROBS concluded that the identified activity is eligible but not aligned with the EU Taxonomy for the financial year 2025. The lack of alignment results from the fact that, at the reporting date, the technical screening criteria for the substantial contribution and associated requirements are not fully met, in particular regarding:

- the existence of documented and systematic processes for assessing relevant climate risks;
- the availability of comprehensive methodologies for quantifying emissions over the entire lifecycle of solutions;
- the existence of mechanisms for independent verification of relevant information.

Next steps

In order to move towards alignment with the EU Taxonomy, AROBS is gradually considering:

- Strengthening climate risk assessment processes;
- Developing and improving mechanisms for collecting and reporting emissions data;
- Analysis of energy efficiency measures applicable to operations;
- Assessing options for the use of renewable energy.



The quantitative results of the eligibility and alignment assessment are presented in the tables below, in line with the requirements of the EU Taxonomy, simplified.

Calculation methodology CapEx

In accordance with the provisions of the Taxonomy Regulation (EU), the company determined the **CapEx** ratio on the basis of acquisitions of tangible and intangible fixed assets, measured in accordance with the applicable accounting framework. In the calculation process, investments related to eligible and potentially taxonomy-aligned assets were included, i.e. those capital expenditures that contribute to the achievement of environmental objectives or transition plans. At the same time, in line with the methodological requirements set out in Annex I of Delegated Regulation (EU) 2021/2178, the company excluded from the calculation base items that do not reflect investments in operational assets relevant to the Taxonomy, namely goodwill and customer relationships recognised as intangible assets following business combinations. These elements are considered irrelevant for the assessment of alignment with the technical screening criteria, as they are not directly associated with eligible activities or assets that contribute substantially to environmental objectives. Therefore, the **CapEx** indicator exclusively reflects investments in tangible and intangible assets relevant from the perspective of the EU Taxonomy. Thus, amounts recognized on the basis of the standards were included in the calculation

1. IAS 16 Property, Plant and Equipment, paragraph 73(e)(i) and (iii);
2. IAS 38 Intangible Assets, paragraph 118(e)(i);
3. IAS 40 Real Estate Investments, paragraph 79(d)(i) and (ii) (for cost model);
4. IFRS 16 Contracte de leasing, paragraful 53, litera (h).

Calculation methodology OpEx

As part of the process of assessing eligibility and alignment according to the applicable requirements (including the EU Taxonomy), the company analysed the structure of operational expenses (OpEx) related to IT service provision activities. The analysis highlighted the fact that the OpEx associated with the activities eligible from a sustainability perspective is insignificant, both in terms of absolute value and as a share in the total operating expenses (below 1%), being below the relevant materiality thresholds. Specifically, operational costs are predominantly represented by recurring expenses of an administrative nature, software maintenance and support services, which do not meet the criteria for capitalisation or substantial contribution according to the applicable delegated acts. Consequently, in accordance with the provisions on

reporting exceptions, the company does not present the OpEx indicator in detail, considering it irrelevant for the evaluation of its performance from the perspective of environmental objectives.

Share of turnover and CapEx of products or services associated with taxonomy-eligible or taxonomy-aligned economic activities

ICP	Total	Proportion of taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of taxonomy-aligned activities	Breakdown of taxonomy-aligned activities by environmental objectives						Proportion of facilitation activities	Proportion of transition activities	Non-assessed activities considered insignificant	Taxonomy-aligned activities in the previous financial year	Proportion of Taxonomy-aligned activities in the previous financial year
					CCM	CCA	WTR	CE	PPC	BIO					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	RON	%	RON	%	%	%	%	%	%	%	%	%	%	RON	%
Financial year 2025															
Turnover	449,015,741	19	0	0	19	0	0	0	0	0	19	0	0	0	0
CapEx	39,335,196	14	0	0	14	0	0	0	0	0	14	0	0	0	0
Financial year 2024															
Turnover	415,401,030	19	0	0		0	0	0	0	0	19	0	0	0	0
CapEx	41,596,820	19	0	0		0	0	0	0	0	19	0	0	0	0



Share of turnover and CapEx from products or services associated with taxonomy-eligible or taxonomy-aligned economic activities – activity-disaggregated information

Turnover

Economic activities	Code	Proportion of eligible turnover	Taxonomy-aligned turnover	Proportion of aligned turnover	Environmental objective of Taxonomy-aligned activities						Facilitation activity (E)	Transition activity (T)	Ratio of Taxonomy-aligned part of the activity to eligible activity
					CCM	CCA	WTR	CE	PPC	BIO			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<i>Text</i>	<i>Text</i>	<i>%</i>	<i>Currency</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>(E, as the case may be)</i>	<i>(T, as the case may be)</i>	<i>%</i>
Financial year 2025													
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2	19	0	0	19	0	0	0	0	0	E	-	0
Sum of activity or aligned part per objective		19	0	0	19	0	0	0	0	0	E	-	0
Total KPI (turnover)		19	0	0	19	0	0	0	0	0	E	-	0
Financial year 2024													
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2	19	0	0	19	0	0	0	0	0	E	-	0

Economic activities	Code	Proportion of eligible turnover	Taxonomy-aligned turnover	Proportion of aligned turnover	Environmental objective of Taxonomy-aligned activities						Facilitation activity (E)	Transition activity (T)	Ratio of Taxonomy-aligned part of the activity to eligible activity
					CCM	CCA	WTR	CE	PPC	BIO			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Sum of activity or aligned part per objective		19	0	0	19	0	0	0	0	0	E	-	0
Total KPI (turnover)		19	0	0	19	0	0	0	0	0	E	-	0

CapEx

Economic activities	Code	Proportion of eligible CapEx	Taxonomy-aligned CapEx	Proportion of aligned CapEx	Environmental objective of Taxonomy-aligned activities						Facilitation activity (E)	Transition activity (T)	Ratio of Taxonomy-aligned part of the activity to eligible activity
					CCM	CCA	WTR	CE	PPC	BIO			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<i>Text</i>	<i>Text</i>	<i>%</i>	<i>Moneda</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>(E, as the case may be)</i>	<i>(T, as the case may be)</i>	<i>%</i>
Financial year 2025													
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2	14	0	0	14	0	0	0	0	0	E	-	0

Economic activities	Code	Proportion of eligible CapEx	Taxonomy-aligned CapEx	Proportion of aligned CapEx	Environmental objective of Taxonomy-aligned activities						Facilitation activity (E)	Transition activity (T)	Ratio of Taxonomy-aligned part of the activity to eligible activity
					CCM	CCA	WTR	CE	PPC	BIO			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Sum of activity or aligned part per objective		14	0	0	14	0	0	0	0	0	E	-	0
Total KPI (CapEx)		14	0	0	14	0	0	0	0	0	E	-	0
Financial year 2024													
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2	19	0	0	19	0	0	0	0	0	E	-	0
Sum of activity or aligned part per objective		19	0	0	19	0	0	0	0	0	E	-	0
Total KPI (CapEx)		19	0	0	19	0	0	0	0	0	E	-	0

**Acronyms:**

- Climate Change Mitigation: CCM
- Climate Change Adaption: CCA
- Water and marine resources: WTR
- Circular economy: CE
- Pollution prevention and control: PPC
- Biodiversity and ecosystems: BIO
- Key Performance Indicator: KPI

5

E1 - Climate Change



E1 Climate change

ESRS 2 GOV-3: Integrating sustainability-related performance into incentive schemes

During the reporting period, AROBS did not include climate-related performance indicators in the remuneration mechanisms of the management, management, or supervisory bodies. At this stage, performance appraisal and incentive schemes are mainly geared towards financial, operational, and strategic objectives, without the explicit integration of climate criteria.

In the event that, in the future, the company introduces climate-related remuneration components, it will transparently communicate their share in total remuneration, the type of indicators used (such as emission reduction targets or energy efficiency) and the methodology for evaluating and verifying performance.

E1-1: Transition plan for climate change mitigation

At the time of reporting, AROBS does not yet have an approved climate transition plan as a stand-alone document. The company has included preliminary climate directions and benchmarks in the 2025–2030 Sustainability Strategy and aims to formalize the transition plan by 2028.

The climate directions are integrated into the 2025–2030 Sustainability Strategy and are pursued in correlation with operational and investment planning. The sustainability strategy is assumed by the executive management and the Board of Directors. The transition plan is integrated into the Sustainability Strategy and is not available as a separate document. The progress made up to the reporting date consists of establishing the basis for reporting emissions, defining preliminary climate benchmarks, and initiating data collection and supplier assessment processes.

The objectives of the Sustainability Strategy include reducing Scope 1 and 2 emissions by 30% by 2030 (compared to 2024, emissions by market), increasing the use of renewable energy to a minimum of 50% and gradually integrating Scope 3 emissions into the decarbonization strategy.

The transition is supported by measures such as annual emissions monitoring, increased energy efficiency, the use of green energy, the integration of ESG criteria into the supply chain, and the digitization of ESG data collection systems.



In addition, the company aims to strengthen its ESG performance and transparency by submitting documentation for the EcoVadis assessment in 2026, as part of efforts to align with international standards and partner expectations.

The plan is implemented in stages until 2030 and monitored by specific indicators (emissions, green energy, ESG-rated suppliers), to be strengthened by validating climate targets and developing a framework fully aligned with international standards.

Currently, AROBS does not report separately a budget dedicated to the climate transition plan, the costs being integrated into the existing operational and investment budgets. OpEx mainly includes costs for green energy, energy efficiency and ESG processes, and CapEx aims at investments in the digitization of ESG data and optimization of IT infrastructure. As the transition plan matures, the company is considering separate reporting of these expenses.

The company does not operate in coal, oil or gas and does not operate energy-intensive assets. Therefore, the level of exposure to 'locked-in' carbon emissions is considered low. However, given that IT infrastructure and data centers use electricity that may come partly from fossil sources, we recognize that future energy purchasing decisions may influence the reduction of these potential emissions.

In 2025, AROBS continued the inventory of greenhouse gas emissions, carried out the assessment from the perspective of the EU Taxonomy criteria for the eligible activity CCM 8.2 and initiated processes of digitization of ESG data collection and voluntary evaluation of suppliers from an ESG perspective.

For the eligible activity in the EU Taxonomy CCM 8.2 – data-driven solutions to reduce greenhouse gas emissions – the company did not report taxonomy-aligned activities for the 2025 financial year. The steps identified for the move towards alignment include formalizing climate risk assessment, developing life-cycle quantification methodologies, and strengthening verification mechanisms.

As of the reporting date, no formal assessment has been carried out regarding the exclusion criteria for EU Paris-aligned benchmark indices.

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

Based on the double materiality analysis for 2025, AROBS has identified as materials, within ESRS E1, the topics "Climate change mitigation" and "Adaptation to climate change". The topic "Energy" was not evaluated as material as a distinct theme; However, data on energy consumption and greenhouse gas emissions are presented in this



chapter, as they form the basis for understanding the climate impact of operations and transition risks.

Material impacts, risks and opportunities

Topic/subtopic	Classification	Time horizon	Location in the value chain	IRO Name
Climate change mitigation	Current positive impact	Long	Downstream	The impact of AROBS GPS solutions in supporting the reduction of customers' CO ₂ footprint
Adaptation to climate change	Opportunity	Medium	Local	Scaling up green technologies

At the level of the assessment carried out in 2025, the company did not identify significant physical risks that would directly affect its operations. However, the current assessment does not exclude the emergence of physical risks in the future, in particular through potential disruptions to infrastructure or critical suppliers.

Strategy and business model resilience in relation to climate change

In the Sustainability Strategy 2025–2030, AROBS has defined two main strategic directions on the Environment pillar.

The first direction aims to reduce climate impact and enhance resilience to climate change, through the reduction of greenhouse gas emissions, increased use of renewable energy, and the gradual integration of value chain emissions. The second direction seeks to promote the circular economy and resource efficiency by extending the lifespan of IT equipment, reducing electronic waste, and optimizing resource consumption within operations.

AROBS carried out in 2025 a qualitative analysis of the resilience of the strategy and business model in relation to climate change. The analysis covered its consolidated own operations, including office space, IT infrastructure, and relevant segments of the value chain where energy consumption, data availability, and compliance requirements can influence business. At the time of reporting, the company has not yet conducted a quantitative climate analysis or a separate, documented stress testing exercise based on standardized climate scenarios.

The analysis was conducted by aligning the results of the 2025 DMA with the overall risk management process, the greenhouse gas emissions inventory, and the strategic directions set out in the 2025–2030 Sustainability Strategy. At this stage, the analysis used qualitative assumptions on the evolution of regulatory requirements, energy costs, customer requirements and value chain maturity, without separate financial modelling and without quantifying effects in detailed climate scenarios.

Based on this analysis, AROBS considers that its business model has relatively low direct climate exposure, given the lack of energy-intensive assets and the absence of coal, oil



and gas activities. The main exposure arises indirectly from energy consumption, reporting and compliance requirements, the maturity of Scope 3 data, and evolving expectations of customers and suppliers.

In this context, the elements supporting the resilience of the business model include emissions monitoring, the strengthening of ESG data, the gradual integration of climate-related criteria into internal processes and supplier relationships, and the development of products and services capable of meeting requirements related to efficiency and monitoring.

Limitations

The resilience analysis is still evolving, particularly in relation to the full integration of Scope 3 emissions and the development of quantified climate scenarios.

Next steps

- Continue to monitor legislative, market and climate developments and integrate them into strategic planning processes;
- Strengthening scenario analysis and integrating it into decision-making;
- Expanding supplier assessment from an ESG perspective and integrating climate criteria into the value chain;
- Development of the climate transition plan and aligning with international standards (including EcoVadis-type initiatives);
- Pursuing business opportunities arising from the demand for sustainable technology solutions

ESRS 2 IRO-1: Description of processes for identifying and assessing material climate-related impacts, risks and opportunities

AROBS identifies and assesses climate-related impacts, risks and opportunities as part of the annual double materiality process and the overall risk management process. The process separates the materiality of the impact from the financial materiality and uses the methodology documented in the double materiality analysis for 2025.



Methodologies and applied hypotheses

The process is based on the separate analysis of impact materiality and financial materiality, using distinct scoring systems and materiality thresholds. For 2025, the threshold applied in the double materiality analysis was determined using the median, separately for impacts and separately for risks and opportunities. The time horizons used are: short term (less than 1 year), medium term (between 1 and 5 years), and long term (more than 5 years).

For the quantification of greenhouse gas emissions, the company applies the GHG Protocol, using primary data where available and estimates where direct data is not available. The calculation methodology for each emissions category is detailed in section E1-6.

Identification and assessment of climate impacts

The GHG emissions reporting area was decided after analysing several criteria indicating potential impact, including revenue, number of employees, vehicle fleet and operational spaces. Based on these criteria, certain small entities whose cumulative contribution was considered insignificant were excluded.

The emissions inventory used by the company includes categories 1, 2 and 3 (Scope 1, Scope 2 and Scope 3), based on data collected from operations, consumption records, purchase, travel and asset data, and documented assumptions where complete data is not available.

Assessment of climate-related physical risks

In terms of physical risks, AROBS, being an IT company, did not identify any significant physical risks. In this context, an initial high-level assessment was carried out to assess potential hazards such as extreme weather, rising temperatures and infrastructure disruptions.

- **Own operations:** Our facilities, including data centers, are located in areas with low exposure to acute climate hazards. Of these, most are in Romania, in an area with low or moderate water risk. We monitor risks related to energy availability and cooling system efficiency as part of our long-term strategy.
- **Value chain:** In future reporting exercises, they will be able to analyse supplier dependency and potential climate-related disruptions in upstream and downstream operations in more detail.

Transition risks and opportunities

We assess the risks and opportunities of the climate transition within our operations in Romania, Poland, Germany, the United Kingdom, Indonesia, the United States and Hungary. AROBS considers several potential regulatory, economic and technological changes associated with climate change. The company will refer to at least one climate scenario aligned with limiting global warming to 1.5°C, which involves significant policy action, carbon pricing and market expectations for low-emission products and services.



Key transition factors include:

- Short-term (0-3 years): Rising energy costs, regulatory obligations on carbon disclosure and increasing customer expectations regarding sustainability.
- Medium term (3-10 years): Expansion of renewable energy policies, stricter regulations on data center efficiency and decarbonization of the supply chain.
- Long-term (over 10 years): Move to net zero, low-carbon IT solutions and innovation in energy-efficient digital services.

Decision-making, internal control and integration in risk management

The results of the climate analysis are used in the ESG reporting process, in the annual risk assessment and in defining strategic and operational directions. The relevant functions involved include at least Finance, Sustainability, IT Security, HR, Procurement, and Executive Management.

The process of identifying and assessing climate impacts and risks is integrated into the overall risk management process. The process of identifying and assessing climate opportunities is integrated into the strategic planning and portfolio development processes.

We anticipate operational cost fluctuations, evolving regulatory requirements and market opportunities, especially in relation to green IT solutions and low-carbon cloud computing. Future climate risk analyses will include scenario modelling to quantify financial implications.

By continuously assessing climate-related risks and opportunities, we aim to increase the company's resilience, alignment with existing regulations, and long-term sustainability. Future reporting cycles will refine our climate strategy, integrating climate risk assessments into decision-making and investment planning.

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

At the time of reporting, AROBS does not have a distinct, stand-alone policy dedicated exclusively to climate change. Climate-related issues are addressed through the Sustainability Strategy 2025–2030 and relevant operational processes and policies, including those on risk management, ESG data collection and consolidation, and supplier assessment from an ESG perspective.

In terms of **mitigation**, the company aims to reduce greenhouse gas emissions through energy efficiency measures, increase the use of renewable energy, annual emissions monitoring (Scope 1 and 2 and progressively Scope 3) and integrate ESG criteria into the supply chain.



Regarding **adaptation**, AROBS includes the analysis of climate risks and their impact on operations, taking into account regulatory and market developments in its risk management processes. The company monitors these risks and gradually adapts its operational and strategic processes to increase resilience in the medium and long term.

The ISO 14001 certification for the Telematics-TrackGPS division demonstrates our commitment to environmental management. In the medium term, AROBS aims to formalize the climate action framework and strengthen its integration into corporate governance, in line with ESRS requirements and international best practices.

Scope and future plans

As no stand-alone environmental policy has been established, there is currently no defined scope or exclusions.

Governance and accountability

Responsibility for the management of climate change-related matters is embedded within AROBS’ ESG governance structure, which is currently being strengthened. Strategic level oversight is provided by the Board of Directors and executive management, which monitors sustainability objectives integration, including climate objectives, into the company's development directions.

Alignment with third-party standards and stakeholder interests

The ISO 14001 certification is the main benchmark for the company's environmental management system. In addition, climate risks are managed through the active involvement of stakeholders, ensuring alignment with the investors, regulators, customers and employee’s expectations.

Also, starting with 2026, the company will initiate the EcoVadis assessment and certification process, in order to strengthen ESG performance and align with recognized international standards.

Future policy development and transparency

As we expand our environmental initiatives and develop a structured environmental policy, we will also ensure a high level of transparency by regularly reporting progress and aligning to relevant international standards.



E1-3: Actions and resources related to climate change policies

AROBS has not yet implemented a dedicated climate programme, with separately quantified mitigation or adaptation actions and distinctly tracked CapEx or OpEx budgets. During the reporting period, however, the company carried out preparatory measures relevant to climate management aspects, including the greenhouse gas emissions inventory continuation, the assessment of the eligible activity from the perspective of the EU Taxonomy, the gradual digitization of ESG data collection and the initiation of the voluntary evaluation of suppliers from an ESG perspective.

Areas such as energy efficiency, the procurement of electricity from renewable sources, and the development of low-carbon products continue to be considered for future integration into a structured climate plan, once clear GHG reduction targets and accountability frameworks are established.

In the future, the company intends to monitor and disclose the results of any climate-related actions undertaken, including achieved emissions reductions and alignment with relevant line items in the financial statements.

E1-4: Climate change mitigation and adaptation targets

Current status and future commitments

AROBS has established medium and long-term climate objectives, integrated into the sustainability strategy, with a focus on reducing environmental impact and increasing operational resilience.

In terms of **climate change mitigation**, the company aims to reduce Scope 1 and 2 emissions by 30% by 2030 (compared to the base year 2024, emissions depending on the market), increase the use of renewable energy to a minimum of 50% and progressively integrate Scope 3 emissions into the reduction targets.

Regarding **adaptation**, AROBS aims to strengthen the climate risks response capacity by integrating them into risk management processes, developing scenario analyses and improving operational efficiency.

The GHG emission reduction targets are raw. The Company does not include GHG removals, carbon credits or avoided emissions as a means of achieving the targets presented.



Progress is monitored through specific indicators (emissions, energy consumption, share of green energy) and targets will be reviewed and detailed as the climate strategy and data collection systems mature.

In addition, our company does not engage in coal, oil, or gas-related activities, minimizing exposure to transition risks related to fossil fuels.

Planned timeline for climate goals and actions

AROBS has established a phased timeline for the climate goals implementation, aligned with the sustainability strategy and ESRS requirements.

In the short term (2025–2026), the company focuses on strengthening ESG data collection and reporting processes, improving emissions monitoring, and initiating supplier assessment from an ESG perspective.

In the medium term (until 2027–2028), the full of ESG systems, the development of the climate transition plan and the extension of energy efficiency measures and the use of renewable energy are targeted.

In the long term (by 2030), AROBS aims to achieve emission reduction targets, increase the share of green energy, and fully integrate climate criteria into operations and the value chain.

Challenges and justifications for achieving the objectives

AROBS faces a series of challenges in achieving climate goals, mainly determined by IT industry specificities and the current maturity of ESG systems. These include the limited data availability for Scope 3 emissions, the reliance on infrastructure and leased space (which limits direct control over energy consumption), and the variability of energy sources available in different locations.

Also, the integration of ESG criteria into the supply chain is a gradual process, given the suppliers' different levels of maturity.

In this context, the established objectives are calibrated to be ambitious, yet realistic, reflecting both the current operational capacity and the company's commitment to progressively improve climate performance.

Tracking and monitoring climate-related performance

AROBS monitors climate performance through a set of key indicators integrated into the ESG reporting system, including greenhouse gas emissions (Scope 1 and 2 and progressively Scope 3), energy consumption and the share of renewable energy.



Data collection and validation are carried out periodically, with the objective of implementing a system that ensures the traceability, accuracy, and group-level data comparability.

In 2025, AROBS started monitoring the reported emissions per employee indicator, and in 2026 will strengthen the methodology and data accuracy to support the 30% reduction target by 2030. Given that most of the operations are located in Romania, the company benefits from a relatively balanced energy mix, with a significant share of low-emission sources, which supports the transition to cleaner energy.

The suppliers' evaluation process from an ESG perspective was initiated voluntarily and is in an early stage, being initially conceived as an approach to value chain level alignment and awareness. In terms of investments, the allocation of a CapEx budget dedicated to climate action is envisaged for the coming years, as the climate transition plan becomes more structured and integrated into financial planning.

Future outlook

AROBS will continue to develop its climate transition plan and improve ESG data collection processes. It also aims to integrate climate criteria more deeply into business decisions and in the relationship with suppliers, capitalizing on sustainable technological solutions opportunities.

Also, in 2026, the EcoVadis evaluation process will be initiated, to align with international standards and increase ESG transparency.

E1-5: Energy consumption and energy mix

Energy consumption and mix		2024	2025
1	Fuel consumption from coal and coal products (MWh)	0	0
2	Fuel consumption from crude oil and petroleum products (MWh)	1,617.64	1,515.48
3	Natural gas fuel consumption (MWh)	980.35	1,041.58
4	Fuel consumption from other fossil sources (MWh)	0	0.00
5	Consumption of electricity, heat, steam and cooling from purchased or purchased fossil sources (MWh)	334.3	324.99
6	Total fossil energy consumption (MWh) (calculated as the sum of lines 1-5)	2,932.33	2,882.05
Share of fossil sources in total energy consumption (%)		88.6%	81.96%



Energy consumption and mix		2024	2025
7	Consumption from nuclear sources (MWh)	161.75	191.05
Share of consumption from nuclear sources in total energy consumption (%)		4.9%	5.43%
8	Consumption of fuel from renewable sources, including biomass (including bio-based industrial and municipal waste, biogas, renewable hydrogen, etc.) (MWh)	0	0
9	Consumption of electricity, heat, steam and cooling purchased or purchased from renewable sources (MWh)	378.72	443.26
10	Consumption of self-generated non-combustible renewable energy (MWh)	0	0.00
11	Total renewable energy consumption (MWh) (calculated as the sum of lines 8-10)	378.72	443.26
Share of renewables in total energy consumption (%)		11.4%	12.61%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)		3,472.80	3,516.36

AROBS does not operate in sectors with a high climate impact (e.g. extractive industries or heavy manufacturing). As a result, no energy intensity rate (consumption per net income in a high-impact sector) is presented.

E1-6: Gross GHG emissions categories 1, 2, 3 and total GHG emissions

Gross GHG emissions tCO2e	Emissions history			Objectives 2030	
	2024	2025	2025 vs 2024	tCO2e	%
SCOPE 1					
Gross GHG emissions	582.57*	666.9	14%	407.80	-30%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	n.a.	n.a.	n.a.	n.a.	n.a.
SCOPEL 2					
Gross GHG emissions (location-based)	166.7	203.55	22%	n.a.	n.a.
Gross GHG emissions (market-based)	206.32	188.68	-9%	144.42	-30%



Gross GHG emissions		Emissions history			Objectives 2030	
		2024	2025	2025 vs 2024	tCO2e	%
SCOPEL 3						
Total Gross Indirect GHG Emissions		3,244.98	3,357.45	3%	n.a.	n.a.
1	Purchased goods and services	1,235.66	2,479.85	101%	n.a.	n.a.
2	Capital goods	716.02	64.4	-91%	n.a.	n.a.
3	Fuel and energy related activities	172.1	172.87	0%	n.a.	n.a.
4	Upstream transmission and distribution	55.54	56.20	1%	n.a.	n.a.
5	Waste generated during operations	11.77	23.16	97%	n.a.	n.a.
6	Business Travel	76.09	175.77	131%	n.a.	n.a.
7	Employee commute	117.22	329.66	181%	n.a.	n.a.
9	Downstream transport	509.69	4.96	-99%	n.a.	n.a.
11	Use of products sold	178.83	12.34	-93%	n.a.	n.a.
12	End-of-life treatment of products sold	0.010	0.020	100%	n.a.	n.a.
13	Downstream leased assets	172.05	38.22	-78%	n.a.	n.a.
TOTAL						
Total GHG emissions (location-based)		3,994.25	4,227.90	6%	n.a.	n.a.
Total GHG emissions (market-based)		4,033.87	4,213.03	4%	n.a.	n.a.

*In 2024, refrigerant emissions under Scope 1, category “Company Assets,” were overestimated due to an error in data collection and processing. For some companies, the formula was applied to the total quantity of refrigerant in the equipment without applying the 5% annual loss rate. Additionally, for one instance, the entire building was included in the calculation, even though the allocated space represented only 4% of the building’s total area. After correcting these two issues, the value for 2024 was recalculated from 708 tCO2e to 582 tCO2e. The difference does not reflect an actual reduction in emissions, but rather the correction of an initial overestimation.

AROBS calculates GHG emissions in accordance with the GHG Protocol, using primary data where available and documented estimates where direct data is not available.

For Scope 2, the company presents the location-based method and the market-based method separately. At the reporting date, the company did not use contractual instruments such as guarantees of origin or other similar instruments for the purchase of energy.

In 2025, the company has estimated an overall degree of uncertainty According to the GHG Protocol, the result falls into the "Reasonable" category, specifically the 15%–30% range, for the second inventory cycle, given the use of assumptions and consolidation of data from multiple locations.



Comparability with the previous year

To ensure the transparency of the reported information and to facilitate data comparability across reporting periods, we present the main changes recorded in the Scope 3 categories compared to the previous fiscal year, along with the factors driving them. These changes are driven by a number of operational and methodological factors, including the expansion of the reporting scope across Group entities, changes in operational activity, as well as improvements in the data collection process that have enabled the use of input parameters with a higher degree of granularity and accuracy compared to the prior period.

In 2024, the **Capital Goods** category included the acquisition of a building, which accounted for 99% of the total emissions generated within this category. In 2025, no similar acquisitions were made. As a result, the outcomes differ significantly between the two years.

The increase in emissions related to **Business Travel** is primarily driven by the expansion of the calculation scope in 2025, from 19 companies to over 30 companies, as well as by the increase in the number of trips at the Group level. Therefore, the observed variation reflects both a scope effect and a volume effect of the activity, and not a methodological change that would affect the comparability of emission factors. The result for 2025 more fully captures the actual level of emissions generated by business mobility at the Group level, while the 2024 figure has a more limited scope.

Emissions related to **Employee commuting** also increased, both due to the expansion of the calculation to all Group companies—which led to significantly broader coverage of the emission sources included in the inventory—and due to the increase in the number of days worked from the office, which resulted in a higher volume of home-to-work commutes. Consequently, the year-over-year increase reflects both the expanded scope and the actual change in the office attendance pattern.

The difference between 2024 and 2025 regarding the **Transport of downstream products** is primarily driven by changes in the quality and granularity of the input data used in the calculation. In 2024, the Group did not have information available regarding the weight of the transported products, which required the use of a generic emission factor that included a global average weight and thus introduced a high degree of estimation. In 2025, more granular data on the actual weight of transported products was collected, which allowed for the use of an emission factor appropriate to the actual mass transported and, consequently, a more precise determination of emissions. Therefore, the decrease in emissions does not reflect a structural improvement in transport efficiency, but rather the recalibration of the calculation based on a more robust data inventory that more accurately reflects operational reality.

With regard to the **Use of Products Sold** category, the difference between the two fiscal years is due to changes in the technical data used as input parameters in the calculation. For 2024, estimates of energy consumption and the average lifespan of products sold were made based on aggregated data, with a high degree of approximation, in the absence of specific technical information by product category. For the year 2025, these parameters were determined based on technical specifications collected directly from



product data sheets provided by manufacturers, ensuring a higher degree of granularity and precision in the input data used in the calculation. Similarly, a similar calculation approach was used for the category of **Downstream leased assets**.

The methodological changes described above were identified during the 2025 reporting cycle and represent improvements to the data collection and processing process, made possible by the accumulated experience of the teams involved and access to data sources with a higher degree of granularity. In accordance with the provisions of the applicable standard, recalculating the comparative data for 2024 based on the current methodology is not feasible, as the necessary input data — namely, the actual weight of the transported products, technical specifications extracted from manufacturers’ product data sheets, and granular operational data at the level of all Group entities — were not available at the time of preparing the report for the 2024 fiscal year and could not reasonably have been obtained within the context of that reporting period.

GHG intensity based on net income	2024	2025
Net income used to calculate GHG intensity, RON (Annual Report, page 44)	415,401,030	449,015,741
Total GHG emissions (location-based) per net income, tCO2e/RON	0.0000099	0.00009416
Total GHG emissions (market-based) per net income, tCO2e/RON	0.0000100	0.00009383

Methodology for calculating Scope 3 emissions

The methodology used to calculate emissions is based on the GHG Protocol, incorporating primary data where available and estimates based on industry best practices where necessary.



Emissions group	Calculation methodology	Significant assumptions	Source of emission factors (FE)
Company facilities (offices, refrigerants)	Natural gas consumption and refrigerant leak estimates are included. Emissions = Data on the activity × FE	Missing data on natural gas used in December; the figures are estimated based on the consumption of previous months; types and leaks of refrigerants from HVAC equipment information.	DEFRA
Service vehicles (fleet)	Diesel and gasoline consumption according to internal situations. Emissions = litres of fuel × FE	EV is not included, unless electricity is billed separately.	DEFRA
Electricity	Scope 2, using both location-based and market-based methods in accordance with the GHG Protocol. Emissions = kWh × FE.	If there is no vendor-specific data, location-based average network factors are used. If the bills are missing, the consumption has been estimated, either based on previous consumption or on the surface areas of the space used.	European Residual Mixture (IBA), ANRE national data or supplier labels, if available.
Purchased goods and services	Non-capitalizable items, through item-based calculations and service expenses.	The goods were grouped into categories prior to the application of the FE. The services include the group's employees as well as the value of the related accounting accounts. Regarding collaborators, the calculation involved multiplying the emissions factor by the number of hours worked. Where the number of hours was not available, an average RON/hour was used, determined based on data from employees who report on their hours worked.	EIO-LCA; DEFRA; EXIOBASE.
Capital goods	It includes assets that have an extended lifespan, treated as fixed assets or fixed assets.	The goods were grouped into categories prior to the application of the FE.	EIO-LCA; DEFRA;
Fuel and energy related activities	Well-to-tank (WTT) for upstream fuel production plus T&D losses for electricity.	The data include Scope 1 and 2 consumptions, the assumptions being similar.	DEFRA
Upstream transmission and distribution	Freight transport from suppliers to AROBS. Emissions = weight × distance × FE.	Unknown addresses are replaced with city-to-city addresses. The unknown mode of transport is by default the most common (truck).	DEFRA
Waste generated during operations	Municipal waste, WEEE, wastewater from offices. Emissions = amount × FE.	Wastewater = the influx of water into a typical office. Municipal waste is mostly landfilled, unless the data indicates recycling.	DEFRA
Business Travel	Flight, rail transport, car rental, hotel stays, based on accounting records.	Distance source: Google Maps.	DEFRA flight factors/machine;



Emissions group	Calculation methodology	Significant assumptions	Source of emission factors (FE)
	<p>Transport emissions = Distance × FE.</p> <p>Hotel emissions = no. nights × FE</p>		
Employee commute	<p>Information on the number of employees and the number of days worked from the office, extracted from internal statements. Emissions = employees × typical distance × working days) × EF by type of transport.</p>	<p>For travel distances and types of transport, local or national mobility surveys were consulted for modal allocation (car, bus, train).</p>	DEFRA
Downstream transmission and distribution	<p>Goods from AROBS to customers. Emissions = weight × distance × FE.</p>	<p>Missing exact addresses are replaced with city-to-city distances; The same city assumes the maximum interurban route.</p>	DEFRA
Use of products sold	<p>Annual use of kWh over the life of the product for electronics. Emissions = kWh × FE × the lifetime × # sold.</p>	<p>Battery-powered devices are powered by the mains or the vehicle's (fossil) battery. Lifespan according to product manual or typical use.</p>	DEFRA
End-of-life treatment of products sold	<p>All electronics sold. Emissions = weight × FE.</p>	<p>All electronics are recycled; average weights of the products used where exact data are not available.</p>	DEFRA
Downstream leased assets	<p>Power consumption of rented devices. Emissions = annual kWh × FE × duration of the lease.</p>	<p>Battery-powered devices are powered by the mains or the vehicle's (fossil) battery. Estimated usage from device specifications.</p>	DEFRA

The sources of the selected emission factors are compatible with the GHG Protocol.



Exclusions from the Scope 3 GHG emissions inventory:

- Upstream leased assets
- Processing of products sold
- Franchises
- Investments

The above categories are not applicable to AROBS operations.

6

S1 - Own Workforce



S1 - Own workforce

S1. SBM-3: Significant impacts, risks and opportunities and their interaction with strategy and business model

The significant impacts, risks and opportunities associated with the own workforce were identified in the double materiality analysis process carried out by AROBS Group in 2025, in accordance with the ESRS requirements and the methodology described in ESRS 2 IRO-1. The process included the assessment of its operations as well as the impacts generated within the value chain.

The relationship between impacts and the business model

AROBS Group's business model is based on the development and delivery of software solutions and technological services for sectors such as automotive, embedded systems, Internet of Things (IoT) and enterprise solutions. The activity is carried out through specialized software development teams and digital infrastructure distributed in several jurisdictions.

In this context, human capital is an important resource for the company's ability to develop technological products, deliver complex projects, and sustain customer relationships. Therefore, the identified impacts on own workforce are closely related to the company's growth strategy and its business model.

The main impacts on the workforce result from:

- dependence on qualified personnel in the field of information technology;
- the high pace of technological projects and customer delivery requirements;
- the expansion and integration processes of the acquired companies;
- the need for continuous development of technical and digital skills.

The materiality analysis results are used to adapt the company's strategy, including in terms of human resources policies, training programs and talent retention strategies.

Scope of disclosure

The workforce impact analysis includes all individuals who may be significantly affected by the company's activities, including:

- employees with an individual employment contract;
- independent collaborators or contractors involved in technological projects;
- other persons involved in the company's activities through contractual relationships.



The identified impacts are mainly associated with the company's own operations but may also be relevant to the collaborators involved in software services development and delivery.

Significant impacts on the workforce

The negative impacts identified are mainly associated with:

- the workload and delivery times specific to technological projects;
- risks regarding the employees' health and wellbeing arising from sedentary activities or intense working periods;
- risks regarding the protection of employees' personal data.

These impacts are not considered systemic in the context of the company's operations but are mainly associated with operational situations specific to the projects or the organization.

Positive impacts include:

- flexible working hours and the possibility of remote work;
- performance recognition and reward programs;
- access to vocational training and skills development programmes.

These impacts mainly target employees in technical and administrative roles involved in the development and delivery of the company's projects.

Workforce risks and opportunities

Company material risks resulting from workforce impacts include:

- difficulties in attracting and retaining qualified personnel in a competitive sector such as the IT industry;
- staff turnover, which can affect project continuity and operational capacity;
- organizational pressures during the integration periods of new companies within the group;
- high volumes of work in certain projects or periods, which may affect the level of staff satisfaction or availability;
- the need to continuously update professional skills in the context of the rapid evolution of technologies.

The main identified opportunities include:

- developing the necessary professional skills for complex technological projects;
- increasing innovation capacity through technical skills development;
- maintaining the stability of the teams involved in the projects;



- developing an organizational culture oriented towards learning and professional development.

These risks and opportunities influence the company's human capital development strategy and are integrated into risk management processes and strategic planning.

The impact of the transition to a climate-neutral economy on workers

The company's activity has a relatively low direct impact on the environment, compared to resource-intensive industrial sectors. However, the transition to more energy-efficient operations and the integration of sustainability principles into product and service development may result in changes to the skill sets required within the organization. The AROBS Group's sustainability strategy includes targets for reducing greenhouse gas emissions and increasing energy efficiency in operations.

These changes may include:

- The need to retrain the workforce to integrate sustainability-focused digital solutions.
- Increasing demand for IT professionals with experience in developing energy-efficient software.
- Training employees in ESG and data protection.
- Adapting operational processes and IT infrastructure to integrate low-energy solutions.

Risk assessment regarding forced and child labor

Given the nature of the activities carried out and the location of AROBS operations, no significant risks of forced labor or child labor have been identified in our operations.

The Group's activity is mainly carried out in the IT services sector and in jurisdictions with legislative frameworks regulating labor relations. In this context, the risks associated with forced labor or child labor are considered low for own operations.

AROBS aims to comply with work ethic standards and applicable legislation in external partners and suppliers' relations.

Relevant risks for specific groups

Certain risks may affect certain categories of employees differently, for example:

- employees in technical or operational roles, who may be affected by high workloads or the need to continuously update skills;



- internal teams and departments involved in the integration of new companies within the Group, which may feel additional pressure during periods of organizational integration;
- employees at the beginning of their careers, who may require additional support for skills development and professional integration.

Opportunities for specific groups

Effective workforce relationship management can generate opportunities for certain groups, including:

- employees with leadership potential, through development programs and initiatives on diversity in management positions;
- employees in technical roles, through access to training and professional development programs;
- employees interested in professional development, through individual development plans and career advancement opportunities.

Identifying situations where certain categories of employees could be exposed to higher risks

We use several mechanisms to identify situations where certain categories of employees may be exposed to higher risks, including:

- occupational health and safety risk assessment;
- analysis of internal human resources indicators
- notifications received through internal reporting mechanisms;
- the results of internal employee satisfaction and experience surveys;
- direct dialogue between employees and management, including during regular meetings and performance review processes.

S1-1: Own workforce policies

AROBS has adopted a set of internal policies that establish the framework for managing material impacts, risks and opportunities related to own workforce, including employee rights, working conditions, equal opportunities and incident reporting and remediation mechanisms.

The main policies relevant to the own workforce include:

- Human rights policy



- Diversity, equity and inclusion policy
- Whistleblower Protection Policy
- Occupational health and safety policy
- Sustainability, ESG and CSR Policy
- Group Rules of Procedure
- Stakeholder engagement policy
- General Data Protection Policy

Policies are developed and updated by the executive management, in collaboration with relevant functions (HR, legal, ESG), and the final form is approved at management level. In this process, the risks and impacts on stakeholders are analyzed, as well as their expectations regarding working conditions, business ethics, diversity and respect for human rights.

The implementation of policies relevant to the own workforce is the AROBS Group executive management’s responsibility, under the Board of Directors’ supervision. The Board of Directors exercises a strategic oversight role in terms of implementation and compliance with relevant policies at Group level. In this regard, the Board approves the policies applicable to the organization, monitors their implementation based on the periodic reports submitted by management and aims to ensure that these policies are aligned with the requirements of the applicable legal framework and corporate governance standards.

These policies set out the framework for identifying, preventing and managing impacts on employees, including in areas such as working conditions, equal treatment, personal data protection and occupational health and safety.

For employees, the policies are available through: the internal communication and documentation platform, information sessions and internal communications; onboarding processes for new employees; internal documentation available within the organization.

For parties directly involved in the implementation of policies (e.g. HR, legal or management departments), documents are formally communicated and integrated into the company's internal procedures and governance processes.

Relevant policies, such as those on sustainability, human rights or corporate governance, are also published on the company's website, being accessible to investors, business partners, customers and other external stakeholders.



Respect for human rights and labor rights

Through its internal policies, AROBS is committed to respecting the fundamental rights of its employees, including:

- association freedom and the right to collective bargaining;
- prohibition of discrimination and harassment;
- equal opportunities in recruitment, evaluation and promotion processes;

prohibition of forced labor, compulsory labor and child labor. The company's policies incorporate mechanisms for monitoring and addressing potential breaches of these principles, including internal reporting channels and incident investigation procedures.

Occupational health and safety policies

AROBS has an occupational health and safety policy that establishes the principles and responsibilities for occupational accidents and diseases prevention.

The implementation of this policy includes:

- periodic occupational risk assessment;
- occupational health and safety training of employees;
- monitoring incidents and applying corrective measures;
- emergency response procedures.

For the TrackGPS division, health and safety management is also supported by ISO 45001 certification.

Policies regarding diversity, equal opportunities and non-discrimination

The company applies specific policies aimed to prevent discrimination and promote equal opportunities within the organization.

These policies prohibit discrimination based on criteria such as:

- race or ethnic origin;
- sex or gender identity;
- sexual orientation;
- age;
- disability;
- religion or beliefs;
- social origin or other characteristics protected by applicable law.



The policies are implemented through recruitment and promotion procedures based on professional criteria and through mechanisms for reporting discrimination or harassment situations.

Reporting and remediation mechanisms

AROBS has implemented a whistleblower protection mechanism that allows confidential or anonymous reporting of violations of internal policies.

Notifications can be submitted by:

- dedicated email address;
- specially assigned telephone number;
- reports in written format;
- Direct meetings, at the request of the reporting person.

Upon receipt of a report, the company acknowledges receipt within seven calendar days and may initiate an internal investigation. The reporting person is informed of the outcome of the investigation within a maximum of three months, which may be extended to up to six months in duly justified cases.

Depending on the investigation, corrective, disciplinary or organizational measures may be applied.

Policy implementation and governance

Policies relevant to the own workforce are developed by executive management in collaboration with the relevant functions (HR, Legal and ESG) and are approved at management level.

The Board of Directors has a strategic oversight role over the implementation of these policies and receives periodic aggregated reports on their application, including information on relevant reports and the measures adopted.

Risks and impacts related to the workforce are integrated into the internal risk management system and are periodically assessed as part of the double materiality assessment process.

Policies relevant to its workforce are developed by executive management in collaboration with relevant functions (HR, legal and ESG) and are approved at management level.

Alignment with international standards

The company's policies are developed with internationally recognized standards and tools in mind, including:



- UN Guiding Principles on Business and Human Rights;
- the Universal Declaration of Human Rights;
- The Fundamental Conventions of the International Labor Organization;
- OECD Guidelines for Multinational Enterprises.

The implementation of policies is carried out in accordance with the applicable labor legislation and the requirements of the European sustainability reporting framework.

S1-2: Processes for working with own workforce and workers' representatives on impacts

AROBS uses several formal and informal mechanisms to collect, analyze and integrate the perspectives of the own workforce into decision-making processes aimed at managing current and potential impacts.

Workforce collaboration tools

The main mechanisms include:

- Annual satisfaction and organizational climate surveys, which assess employees' perception of working conditions, work-life balance, organizational culture, inclusion and relationship with management;
- Thematic questionnaires (including ESG), used in the context of assessing double materiality and updating sustainability targets;
- Regular town-hall meetings and Q&A sessions with management, which allow for direct dialogue, addressing concerns and clarifying perceived impacts;
- Internal digital feedback channels (dedicated forms, internal communication, dedicated emails), which allow continuous transmission of opinions;
- Formal whistleblower protection mechanism, which provides confidential and protected channels for reporting actual or potential impacts on human rights, discrimination, harassment or health and safety risks;
- Employee participation in internal improvement and professional development processes.

The insights collected through these feedback tools are analyzed by relevant departments, such as HR, ESG and operational management, and are used to update internal procedures, implement corrective or preventive measures, update the ESG risk register and inform management structures when relevant.



When actual or potential impacts are identified, employee feedback can lead to adjustments to working conditions, revision of human resources policies, strengthening of anti-discrimination measures, updating of training programs or the introduction of additional protection and support measures.

AROBS engages with its workforce in a continuous and structured manner, throughout the life cycle of the employment relationship and in the relevant stages of strategic and operational decision-making processes, in accordance with the Stakeholder Engagement Policy and the Sustainability, ESG and CSR Policy.

Stages of the collaboration process

The dialogue with the workforce takes place at different stages of the company's decision-making processes:

- a) In the strategic planning and ESG assessment stage: in the process of assessing double materiality, defining ESG objectives and updating internal policies.
- b) In the current operational stage: in the management of working conditions, in the assessment of health and safety risks, in the processes of organizational improvement and in the management of the identified social impacts.
- c) In the remediation stage: in case of reporting incidents (e.g. discrimination, harassment, H risks), in the implementation of corrective and preventive measures.

AROBS uses several types of dialogue with its own employees:

- ✓ Consultative: internal satisfaction and organizational climate surveys; ESG thematic questionnaires.
- ✓ Participatory: town-halls and sessions with management; internal working groups.
- ✓ Formal and confidential: the whistleblower protection mechanism, which allows individual reporting of impacts or risks.

The frequency of the dialogue varies depending on the instrument:

- Satisfaction survey: annually;
- ESG/double materiality thematic questionnaires: annually, depending on the reporting cycle;
- Town halls and internal meetings: periodically, throughout the year.
- Whistleblower protection mechanism: permanently available.



Responsibilities

The operational responsibility for carrying out the engagement with its own workforce lies with the executive management, in particular the Human Resources Department and the ESG Committee Coordinator, who ensures the implementation of consultation mechanisms and the integration of results into operational processes and risk management ESG. At the highest level, the Board of Directors has the responsibility of overseeing and ensuring that the results of the engagement inform the company's strategy, policies and overall approach in managing current and potential impacts on the workforce.

Agreements with workers' representatives

At the time of reporting, AROBS does not have a Global Framework Agreement (GFA) with international trade union federations or other workers' representative organizations at international/national level. However, the company has made formal commitments to respect workers' human rights through internal policies approved at management level and aligned with relevant international standards.

Perspectives of vulnerable groups

To gain the perspective of potentially vulnerable or marginalized people, AROBS uses a combination of anonymous tools (surveys), confidential and protected channels (whistleblower protection), participatory mechanisms (town-halls) and specific diversity and inclusion policies.

Evaluation of the effectiveness of collaboration

Effectiveness of engagement with one's own workforce is assessed through a combined set of tools: annual satisfaction surveys, ESG questionnaires, whistleblower protection mechanism monitoring (including resolution time and case typology), ESG social indicators and oversight at management and Board level.

S1-3: Processes to address adverse impacts and channels through which their workforce can voice its concerns

Channels for expressing concerns

AROBS provides its workforce with several formal and informal channels through which employees can express their concerns, needs or complaints, with guarantees of confidentiality and protection against retaliation, in accordance with the Whistleblower Protection Policy, and the Stakeholder Engagement Policy:



- the formal whistleblower protection mechanism, which allows for confidential or anonymous reporting of irregularities;
- direct contact with the Human Resources Department or with the hierarchical superior;
- sending a complaint in written format or by e-mail;
- organizing face-to-face meetings at the request of the reporting person;
- a dedicated hotline
- organizational dialogue mechanisms, such as town-hall sessions or consultations on occupational health and safety.

Protection of users of reporting mechanisms: Explicit commitment to 'zero retaliation'

The whistleblower protection policy explicitly establishes the prohibition of any form of retaliation against individuals who report wrongdoing in good faith and ensures the protection of whistleblowers, regardless of whether the reporting is made by name or anonymously. The policy prohibits measures such as dismissal, demotion, intimidation, harassment or any other disadvantageous actions in response to a complaint and is aligned with the requirements of **Directive (EU) 2019/1937 on the protection of whistleblowers**.

The protection against retaliation set out in the Whistleblower Protection Policy applies to a wide range of individuals who may report wrongdoing in a professional context, including current or former employees, candidates, members of management bodies and collaborators. Protection is granted to all persons who report in good faith, even in situations where the complaint is not subsequently confirmed.

To support this protection, the company ensures procedural safeguards such as confidentiality of the identity of the reporting person, restricted access to information, impartial and independent investigation of cases, and compliance with clear deadlines for processing complaints. Any retaliatory attempt can be reported through the same mechanism and is subject to investigation.

This framework is complemented by the Human Rights Policy, which promotes protection against abusive or discriminatory treatment and encourages open dialogue. The implementation of the mechanism is monitored by the executive management, and the Board of Directors periodically receives aggregated and anonymized reports on the complaints, the relevant conclusions being integrated into the ESG risk management system.



Investigation and remediation process

Complaints received through the related channels are analyzed according to the internal procedures established in the Whistleblower Protection Policy and in the policies on human rights and occupational health and safety.

For the whistleblower protection mechanism, the procedure shall provide:

- confirmation of receipt of the notification within a maximum of 7 calendar days;
- impartial and documented investigation of the case;
- communication of the status and/or result of the investigation within a maximum of 3 months, with the possibility of extending up to 6 months in justified cases;
- taking corrective or disciplinary measures, without undue delay, where appropriate.

The notifications received through these channels are registered in a dedicated register, classified according to typology and followed throughout the entire investigation process until the formal closure of the case. For each case, the date of receipt, the duration of the investigation, compliance with the procedural deadlines and the implementation of the established measures are monitored.

Cases are then analyzed in aggregate and anonymized form to identify recurring patterns, high-risk organizational areas, additional training needs or possible procedural gaps. The findings are integrated into the update of internal policies and procedures, corrective and preventive action plans, the ESG risk register and, where relevant, internal audit activities.

Monitoring and evaluation of the effectiveness of mechanisms

AROBS evaluates the level of awareness and trust of its workforce in the existing structures and processes for expressing and addressing concerns through a combination of feedback tools, procedural monitoring and analysis of the use of channels, in line with the Whistleblower Protection Policy, the Stakeholder Engagement Policy, and the Sustainability, ESG and CSR Policy.

The level of information on the channels available for reporting concerns is supported by the internal communication of the Whistleblower Protection Policy and reporting modalities, through information and training sessions and by publishing policies in internal environments accessible to employees. Awareness is indirectly assessed by the participation rate in internal surveys and by questions on organizational culture and internal communication included in the annual satisfaction survey.

The level of trust in these mechanisms is monitored by analyzing the volume and typology of notifications received, the existence of anonymous reports, compliance with the procedural deadlines for confirmation and feedback and by the feedback collected in internal surveys on the perception of equity and organizational climate. The proper use



of channels is considered an indicator of the functionality and credibility of existing mechanisms.

The results of these evaluations are used to improve internal communication, adjust procedures, organize additional information sessions and optimize investigation and feedback processes. The relevant conclusions are integrated into the ESG risk management system and can be reported in aggregate to the Board of Directors. Trust in these mechanisms is underpinned by guaranteeing confidentiality, protection against retaliation, impartial investigation of reports and communication of results within defined deadlines.

S1-4: Adopting measures regarding significant impacts on own workforce and approaches for managing significant risks and pursuing significant opportunities related to own workforce and the effectiveness of these actions

AROBS implements initiatives aimed at preventing or mitigating negative impacts on its workforce, generating positive impacts and managing risks and opportunities associated with human capital.

Actions for positive impacts on the workforce

The company implements programs that support skills development, employee engagement, and well-being, including:

- training and professional development programs;
- annual performance reviews and coaching sessions;
- regular 1-on-1 meetings between employees and managers;
- annual employee satisfaction surveys, including eNPS indicators;
- initiatives to support work-life balance.

These initiatives aim to improve employee retention, develop skills and build organizational capacity.

Prevention and mitigation of negative impacts

AROBS identifies and manages current or potential negative impacts on its workforce by:

- internal reporting mechanisms, including the whistleblowing channel;
- direct communication with the Human Resources Department;



- internal surveys and other feedback mechanisms;
- monitoring of human resources indicators.

The situations identified are analyzed by the relevant functions (e.g. HR, legal or management), and the measures adopted may include the formal investigation of the case, the application of disciplinary measures or the review of internal procedures to prevent similar situations.

Actions to prevent discrimination and promote equal opportunities

The company promotes a fair and inclusive working environment by:

- implementing diversity and inclusion policies;
- applying recruitment and promotion processes based on objective criteria;
- monitoring gender distribution in management positions;
- promoting an organizational culture based on respect and non-discrimination.

Actions on health and safety at work

In order to prevent risks to the health and safety of employees, the company:

- applies internal occupational health and safety policies and procedures;
- identifies and assesses occupational risks;
- implements incident prevention measures;
- provides training for employees on health and safety at work.

Employee well-being and development actions

In order to prevent negative impacts related to working conditions or professional development, the company implements training and professional development programs; periodic performance reviews; regular meetings between employees and managers; initiatives to support work-life balance.

Human and organizational resources for managing material impacts on one's own workforce, mainly through the involvement of the Human Resources department and management, are used for the internal policies implementation, training and professional development programs, complaint reporting mechanisms and monitoring of human resources indicators and employee feedback.

Risk and opportunity management

Risks related to one's own workforce are managed by monitoring human resources indicators, analyzing employee feedback, and internal mechanisms for reporting concerns.



Opportunities related to human capital are pursued through initiatives supporting skills development, employee engagement and the promotion of diversity.

Evaluation of the actions’ effectiveness

The effectiveness of the implemented actions is assessed by:

- HR indicators, such as retention, diversity and workforce structure;
- the results of the annual employee satisfaction surveys;
- feedback collected in annual performance reviews and 1-on-1 meetings;
- analysis of the notifications received through the internal reporting mechanisms.

The results of these evaluations are analyzed by management and the Human Resources Department and are used to adjust initiatives and continuously improve organizational practices.

Allocated resources

The management of impacts on its own workforce is mainly achieved through the involvement of the Human Resources Department and executive management, which ensures the implementation of internal policies, the development of training programs and the monitoring of human resources indicators.

S1-5: Targets related to managing significant adverse impacts, promoting positive impacts, and managing significant risks and opportunities

AROBS has set results-oriented targets to manage impacts on its workforce, promote positive impacts, and manage risks and opportunities associated with human capital.

The company's targets are set in accordance with the principles and commitments set out in the relevant internal policies, including: Human Rights Policy; Diversity and Inclusion Policy; Occupational Health and Safety Policy; ESG and Corporate Social Responsibility Policy; Stakeholder Engagement Policy.

Main targets

The targets set by the company reflect the commitments made by the aforementioned policies and aim to maintain a safe and healthy work environment, promote diversity and equal opportunities, respect for human rights and labor rights and strengthen mechanisms for dialogue and employee involvement.

The target setting process is carried out at management level, based on internal policies, the assessment of relevant risks and impacts, and feedback received from stakeholders.



Implementation and progress monitoring are integrated into the company's ESG management and reporting processes.

The objectives established by AROBS in the field of its own workforce are both quantitative and qualitative, being defined to monitor the progress of the organization in terms of employee well-being, diversity and inclusion, professional development and quality of the work environment. These objectives are integrated into the Group's sustainability strategy and are aligned with the social commitments assumed at the organizational level.

As part of its sustainability strategy, the company has set the following goals for its workforce:

- increasing the representation of women in leadership positions by 15% by 2030;
- organizational development goals, such as improving workforce retention, satisfaction, and diversity;
- compliance and social governance objectives, including the creation of a formal framework of human resources policies and procedures based on equity, inclusion and safety;
- skills development targets, such as training 100% of employees in ESG and data protection by 2026.

These objectives reflect the strategic directions set for the social dimension of sustainability and are designed to support the development of a responsible and inclusive organization.

Scope

The social targets are set at the level of the AROBS Group and apply:

- to all its employees (full-time and part-time);
- management and management staff;
- Organizational functions involved in the implementation and monitoring of objectives, including human resources departments and executive management.

Benchmarks

The reference year for the social objectives is 2024.

Benchmarks include:

- the current structure of gender diversity in leadership positions (around 35% women and 65% men);
- the level of indicators on employee retention and satisfaction;
- level of indicators on health and safety at work (zero accidents objective).



Progress monitoring

Progress in achieving the objectives is monitored annually by:

- human resources indicators, such as retention, structure and diversity of the workforce;
- indicators on health and safety at work;
- employee participation in training programs;
- The results of internal employee satisfaction surveys, including eNPS indicators.

Feedback collected through annual performance reviews, 1-on-1 meetings, and exit interview results are also analyzed.

Target setting and review process

The targets are set at the level of the executive management and the Board of Directors, based on:

- double materiality analysis;
- analysis of internal human resources data;
- the results of the organisational climate surveys;
- employee feedback collected through internal consultation mechanisms.

Employees indirectly contribute to setting and monitoring targets by participating in internal surveys, thematic questionnaires, and the double materiality analysis process.

To monitor employee satisfaction and experience, the company also uses specific tools for feedback and organizational development, such as:

- annual employee satisfaction surveys, which include Employee Net Promoter Score (eNPS) indicators to assess the level of engagement;
- exit interview analysis, used to identify causes of departure and opportunities to improve the work environment;
- periodic feedback collected through the internal project management and timekeeping platform, which allows monitoring the level of involvement in current activities;
- annual performance appraisal, which tracks professional progress and employees' contribution to organizational goals;
- regular 1-on-1 meetings between employees and managers, which facilitate direct dialogue and early identification of possible problems;



- coaching and professional development sessions, designed to support the development of skills and individual performance.

The data resulting from these tools is collected through internal HR systems and ESG monitoring mechanisms and is regularly analyzed by management to identify trends, assess progress in achieving objectives, and define measures for continuous improvement.

Progress towards these targets is assessed annually as part of the internal ESG data collection process and is presented in the company's sustainability reporting.

Although formal performance monitoring and target reporting is carried out at management and Board level, employee perspectives contribute to assessing progress and adjusting measures, reinforcing a participatory approach aligned with ESRS requirements.

Its own workforce is directly and participatively involved in identifying improvements through annual surveys, thematic consultations, open dialogue with management, and analysis of complaints through the whistleblower protection mechanism.

S1-6: Characteristics of the enterprise's employees

Total number of employees

At the end of the reporting period, the AROBS Group had 1102 employees. At the end of 2024, the Group had 1,211 employees (headcount).

The gender distribution is as follows:



Indicator	2025		2024	
	Average number of employees (number of people)	Number of employees (number of people), end of period	Average number of employees (number of people)	Number of employees (number of people), end of period
Male	608	593	728	665
Female	445	509	577	546
Other	0	0	0	0
Undeclared	0	0	0	0
Total	1053	1102	1305	1211

The average annual number of employees during the reporting period was 1,053 people, compared to 1,305 people in 2024.



Employee information by contract type and gender

Gender	Number of employees	Number of permanent employees	Number of temporary employees	Number of employees with non-guaranteed working hours	Number of full-time employees	Number of part-time employees
	Number of people					
2025						
Male	593	575	18	0	536	57
Female	509	495	14	0	453	56
Other	0	0	0	0	0	0
Undeclared	0	0	0	0	0	0
Total	1102	1070	32	0	989	113
2024						
Male	665	n.a.	n.a.	0	616	49
Female	546	n.a.	n.a.	0	483	63
Altul	0	0	0	0	0	0
Undeclared	0	0	0	0	0	0
Total	1211	n.a.	n.a.	0	1099	112



Number of employees in countries with 50 or more employees, accounting for at least 10% of the total number of employees

Year	Country	Number of employees in countries with 50 or more employees, accounting for at least 10% of the total number of employees	Average number of employees in countries with 50 or more employees, representing at least 10% of the total number of employees
2025	Romania	937	885
2024	Romania	1084	1155

Staff turnover rate

During the reporting period:

In 2025:

- 316 employees left the company
- The employee turnover rate was 29%

In 2024:

- 337 employees left the company
- The employee turnover rate was 25.8%

Calculation methodology

Data on own employees (ESRS S1) is collected and consolidated according to the internal procedure "Data Collection Procedure – CSRD Reporting", based on information extracted from HR systems and official personnel documents.

The data sources used are:

- Internal payroll and personnel administration systems (e.g. TRUE HR, DP Payroll, ASIS, Timesheet);
- Monthly and annual payrolls;
- Individual employment contracts and addenda;



- Records regarding contract terminations;
- Internal reports generated by the HR department.

The indicators are calculated as follows:

- Total number of employees (number of people): All employees active at the end of the reporting period are included, regardless of the norm (full-time or part-time). Outsourced personnel are excluded.
- Average number of employees: It is calculated as an arithmetic average of the number of existing employees at the end of each month (sum of monthly values / 12).
- Full-Time Equivalent (FTE): The number of part-time employees is converted proportionally to full-time (e.g. 0.5 FTE for 50% time).
- Employee turnover rate = $\text{Number of departures in the reporting year} / \text{Average number of employees} \times 100$
- Demographic distributions (gender, age, region, contract type): Based on officially declared data in the HR system;
- The data is aggregated and anonymized, in compliance with the requirements of the GDPR; Age groups used: 30 years, 30–50 years, >50 years.

Applied hypotheses

If it is not possible to determine the exact number of hours worked for certain calculations (e.g. accident rate), the estimate based on the standard working norm is used, adjusted with the days of paid leave and the absences recorded. The data is considered correlated with the annual financial statements (where applicable), by reconciliation with payrolls and accounting records.

For indicators where the collection of certain categories of data is legally limited (e.g. disabilities), reporting is made only to the extent permitted by legislation and based on voluntary declarations.

Applied methodological principles

- Traceability – each reported value has an identifiable supporting document;
- Accuracy – primary verification at HR level and centralized validation by the CSRD Coordinator;
- Consistency – using the same formulas and definitions from one year to the next;
- Auditability – keeping documentation for a minimum of 5 years.



Reporting scope

The data includes the employees of the consolidated entities within the AROBS Group, according to the sustainability reporting perimeter. Only employees with an individual employment contract active at the level of consolidated entities are included. External collaborators (Self-employed individuals, freelancers, mandates, internships) are excluded, and are reported separately.

Business model characteristics relevant to data interpretation

The group operates in the IT and software development field, mainly office activities and intellectual work. The structure of the workforce is predominantly technical (software engineers, developers, IT specialists), which influences: the distribution by age groups (high share 50 years), the low rate of work accidents, a high level of qualification and participation in training. A relevant proportion of the staff works in hybrid or remote mode, which influences the indicators regarding commuting and hours worked in the office.

Limitations and methodological assumptions

Demographic data (e.g. disabilities) is collected only to the extent permitted by applicable law and based on voluntary declarations, in accordance with the GDPR.

If it is not possible to accurately determine the total number of hours worked (for the calculation of OSH rates), the estimate based on the standard working norm, adjusted for paid absences, shall be used.

The salary indicators include the gross salary and, where applicable, variable components according to the internally defined methodology.

Factors that can influence comparability over time

Significant increases or decreases in the number of employees may be determined by acquisitions or the integration of new entities into the Group, the opening or closing of business lines, or fluctuations specific to the IT market.

Local legislative changes (e.g. minimum wage, regulations on remote work) may influence certain salary or structural indicators.

Data on the number of employees and staff costs are reconciled with payrolls and annual financial statements to ensure consistency and consistency of reporting.

Data on the number of employees and staff costs are reconciled with payrolls and annual financial statements to ensure consistency and consistency of reporting.



S1-7: Characteristics of non-employed persons in the company's own workforce

In addition to employees with individual employment contracts, the AROBS Group also uses external collaborators who contribute to the development of the company's activities.

Total number of non-employed persons

At the end of the reporting period, the company used 244 non-employed workers.

Their distribution is as follows:

Type of non-employed worker	2025	2024
	Number of persons	
non-employed persons (PFAs, freelancers, service contracts)	259	253
Persons provided by temporary work agencies (NACE N78)	0	0
Total	259	253

The category "persons who are not employed in their own workforce" includes external collaborators (PFA, freelancers, service contracts); persons with a mandate contract; persons in internship (where there is no individual employment contract).

Calculation methodology

The data is collected from active service contracts, mandate contracts, internship contracts and the internal register of contracts managed by the Legal department.

For the calculation of the indicator, the following rules are applied:

- this includes persons who had an active contract for a period of more than one month in the reporting year; only contracts active in the analyzed period (regardless of whether they started before the reporting year) are included. A contract is considered active if there is: signed contractual document and actual provision of services during the analyzed period.
- a person with several contracts in the same year is counted only once;
- persons who appear simultaneously as employee and collaborator are classified exclusively as employees; A person with multiple contracts in the same year is counted only once.



- Interrupted or suspended contracts are considered active only for the period in which there was actual provision of services.

For compliance, direct confirmations were requested from each entity in the group, and the data was entered by each local manager based on a table with access based on a password, on an internal reporting platform.

Context for data interpretation

The use of external collaborators reflects the IT industry-specific operating model, where projects may require specialized skills or additional temporary resources.

Therefore, contributors are mainly used for software development activities, technical consulting, or specific projects.

Methodological limitations

The data does not include detailed information on the actual time worked (hours/FTE), as employees are not integrated into the employee timekeeping system. No additional demographic data (e.g., gender, age) is collected, unless contractually required and legally permitted.

The data on non-employed workers must be interpreted in the context of the IT industry-specific operating model, the distinct contractual relationship with employees, and the methodology applied (number of people, without FTE). Providing these clarifications ensures transparency and a correct understanding of the structure of the extended workforce reported under ESRS S1-7.

The estimated number of persons not employed in their own workforce (ESRS S1-7) is determined based on the official contractual records available at the level of each entity in the group, according to the internal CSRD data collection procedure.

S1-8: Collective bargaining coverage and social dialogue

The company prioritizes direct contact with employees and their representatives to address workplace issues and ensure fair treatment. AROBS Transilvania Software S.A. meets the legal requirements for a collective bargaining agreement (CLA). We initiated collective bargaining procedures and invited employees to select employee representatives, and the procedure is still ongoing

We shared several internal email campaigns with all employees, informing them about the employer's initiative for collective bargaining of the employment contract and inviting them to present their **representatives** so that the company has a dialogue partner. We also informed them about potential candidates who contacted us, encouraging employees to contact these candidates and hold elections. We will hold the first negotiation meeting after the employees' representatives are elected.

In this context, the percentage of AROBS's total workforce covered by collective bargaining agreements is 0%, the same as in 2024.



In Romania, the country within the European Economic Area where the company has a significant number of employees, the percentage of employees covered by collective bargaining agreements is 0%, the same as in 2024.

Outside the EEA, this disclosure requirement does not apply within the scope of the company's current reporting perimeter.

For employees not covered by collective bargaining agreements, working conditions and terms of employment are established through individual employment contracts, internal regulations, and applicable internal policies, and are not determined or influenced by collective bargaining agreements applicable to other employees of the company or other enterprises.

With regard to non-employee workers within the company's workforce, their contractual terms are not determined or influenced by collective bargaining agreements, and the estimated coverage rate is 0%, the same as in 2024.

Regarding social dialogue, AROBS promotes direct communication and encourages employees to express their opinions, concerns, and suggestions. However, as of the reporting date, the percentage of employees in Romania covered, at the unit level, by employee representatives is 0%, the same as in 2024, since the process of appointing and electing representatives had not been finalized as of the reporting date.

As of the reporting date, AROBS has no agreement in effect regarding employee representation through a European Works Council (EWC), a Works Council of a Societas Europaea (SE), or a Works Council of a Societas Cooperativa Europaea (SCE). Given the current structure of the company's operations, which are primarily concentrated in Romania, such mechanisms are not currently applicable.

AROBS monitors relevant developments in the field of labor relations and social policies at the national and European levels and is a member of employer and professional organizations, including ANIS and ARIES. The Group strictly adheres to their codes of good practice for IT professionals, ensuring excellence, ethical conduct, and quality in all our operations. As a representative employer in the software and services industry and a member of the Concordia Employers' Confederation, ANIS actively participates in the tripartite dialogue between the government, employers, and trade unions, advocating for a balanced and competitive labor market that attracts and retains top talent both regionally and internationally.



S1-9: Diversity indicators

The gender distribution at the level of senior management and the distribution by age groups among AROBS employees is as follows:

Top management:

Indicator	2025		2024	
	Men	Women	Men	Women
Gender distribution of the number of employees (number of people) at top management level	33	12	15	8
Gender distribution of the percentage of employees at top management level	73	27	65	35

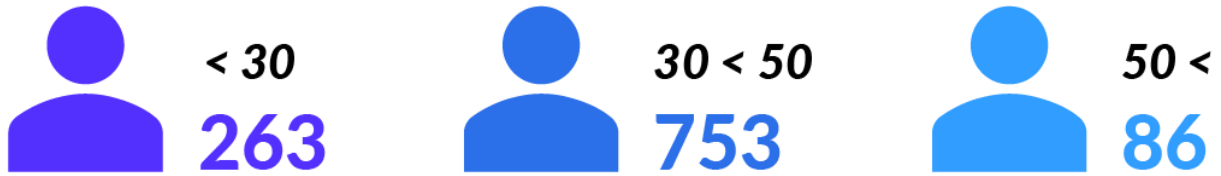
"Top management" means: the CEO (General Manager) of the Group and the Executive Directors who report directly to the CEO (e.g. CFO, COO, CMO, CTO, etc.); The next lower level of management – managers who report directly to the members of the executive team (direct report to level 1).

This definition is used consistently for the calculation:

- Gender Distribution in Management
- indicators on diversity in leadership positions
- Organizational structure analysis

Information on employee age ranges

Distribution of employees (number of people)	2025	2024
Under 30	263	391
Between 30 and 50 years old	753	783
Over 50 years old	86	37



S1-10: Adequate wages

All AROBS employees are remunerated at least at the level of the legal minimum wage applicable in each jurisdiction, and in practice the level of remuneration exceeds the legal minimum thresholds. During the reporting period, 100% of employees were remunerated at least at the level of the applicable legal minimum wage, and in practice the level of remuneration exceeds the minimum thresholds set by national legislation. This percentage remains unchanged compared to 2024.

Therefore, no cases of employees being paid below the appropriate salary level were identified during the reporting period.

Applied methodology

The verification of the adequate salary is carried out based on the following methodological principles:

- the salary used for verification is the gross monthly salary reported in the payrolls;
- the analysis is carried out separately for each entity in the scope of consolidation;
- for part-time employees, the salary is adjusted proportionally to the working time;
- The level of the minimum wage is verified in relation to the applicable normative acts or official statistical sources.

The data used for this analysis is extracted from the internal payroll and personnel administration systems and is reconciled with the company's payrolls and accounting records.

S1-11: Social protection

AROBS provides full coverage for its own employees in terms of social protection against loss of income due to illness, through legal compliance and by supplementing it with additional benefits, where appropriate.



Thus, during the reporting period, same as in 2024, 100% of employees were covered by social protection programs, and no countries or categories of employees were identified that did not benefit from these mechanisms.

Social protection includes coverage for the following major life events:

- sickness, through public health insurance systems and sick leave allowances;
- through mandatory contributions to public unemployment insurance funds;
- injury at work or acquired disability, through public social security systems and occupational safety and health legislation;
- parental leave, according to the applicable labor legislation;
- through mandatory contributions to public pension systems.

All employees with an individual employment contract are registered in the public social and health insurance systems, and the related contributions are withheld and transferred monthly according to the applicable legislation.

Social contributions are withheld and transferred according to the legal requirements of each country. In addition to mandatory public protection, in certain jurisdictions AROBS offers private health insurance and/or the possibility of remote work or flexible working in non-serious medical cases. The indicator includes all own employees (full-time and part-time).

S1-12: Persons with disabilities

During the reporting period, the percentage of persons with disabilities among the employees of the AROBS Group was 0.36%, subject to legal restrictions on data collection. This percentage has increased slightly compared to 2024, when the percentage of people with disabilities was 0.31%.

"Person with disabilities" means an employee who holds an official disability certificate issued by the competent authority or has voluntarily declared the existence of a disability under applicable law. The definition is applied in accordance with the national law of each jurisdiction in which the Group operates.

Calculation methodology

The indicator was calculated as follows:

- The total number of employees who officially declared or documented the existence of a disability was determined
- The formula was applied: $\text{Employees with disabilities} / \text{Total employees} \times 100$.



The data is collected based on:

- employee voluntary declarations
- supporting documents submitted for the purpose of obtaining legal facilities (where applicable)
- managed by the human resources department.

The information is aggregated and anonymized in accordance with data protection requirements. There is no active or forced collection of this information.

Methodological limitations

Reporting is based solely on voluntary declarations or documents submitted by employees. The actual number of people with disabilities may be higher than reported, as not all employees choose to report this information, and in some jurisdictions data collection is legally limited or restricted. The data are influenced by the country-specific legislative framework (e.g. the existence of mandatory quotas or tax incentives).

The indicator includes only own employees, and the gender breakdown is not presented because the collection of this information may be restricted by applicable law or data protection requirements.

S1-13: Training and skills development indicators

AROBS offers employees training and professional development programs designed to support the development of technical and professional skills, support career development and contribute to maintaining the employability.

Training activities include technical programs, professional development sessions, information security trainings, and programs dedicated to sustainability and data protection, in line with the objectives of the sustainability strategy.

Participation in performance reviews

During the reporting period, 78% of employees of the companies in the group participated in regular performance and career development evaluations.

These assessments are carried out annually and include:

- analysis of professional performance;
- setting individual goals;
- identifying professional development needs;
- defining individual development plans.



Training and evaluation activities

Indicator	2025	2024
Average number of training hours per person for employees	4.43	0.18
Percentage of employees who participated in regular performance and career development reviews	78%	100%
The number of employees who participated in regular performance and career development reviews, by employee category	863	651*

*** The figures presented for 2024 apply to the parent company, Arobs Transilvania Software SA**

The percentage of annual performance evaluations carried out in 2025 reflects the company's growth context, marked by the implementation of an accelerated procurement strategy starting especially with 2021. The integration of the acquired companies was carried out in stages and at different levels of organizational maturity, which led to the existence of uneven performance evaluation processes within the Group.

In this context, the partial coverage of evaluations is determined by the process of alignment and integration of human resources practices between newly integrated entities and existing structures. The company plans to absorb five more entities in 2026 and is currently carrying out a process of standardization and unification of the performance evaluation system at group level.

Gender training and skills development indicators in 2025

Indicator	Women	Men	Not specified	Total
Average number of training hours per gender	1950	2968	0	4918

This information was not reported in 2024, as these are indicators phased in. 2025 is the first year in which they are reported.



Calculation methodology

Training indicators are calculated based on data collected from internal human resources systems and training registers.

The average number of training hours is determined by relating the total number of training hours to the total number of employees during the reporting period.

Performance evaluations are carried out as part of the annual performance management process, and participation is monitored through internal HR systems.

The reported indicators include only the company's own employees, and self-employed workers are not included in their calculation.

S1-14: Health and Safety indicators

AROBS implements an occupational health and safety management system based on applicable legal requirements and internal procedures regarding the prevention of occupational risks and the protection of employees.

Health and safety system coverage

During the reporting period, 100% of the company's employees were covered by the occupational health and safety management system, in accordance with the applicable legal requirements.

Indicators on health and safety at work

During the reporting period, the following indicators were recorded:

Indicator	2025	2024
Percentage of people in their own workforce who are covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines	100%	100%
Number of deaths in one's own workforce because of work-related injuries and poor work-related health	0	0
Number of accidents at work recorded for own workforce	0	0
Rate of accidents at work recorded for own workforce	0%	0%
Number of cases of registered occupational diseases	0	0



Indicator	2025	2024
Number of days lost due to work-related injuries and deaths due to work-related accidents, work-related poor health and employee-related deaths	0	0
Number of cases of registered work-related poor health of employees	0	0
Number of deaths because of work-related injuries and work-related poor health of other workers working on the company's sites	0	0
Number of deaths of other workers on company sites	0	0

Background

The activity of the AROBS Group is predominantly carried out in the IT and software development field, and most of the employees work in the office environment or remotely.

Therefore, occupational risks are mainly associated with office work and the use of computer equipment.

The company applies risk prevention procedures, periodic occupational risk assessments and occupational health and safety trainings to maintain a safe working environment for employees. The accident rate is calculated according to the national legislation applicable to each jurisdiction.

S1-15: Work-Life balance indicators

AROBS offers employees the right to leave for family reasons in accordance with the applicable national legislation and internal human resources policies.

During the reporting period:

- 100% of employees were entitled to family leave, in accordance with the law and their individual employment contracts, just as in 2024.
- 24% of eligible employees took family leave, compared to 26% in 2024.

Types of family leave include:

- maternity leave;
- paternity leave;



- parental leave;
- sick childcare leave;
- leave for caring for a family member;
- days off for special family events.

The gender distribution of employees who used family leave is:

Indicator	2025		2024	
	Men	Women	Men	Women
Percentage of employees with rights who took family-related leave by gender	15	35	11	15

Thus, the percentage of its employees who are entitled to family-related leave, according to social policies and the applicable legal framework, is 100% of eligible employees, in all jurisdictions in which the Group operates, same as in 2024

The rights are also reflected in the Internal Regulation (ROI), the HR policies applicable at the entity level, as well as in the individual employment contracts.

The indicator includes all own employees (full-time and part-time).

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

AROBS monitors employee compensation indicators to assess the level of pay equity and the distribution of remuneration within the organization.

During the reporting period, the remuneration indicators were as follows:

- Gender pay gap:
 - 2025: 31%
 - 2024: 24%
- Total annual pay ratio:
 - 2025: 7.30
 - 2024: 8.15

Calculation methodology

All its employees in Romania (Active Individual Employment Contract), full-time and part-time are included. The calculation base is represented by the entire workforce in Romania, as most employees are established in Romania. This approach will provide a rational and fair picture of remuneration parameters.



a) Gender pay gap

It is calculated using the average gross hourly wage for all employees. The basic salary and, where applicable, the variable components are included, according to the internal methodology.

The formula used is:

$$\frac{(\text{Average gross hourly wage level of male employees} - \text{Average gross hourly wage level of female employees})}{(\text{Average gross hourly wage level of male employees})}$$

It is calculated at the aggregate level of the group.

b) Remuneration ratio

Given the Group's structure, with companies with different activities and business models, the indicator was determined using a methodology based on medians calculated at the entity level and subsequently aggregated at Group level. This approach allows for a more balanced reflection of entity-specific salary distributions and limits the disproportionate influence of entities with a high number of employees on the consolidated result.

The use of a median calculated at the level of the Group's entire population could lead to distortions, in particular through the over-representation of large entities, with the potential to mask relevant differences between employees occupying comparable roles in different entities.

The applicable standard provides for the ratio of the remuneration of the highest paid individual to the median of the total annual remuneration of employees, without explicitly establishing a single aggregation methodology for multinational groups. In this context, the methodology used has been selected in such a way as to be consistent with the Group's operational reality and is presented in a transparent manner in this report.

We thus mention that the results for 2025 are not directly comparable with those reported for 2024, as a result of the change in the calculation methodology. The recalculation of the indicator for the previous period according to the current methodology would involve a significant operational effort, involving the collection and validation of data at the level of the entire Group in a limited period of time.

Each entity within the Group has autonomy in setting up remuneration policies, and the methodology applied adequately reflects this decentralized reality.

The Group aims to formalize and implement a unitary calculation methodology at Group level in the next reporting cycle, including by updating the internal data collection and consolidation processes, to increase the comparability and consistency of reporting.



S1-17: Incidents, Complaints, and Serious Human Rights Issues and Incidents

AROBS monitors work-related incidents and employee rights complaints through internal reporting and investigation mechanisms, including the whistleblower protection mechanism and internal reporting channels managed by HR, legal and Risk & Compliance departments.

Incidents of discrimination

- Number of serious human rights problems and incidents related to one's own workforce: 0
- Number of incidents of discrimination: 0
- Number of incidents of discrimination: 0

Indicators include incidents of discrimination or harassment based on criteria such as gender, race, ethnic origin, religion, age, disability, sexual orientation, or other relevant forms of discrimination. These results are identical to those from 2024.

Complaints filed through internal mechanisms

During the reporting period:

- Amount of fines, penalties and compensation for damages because of incidents of discrimination, including harassment and complaints filed: €0
- Number of complaints submitted through channels for people in their own workforce to voice their concerns: 1

The data includes formal complaints submitted through the whistleblower protection channel, HR or legal/compliance department, as well as complaints about discrimination, harassment or violation of employees' rights confirmed by internal investigations.

The number of complaints can reflect both the level of awareness and functioning of reporting mechanisms, as well as the organizational climate. Only formally registered cases are included, and any methodological changes are documented to ensure comparability over time. No complaints were reported for 2024.

The number of complaints may reflect both the level of awareness and the effectiveness of reporting mechanisms, as well as the organizational climate. Only formally recorded cases are included, and any methodological changes are documented to ensure comparability over time.



Serious human rights incidents

No cases of serious human rights violations were identified in its own workforce, including cases of forced labor, child labor or trafficking in human beings. This result remains unchanged compared to 2024.

Data collection methodology

The data are compiled based on:

- the internal register of complaints;
- reports generated by the whistleblower protection mechanism;
- documents resulting from internal investigations.

Cases are reviewed by HR, legal and Risk & Compliance, and the results are reported in an aggregated manner, in compliance with privacy and data protection requirements.

For each reporting period, cases are identified and classified; their status and any corrective or disciplinary measures adopted are monitored. The data complies with the principles of traceability, confidentiality, objectivity, and consistency

7

***S4 – Consumers and
End Users***



S4 - Consumers and end-users

AROBS integrates the interests and rights of consumers and end-users into its strategy and business model through a set of feedback collection and analysis mechanisms.

At the operational level, the company uses formal channels of communication with organizational customers — including contract review meetings, technical support ticketing and deliverable acceptance processes — through which the requirements, dissatisfactions and expectations of the end users of the software solutions provided are identified and documented.

The information collected through these channels is analyzed at the level of the product and management teams, as appropriate, and is used to prioritize functionalities in the software development roadmap, update technical specifications and adjust testing and quality assurance protocols.

With regard to consumer rights, AROBS takes into account the right to privacy and the protection of personal data in the process of designing products, by applying the principles of privacy by design and complying with GDPR requirements. These considerations influence decisions regarding the architecture of solutions, the types of data collected, and the contractual terms with business partners.

Data security and service reliability issues, identified as priorities for customers and end users, are reflected in the company's decision to maintain ISO 27001 and TISAX certifications and invest in cybersecurity capabilities.

From a strategic perspective, consumer/end-user demands for data security and reliable solutions are generating growth opportunities in the field of cybersecurity, compliance consulting, and advanced analytics. By addressing the misuse of consumer data and the misuse of products or design defects, AROBS aims to maintain compliance with customer data security requirements as an element of its market positioning. In parallel, mitigating reputational and legal risks through confidentiality and quality standards reduces long-term financial and legal exposures, strengthening AROBS' business model based on recurring partnerships and continuous improvement.

S4. SBM-3: Significant impacts, risks and opportunities and their interaction with the strategy and business model

In AROBS, the scope of consumer and end-user disclosures includes all categories of users who may be materially affected by the company's products and services. The company mainly operates in a B2B and B2G model, and its products and services are mainly provided to private organizations or public institutions. In this context, end users are usually employees or operators of client organizations that use the solutions developed by AROBS.



The groups included in the reporting scope include:

- customers and end users of telematics and fleet management solutions;
- Applications users and platforms developed within the Software Services division for various industries (automotive, IoT, enterprise, etc.);
- customers and end-users of HR management applications;
- users of software solutions for distribution and production activities.
- Users of B2G solutions – intended for public institutions

In AROBS, consumers and end-users subject to potential material impacts are mainly organizational customers and end-users of the company's software solutions and digital services.

The main categories of potentially affected users include:

- fleet managers and operators and other people who use telematics and fleet management solutions;
- employees and HR specialists who use HR management applications;
- employees and operators in production or distribution companies who use software solutions dedicated to these processes;
- users of software applications developed for various industries (e.g. automotive, enterprise, IoT or life sciences);
- employees of public institutions using the applications developed by AROBS for public administration or other public sector organizations.

The potential impacts are mainly related to data security and privacy, the quality and reliability of digital services, and the accessibility of applications used by customers and end-users.

In AROBS, **positive impacts** for consumers and end-users result mainly from the development and delivery of software solutions and digital services that support digitalization, operational efficiency, and access to public or private services.

In the case of B2G projects, the positive impact can have a broad social dimension, as the solutions developed for public institutions contribute to the modernization of public services and the improvement of administrative processes. For example, digitization projects for the Ministry of Health or the National House of Public Pensions aim to simplify administrative processes, improve data analysis and support the decision-making process of institutions, generating indirect benefits for citizens (e.g. streamlining the time allocated, avoiding queues or travel, digitizing processes) and for the functioning of the public administration (e.g. reducing the processing time of administrative files).



Potential negative impacts can be associated in particular with issues such as data security and privacy, the operation or availability of applications, the quality of digital services and the accessibility of software solutions used by customers and end-users.

Risk of misuse of consumer data

In solutions such as fleet monitoring (e.g. SAS Fleet or TrackGPS) or human resource management applications (TrueHR), the company processes personal data, including behavioral data, driver location data, or information related to payroll and personnel administration. In this context, potential misuse, unauthorized access or improper handling of this information could have a negative impact on the privacy of end-users, in particular drivers monitored by telematics solutions or employees whose data is managed in HR applications. Recognizing data protection as a pillar of its activity, AROBS has integrated cybersecurity measures, privacy by design principles and relevant certifications, such as ISO 27001 and TISAX, into product lifecycles. This commitment to data security influences the company's decisions regarding product development, solution architecture, and selection of technology partners.

AROBS does not market products that are inherently harmful or increase the risk of chronic diseases.

Improper use of the product or design defects

Solutions provided in both B2B and B2C contexts (e.g., GPS tracking hardware/software) pose a potential risk of malfunction if not properly tested or maintained. Such defects could expose consumers or end users to unintended functionality, data inaccuracies, or safety issues.

The company maintains quality assurance (QA) procedures, invests in research and development, and adopts industry-specific standards (e.g., automotive standards or embedded software). These procedures result in continuous updates and close coordination with customers, ensuring that the well-being of consumers/end-users is reflected in design specifications and test protocols.

End users of AROBS solutions have access to up-to-date technical documentation — including user manuals, configuration guides and release notes — made available through dedicated support platforms and implementation teams, with the aim of preventing product misuse and reducing the risk of operational errors.

Reputational and legal risks arising from harm to consumers

If end-users are affected (financially or physically) by software malfunctions – such as inaccurate route guidance in telematics solutions – AROBS could face legal action and reputational damage.

AROBS' strategic approach focuses on engaging customers and end-users for feedback, product documentation, and transparent communication about system limitations. These measures are integrated into training programs for technical and sales teams, shaping how the company refines offerings and prevents harm to consumers.



Given the B2B and B2G model, end users are generally professional employees or operators. No categories of vulnerable users (e.g. children, financially vulnerable persons) were identified in the target group of AROBS products.

Reputational and legal risks generated by non-compliance with privacy laws

Failure to comply with the GDPR or other data protection regulations, which could lead to financial penalties and damage consumer trust, underlies this risk.

AROBS invests in internal compliance mechanisms (e.g. data protection officers, privacy committees), routine privacy audits, and training employees on data management. The lessons learned from these audits lead to adjustments to product characteristics and contractual conditions with business partners.

Overall, these effects on consumers/end-users directly influence how AROBS refines its software development methods, data governance, and customer support processes.

The identified material risks and opportunities apply to all categories of end-users mentioned, without being limited to specific demographic groups.

Risks of integrating artificial intelligence into product and service development

AROBS has identified as material risk the use of artificial intelligence in the company's products and services. As AI components are integrated into developed software solutions — including telematics, fleet management, and enterprise software applications — there is a potential risk that AI systems will generate erroneous outputs, perpetuate algorithmic biases, or make automated decisions with a direct impact on end users, without their ability to understand or challenge the results.

This risk is directly connected to AROBS' business model, which involves the development and delivery of software solutions for organizational and institutional clients that use these solutions in operational processes with an impact on employees and end users. The end users most at risk are fleet operators and managers who make decisions based on recommendations generated by AI systems, as well as employees of client organizations whose data is processed through analysis algorithms.

At the business level, the materialization of this risk could lead to reputational damage, loss of trust of organizational customers and legal exposure in the context of the evolving European regulatory framework on artificial intelligence — especially considering the AI Act (EU Regulation 2024/1689). AROBS manages this risk by integrating the testing and validation requirements of AI components into internal quality assurance protocols and by developing an AI governance framework that ensures transparency and accountability in the use of artificial intelligence towards customers and end users.



S4-1: Consumer and end-user policies

AROBS has implemented policies and procedures that establish the principles and mechanisms for the protection of consumers and end users, especially in the field of information security, data protection, and quality of digital services. The policies aim to ensure data privacy and security, prevent and manage negative impacts on users, and continuously improve customer experience. They apply to all group entities, employees, and partners who process data or participate in the development and provision of the company's services.

More specifically, it applies to all categories of consumers and end users identified as relevant in the materiality assessment: users of telematics and fleet management solutions, users of human resources management applications, users of software solutions for production and distribution, users of platforms developed for various industries, as well as employees of public institutions using the B2G solutions developed by AROBS. There are no exclusions based on segment, geography, or user type.

1. **Respect for privacy and data protection:**

- *The GDPR Data Protection Policy defines the requirements for the collection, processing, storage, and lawful retention of data. It focuses on consent management, security controls, and breach of notifications for consumer/end-user data.*
- There are contractual clauses (data processing agreements) to ensure that providers and partners comply with the same data protection standards.

2. **Information Security and Privacy:**

- *The management security policy sets out responsibilities for protecting information assets, including encryption, secure system configurations, and incident management, protecting end users from potential misuse of sensitive information.*

3. **Human rights, fair treatment and non-discrimination:**

- *The business ethics requirements of the Code of Conduct impose non-discriminatory practices in the design and marketing of products, prohibit misleading advertising, and require fair treatment.*
- *Sustainability requirements towards suppliers will be created to extend similar obligations towards third parties, ensuring that the rights of consumers/end-users are respected throughout the value chain.*

4. **Safety and quality of products and services:**

- Internal and security audits are carried out to verify the functionality and security of the products. No breaches of product functionality and security were reported.



If end users are affected by a security incident or data breach, AROBS applies a response procedure that includes: notifying affected users within the deadlines provided by the GDPR (Art. 34), describing the nature of the incident and the data involved, the immediate technical measures applied to limit the impact, as well as concrete guidance addressed to affected users on the recommended protection steps. End users can submit complaints related to impacts on their rights through the public Stakeholder Feedback and Grievance mechanism, available on arobs.com's website, and the complaints received are analyzed and resolved within an internally defined deadline. In 2024, there were no remedial complaints from consumers or end users.

These policies include commitments under the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles, and the OECD Guidelines for Multinational Enterprises. AROBS tracks any incidents of non-compliance reported in its downstream value chain (no such reports were recorded in 2024).

Implementation is supported by operational procedures on data protection, impact assessments (DPIAs), monitoring of user satisfaction through NPS, and feedback and grievance mechanisms. Responsibility for policy enforcement lies with executive management, operational functions, and security and data protection officers. Policies are regularly monitored and reviewed to ensure compliance with legal requirements and to integrate user feedback and the results of internal assessments.

The scope covers activities involving interaction with consumers and end-users, development and delivery of software solutions, provision of digital services, as well as personal data processing processes. Through contractual requirements and internal procedures, these policies are also extended to suppliers or subcontractors who may have access to systems or data managed by AROBS. No material exclusions are foreseen.

The **responsibility** for the implementation of the relevant policies for the protection of consumers and end users within AROBS lies with the executive management, which approves the governance framework, internal policies and allocates the necessary resources for their implementation. At the operational level, the implementation is ensured by the functions responsible for project management, customer relations, information security and data protection, including Project Managers, PMO, IT security function and the Data Protection Officer (DPO). The relevant consumer and end-user protection policies under AROBS are aligned with internationally and Europeanly recognised standards and frameworks.

Under AROBS, relevant policies for consumers and end-users have been developed taking into account the interests and expectations of key stakeholders, in particular customers, end-users of digital solutions, business partners, and regulators. The defining and updating process of the policies considers the applicable legal requirements (in particular those on data protection), industry best practices and the feedback collected from customers and users through mechanisms such as satisfaction surveys (NPS),



customer feedback processes and the public Stakeholder Feedback Grievance mechanism.

For **external stakeholders**, the relevant principles and commitments are published on the arobs.com website and in the sustainability reports, and feedback and grievance mechanisms are publicly available to allow for the submission of complaints or suggestions.

For the **stakeholders involved in the implementation of the policies** (employees and collaborators), the documents are communicated through the company's internal platforms, through operational procedures and contractual provisions. Employees have access to relevant policies through internal documentation and training platforms, and suppliers and partners are informed through contractual requirements and supplier management processes.

AROBS's general approach to respecting the human rights of consumers and end-users is:

- Systemic – integrated into governance and risk management
- Preventive – based on impact assessment (DPIA) and privacy by design
- Operationalized – through policies, DPAs, technical and organizational measures
- Extended in the value chain – through contractual requirements and supplier audits
- Remediation-oriented – through clear mechanisms for reporting and dealing with breaches



S4-2: Engagement processes with consumers and end-users regarding impacts

AROBS's engagement with consumers and end-users takes place:

- Directly, through NPS frameworks, Continuous NPS, feedback forms and public grievance mechanism;
- Through legitimate representatives, especially in B2B relationships, where the customer's stakeholders convey the perspective to the end users;
- Through approaches, such as satisfaction indicators, dedicated audits, and ESG assessments.

AROBS's commitment takes place:

- In the initiation stage – through workshops and clarification of requirements (punctually, at the beginning of each project);
- In the implementation stage – through operational meetings and monthly/quarterly monitoring;
- In the post-delivery stage – through NPS, Continuous NPS and standardized feedback processes;
- Permanent – through the public Stakeholder Feedback Grievance mechanism.

Consumer feedback is not only collected but integrated into decision-making and operational processes that manage current and potential impacts on end-users' rights and interests.

Operational responsibility for ensuring engagement with consumers and end-users lies with:

- PMO and Project Managers (Software Services),
- Management of Customer Success divisions and functions,
- ESG/Sustainability function for public feedback mechanisms.

Ultimate responsibility and strategic oversight belong to the Executive Management/Board, which ensures that engagement mechanisms are functional; results are analyzed, and conclusions inform the company's operational and strategic approach.

The evaluation of effectiveness is:

✓ Multi-dimensional

Includes quantitative indicators (NPS), qualitative evaluations (detailed feedback), and audits.

✓ Periodic & Ongoing

Monthly Monitoring, Quarterly Reporting, Continuous Ongoing NPS.



✓ Integrated into governance

Indicators are part of the formal project management system and ESG reporting.

✓ Action-oriented

Feedback generates documented and monitored corrective actions.

In the B2B context, feedback is collected through legitimate representatives of the customer, who can convey the perspectives of internal end users (e.g. customer employees, end users of the developed applications).

S4-3: Negative impact remediation processes and channels through which consumers and end-users can voice their concerns

In case of identifying a negative impact, the company carries out an assessment of its severity and its role in producing the impact (causation, contribution, or connection through business relationships). Depending on the result, corrective measures such as technical fixes, operational adjustments, notification of affected parties, or activation of contractual mechanisms with partners or suppliers involved are implemented.

Under AROBS, consumers and end-users can submit concerns, suggestions, or complaints through several dedicated communication and feedback channels. A main channel is the public Stakeholder Feedback Grievance mechanism, available on the corporate website, which allows the confidential transmission of complaints or suggestions related to the company's practices, including environmental, social or governance issues. In the relationship with customers and end users, the company also uses satisfaction surveys (NPS) and standardized customer feedback processes, through which users can evaluate services and report problems or opportunities for improvement. In projects with corporate clients, user concerns and needs are communicated and managed through dedicated operational channels, including project management teams, Customer Success, and periodic performance review processes.

Tracking, monitoring and ensuring effectiveness

The complaints received through the feedback mechanisms, including the Stakeholder Feedback Grievance form, satisfaction surveys (NPS) or customer feedback processes, are analyzed by the responsible teams (Project Management, Customer Success or technical support). They are recorded, evaluated, and managed within internal processes, and where necessary, they are escalated to the relevant management for the implementation of corrective measures. Monitoring includes regular analysis of the type and frequency of reported problems, as well as evaluation of response time and how to solve them. In the case of projects carried out with corporate clients, the feedback and problems identified are discussed and followed up during the regular project reviews. The



effectiveness of the channels is evaluated by monitoring the level of their use, analyzing the feedback received, and identifying recurring trends that may indicate the need to improve the processes or services offered.

Internal ethics and compliance policies, as well as irregularity reporting mechanisms, provide that any form of retaliation against individuals who report concerns or possible irregularities in good faith is prohibited.

S4-4: Adopting measures regarding significant impacts on consumers and end-users and approaches to manage significant risks and pursue significant opportunities related to consumers and end-users, and the effectiveness of these measures

AROBS applies a process that includes:

- Identification through feedback mechanisms, monitoring and management of incidents;
- Formal risk assessment and determination of the company's role; Implementation of technical, operational and contractual corrective measures;
- Notification and transparency, where necessary;
- Preventive measures to avoid recurrence.

AROBS has implemented initiatives and mechanisms dedicated to generating positive impacts for consumers and end users. They aim to increase the quality of services, strengthen digital trust, improve user experience, and create sustainable value. In AROBS, the processes of managing and solving the problems reported by consumers and end users are an essential component, the company having a strong customer-focused business model.

The availability and effectiveness of these processes are supported by customer service and continuous feedback in the telematics division, as well as by the project governance model in Software Services, where customer satisfaction is constantly monitored. In addition, complaints can be submitted through the public Stakeholder Feedback Grievance mechanism available on aobs.com.

Effectiveness is assessed by analyzing customer feedback and satisfaction indicators, such as NPS and Continuous NPS, but also indirectly by the evolution of business relationships, including customer retention, contract expansion, and market share growth.



Avoiding material negative effects through one's own practices

- **Marketing and sales:** Marketing materials and campaigns adhere to internal ethical guidelines. If tension arises (e.g., encouraging user data collection vs. privacy concerns), the data protection officer and senior management weigh the risks and proceed with a minimal data philosophy.
- **Use of data:** Anonymization or commercialization of aggregated usage information, where possible. If a conflict arises between data-driven business objectives and user privacy, management is consulted before decisions are finalized.

Serious human rights problems or incidents

To date, no serious incidents related to human rights, consumers/end-users, have been reported. Any future issues will be referred through the Complaints Committee process, and immediate action will be taken.

Resource allocation

AROBS allocates budget for specialized personnel (QA engineers, data privacy teams), invests in compliance tools (ticketing systems, monitoring) and provides continuous training to maintain the basic level at 0 incidents. These resources are part of the integrated approach to managing and preventing the negative impact on end-users.

S4-5: Targets related to managing significant adverse impacts, promoting positive impacts, and managing significant risks and opportunities

The relevant targets for consumers and end-users within AROBS are aligned with the objectives set out in the internal policies on data protection, information security, customer ethics and responsible development of software products, as well as with the directions defined in the Sustainability Strategy 2025–2030.

In AROBS, actions to mitigate material risks related to consumers and end-users are defined based on the double materiality analysis, the risk register, and the targets set out in the Sustainability Strategy 2025–2030.

The strategic objectives set are:

- strengthening personal data protection and digital security for users of the company's products and services;
- integrating consumer feedback into the process of developing and improving software products;



- increasing transparency and ethical accountability in the interaction with customers and end users;
- developing accessible and inclusive software products and services for different categories of users

Measures:

- Implementation of robust data protection mechanisms and periodic cybersecurity assessments – this is done with a high frequency, from CISO and DPO functions
- Product testing for compliance with digital accessibility standards (e.g. WCAG (Web Content Accessibility Guidelines 2.1) – all software service projects are tested for WCAG compliance.
- Creating formal channels for consumer feedback and setting clear deadlines for response – implemented in 2025.
- Publication of AROBS commitments on digital ethics and transparency in relation to users – implemented from 2025.

Consumers and end-users are not directly involved in the formal setting of the company's strategic or ESG targets. During the reporting period, AROBS did not see any significant changes to the objectives or indicators used to monitor consumer and end-user issues.

The continuous improvement process is formally analyzed and implemented internally, but it derives directly from user perspectives and experiences, which thus contribute to the organizational learning process and the continuous improvement of the company's performance.

Although external stakeholders, including consumers and end-users, are not directly involved in the formal setting of targets, their perspectives are indirectly integrated through double materiality analysis, customer feedback and user satisfaction monitoring mechanisms. Also, in B2B relationships, legitimate customer representatives can indirectly contribute to defining operational priorities through feedback provided within project governance processes and periodic reviews.

Strategic elements

In order to achieve the targets, set for 2030, AROBS monitors progress through operational indicators tracked annually. The intermediate steps include conducting regular ethical and information security assessments for end-users, continuously improving the response time to consumer feedback, expanding product testing for accessibility, as well as maintaining a high level of data security.

The relevant objectives for consumers and end-users in AROBS apply at the level of the entire group and target the activities through which the company develops and provides software products and digital services for customers and end-users.

AROBS aims to maintain the number of security incidents affecting end users at 0 for the period 2025-2030, compared to the reference value of 0 recorded in 2024. The main areas of progress recorded during 2025 are the expansion and consolidation of feedback



processes at group level through participation in NPS and Continuous NPS surveys, as well as the strengthening of PMI governance in software development projects.

To increase the accessibility of digital services, the applications and websites developed by the company are designed cross-platform, facilitating their use on different devices and operating systems. At the same time, all the company's divisions responded quickly to consumer feedback, through customer service, project governance, and customer support processes.

8

***Social Events and
Engagement 2025***



Events & Social Engagement 2025

AROBS has a rich history of community contributions by supporting various projects in areas such as education, sports, culture, and social causes. In addition, in recent years it has expanded its social impact through digitization projects in the public sector. This engagement marks a commitment to long-term changes in the way citizens interact with public institutions, as well as building a solid foundation of partnerships with institutions that influence entire systems and everyone's daily lives.

The year 2025 was a successful year for B2G efforts, which is reflected in the following.

B2G Projects



- **AROBS Systems contributes to the digital transformation of the National Employment Agency (ANOFM)**

The project implemented by **AROBS Systems**, in partnership with Power Net Consulting and financed through the National Recovery and Resilience Plan (PNRR), plays an important role in the digital transformation of the National Employment Agency (ANOFM). The main objective is to modernize the institution's IT infrastructure by developing an integrated platform that streamlines processes, improves data management and increases the efficiency of employment services.

The new system will simplify the interaction between citizens, employers and public institutions, providing faster access to more transparent services and workflows. A modern online portal will support both jobseekers and employers by improving the



matching of labor market supply and demand, including through integration with European mobility networks such as EURES.

Beyond the technological dimension, the project has a strong impact on the community. By improving access to employment services for over **250,000 registered people**, it contributes to reintegration into the labor market and supports the development of a more inclusive, efficient and digitized labor market in Romania.

- **Integrated solution for digital urbanism – Smart Territory**

The **Cluj – Smart Territory (Single Desk) project** represents a major step in the digital transformation of the local public administration. Developed through the collaboration between the Cluj County Council and a local technology consortium that includes **Nordlogic by AROBS**, the platform digitizes administrative services and simplifies the way citizens interact with public institutions.

The solution centralizes multiple services in a single digital portal, allowing citizens and businesses to submit applications, track documents and access online services, reducing bureaucracy and administrative delays.

By optimizing internal processes and improving transparency, the project helps public institutions to provide faster and more efficient services, putting citizens at the center of administrative processes. Awarded at national level for supporting the digital transition, the project demonstrates how the collaboration between local authorities and the technological sector can generate concrete benefits for the community and modernize the interaction of citizens with state institutions.

Smart Territory is an integrated solution designed to digitally manage the activity of urban planning departments.

- **Nordlogic by AROBS has implemented a platform that automates the extraction of drug prices for the referencing process in the Republic of Moldova**

The platform developed by **Nordlogic by AROBS** for the Agency of Medicines and Medical Devices of the Republic of Moldova represents an important step in increasing the transparency and efficiency of the country's health system. The solution automates the extraction and processing of drug price data from official databases in several European countries, supporting the external referencing method used to set drug prices.

By digitizing this process, the platform significantly reduces the time needed to calculate and update drug prices and minimizes the risk of human error. This allows authorities to monitor pharmaceutical prices more accurately and ensure that decisions are based on up-to-date and reliable international data.



The project, supported by the World Health Organization and European Union funding initiatives, directly contributes to improving access to affordable medicines and aligning Moldova's pharmaceutical regulations with European standards.

Beyond the technological benefits, the initiative has an important impact on the community: by increasing transparency and efficiency in the pricing of medicines, it supports better public health policies and contributes to more equitable access for citizens to essential treatments.

- **DIGIHUBB Project (2022–2025)**

The **DIGIHUBB project**, implemented by the **Babeş-Bolyai University of Cluj-Napoca** and financed through the National Recovery and Resilience Plan (PNRR), represents the largest university digitalization initiative in Romania. The project aims to modernize education and research through the development of an advanced digital infrastructure, including **15 specialized laboratories and three transversal technology centers** dedicated to areas such as virtual reality, artificial intelligence, robotics and cybersecurity.

AROBS Transilvania Software plays a key role in this initiative by developing a **low-code IT system worth over 11.8 million lei**, which will digitize approximately **250 administrative processes** within the university. The platform will introduce an electronic register and digital archive, allowing students and university staff to submit and track applications online, significantly reducing bureaucracy and administrative delays.

Through these solutions, AROBS directly contributes to reducing bureaucracy, improving access to university services, and strengthening digital skills in the academic community. The project brings benefits to thousands of students, teachers and researchers and supports the digital transformation of the higher education ecosystem in Romania.



Community Investment and Social Impact

Through the **AROBS Foundation**, AROBS Transilvania Software actively contributes to the development of the communities in which it is present, supporting initiatives in the fields of **education, sports, culture, and social causes**. This demonstrates the company's commitment to creating long-term value beyond business performance, through investments in people, knowledge, and community well-being.

The Foundation focuses on projects that encourage **education and innovation, promote healthy lifestyles through sport, strengthen cultural life, and support social initiatives that improve the quality of life for vulnerable groups**. By collaborating with universities, NGOs, sports organizations, and cultural institutions, AROBS contributes to building a stronger and more resilient community ecosystem.

In addition, there is direct and constant support for social causes supported by **CERT Transilvania**, our long-term partners, through projects such as **the Humanitarian Campaign** – collecting food products for families in need, **Shoebox** – a Christmas campaign dedicated to children with difficult financial situations, and **Back to School** – supporting children with backpacks full of school supplies to have a good start to the school year.

- **Education & Innovation**

Education and technological innovation have always been a strategic priority for AROBS. Through the AROBS Foundation, the company supports initiatives that promote digital



skills, entrepreneurship, research, and collaboration between academia and the private sector. These projects contribute to the preparation of the new generation of professionals and to strengthening the regional technological ecosystem.

Supported projects:

- Babeş-Bolyai University – participating for the **10th consecutive year** in the **Collective** project, where AROBS mentors prepare students for a semester throughout a practical project; supporting student associations such as **Hermes Society Association**, which organizes meet & greet events for young people to interact with future employers.
- Technical University of Cluj-Napoca – participation in career fairs and events such as **hackathons** organized by the **OSUT Students' Association**.
- Unitech **Cluj Foundation**
- Creşti Foundation – *Hard & Soft International IT Competition*
- **Boards of Elite Association** – educational programs focused on leadership and entrepreneurship
- **Transilvania IT Association** – digital innovation initiatives
- **We Support Health and Education Association** – the Money in Motion **financial education program**, accessed by both our colleagues and members of the MiM community.

Sports

Promoting a healthy lifestyle and supporting performance sports are important elements of the Foundation's involvement in the community, given that many AROBS employees are active in the sport field. AROBS supports both high-performance athletes and sports initiatives that encourage participation, team spirit and perseverance among young people and local communities.

Supported projects:

- ACS Racoviţa
- AS FC Universitatea Cluj – the local football team with a rich history in the community
- Amariei Andrei – sports sponsorship
- Cocianga Claudiu – cycling (*L'Étape Romania by Tour de France*)
- Gorgan Claudiu Cristian Florin – athletics



- Dobra Vlăduț Alexandru – European swimming competitions
- Grunner Iosif Aladar – Drone World Championship
- Pop Dragoș – athletics
- Handball Club Association
- Xterra Sports Club Association – **X-Man Oradea competition**
- AVAL Sports Association

Culture

AROBS contributes to strengthening the cultural component of the community by supporting initiatives that promote creativity, cultural dialogue, and access to cultural experiences. These projects bring communities together and contribute to the vitality and attractiveness of the local cultural environment.

Supported projects:

- **The Fapte Bune Association** – *Jazz in the Park Festival*, declared sustainable and environmentally friendly, with pioneering initiatives such as the use of reusable cups at events and smoking restrictions; the festival also contributes to the popularization of the Ethnographic Park for all age categories by combining modern cultural experiences with a natural space full of community heritage.
- **ASTRA Câmpia Turzii Branch Association** – *Autumn Festival*
- **Cluj Cultural Center** – *Culture Does Well initiative*

Social Impact

Beyond education, sports and culture, the AROBS Foundation supports initiatives focused on **social inclusion, health prevention, digital security and civic engagement**. These projects aim to improve the quality of life, support vulnerable groups, and encourage responsible participation in society.

Supported projects:

- Căsuța Bucuriei **Association**
- Preventis **Association** – health prevention initiatives
- National Association **for Information Systems Security** – *Romania Cyber Security Challenge*



- Rethink Romania Association – initiatives to promote Romania at international level
- **Hungarian Economic Association of Romania** – Cluj branch
- **Humanitarian Association Facts of Love** – support for children with neurodivergent conditions

Conclusion

The AROBS Foundation is a natural extension of the company's values and has an active role in supporting initiatives that generate measurable social impact. By investing in education, sports, culture and community programs, AROBS contributes to building more united communities, stimulating innovation, supporting young talent, and creating equal opportunities for future generations.



G1 – Business Conduct



G1 - Business Conduct

ESRS 2 IRO-1: Description of processes for identifying and assessing significant impacts, risks and opportunities

The methodology for identifying and assessing impacts, risks, and opportunities is described in ESRS 2 IRO-1: Description of the processes for identifying and assessing significant impacts, risks and opportunities.

G1-1: Policies on professional conduct and corporate culture

In the process of developing and updating governance and business conduct policies, AROBS Group takes into account the interests of key categories of stakeholders, including employees, investors, customers, suppliers, and regulators. These interests are identified through stakeholder engagement mechanisms, internal risk management processes, and the requirements of the applicable corporate governance framework.

The governance and business conduct policies of the AROBS Group are developed and implemented in accordance with the Corporate Governance Code of the Bucharest Stock Exchange (BVB), capital market legislation and relevant European regulations, including Directive (EU) 2019/1937 on the protection of whistleblowers, transposed into national legislation by Law no. 361/2022.

They are communicated and made available to stakeholders through several channels. For employees, they are published on the company's internal platforms and are communicated through onboarding sessions, periodic training, and internal communications. For external stakeholders, including investors, customers, and business partners, the relevant policies are published on the company's website and in sustainability or corporate governance reports.

The main relevant policies include:

- Whistleblower Protection Policy,
- ESG, Sustainability and CSR Policy,
- Anticorruption Policy,
- Human Rights Policy,
- Sponsorships and Donations Policy,
- Stakeholder Engagement Policy,
- Payment policy,
- Policy on the approval of non-audit services provided by the external auditor,
- Forecasting Policy,



- Related Party Transactions Policy,
- Diversity Policy,
- Nomination policy,
- Investor Relations Policy.

These policies are complemented by governance documents, such as the Rules of Procedure of the Board of Directors, the Rules of the Audit Committee, and the Rules of the Nomination and Remuneration Committee.

The policies define the principles on the prevention of corruption and bribery, conflict of interest management, the protection of whistleblowers, respect for human rights, stakeholder relations, transparency towards investors and the integrity of financial and operational processes. They also establish responsibilities for management and governance parts, internal reporting and control mechanisms, as well as measures to prevent and investigate breaches of internal rules or applicable legislation.

This framework is complemented by the internal risk management and assessment procedure, through which the organization identifies, analyses, assesses and addresses risks relevant to its business, including ethics and compliance risks. The process includes regular risk assessments, continuous monitoring of internal controls, and reporting to management and the Board of Directors, ensuring the integration of governance and sustainability aspects into the Group's decision-making processes.

The governance and business conduct policies of the AROBS Group apply at the level of the entire Group, including the parent company and controlled subsidiaries. These policies are applicable to all employees, members of administrative and management bodies, as well as other persons acting on behalf of the company, including consultants, collaborators or business partners, where relevant.

Also, certain policies, such as the Whistleblower Protection Policy or the Human Rights Policy, extend to other relevant stakeholders, including suppliers, subcontractors, customers or candidates involved in recruitment processes, to the extent that they interact with the company's activities. There are no general exclusions from the application of these policies.

Corporate culture

The AROBS Group establishes its corporate culture through a formal governance framework, internal policies and strategic documents approved by the Board of Directors, in accordance with the Corporate Governance Code of the Bucharest Stock Exchange and the legislation applicable to the capital market.

The fundamental values promoted within the organization – integrity, transparency, accountability, respect for human rights, diversity and ethical conduct – are reflected in ESG policies, anti-corruption, Protection of whistleblowers, human rights and diversity, etc.



The development and promotion of the organizational culture is achieved by integrating these principles into operational processes, internal control mechanisms and the risk management system, as well as through employee training and formal irregularity reporting mechanisms. The Board of Directors oversees the governance framework, and executive management implements policies at the operational level.

The assessment of corporate culture is carried out by monitoring compliance with internal policies, periodic reporting to management bodies, internal and external audit and collecting feedback from stakeholders, to continuously improve and align with strategic objectives and governance standards.

Formal framework for prevention, identification and investigation

The AROBS Group has established a formal framework for the prevention, identification and investigation of illegal behaviors or contrary to the Code of Conduct and internal policies, based on the Policy on the Protection of Whistleblowers, the Anti-Corruption Policy, the Human Rights Policy and the internal control mechanisms supervised by the Audit Committee.

Employees and other interested parties can submit complaints through dedicated channels, including confidential ones, benefiting from protection against retaliation. According to the Audit Committee's attributions, the mechanisms that allow for reliable reporting of irregularities are analyzed, and balanced and independent investigations are ensured.

Investigations are documented, and the results may lead to corrective action, disciplinary action, or review of internal controls. The framework is regularly monitored at the level of the Management Board through its specialized committees.

Anti-corruption policies

The Anti-Corruption Policy is implemented, with immediate applicability at the level of the entire Group, in accordance with the principles of the United Nations Convention against Corruption and national legislation. The implementation is supported by reporting mechanisms (Whistleblowers) and by the supervision of the Audit Committee, the policy being subject to periodic review.

The policy sets out rules regarding:

- preventing corruption and bribery;
- managing conflicts of interest;
- internal controls and segregation of duties;
- business partner assessment and due diligence.

Whistleblower Protection Policy

AROBS applies the Whistleblower Protection Policy, applicable at group level, which provides dedicated channels, including confidential ones, for reporting irregularities.



Whistleblowers are protected against retaliation, and referrals are investigated impartially, within the framework of internal control mechanisms and under the supervision of the relevant governance structures.

Investigation of incidents of professional conduct

The company has procedures in place for the prompt, independent, and objective investigation of incidents related to professional conduct, including cases of corruption or unethical behavior.

Investigations are documented and may lead to disciplinary or corrective measures or improved internal controls. The supervision of the investigation mechanisms is carried out by the Audit Committee and the Management Board.

AROBS Group is committed to promptly, independently, and objectively investigating all incidents of business conduct reported through official channels, in accordance with the policies applied.

Business Conduct Training

AROBS Group provides **training to employees** on business conduct by integrating the principles of the Anti-Corruption Policy, the Whistleblower Protection Policy, the Code of Conduct and the Human Rights Policy into internal onboarding and continuous training processes through the e-learning platform created for employees.

Positions exposed to risk of corruption

The functions with high exposure to corruption and bribery risks are: Purchasing, Sales Business Development, Project Management, Relations with authorities, Human Resources, IT, and Top Management.

In accordance with the Anti-Corruption Policy and the Whistleblower Protection Policy, specific prevention measures are applied for these functions, namely:

- Rules regarding conflict of interest
- Internal controls and segregation of duties
- Partner Due Diligence
- mandatory annual training, and
- Access to protected reporting channels.

Oversight is carried out through internal control mechanisms and the Audit Committee.

The AROBS Group is subject to the legal requirements for the protection of whistleblowers, in accordance with Directive (EU) 2019/1937 and Law no. 361/2022 on the protection of whistleblowers in the public interest.



Governance framework and responsibilities

The final responsibility for approving and supervising the implementation of the business conduct and corporate governance policies lies with the Board of Directors of AROBS, which establishes the general framework of ethics, compliance and internal control, in accordance with the applicable legislation and the Corporate Governance Code of the Bucharest Stock Exchange.

The operational implementation of these policies is coordinated at the executive level by the company's management, through the relevant functions (legal, compliance, human resources, risk management), which ensure the application of procedures, employee training and monitoring of compliance with internal rules. The Audit Committee supports the Board of Directors by overseeing the internal control mechanisms and the processes for reporting and investigating possible breaches.



GOV-1: The Role of administrative, supervisory and management bodies

The Board of Directors of AROBS has the ultimate responsibility for establishing and supervising the Group's professional conduct framework. The Board approves the relevant policies on business ethics and integrity, including the Anti-Corruption Policy, the Whistleblower Protection Policy, the Human Rights Policy and the ESG Policy, and monitors their application in accordance with the Corporate Governance Code of the Bucharest Stock Exchange and the applicable legislation.

The Audit Committee oversees the effectiveness of internal control mechanisms, whistleblowing processes and related investigations, including fraud and corruption risks.

Executive management is responsible for the operational implementation of professional conduct policies, including training employees, applying internal procedures and adopting corrective or disciplinary measures in case of violation of internal rules or applicable legislation.

Through this governance structure, the company ensures the separation of responsibilities between the functions of strategic supervision, control, and operational implementation of professional conduct policies.

The Expertise of the administrative, management and supervisory bodies

The members of the Board of Directors of AROBS have relevant professional experience in areas such as corporate governance, financial management, risk management, compliance, and corporate transactions. This experience contributes to the Council's ability to supervise risks associated with professional conduct and to assess the effectiveness of internal control policies and mechanisms.

The Audit Committee includes members with financial and internal control expertise, which allows for the proper assessment of risks related to fraud, corruption and non-compliance, as well as the monitoring of irregularity reporting mechanisms and the internal control system.



At the executive level, the company's management has experience in implementing compliance policies, managing conflicts of interest, and enforcing capital market regulations. This experience contributes to the integration of ethical conduct principles into the Group's operational and decision-making processes.

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Annexes



Annex BP-2 Use of transitional provisions

ESRS	Chapter	Chapter Name	Phased introduction or entry into force date (including the first year)
ESRS 2	SBM-1	Strategy, business model and value chain	The undertaking shall report the information required by ESRS 2 SBM-1 in point 40(b) (breakdown of total revenues by significant sectors of the ESRS) and point 40(c) (list of additional significant sectors of the ESRS) from the date of application specified in the Commission delegated act to be adopted pursuant to point (ii) of the third subparagraph of Article 29b(1) of Directive (2013/34/EU).
ESRS 2	SBM-3	Significant impacts, risks, opportunities and their interaction with the strategy and business model	Undertakings referred to in point (a) of the first subparagraph of Article 5(2) and point (a) of the third subparagraph of Directive (EU) 2022/2464 may omit the information required by ESRS 2 SBM-3(48)(e) (Anticipated financial effects) during the first three years of the preparation of the sustainability statement, as approved by Delegated Regulation (EU) 2025/1416.
ESRS E1	E1-9	Anticipated financial effects of significant physical and transition risks and potential climate-related opportunities	Undertakings referred to in point (a) of the first subparagraph of Article 5(2) and point (a) of the third subparagraph of Directive (EU) 2022/2464 may omit the information required by ESRS E1-9 during the first three years of the preparation of the sustainability statement, as amended by Delegated Regulation (EU) 2025/1416.

Annex IRO-2 ESRS disclosure requirements covered by the sustainability statement

Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS 2 GOV-1, Gender Diversity of the Management Board, paragraph 21(d)	Indicator 13 in Table 1 of Annex 1	-	Commission Delegated Regulation (EU) 2020/1816 (27), Annex II	-	Material	103



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS 2 GOV-1, Percentage of board members who are independent paragraph 21(e)	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	Material	103
ESRS 2 GOV-4, Due Diligence Statement, paragraph 30	Indicator number 10 Table 3 of Annex 1	-	-	-	Material	106
ESRS 2 SBM-1, Involvement in fossil fuel-related activities paragraph 40(d)(i)	Indicators 4 Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (28) Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II	-	It is not material	108
ESRS 2 SBM-1, Involvement in activities related to the production of chemicals point 40(d)(ii)	Indicator number 9 Table 2 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II	-	Material	108



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS 2 SBM-1, Involvement in Controversial Weapons Activities point 40(d)(iii)	Indicator number 14 Table 1 of Annex 1	-	Delegated Regulation (EU) 2020/1818 (29), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	-	Material	108
ESRS 2 SBM-1, Involvement in activities related to tobacco cultivation and production, point 40(d)(iv)	-	-	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	-	Material	108
ESRS E1-1, Transition Plan to achieve climate neutrality by 2050 paragraph 14	-	-	-	Regulation (EU) 2021/1119, Article 2(1)	Material	133
ESRS E1-1, Enterprises excluded from Paris-aligned benchmarks paragraph 16(g)	-	Art. 449a, Regulation (EU) no. 575/2013; Implementing Regulation (EU) no. Commission Regulation (EC) No 2022/2453 Model 1: Banking portfolio - Climate change transition risk: Credit quality of exposures by sector,	Delegated Regulation (EU) 2020/1818, Articles 12(1)(d) to (g) and 12(2)	-	Material	134



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
		emissions and residual maturity				
ESRS E1-4, Greenhouse gas emission reduction targets paragraph 34	Indicator number 4 Table 2 of Annex 1	Article 449a, Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Model 3: Bank card - Climate change transition risk: alignment indicators	Delegated Regulation (EU) 2020/1818, Article 6	-	Material	141
ESRS E1-5, Fossil energy consumption disaggregated by sources (climate-high impact sectors only) paragraph 38	Indicator no. 5 table 1 and indicator no. 5 Table 2 of Annex 1				Material	143
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table 1 of Annex 1	-	-	-	Material	143
ESRS E1-5, Energy intensity associated with activities in climate-high sectors, points 40-43	Indicator number 6 Table 1 of Annex 1	-	-	-	It is not material	-



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS E1-6: Gross GHG Emissions Scope 1, 2, 3 and total, paragraphs 53-56	Indicators no. 1 and 2 Table 1 of Annex 1	Article 449a; Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Bank card - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)	-	Material	144
ESRS E1-6, Gross GHG Emissions Intensity points 53-55	Indicators 3 Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Bank book - Climate change transition risk: alignment parameters	Delegated Regulation (EU) 2020/1818, Article 8(1)	-	Material	144
ESRS E1-7, GHG Elimination and Carbon Credits paragraph 56	-	-	-	Regulation (EU) 2021/1119, Article 2(1)	It is not material	-



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS E1-9, Exposure of the reference portfolio to climate-related physical risks paragraph 66	-	-	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	-	Material	Gradual introduction
ESRS E1-9, Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66(a)		Article 449a Regulation (EU) No 575/2013; Implementing Regulation (EU) No. Commission Regulation (EC) No 2022/2453, paragraphs 46 and 47; Model 5: Bank card - Physical risk related to climate change: Exposures subject to physical risk.	-	-	Material	Gradual introduction
ESRS E1-9, The Location of significant assets with significant physical risk, paragraph 66(c).	-	Article 449a Regulation (EU) No 575/2013; Implementing Regulation (EU) no. Commission Regulation (EC) No 2022/2453, paragraph 34; Model 2: Bank card - Climate	-	-		Gradual introduction
ESRS E1-9 Breakdown of the carrying amount of its real estate assets by energy efficiency classes point 67(c).	-	Article 449a Regulation (EU) No 575/2013; Implementing Regulation (EU) no. Commission Regulation (EC) No 2022/2453, paragraph 34; Model 2: Bank card - Climate	-	-		Material



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
		change transition risk: Real estate loans - Energy efficiency of the guarantee				
ESRS E1-9, Portfolio exposure to climate-related opportunities paragraph 69	-	-	Delegated Regulation (EU) 2020/1818, Annex II	-	Material	Gradual introduction
ESRS E2-4, Amount of each pollutant listed in Annex II to Regulation E-PRTR (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator 8 Table 1 of Annex 1 Indicator 2 Table 2 of Annex 1 Indicator 1 Table 2 of Annex 1 Indicator 3 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E3-1, Aquatic and marine resources paragraph 9	Indicator number 7 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E3-1, paragraph 13 of the dedicated policy	Indicator number 8 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E3-1, Sustainable Oceans and Seas paragraph 14	Indicator number 12 Table 2 of Annex 1	-	-	-	It is not material	-



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS E3-4, Total water recycled and reused, paragraph 28(c)	Indicator number 6.2 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E3-4, Total water consumption in m3 per net income from own operations paragraph 29	Indicator number 6.1 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS 2 – SBM 3 – E4(16)(a)(i)	Indicator number 7 Table 1 of Annex 1	-	-	-	It is not material	-
ESRS 2 – SBM 3 – E4(16)(b)	Indicator number 10 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS 2 – SBM 3 – E4(16)(c)	Indicator number 14 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E4-2, Sustainable Land/Agriculture Practices or Policies paragraph 24(b)	Indicator number 11 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E4-2, Sustainable Oceans/Seas Practices or Policies paragraph 24(c)	Indicator number 12 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E4-2, Policies to combat deforestation paragraph 24(d)	Indicator number 15 Table 2 of Annex 1	-	-	-	It is not material	-
ESRS E5-5, Non-recycled waste point 37(d)	Indicator number 13 Table	-	-	-	It is not material	-



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
	2 of Annex 1					
ESRS E5-5, Hazardous waste and radioactive waste item 39	Indicator number 9 Table 1 of Annex 1	-	-	-	It is not material	-
ESRS 2 – SBM3 – S1, Risk of forced labour incidents paragraph 14(f)	Indicator number 13 Table 3 of Annex I	-	-	-	Material	152
ESRS 2 – SBM3 – S1, Risk of child labour incidents paragraph 14(g)	Indicator number 12 Table 3 of Annex I	-	-	-	Material	155
ESRS S1-1, Human Rights Policy Commitments, paragraph 20	Indicator 9, Table 3 and Indicator 11, Table 1 of Annex I	-	-	-	Material	155
ESRS S1-1, Due Diligence Policies on Issues Addressed by the Fundamental Conventions of the International Labor Organization (Conventions 1 to 8) paragraph 21:	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	Material	155
ESRS S1-1, Processes and measures to prevent trafficking in human beings, paragraph 22	Indicator number 11 Table 3 of Annex I	-	-	-	Material	155
ESRS S1-1, Occupational Accident Prevention Policy or Management	Indicator number 1 Table 3 of Annex I	-	-	-	Material	155



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
System, paragraph 23						
ESRS S1-3, Complaint/Complaint Management Mechanisms, paragraph 32(c)	Indicator number 5 Table 3 of Annex I	-	-	-	Material	161
ESRS S1-14, Number of deaths and number and rate of accidents at work, paragraph 88(b) and (c)	Indicator number 2 Table 3 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	Material	161
ESRS S1-14, Number of days lost due to injury, accident, death or illness paragraph 88(e)	Indicator 3 Table 3 of Annex I	-	-	-	Material	183
ESRS S1-16, Unadjusted gender pay gap, paragraph 97(a)	Indicator number 12 Table 1 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	Material	183
ESRS S1-16, Executive Remuneration Rate, paragraph 97(b)	Indicator number 8 Table 3 of Annex I	-	-	-	Material	185
ESRS S1-17, Incidents of discrimination paragraph 103(a)	Indicator number 7 Table 3 of Annex I	-	-	-	Material	187
ESRS S1-17, Non-compliance with the UNGPs on business and human rights and the OECD Guidelines paragraph 104 (a)	Indicator no. 10 table 1 and indicator no. 14 Table 3 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	-	Material	187



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS 2 – SBM3 – S2, Significant risk of child labor or forced labor in the value chain, paragraph 11(b)	Indicators no. 12 and no. 13 Table 3 of Annex I	-	-	-	It is not material	-
ESRS S2-1, Human Rights Policy Commitments, paragraph 17	Indicator no. 9 table 3 and indicator no. 11 Table 1 of Annex 1	-	-	-	It is not material	-
ESRS S2-1 Policies related to workers in the value chain paragraph 18	Indicator no. 11 and no. 4 Table 3 of Annex 1	-	-	-	It is not material	-
ESRS S2-1 Non-compliance with the UNGPs principles on business and human rights and OECD guidelines, paragraph 19	Indicator number 10 Table 1 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	-	It is not material	-
ESRS S2-1, Due diligence policies on topics addressed by the fundamental conventions of the International Labor	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	It is not material	-



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
Organization, 1 to 8, paragraph 19						
ESRS S2-4, Human rights issues and incidents related to its upstream and downstream value chain, paragraph 36	Indicator number 14 Table 3 of Annex 1	-	-	-	It is not material	-
ESRS S3-1, Human Rights Policy Commitments, paragraph 16	Indicator 9, Table 3 of Annex 1 and Indicator 11, Table 1 of Annex 1	-	-	-	It is not material	-
ESRS S3-1, non-compliance with the UNGPs on business and human rights, ILO principles or OECD guidelines, paragraph 17	Indicator number 10 Table 1 Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	-	It is not material	-
ESRS S3-4, Human rights issues and incidents, paragraph 36	Indicator number 14 Table 3 of Annex 1	-	-	-	It is not material	-
ESRS S4-1 Consumer and end-user policies point 16	Indicator 9, Table 3 and Indicator	-	-	-	Material	193



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
	11, Table 1 of Annex 1					
ESRS S4-1, Non-compliance with the UNGPs on business and human rights and OECD guidelines, paragraph 17	Indicator number 10 Table 1 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	-	Material	193
ESRS S4-4, Human rights issues and incidents, paragraph 35	Indicator number 14 Table 3 of Annex 1	-	-	-	Material	199
ESRS G1-1, United Nations Convention against Corruption paragraph 10(b)	Indicator number 15 Table 3 of Annex 1	-	-	-	Material	212
ESRS G1-1, Whistleblower Protection paragraph 10(d)	Indicator number 6 Table 3 of Annex 1	-	-	-	Material	212
ESRS G1-4, Fines for breaching anti-corruption and anti-bribery legislation, paragraph 24(a)	Indicator number 17 Table 3 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II)	-	It is not material	-



Publication obligation and related data point	SFDR	Pillar 3	Benchmarks Regulation	EU climate legislation	Materiality	Page
ESRS G1-4, Anti-Corruption and Anti-Bribery Standards, paragraph 24(b)	Indicator number 16 Table 3 of Annex 1	-	-	-	It is not material	-



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