SUSTAINABILITY REPORT 2025

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PREFACE OF THE MANAGEMENT BOARD

Dear Stakeholders of CENIT Group,
dear readers,

The world seems to be in a very dynamic state. And so is sustainability reporting. Sustainability reporting is undergoing a period of significant transformation. Regulatory frameworks, methodological standards, and societal expectations are evolving at a rapid pace. At the same time, the political and public interpretation of sustainability has shifted in recent years—particularly against the backdrop of global crises, rising geopolitical tensions, and the war in Ukraine. Issues such as economic resilience, security of supply, and social stability have gained prominence and are reshaping the context in which corporate responsibility is assessed.

For a publicly listed mid-sized company, this creates a deliberate balancing act. On the one hand, sustainability represents a substantive, long-term commitment that should be embedded in strategy, governance, and business decisions. On the other hand, the formal reporting requirements grew in complexity year by year. As of April 30, 2026 CENIT AG entered another segment of the stock exchange which allows CENIT to align reporting requirements with the company's size and risk profile while maintaining transparency towards its stakeholders. This context enables CENIT to use an efficient and pragmatic approach to meeting the (changing) formal obligations, while voluntarily showing our commitment to the core elements of sustainability reporting that enhance transparency and create genuine value.

This sustainability report is therefore not an end in itself. Rather, it is intended as a tool to strengthen trust with our key stakeholders. It aims to provide a clear and transparent account of how we position sustainability in the current environment, where we set our priorities, and how we reconcile responsible business conduct with economic discipline.

Yours,

Martin Thiel	Dr. Johannes Fues
CEO	CFO, CTrO

ABOUT CENIT

CENIT's mission is to turn data into value.

What is sustainable digitalization? Sustainable digitalization means helping our customers meet their environmental, social and governance (ESG) objectives by digitalizing all their processes end-to-end. This digitalization process is responsible, ethical, and sustainable, providing ESG benefits while carefully managing risks.

Since the company's founding in 1988, we have been acting as a leading IT consulting and software company specializing in process digitalization. We enable and sustain our customers' technological advantage while helping them meet new environmental targets and regulations relevant to their specific sector. CENIT offers its knowledge and expertise in key industries such as aerospace, transportation & mobility, medical devices, industrial equipment, hi-tech, financial services & trade in nine countries all over the world.

At CENIT, we help our customers innovate while also reducing their carbon footprint. Assessing the environmental impact of products is essential to our customers.

We are convinced that digital continuity is a key driver behind innovation, helping our customers design and manufacture their products in a sustainable way.

"We turn innovation into customer value" is not a concept but rather a state of mind. It means that we work together with all of our internal and external stakeholders to define a project framework that covers all applicable requirements and then implement an end-to-end digital process that fosters collaboration and quality in line with the 17 sustainable development goals of the United Nations.

CENIT is headquartered in Stuttgart, Germany, with activities expanding to other European countries, China and USA. CENIT employs 903 people, serving more than 6,000 customers globally. For more information, please visit www.cenit.com.

GENERAL DISCLOSURES

BP – BASIS FOR PREPARATION

The sustainability statement has been prepared with reference to European Sustainability Reporting Standards Set 1 (ESRS) as applicable at the end of the reporting period, with certain simplifications and omissions deemed not material for CENIT as a voluntary reporter. CENIT publishes its sustainability report annually. The reporting period corresponds to the calendar year, i.e. 1 January 2025 to 31 December 2025. In alignment with the CSRD and the ESRS framework, this report provides information on how sustainability fits into the CENIT Group's strategy. This sustainability statement has been prepared on a consolidated basis.

The reporting boundary for CENIT's own operations is aligned with the financial consolidation perimeter. Any deviations are explicitly disclosed in the relevant sections (e.g. Greenhouse Gas (GHG) inventory, where two minor entities are not yet included).

The sustainability statement covers CENIT's upstream and downstream value chain on a qualitative basis. Where quantitative data is not yet available without undue cost or effort, estimates or qualitative descriptions are used.

DR BP-2 – DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

Sources of estimation and outcome uncertainty

The CENIT sustainability report 2025 contains forward-looking statements based on current assessments by the management regarding future developments. Risks and uncertainties, such as the future market environment and economic conditions, the behavior of other market participants, the successful integration of new acquisitions and the realization of expected synergy effects, as well as measures taken by government authorities, are beyond CENIT's ability to control or estimate precisely. Should any of these or other uncertainties or unexpected events materialize or should the assumptions on which these statements are based prove incorrect, actual results may differ materially from those expressed or implied by such statements.

Estimated data and metrics are essential to the carbon footprint. For more information on the group's carbon footprint, please refer to the section on E1 - Climate Change.

Changes in preparation or presentation of sustainability information

CENIT's sustainability report 2025 has been prepared with reference to the European Sustainability Reporting Standards (ESRS) on a voluntary basis.

During the 2024 reporting cycle, CENIT introduced several ESRS components for the first time, which continue to structure the 2025 sustainability statement.

Double materiality assessment (DR IRO-1 / ESRS 1 Chapter 3):

In 2024, CENIT updated its double materiality assessment in accordance with the impact and financial materiality principles defined by EFRAG in ESRS 1, applying the required process for identifying and assessing material impacts, risks and opportunities.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The CENIT Group's extra-financial reporting is structured around the frameworks provided by the GRI, the Global Compact ODD and the ESRS standards specified in the European Commission's and EFRAG's delegated acts.

Although CENIT Group does not currently fall within the scope of the Corporate Sustainability Reporting Directive (CSRD), this sustainability statement is prepared on a voluntary basis, inspired by the European Sustainability Reporting Standards (ESRS). It does not claim full compliance with ESRS. Some CENIT entities are also in compliance with ISO 27001 and ISO 9001 CENIT Germany (Stuttgart), CENIT Romania (Iasi), CENIT (Schweiz) AG, and ISR AG.

Incorporation by reference

The CENIT sustainability report 2025 contains references where information is required by the ESRS standards. References are clearly indicated by a cross-reference to the various sections of this report.

External assurance

CENIT's sustainability reporting is not subject to external assurance. Given the voluntary nature of this report, CENIT focuses on progressively improving data quality and ESRS alignment over time.

DR GOV-1 – THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

Strong corporate governance is at the core of CENIT's commitment to transparency, ethical business practices, and sustainable growth. Our governance structure ensures effective oversight, strategic decision-making, and accountability at all levels of the organization, enabling us to achieve our business objectives while upholding our corporate values.

The leadership team is responsible for establishing and maintaining the company's governance framework. It ensures that CENIT operates in full compliance with legal regulations and is aligned with its strategic objectives. The team oversees policy development, risk management, and ethical standards to maintain corporate integrity. The leadership team also plays a key role in fostering a culture of accountability and transparency, ensuring that decision-making processes support the company's long-term success as well as its commitment to sustainability.

Management Board / CFO role and responsibility.

The Management Board is responsible for implementing CENIT's strategic initiatives and overseeing the company's daily operations. It ensures that corporate strategies are effectively executed and resources are allocated efficiently in order to optimize performance, innovation, and customer satisfaction. The Management Board is also committed to driving sustainability efforts. Through its leadership, the Management Board ensures that CENIT remains competitive and forward-thinking while aligning business operations with responsible environmental and social practices.

The Management Board is appointed by the Supervisory Board. As part of its governance responsibilities, the Supervisory Board selects and appoints the members of the Management Board based on their qualifications, leadership experience, and ability to promote CENIT's strategic and operational objectives.

The members of the Management Board are Martin Thiel (CEO), Dr. Johannes Fues (CFO, CTrO).

The appointment process is conducted in accordance with CENIT's Articles of Association and relevant corporate governance regulations. The Supervisory Board evaluates candidates to ensure that they possess the necessary expertise in business strategy, financial management, innovation, and sustainability. This process ensures that the Management Board is composed of individuals capable of effectively leading the company and responding to industry challenges.

The term of office for each member of the Management Board is defined in their appointment contract, which is also determined by the Supervisory Board.

Reappointments or contract extensions are subject to performance evaluations and the strategic needs of the company. By overseeing the appointment of the Management Board, the Supervisory Board ensures that CENIT's executive leadership remains aligned with the company's long-term vision, governance principles, and stakeholder expectations.

The role of the administrative bodies in managing impacts, risks, and opportunities (IROs) pertaining to the CENIT Group includes:

- Corporate social responsibility (CSR) oversight and governance.
- CSR compliance.
- Sustainability reporting validation.
- Stakeholder management.

Supervisory Board role and responsibilities

The Supervisory Board provides independent oversight of CENIT's governance, ensuring that the company operates in the best interests of its stakeholders. It monitors and advises the Management Board, ensuring that strategic decisions align with shareholder and stakeholder expectations. In addition to reviewing financial statements and compliance processes, the Supervisory Board facilitates transparent communication with investors, employees, and other key stakeholders. With its independent role, the Supervisory Board reinforces trust in CENIT's corporate governance and ensures that ethical standards are upheld in all aspects of the company's operations.

The Supervisory Board is composed of three members: Regina Weinmann (independent member), Rainer Koppitz (Iidependent member), Laura Schmidt (employee representative).

Each member of the Supervisory Board is elected for a fixed term, as outlined in the company's articles of association. They are selected based on their qualifications, industry knowledge, and ability to provide independent oversight of CENIT's operations. Election of Supervisory Board members follows a structured process in accordance with legal and corporate governance regulations. Members are elected by the shareholders during the annual general meeting, where voting rights are exercised based on the company's shareholding structure.

Additionally, in line with German corporate governance standards, employee representation is also considered in the composition of the board, ensuring that the interests of both investors and employees are taken into consideration when making strategic decisions.

The role of supervisory bodies, including risk management, legal and compliance, finance controlling, in the management of the CENIT Group's IROs is:

- Sustainability reporting audit and control.
- ESG performance evaluation.
- Regulatory monitoring.

The collaboration between the Leadership Team, the Management Board, and the Supervisory Board creates a governance framework that drives CENIT's strategic alignment, ethical conduct, and ongoing improvement. By maintaining this strong governance structure, CENIT ensures that it remains an industry leader dedicated to long-term growth, sustainability, and corporate responsibility.

VP Group Sustainability - role and responsibilities

In 2023, CENIT appointed a VP Group Sustainability, reporting to the CFO. The VP Group Sustainability is responsible for managing and implementing relevant topics and measures together with the ESG core team. The VP Group Sustainability works in close contact with the Management Board and regularly exchanges information on individual steps to determine further course of action.

The role of the ESG officers in managing the CENIT Group's IROs includes:

- Integrating ESG into the CENIT strategy.
- Managing ESG risks and opportunities.
- ESG data collection and monitoring.
- Training and awareness.

The VP Group Sustainability plays a crucial role across all three governance bodies - the leadership team, the Management Board and the Supervisory Board - by ensuring that sustainability is embedded in the company's strategy, operations, and compliance efforts under the CSRD. The VP Group Sustainability ensures coordination between the three governance bodies.

The CSR team manages and monitors ESG activities in coordination with the local managing directors at the CENIT Group's legal entities. Regular feedback loops with the Management Board enable full and timely communication between all parties involved and make it possible to identify relevant measures and activities.

The Management Board and the Supervisory Board also regularly engage in dialogue on ESG topics in order to integrate sustainability issues and opportunities into the company's strategy.

CENIT's ESG organization is as follows:

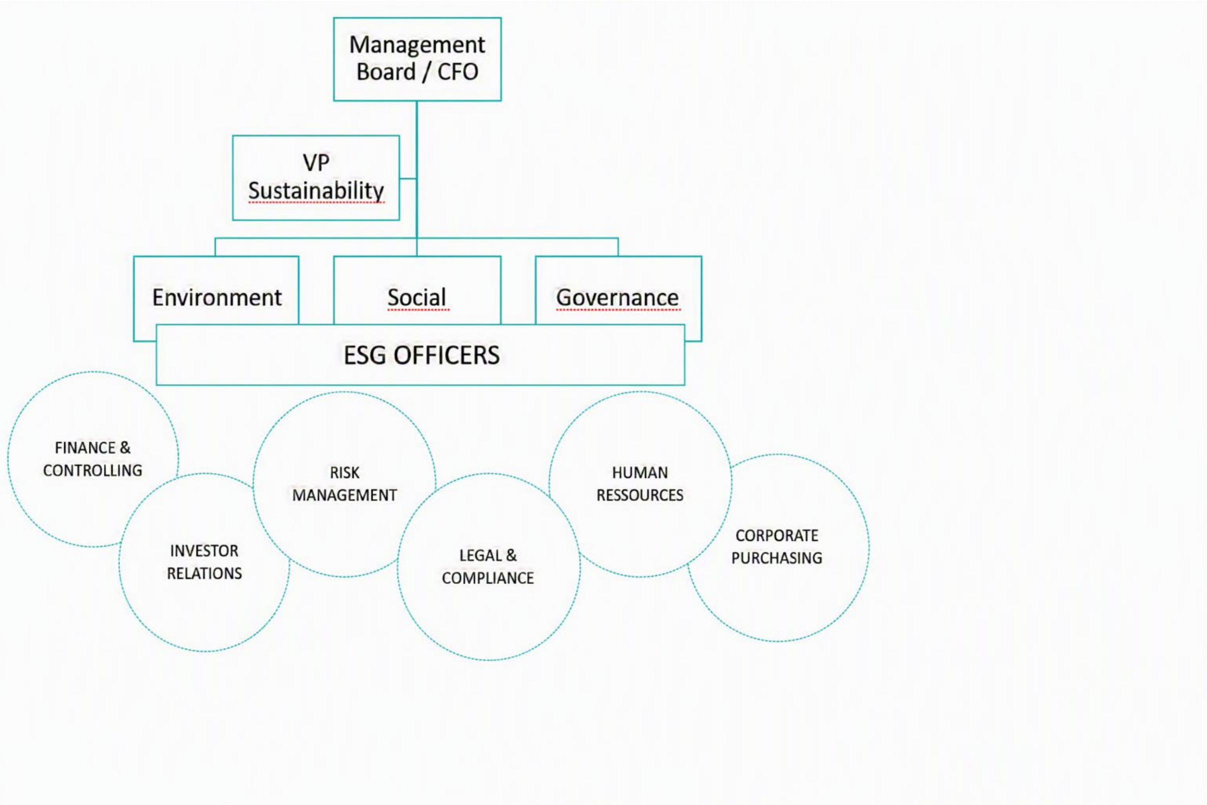

Figure 1: CENIT's ESG organization

DR GOV–4 - STATEMENT ON DUE DILIGENCE

As part of its commitment to sustainability CENIT conducts due diligence to identify, assess, and manage material impacts, risks, and opportunities (IROs) related to sustainability.

DR GOV–5 - RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

At this stage, instead of categorizing sustainability-related risks as key strategic risks, we worked to proactively identify, assess, and manage them.

Our double materiality assessment (DMA) enables us to evaluate the following:

- The financial impact of sustainability related risks and opportunities on our company.
- The impact of our operations on the environment, society, and the broader economy.

DR SBM-1 – STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Business model

CENIT's business model is built on providing expertise around software solutions that address complex data management and offer adapted solutions, integration services, consulting, and support services. With its solutions and expertise, CENIT supports over 6,000 customers in a wide range of industries, including transportation & mobility, space & defense, industrial equipment, and insurance and financial services.

CENIT is rigorously refining its business model: from a traditional reseller model to an end-to-end solution provider with considerably higher internal value added. At the core of the future offering is a combination of honed business process expertise, the implementation of industry-specific standard processes and the implementation, integration and operation of modern cloud-based platforms of our strategic partners. At the same time, CENIT is further expanding its portfolio of internally developed AI-based software solutions and thus increasing its share of proprietary, scalable products for the long term. Standardized delivery models and operational excellence lead to higher productivity, improved margin structures and earnings that are easier to plan.

CENIT breaks down its service offering into the segments PLM and EIM. Within these segments there is a divisional structure of business units.

The PLM segment comprises 3DS Solutions, SAP PLM and Digital Factory Solutions. As a Partner to Dassault Systèmes and SAP, we integrate leading platforms into our clients' process landscapes using an open technology approach.

The EIM segment is focused on processes relating to 360-degree customer communication, processing, file and document management primarily in the insurance and financial services sectors. By acquiring the shareholding in ISR AG in 2022, CENIT has also gained a foothold in retail as well as in the public and financial sector.

CENIT is the specialist for the core processes of its customers, focusing on the manufacturing industry and the financial services industry. The consultancy, service and software offering of the CENIT Group is geared to standard products by its software partners as well as CENIT's own solutions based on those standard products. Leading software providers such as Dassault Systèmes, IBM and SAP are strategic partners to the company. The employees in the CENIT Group provide the customers with tailored industry support in the planning, implementation and optimization of their business and IT processes.

To allow customers to concentrate on their core competencies, the CENIT Group also manages the applications (AMS) and the related IT infrastructures.

All our business units are also committed to ongoing R&D, integrating innovative technologies such as artificial intelligence and cloud services.

Value proposition

CENIT is committed to facilitating access to information, optimizing processes, and improving business efficiency, helping our customers reduce costs, save time, enhance data management and drive innovation.

By transforming traditional processes into seamless digital solutions, CENIT contributes to modernizing the public and private sectors as well as strengthening the competitiveness and sustainability of businesses by reducing operational redundancies. CENIT also optimizes resource usage, improves reliability, and provides easy access to data, translating into for better decision-making.

Subsidiaries and locations

The CENIT Group is legally organized under a parent holding company, CENIT AG, a publicly listed stock corporation based in Germany. CENIT AG is headquartered in Stuttgart and has offices in several major cities (Berlin, Hamburg, Hanover, Munich, and Frankfurt) in Germany. It operates through a network of legally independent subsidiaries across multiple countries, each aligned with the group's global strategy while complying with local regulations. Its entities are based in Europe, China, and North America.

CENIT also holds a one-third stake in the joint venture, CenProCS AIRliance GmbH. The joint venture provides services and consulting for a major customer in the PLM segment.

Scope of the sustainability reporting

FY2025 reporting covers 100% of the CENIT Group's total scope (IFRS full consolidation).[1]

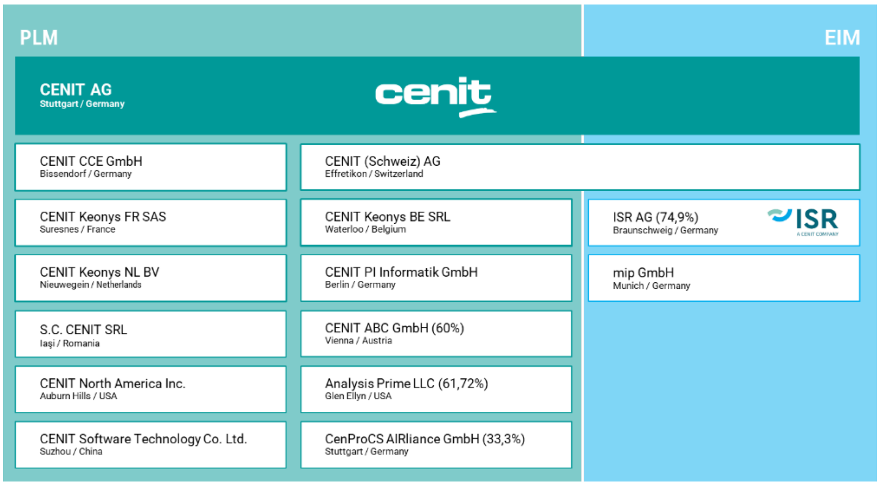

Figure 2: CENIT GROUP Organizational structure (May 2026)

1 CENIT conducted its second international carbon footprint assessment in 2025, covering 13 of its 15 entities. Two entities were not included in the analysis due to data unavailability. Their impact, however, is minimal, as they account for only 14 employees out of a total workforce of 903.

CENIT strategy

CENIT's strategy combines sustainable business growth with financial stability and responsible corporate development. The focus is on strengthening profitable business areas, investing in future-oriented digital solutions, and managing resources efficiently. ESG topics represent a subset or specific area within the overall corporate strategy. Therefore, sustainability aspects such as environmental responsibility, social commitment, and good governance are increasingly integrated into business decisions in order to create long-term value for customers, employees, investors, and society.

CENIT's sustainability goals and assessment are pertaining to significant groups of products and services, customer categories, geographic areas and relationships with stakeholders.

Our sustainability strategy consists of the following objectives:

- Decrease CO_2 emissions.
- Increase the renewable energy quota.
- Ensuring training and education.
- Measurement of employee satisfaction.
- Improve ESG rating.
- Avoid corruption and bribery.
- Perform supplier assessments.

CENIT faces sustainability challenges across environmental, economic, social, and governance areas, including rising energy consumption from new technologies such as AI, limited influence over clients' green decisions, talent shortages, and increasing complexity in ethical and ESG-related supplier assessments. To address these challenges, CENIT continues to pursue operationally suitable solutions, raise client awareness of sustainable offerings, strengthen employee attraction and retention through HR initiatives, and promote an integrity-based corporate culture through training and awareness measures. In parallel, the purchasing department is further improving supplier evaluation practices, while CENIT underlines its ESG commitment through its maintained EcoVadis Silver rating as of January 2026.

CENIT is not actively involved in fossil fuel production (coal, oil and gas), tobacco production or cultivation, chemical production, or controversial weapons.

Value Chain – Business Relationships

CENIT collaborates in its core business with software and hardware suppliers and strategic partners in its core business value chain, such as Dassault Systèmes, IBM and SAP, to integrate third-party solutions into its offerings.

Consulting services teams, support and training teams, and the R&D & IT development team are key internal stakeholders in meeting the operational demands of clients from a wide range of industries such as aerospace, automotive, industrial equipment, and bank and financial services.

These teams are dedicated to the following:

- The consulting service team advises customers in optimizing their business processes and integrating advanced technologies. They provide expert advice, manage project implementation, and ensure smooth and seamless integration of software and systems.
- The support and training services team ensures clients receive ongoing assistance and education to maximize the value of their solutions. They also provide technical support, solve troubleshooting, and provide user training to ensure smooth operation and effective use of systems.
- The R&D and IT development team drive innovation by developing sustainable technologies and software solutions.

Quality management teams ensure that all products, services, and processes meet high quality and efficiency standards as well as certification standards.

Sales, marketing, and communication teams also play a significant role in market research, value proposition creation, and strategic sales preparation and ultimately contribute to the growth and sustainability of the business.

CENIT's value chain is structured to foster long-term relationships with both upstream and downstream stakeholders, ensuring service continuity and sustainable collaboration. Furthermore, CENIT is monitoring any challenges caused by resource shortages or operational disruptions due to climate change. To address these challenges, CENIT is committed to implementing action plans aimed at reducing the environmental impact of its activities, ensuring long-term sustainability and resilience in its operations.

DR SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS

Key stakeholders and commitment resources

CENIT's internal key stakeholders include engineers, digital transformation specialists, data management experts, and process automation professionals, all of whom drive innovation and operational efficiency within the company.

Externally, strategic partners, software solution providers, clients, and investors play a crucial role in shaping CENIT's business landscape. These external stakeholders contribute to the company's growth by providing essential resources, market opportunities, and financial support.

Industry experts

This stakeholder group includes Consulting Services, Support and Training Services, as well as R&D and IT Development. Their motivation is driven by technical challenges, autonomy in solving digitalization needs, and the opportunity to work with innovative technologies. Their commitment is essential to the success of customer and internal initiatives, supported by project-based collaboration, regular knowledge exchange, and continuous training. Their main objective is to deliver tailored, innovative solutions on time and thereby increase customer satisfaction, measured through implementation success and defined KPIs.

Strategic Partners and clients

Strategic partners enable CENIT to maintain ongoing operations while also fostering development and innovation. Customers are key players when it comes to engagement, as they directly influence business and project priorities.

Stakeholders are key contacts for leadership management, engineers, consultants, and internal specialist, marketing and sales teams. They are organized through project scoping and follow-up meetings or co-design workshops.

The aim of this commitment is to ensure successful digital transformation through on-time project completion, optimal return on investment, and service satisfaction. Feedback and project success indicators (on time, on budget, customer satisfaction) are used to measure the commitment impact.

Software suppliers and other technology partners

CENIT's partnerships with software solution providers and platform developers are crucial when it comes to integrating third-party technologies into the company's offerings. These collaborations enable knowledge sharing, enhance software capabilities, and optimize performance, ensuring that CENIT delivers innovative, high-performing solutions to its clients. Software suppliers work with engineers, consultants, internal specialists, and leadership management.

The objective associated with their commitment is to offer robust, scalable technology that supports customer initiatives. The effectiveness of the collaboration and the quality of the technologies provided are evaluated on a regular basis.

Investors and shareholders

Investors and shareholders, while indirect stakeholders, play a significant role in CENIT's financial stability and strategic direction. Their involvement primarily revolves around the company's financial performance, growth potential, and long-term value creation, influencing key business decisions and corporate governance.

The finance and accounting department and the executive leadership team act as the main contact for investors and shareholders.

The CENIT Group's financial performance information is communicated via quarterly and annual reports, as well as at the annual shareholders meeting.

The aim is to boost the company's profitability and growth prospects by making strategic decisions based on the results of financial, economic, and extra-financial analysis and performance. Results are measured by revenue growth, market share, and profitability.

Interests and views of key stakeholders related to CSR strategy and business model

CENIT takes the interests and views of its key stakeholders into consideration to the extent they pertain to the company's strategy and business model. (Cf. IRO 1)

CENIT proactively adapted its strategy to align with stakeholder expectations. The company tracks and assesses its non-financial performance at group level, ensuring transparency and ongoing improvement around sustainability and corporate responsibility.

CENIT is also committed to improving working conditions for its employees, ensuring their satisfaction and professional development, notably through the annual review process. Working conditions and employee commitment are also subject to negotiations with local labor unions when applicable.

CENIT ensures transparency and stakeholder engagement via multiple communication channels. The annual general meeting is a key event where the company presents its performance results and discusses strategic decisions for the coming years, which are then reviewed and approved by the shareholders.

Beyond this, CENIT provides insights into financial and non-financial performance. Additionally, the company responds to ESG (environmental, social, and governance) questionnaires from customers and suppliers, thereby demonstrating its commitment to sustainability and regulatory compliance.

Regarding internal communication, CENIT keeps employees informed through internal messaging systems, its intranet, and managerial briefings. The company primarily uses emails and informational meetings to communicate with external stakeholders, maintain dialogue, and share relevant updates.

DR SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

ESRS	IROs
ESRS E1 – Climate change mitigation	Responsible AI (IRO 7)
ESRS E1 –Climate change mitigation	Value chain carbon foot-print management (IRO 5)
ESRS E1 –Energy	Energy intensive AI model (IRO 8)
ESRS E1 –Climate change mitigation	Demand for sustainable solutions (IRO 4)
ESRS E1 –Energy	Energy intensive IT infrastructure (IRO 9)
ESRS E1 –Energy	Regulations related to energy (IRO 10)
ESRS E1 –Energy	Green energy providers for IT infrastructures (IRO 11)
ESRS E1 – Energy	Improving sustainable infrastructure sourcing in software hosting – shifting to cloud services (IRO 13)
ESRS S1 –Own workforce	Anti-corruption and bribery (IRO 31)
ESRS S1 –Own workforce	Inclusion and diversity (IRO 26)
ESRS S1 –Own workforce	Recruiting & managing a global, diverse & skilled workforce (IRO 32)
ESRS S1 –Own workforce	Fostering an inclusive culture that empowers individuals with disabilities to thrive (IRO 38)
ESRS S1 –Own workforce	Occupational health management, health, and safety protection (IRO 28)
ESRS S1 – Own workforce	Disparities in policies between le-gal entities (IRO 29)
ESRS S1 – Own workforce	Organization of CENIT Group legal entities (IRO 30)
ESRS S1 – Own workforce	Lack of strategic focus on future IT innovations (IRO 36)
ESRS S1 –Own workforce	Cultural misalignment in the workplace (IRO 34)
ESRS S1 – Own workforce	Failure to improve gender diversity (IRO 27)
ESRS S1 – Own workforce	Gender diversity: fostering innovation through inclusivity (IRO 37)
ESRS S1 – Own workforce	Secure employment and flexible workplace (IRO 35)
ESRS S1 – Own workforce	Employee disengagement due to remote work (IRO 33)
ESRS S2 – Workers in the value chain	Establishing leadership in IT skill development (IRO 41)
ESRS S2 – Workers in the value chain	Skills obsolescence in the IT sector (IRO 39)
ESRS S2 – Workers in the value chain	Difficulty in retaining skilled IT talent (IRO 40)
ESRS S4 – Consumers and end-users	Addressing client needs with tailored solutions (IRO 48)
ESRS S4 – Consumers and end-users	Customised solutions and ser-vices (IRO 47)
ESRS S4 – Consumers and end-users	Career progression through training and development (IRO 42)
ESRS S4 – Consumers and end-users	Building growth by nurturing lasting customer relationships (IRO 45)
ESRS S4 – Consumers and end-users	Operational challenges in customisation delivery (IRO 49)
ESRS S4 – Consumers and end-users	Customer Relationships and Satisfaction (IRO 46)
ESRS G1 – Business conduct	Data security and privacy in cloud computing (IRO 50)
ESRS G1 – Business conduct	Intellectual property protection & competitive advantage (IRO 62)
ESRS G1 – Business conduct	Corruption & bribery (IRO 56)
ESRS G1 – Business conduct	Importance of strategic partnerships with key business partners (IRO 63)
ESRS G1 – Business conduct	Reliance on cloud partners (IRO 66)
ESRS G1 – Business conduct	Cloud partners relationship (IRO 60)
ESRS G1 – Business conduct	Intellectual property protection & competitive behaviour (IRO 53)
ESRS G1 – Business conduct	Business ethics and compliance (IRO 55)
ESRS G1 – Business conduct	Post merger integration of acquisitions (IRO 58)
ESRS G1 – Business conduct	Intellectual Property Protection Management (IRO 54)
ESRS G1 – Business conduct	Accredited skills and expertise (IRO 69)
ESRS G1 –Business conduct	Economic and market unpredictability (IRO 59)
ESRS G1 – Business conduct	Shift to cloud solutions (IRO 61)
ESRS G1 – Business conduct	Driving growth through strategic acquisitions (IRO 67)
ESRS G1 – Business conduct	Partners and editors’ relationship (IRO 68)
ESRS G1 – Business conduct	Dependence on Software Editors (IRO 57)
ESRS G1 – Business conduct	Partners and editors’ relationship (IRO 51)

Table 1: Material impacts, risks and opportunities

DR IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

Double materiality analysis

Identification of topics and IROs

In 2024, CENIT performed a full double materiality assessment in line with the principles set out in ESRS 1. Identification of actual and potential impacts, risks and opportunities (IROs) across CENIT's own operations and its upstream and downstream value chain, was based on interviews, workshops and internal and external data sources.

Assessment of materiality

Impact materiality was assessed on the basis of severity (scale, scope and, where relevant, irremediability) and likelihood. Regarding the time horizons short term means up to one year, mid-team 1-5 years and long-term more than 5 years according to ESRS definitions.

Financial materiality was assessed considering potential effects on CENIT's strategy, business model, cash flows and cost of capital over the short, medium and long term.

The reporting boundary for this assessment was aligned with the 2024 consolidated financial statements, with qualitative coverage of the value.

Stakeholder engagement

CENIT considered the views and interests of key stakeholders, including employees, management, selected customers, partners and relevant external experts (see stakeholder engagement).

The process combined:

- internal workshops with the leadership team and sustainability experts
- interviews and surveys with selected stakeholders
- sector benchmarks and regulatory guidance, including ESRS drafts and EU sustainable finance legislation

Information sources of materiality assessment

Information included in this sustainability statement is deemed material if it pertains to the mandatory requirements set forth in the applicable ESRS standards or provides insights into material IROs as well as how CENIT manages IROs through actions and policies, the indicators used to measure the effectiveness of actions in achieving targets, and other contextual information that help those reading the sustainability statement understand the disclosures it contains.

2025 update of the materiality assessment

CENIT performed a targeted review to determine whether changes in its business, strategy, value chain or external context would require revising the 2024 materiality conclusions.

This review focused on:

- changes in consolidation scope and operational footprint.
- evolution of strategy and business model, including the growing importance of sustainable digitalization and circular economy-enabling solutions, in line with SBM-1 and SBM-3.
- enhanced availability of data (for example, more complete Scope 3 GHG data) and lessons learned from the 2024 reporting cycle.
- feedback from governance bodies and stakeholders in connection with workforce, value chain and business conduct topics, consistent with SBM-2 and social standards S1/S2.

The 2025 update confirmed all that ESRS topics E1 (Climate change), S1 (Own workforce), S2 (Workers in the value chain), S4 (Consumers and end users), and G1 (Governance, risk management, and internal control) are material to CENIT's business operations. However, E5 (Resource use and circular economy) ceased to be material for CENIT being a service provider primarily.

The results of the double materiality analysis can be seen in the graph below.

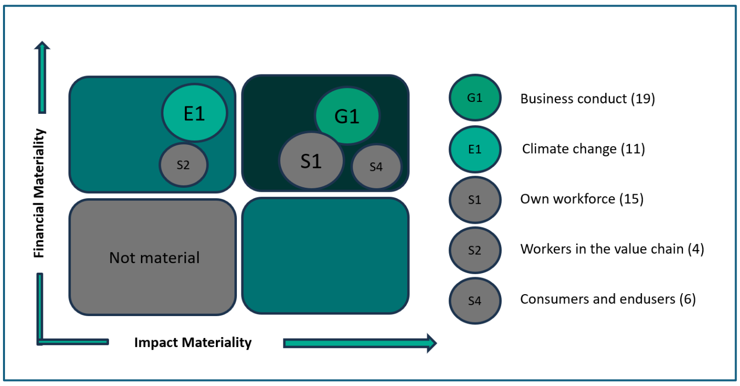

Figure 3: CENIT GROUP Double materiality matrix results

DR IRO-2 – DISCLOSURE REQUIREMENTS IN ESRS COVERED BY CENIT SUSTAINABILITY REPORT

Disclosure requirements in the Sustainability Report

Disclosure information is deemed material if it is relevant to CENIT's business activities and offers insights into policies, actions, metrics, and targets pertaining to material IROs.

Topics considered but not deemed material

In last year's double materiality assessment and due diligence, we assessed impact on pollution, water and marine resources, biodiversity, ecosystems, and affected communities in the value chain. The following topics do not have any material IROs.

Topics considered but not deemed material		
Omitted topic	**ESRS Reference**	**Justification**
Climate Change Adaptation	E1	At first glance, climate change adaptation might be expected to be a material topic for CENIT, given the increasing focus of regulators and markets on corporate resilience to climate risks. However, after thorough assessment, we have found that this is not currently the case. As a digital solutions provider, CENIT operates in software development, IT consulting, and cloud-based automation, meaning it does not rely on physical material flows, heavy infrastructure, or resource-intensive supply chains, which are typically more exposed to climate risks. A detailed climate resilience analysis, conducted as part of the company's double materiality assessment, examined 9 climate risk indicators and projected impacts under 2030 and 2050 climate scenarios (RCP 4.5 and RCP 8.5). The evaluation of 14 key operational locations showed that risks related to water scarcity, extreme weather events, and temperature fluctuations are minimal and do not threaten business continuity. A potential flooding at the Stuttgart site was ruled out due to low vulnerability scores. On the transition side, risks such as carbon pricing, regulatory constraints, and supply chain dependencies were also assessed and found to be non-material, as CENIT's main suppliers, which are cloud and IT service providers, are relatively resilient to climate-related disruptions, and adaptation regulations do not significantly impact the company's business model. The impacts, risks, and opportunities (IRO) analysis, which was conducted together with CENIT's leadership team and external stakeholders, confirmed that climate adaptation does not meet either the impact or financial materiality thresholds, with scores for climate resilience strategy (4.15/10), improving climate resilience (3.92/10), and supply chain climate vulnerabilities (4.19/10) all falling below the required 5/10 threshold.
Pollution	E2	Based on stakeholder feedback and the nature of CENIT's business in digital solutions, the company does not generate significant pollution beyond what is addressed under ESRS E1 (climate change). -Therefore, pollution impacts are not considered material.
Water & Marine resources	E3	Stakeholders confirmed that CENIT's operations do not involve activities with significant water consumption or marine ecosystem impacts, making this topic low in terms of its materiality for the company's value chain
Biodiversity & Ecosystems	E4	CENIT's business activities do not directly interact with biodiversity or ecosystems. This was validated through stakeholder feedback, which highlighted that these impacts are more relevant for industries such as agriculture or forestry
Circular Economy	E5	Based on a review of the business model and the value chain of CENIT it was concluded that the software-based character of CENIT's value proposition does not show any material dependencies on specific materials nor does it cover material flows.
Affected communities	S3	Internal discussions and stakeholder interviews indicate that CENIT's activities have minimal direct interaction with or impact on local communities. As a result, this topic was deemed low in terms of its materiality to CENIT's value chain.

Table 2: Topics considered but not deemed material

Information sources of materiality assessment

Information included in this sustainability statement is deemed material if it pertains to the mandatory requirements set forth in the applicable ESRS standards or provides insights into material IROs as well as how CENIT manages IROs through actions and policies, the indicators used to measure the effectiveness of actions in achieving targets, and other contextual information that help those reading the sustainability statement understand the disclosures it contains.

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ENVIRONMENT

E1 Climate Change

DR SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

ESRS	IROs	Description / Effects / Strategy position	Type	Expected Time Horizon	Value Chain
ESRS E1 – Climate change mitigation	**Responsible AI (IRO 7)**	CENIT integrates responsible AI in its operations, on a growing basis. The CENIT Group software, BuildSimple, for example, is an intelligent document processing software, a cloud platform that automatically classifies, analyses, and reads documents. CENIT believes that efficient AI solutions will support workflow optimisation, reduce energy use, and lower the carbon footprint in various industries.	Potential positive impact	Medium term	Own operation
ESRS E1 – Climate change mitigation	**Value chain carbon footprint management (IRO 5)**	CENIT's global supply chain and operations contribute to scope 3 GHG emissions through production, transport, and IT infrastructure. Proactively managing emissions across the value chain can reduce costs, enhance efficiency, and improve the company's reputation. CENIT's operations and solutions rely on a global supply chain with emissions across various stages, including production, transport, and IT infrastructure. Managing and reducing scope 3 emissions is essential to meet decarbonisation goals, comply with regulatory requirements, and address stakeholder expectations. Proactively engaging with partners to identify emissions hotspots and implement low-carbon solutions across the value chain can enhance operational efficiency, reduce costs, and improve CENIT's market positioning.	Current negative impact	Short term	Upstream, own operations, and downstream
ESRS E1 – Energy	**Energy intensive AI model (IRO 8)**	CENIT faces the risk that the energy-in-tensive nature of AI systems, especially large models used for automation and predictive analytics, could conflict with increasing societal and regulatory expectations around climate change and sustainability. AI systems rely heavily on computing power and cloud infrastructure, which, if not managed responsibly, can lead to excessive carbon emissions. This risk is amplified in consideration of evolving climate disclosure requirements under ESRS E1 (climate change) and stricter regulatory expectations that technology companies address their operational and value chain emissions. Integrating AI into the BuildSimple software, for example, will require focus on prioritising energy efficiency and renewable energy sourcing to prevent any contribution to growing emissions. Failure to adopt responsible AI practices focused on reducing energy consumption and improving environmental performance could harm CENIT's reputation, particularly among sustainability-conscious clients. Moreover, any misalignment with climate-related regulations or reporting standards could result in penalties, lost business opportunities, and diminished stakeholder trust.	Potential risk	Short term	Upstream, own operations and downstream
ESRS E1 – Climate change mitigation	**Demand for sustainable solutions (IRO 4)**	Increasing demand for sustainable solutions and technologies presents a substantial opportunity for CENIT AG. The company can leverage this trend by developing and providing innovative solutions that support the reduction of greenhouse gas emissions, promote the circular economy, and contribute to various other sustainability objectives.	Potential positive impact	Medium term	Own operations
ESRS E1 – Energy	**Energy intensive IT infrastructure (IRO 9)**	The company's IT operations and R&D activities require energy-intensive digital infrastructures, including data centres and cloud solutions, which contribute to carbon emissions.	Potential risk	Short term	Upstream, own operations, and down-stream
ESRS E1 – Energy	**Regulations related to energy (IRO 10)**	Growing regulatory pressure on emissions may increase operational costs, especially for clients in regulated industries (e.g. energy, automotive). A significant number of CENIT's customers operate within the discrete manufacturing industry, which inherently relies on energy resources for production. In some regions customers have been heavily affected by rising energy costs, resulting in financial instability. This has, in some cases, led to cost pressure severe enough to cause insolvency. Such developments represent a risk to CENIT,as they have a direct impact on the company's profitability and cash flow.	Potential risk	Short term	Own operations
ESRS E1 – Energy	**Green energy providers for IT infrastructures (IRO 11)**	CENIT primarily works with green energy providers to power data centres and enhance the sustainability of digital solutions for clients. Customer demand for green IT will increase going forward. CENIT needs to closely monitor this market trend and align progressively with greener practices.	Potential opportunity	Short term	Upstream and own operations
ESRS E1 – Energy	**Improving sustainable infrastructure sourcing in software hosting – shifting to cloud services (IRO 13)**	Optimising hosting infrastructure to incorporate refurbished hardware and extend equipment lifespans. CENIT uses internal and external cloud providers. The company can choose to work with providers that demonstrate strong commitments to circular economy principles, such as recycling IT hardware, reducing waste, and extending hardware lifespans. Many leading cloud providers are already introducing circular IT infrastructure programs. The company can also directly optimize sustainability by sourcing refurbished hardware, repairing equipment, and adopting asset reuse programs.	Potential opportunity	**Short term**	Upstream, own operations and downstream

Table 3: Material impacts, risks and opportunities of ESRS E1

E1-1 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

Main challenges and initiatives to be put in place to achieve sustainability goals.

Environmental challenges: Increased energy consumption in connection with the rise of recent technologies such as artificial intelligence. The potential for energy reduction heavily depends on available green energy solutions and the local or national energy mix.

Initiatives: CENIT continues to seek the best solutions suited to its operations in order to achieve its objectives.

Economic challenges: Green IT initiatives depend on economic conditions and the political trajectory of clients. CENIT can act as an influencer but cannot force its clients to adopt greener practices. Furthermore, energy consumption reduction solutions related to platform usage are difficult to implement in some initiatives due to costs and technical constraints.

Initiatives: Raising client awareness through conferences, publications, and presentations on CENIT's sustainable offerings and highlighting the associated benefits.

CENIT acknowledges climate change as a material challenge for businesses and society. At this stage, CENIT does not have a formal transition plan for climate change mitigation, as described in ESRS E1-1, and therefore does not yet disclose a structured 1.5°C-aligned pathway, scenario analysis, or a long-term decarbonization trajectory.

Instead, the company is focusing on strengthening its data foundation and improving the reliability of its climate-related disclosures. The second consecutive year of full Group-wide GHG accounting, including Scope 3 emissions, will significantly enhance data quality and enable the company to establish robust and evidence-based climate targets and a transition plan in the future.

Until a new, reliable roadmap is developed, CENIT continues to implement actions like use of renewable energies and electric vehicles that support the reduction of its environmental impact, without yet combining them into a formalized ESRS E1-1 transition plan.

Transition plan elements

Emission reduction trajectory: CENIT is not currently maintaining or communicating a quantified emissions-reduction trajectory. A revised trajectory will be developed once improved data from two consecutive GHG inventories is available.

Decarbonization levers (ongoing actions, not a roadmap):

- Increased use of renewable electricity
- IT infrastructure efficiency improvements
- Sustainable mobility measures (EV fleet, virtual collaboration)
- Supplier engagement to improve Scope 3 data and practices
- Investment considerations: Sustainability-related OpEx and CapEx will be evaluated as part of the future transition planning process.

CENIT does not have locked-in emissions due to its non-productive character.

E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

CENIT acknowledges the relevance of climate change for its operations and stakeholders.

At this stage, CENIT does not have documented climate policies covering mitigation, adaptation, energy management, supplier-related climate expectations, or other climate topics as defined in the standard.

CENIT transparently discloses that climate-related policies are under consideration. The company intends to review its climate governance, operational practices and data maturity to determine whether formal policies should be established in future sustainability reporting cycles. Over time, the company will evaluate whether existing actions should be integrated into a structured policy framework or a future climate strategy.

Policy (MDR-P)	Description of policy and actions in place (MDR-A)	Metrics (MDR-M)	Targets (MDR-T)
Environment and Climate policy	Environmental protection: CENIT integrates environmental protection into its code of conduct, encouraging employees to conserve resources and consider ecological aspects in their activities, also when it comes to choosing suppliers and external services. Sustainable products and services: CENIT aims to help customers in various industries plan and operate more sustainably through its products and services. The company actively participates in research and development to optimize resource use and savings potential via digital solutions. Innovation: Innovation is key to CENIT's success. The company focuses on turning ideas into marketable products, with particular emphasis on supporting customers' digital, lean, and efficient processes. CENIT invests in continuous development of products, services, and employee training. Partnerships and solutions: CENIT collaborates with partners such as Dassault Systèmes, IBM and SAP and is working to expand its own software offerings. The combination of partner and in-house solutions provides a comprehensive digital platform for core customer processes. Operational resource conservation: CENIT prioritises resource conservation, with steps taken to collect and optimize data across locations, assess its carbon footprint, and implement digitization initiatives to reduce waste and energy consumption.	Environmental data (energy, waste) & carbon footprint measurement Operational efficiency & digital solutions: CENIT is advancing its operational efficiency through initiatives like electronic in-voice dispatch and receipt, ongoing creation of a paperless office, and the use of sustainable materials while enhancing its digital solutions through partnerships and in-house software to provide comprehensive digital platforms, including tracking CO_2e data from software-generated prototypes. Energy use: Assessments are underway on how to reduce electricity consumption and increase the use of renewable energy sources. Employee involvement: Initiatives such as promoting the use of local public transport through ticket subsidies and employee participation in environmental association programs (e.g. tree planting at employee milestone events).	Goal: Using 100% renewable energy sources where possible by 2030

Table 4: Policies related to ESRS E1

E1-3 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES

Although CENIT has not yet formalized climate-related policies, the company is already implementing several practical actions aimed at reducing its environmental footprint and improving climate resilience.

Current actions include:

- Use of renewable electricity across CENIT-controlled locations where available.
- Energy and IT efficiency improvements, including optimization of cloud usage and digital infrastructure.
- Sustainable mobility measures, such as encouraging electric or hybrid vehicles and promoting virtual collaboration to avoid business travel.
- Climate resilience screening, which has already been completed for 14 priority sites, with further measures considered where vulnerabilities were identified. CENIT supports reforestation and greenhouse gas removals through tree planting as part of its sustainability activities. In cooperation with “Stiftung Unternehmen Wald”, trees are donated for defined employee milestones and for each newly registered company car, contributing to projects in Germany, Nepal, Brazil, and Nigeria. This measure supports CENIT’s ESG objectives and is implemented through a defined HR-coordinated process.

These activities reflect CENIT’s operational commitment to environmental improvement, even in the absence of formal climate policies or a transition plan.

E1-4 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

CENIT has decided to reconsider its previously communicated emissions-reduction target framework. The company considers that this earlier target no longer reflects the level of methodological robustness and data reliability required for long-term decarbonization planning under ESRS E1.

Instead, CENIT will develop a new, more reliable and evidence-based climate target once improved data foundations are available. A comprehensive carbon footprint will provide a more stable baseline and allow CENIT to define future reduction pathways that are realistic, data-driven and aligned with the company’s evolving strategy.

Until the new target is established, CENIT will continue to prioritize energy efficiency, renewable energy sourcing and supplier engagement to address the main drivers of its emissions profile.

E1-6 GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

Finally, CENIT calculated its full greenhouse gas (GHG) footprint across all scopes for the second time in 2025, including Scope 3 emissions. CENIT’s baseline year for GHG reporting is 2024.

CENIT's carbon footprint has shown a declining trend in recent years, driven mainly by the use of renewable electricity, increased electrification of the company car fleet, and efficiency improvements. However, this progress also highlighted the need to ensure that any long-term climate objectives are credible, methodologically sound, and aligned with the Group's strategic development before formalizing them in a transition plan.

In 2025, the company's total GHG emissions amounted to 8,136t CO_2e, with Scope 3 representing 87%, Scope 2 representing 6% and Scope 1 representing 7%.

- For the second time, CENIT conducted a full Group-wide carbon footprint assessment covering GHG emissions from 1 January 2025 to 31 December 2025, using the GHG Protocol methodology. The CENIT Group carbon footprint accounts for 100% of the GHG emissions over which it has operational control.
- As prior year, CENIT's international carbon footprint assessment covers 13 out of its 15 companies. Due to unavailability of data, two companies were not included in the analysis: CORISTO and CENIT China. CENIT chose to use the operational scope of its activities to compute the carbon footprint. The impact of these two companies is expected to be minimal as they only account for 14 employees out of a total workforce of 903. This assessment marks a significant step in understanding and managing CENIT's emissions on a global scale.

Operational boundaries

As CENIT does not have any production sites, no emissions are generated by processes. Any direct fugitive emissions produced by CENIT would involve air conditioning systems, but no leakages were reported during the assessment period. In addition, CENIT does not own its offices, and all purchases were accounted for in category 1 (no capital goods).

As a service company, CENIT does not work with any upstream or downstream freight providers nor products for which transformation, use or end-of-life emissions must be considered. The company does not lease any assets, is not involved in any franchises, and there are no investments to be considered in the assessment. The categories considered in the carbon footprint assessment based on scopes 1, 2, and 3 are listed below:

	Number	Emissions sources	Total [t CO_2e]
Scope 1	1-1	Direct emissions from stationary combustion sources	138
	1-2	Direct emissions from mobile sources with combustion engines	459
	1-3	Direct emissions from processes	0
	1-4	Direct fugitive emissions	0
	Total Scope 1		597
Scope 2	2-1	Indirect emissions from electricity consumption	470
	2-2	Indirect emissions from consumption of steam, heat or cooling	0
	Total Scope 2		470
Scope 3	Upstream scope 3 emissions		
	3-1	Purchased goods or services	5,625
	3-2	Capital goods	0
	3-3	Emissions related to fuels and energy (not included in scope 1 and scope 2)	246
	3-4	Upstream freight	0
	3-5	Waste generated	19
	3-6	Business travel	605
	3-7	Employees commuting	325
	3-8	Upstream leased assets	0
	Other indirect upstream emissions		249
	Downstream scope 3 emissions		
	3-9	Downstream freight	0
	3-10	Transformation of sold products	0
	3-11	Use of sold products	0
	3-12	End of life of sold products	0
	3-13	Downstream leased assets	0
	3-14	Franchises	0
	3-15	Investments	0
	Other indirect downstream emissions		0
	Total Scope 3		7,069
	TOTAL GHG EMISSIONS		8,136

Table 5: CENIT CO_2e emissions

GHG Emission intensity analysis

As part of CENIT's commitment to sustainability and emissions reduction, we have assessed the GHG intensity per employee and per revenue across all entities.

This analysis provides valuable insights into the environmental impact of our operations and highlights areas for targeted decarbonization efforts.

The table below presents a detailed breakdown of emissions, employee count, revenue, and GHG intensity per CENIT entity:

Entity	GHG emissions (tCO_2e)	% of total GHG emissions	GHG intensity per employee (tCO_2e/ employee)	GHG intensity per revenue (tCO_2e/M€)
CENIT DE	3,529	43,4%	10,7	41,5
CENIT (Schweiz) AG	232	2,9%	21,1	23,2
CENIT North America	161	2%	13,4	26,8
CENIT ROMANIA	228	2.8%	4.4	57.0
KEONYS France	1,337	16.4%	13.8	33.4
KEONYS Netherlands	251	3.1%	41.9	50.3
KEONYS Belgium	99	1.2%	9.0	32.9
ISR AG	1,463	18%	6.3	58.5
MIP GmbH	215	2.6%	10.3	53.8
Active Business Consult	43	0.5%	2.4	8.5
PI Informatik GmbH	265	3.3%	8.8	66.3
CCE b: digital GmbH	179	2.2%	12.8	35.9
Analysis Prime	133	1.6%	2.6	12.1
Total (CENIT Group)	8,136	100.0%	9.15	39.3

Table 6: GHG intensity per CENIT entity

SOCIAL

Social challenges: The demand for digital consulting jobs tends to exceed supply, making it difficult to attract top talent. Skill levels depend heavily on training and candidate maturity. Selecting candidates based on technical expertise and professionalism is crucial. Talent retention depends on HR's ability to implement attractive policies, such as career development, training, and talent management.

Initiatives: HR teams focus on maintaining an attractive, balanced retention policy to ensure employee satisfaction, whether through salary, training, career promotion, professional mobility, or other benefits. HR teams collaborate with numerous academic institutions to ensure high visibility of job opportunities.

S1 OWN WORKFORCE

DR SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

ESRS	IROs	Description / Effects / Strategy position	Type	Expected Time Horizon	Value Chain
ESRS S1 – Own workforce	**Anti-corruption and bribery (IRO 31)**	A robust anti-corruption and bribery framework is essential for maintaining ethical integrity and ensuring long-term sustainability in business operations. Demonstrating a strong commitment to recruiting and retaining talent through fair, inclusive, and development-oriented practices underscores an organization's dedication to ethical governance and transparency. This, in turn, reinforces its credibility and trust with stakeholders, including communities, regulatory bodies, and business partners.	Potential risk	Short term	**Upstream, own operations, and downstream**
ESRS S1 – Own workforce	**Inclusion and diversity (IRO 26)**	As an international company, CENIT is able to attract a diverse talent pool, fostering innovation and strengthening its global reputation. The company's presence across Europe, North America, and Asia provides opportunities to implement best practices in diversity and inclusion.	Potential opportunity	Short term	**Own operations**
ESRS S1 – Own workforce	**Recruiting & managing a global, diverse & skilled workforce (IRO 32)**	Employees are important contributors to value creation in the software & IT services industry. Companies commonly find recruiting qualified employees to fill these positions difficult. A shortage of technically skilled employees can create intense competition around acquiring highly skilled employees globally, contributing to high employee turnover rates. Some companies of the CENIT Group support to education and training programs to expand the availability of domestic skilled employees. Companies often offer significant monetary and non-monetary benefits to improve employee engagement as well as retention and productivity. Initiatives to improve employee engagement and work-life balance may influence the recruitment and retention of a diverse workforce. Since the industry is characterised by a low representation of women and minority groups, efforts to recruit and develop globally diverse talent pools may address the talent shortage and improve the value of company offerings. Greater workforce diversity is important for innovation and helps companies understand the needs of a diverse and global customer base.	Current positive impact	Short term	**Own operations**
ESRS S1 – Own workforce	**Fostering an inclusive culture that empowers individuals with disabilities to thrive (IRO 38)**	CENIT cultivates an environment where individuals with disabilities feel valued and empowered to succeed, fostering a culture of inclusion while challenging stereotypes and breaking down barriers associated with disability.	Potential positive impact	Medium term	**Own operations**
ESRS S1 – Own workforce	**Occupational health management, health, and safety protection (IRO 28)**	Ensuring the health, safety, and wellbeing of employees is a cornerstone of sustainable and ethical business practice. Occupational health management encompasses strategies and systems to promote physical and mental wellbeing in the workplace, while health and safety protection focuses on preventing workplace injuries, illnesses, and accidents.	Current positive impact	Short term	**Own operations**
ESRS S1 – Own workforce	**Disparities in policies between le-gal entities (IRO 29)**	Disparities in policies within the CENIT Group due to its acquisition strategy, as well as coordination efforts across entities, may impact employee satisfaction and productivity.	Potential risk	Medium term	**Own operations**
ESRS S1 – Own workforce	**Organization of CENIT Group legal entities (IRO 30)**	The entities of the CENIT Group are not fully integrated, which promotes a working environment that addresses local specifities.	Current positive impact	Short term	**Own operations**
ESRS S1 – Own workforce	**Lack of strategic focus on future IT innovations (IRO 36)**	A lack of focus on emerging IT trends, such as artificial intelligence, could lead to significant skills gaps within the workforce. This would limit CENIT's ability to stay competitive, especially as clients increasingly expect expertise in innovative technologies. Moreover, if competitors have already adopted these innovative technologies, CENIT may struggle to keep pace. Failing to adopt emerging trends could tarnish CENIT's reputation as a leader in digitalization and may result in a loss of market share.	Potential Risk	Short term	**Own operations**
ESRS S1 – Own workforce	**Cultural misalignment in the workplace (IRO 34)**	For CENIT, a multinational organization with entities in different countries, cultural differences, such as varying attitudes toward working hours, communication styles, or hierarchical structures, can lead to operational inefficiencies and misaligned expectations. These differences can create risks in terms of collaboration, employee engagement, productivity, and compliance with local labour laws.	Potential Risk	Medium term	**Own operations**
ESRS S1 – Own workforce	**Failure to improve gender diversity (IRO 27)**	CENIT faces the risk of failing to achieve meaningful progress in gender diversity, particularly in traditionally male-dominated fields such as engineering, technology, and software development. This failure could result in missed opportunities to foster innovation, reduced team performance, and diminished operational efficiency. Furthermore, inadequate representation of women in leadership and technical roles may harm CENIT's reputation, limit its ability to attract top talents, and expose the company to compliance risks related to diversity reporting under CSRD.	Potential risk	Short term	**Own operations**

ESRS S1 – Own workforce	**Gender diversity: fostering innovation through inclusivity (IRO 37)**	Gender diversity plays a crucial role in driving innovation and creativity not only within CENIT but also across its value chain. Fostering an inclusive workplace and extending this commitment to value chain partners means actively encouraging the participation and advancement of women in traditionally male-dominated fields such as engineering, technology, and software development. Gender diversity is financially material for CENIT as it enhances team performance, decision-making and collaboration throughout the value chain, directly contributing to operational efficiency and innovation. By promoting inclusivity among value chain workers, CENIT strengthens its ability to attract and retain top talent, both internally and across its partners, while reducing turnover-related costs and improving worker satisfaction.	Current positive impact	Short term	**Own operations**
ESRS S1 – Own workforce	**Secure employment and flexible workplace (IRO 35)**	Insuring a safe and fair working environment with transparent and compliant employment terms and benefits.	Current positive impact	Short term	**Own operations**
ESRS S1 – Own workforce	**Employee disengagement due to remote work (IRO 33)**	The intensification of remote work practices, while offering flexibility, may lead to a risk of employee disengagement. Prolonged periods of remote work can lead to feelings of isolation, reduced team cohesion, and a diminished sense of belonging among employees. These factors may negatively impact employee motivation, collaboration, and overall productivity.	Potential risk	Medium term	**Own operations**
ESRS S2 – Workers in the value chain	**Establishing leadership in IT skill development (IRO 41)**	CENIT AG has an opportunity to position itself as an industry leader in IT skill development by creating structured training pathways and partnering with academic and technological institutions. A highly skilled workforce enhances client satisfaction, attracts top-tier talent, and supports innovation. Moreover, offering training to external stakeholders or clients could open new revenue streams and reinforce CENIT's reputation as a pioneer in sustainable digitalization.	Potential opportunity	Medium term	**Upstream, own operations and down-stream**

Table 7: Material impacts, risks and opportunities of ESRS S1

Information

Employees are defined as individuals with employment contracts on either a permanent or temporary basis, including interns. Non-employee workers are defined as external contingent workers contracted to support our core business activities.

The term "workforce" is used in this sustainability report to refer to both employees and non-employee workers. Unless otherwise indicated, all policies and actions described in sections S1-1, S1-2 and S1-3 apply to the entire workforce in the value chain, while all other sections apply to our employees only.

S1-1: POLICIES RELATED TO OWN WORKFORCE

CENIT is dedicated to fostering a fair, inclusive, and sustainable working environment for all employees. The company recognizes that its workforce is its most valuable asset and has developed comprehensive policies to ensure a supportive, growth-oriented work environment. These policies are not only designed to comply with legal requirements but also to anticipate and address evolving employee needs. By aligning with global best practices in human resource management, CENIT ensures that its workforce policies are forward-thinking and continuously improving.

CENIT's workforce policies are deeply rooted in a commitment to labor rights, diversity, equal opportunity, and employee wellbeing. As a signatory of the United Nations Global Compact, CENIT upholds internationally recognized labor standards, including the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. By integrating these principles into its corporate strategy, culture, and daily operations, CENIT ensures ethical business practices across all operations.

A core element of CENIT's approach to responsible labor practices is the CENIT code of conduct, which establishes clear ethical guidelines and expectations for all employees. The code of conduct covers principles related to labor rights, non-discrimination, and fair treatment. All employees are required to adhere to this code, and regular training sessions are conducted to ensure awareness and compliance. CENIT also enforces strict policies against harassment, forced labor, and child labor in alignment with international labor rights frameworks.

To ensure the workplace remains free from discrimination and harassment, CENIT has implemented a zero-tolerance policy, which is supported by access to confidential reporting channels.

Inclusion, Diversity & Gender Equality (IRO 26, 27, 37)

CENIT promotes diversity and inclusion through its "Charta der Vielfalt" (English: diversity charter), a commitment to equality irrespective of gender, ethnicity, sexual orientation, or social origin. "Charta der Vielfalt" is Germany's largest employer-driven initiative dedicated to promoting work-place diversity. Established in 2006 in collaboration between businesses and political leaders, this initiative encourages organizations to recognize and embed diversity into their corporate cultures.

Occupational Health & Safety (IRO 28, 35)

Employee wellbeing is a core priority at CENIT and is supported by a robust occupational health & safety management system. Employees participate in compulsory training programs, including ISO 27001-compliant IT security training at selected sites, code of conduct standards, and occupational safety.

Policy Harmonization & Legal Structure (IRO 29, 30)

Due to its decentralized structure, CENIT harmonizes internal policies through cross-entity management meetings and dialogue shared by HR managers. The goal here is to reduce disparities and enhance employee satisfaction. This approach respects local regulations while maintaining coherence at group level. We have not formulated any policies or formalized processes pertaining to these IROs.

Ethics & Anti-Corruption (IRO 31)

CENIT's anti-corruption policy embodies a zero-tolerance stance on bribery and corruption. CENIT provides its employees with regular training on the topic and transparent reporting processes and dedicated compliance channels ensure ethical practices and reinforce stakeholder trust (see ESRS G1 for more information).

Recruitment and retention processes in place

The recruitment strategy prioritized direct outreach and leveraging social media tools. The employees' expertise is enhanced through various strategic initiatives. Additionally, various measures are implemented to retain top talents at CENIT (Talents program, training courses, CENIT campus, leader role etc.).

CENIT ensures that its workforce policies not only comply with legal obligations but also contribute to a thriving, engaged, and resilient workforce capable of driving long-term business success.

Policy (MDR-P)	Description of policy and actions in place (MDR-A)	Metrics (MDR-M)	Targets (MDR-T)
Health and safety at work	Health management as a priority: Ongoing expansion of occupational health programs.	Number of fatalities due to work-related injuries	No fatalities
	Occupational safety measures: Preventive approach to minimise risks and prevent accidents.	Number of work-related injuries with serious consequences	No work-related injuries with serious injuries
	Regular online safety briefings covering ergonomics, fire safety, and first aid. Annual safety questionnaire: Mandatory for all employees as confirmation of training participation.	Number of documented work-related injuries	CENIT has not yet established group-wide quantitative targets
	Paperless implementation: All safety processes managed digitally via the intranet.		
	Pandemic adaptation: Health measures implemented digitally and in person.	Number of sick days	CENIT has not yet established group-wide quantitative targets relating to sick days
	Management approach preventive compliance strategy. Corporate culture focused on employee awareness and training. Compliance system to combat corruption and fraud.	Participation rate of employees trained to prevent corruption and bribery	Achieve a sufficient participation rate across our workforce
Employee satisfaction & retention policy	Work-life balance & wellbeing initiatives: Additional vacation days Ergonomic workplace setups and fitness programs. Flexible scheduling to support personal needs. Company bike leasing Parental & caregiver support: Enhanced parental leave policy exceeding industry standards. Children's sick days Special work arrangements for family caregivers. Comprehensive benefits & financial stability	Number of parttime employees Utilisation of wellness programs. Retention & turn-over metrics: Employee turnover rate	Ensure all employees have access to continuing education opportunities (training & career development). Maintain at least 70% employees with annual **reviews**
	Health Coverage: Medical, dental, and vision insurance for employees and families.	Parental leave rate at end of the year	
	Retirement savings plan: Employer contributions for long-term financial security. Emergency financial assistance for employees in need. Tuition & training reimbursement to encourage professional growth. Employee engagement & ongoing improvement.		
	Employee satisfaction & retention: Good working conditions, fair remuneration, social benefits, and career development opportunities. Flexible work models: Hybrid and remote work options. • Part-time roles and job-sharing opportunities.	Employee satisfaction & engagement: Survey participation rate Work-life balance & flexibility: Hybrid work model adoption rate	Participation rate in "YOUR FEEDBACK": 75% Improve employee retention rate by reducing voluntary turnover.

Policy (MDR-P)	Description of policy and actions in place (MDR-A)	Metrics (MDR-M)	Targets (MDR-T)
Diversity & inclusion policy	• Pay equity: annual salary reviews and market surveys to ensure competitive compensation packages. • Commitment to inclusion: Equal opportunities regardless of gender, age, ethnicity, or disability • Diversity and inclusion committee: Monitoring inclusion KPIs, ambitious targets, and mentoring programs for underrepresented groups. • Partnerships with organizations specialising in diversity. Regular employee surveys to adjust policies.	Gender pay-gap monitoring Diversity, inclusion & compliance: Workforce diversity statistics.	No gender pay gap Progress in women's leadership representation.
Commitment policy (CENIT CARES)	Social commitment: CENIT promotes a positive corporate culture through social responsibility and provides support to people in need due to natural disasters, life crises, disabilities, or illness. CENIT Cares initiative: Employees actively support various causes, contributing to both local and global communities. Employee engagement: Over 110 actions initiated since 2013 with employees globally proposing Initiatives for social causes. Support structure: Employees that submit proposals receive either paid days off or additional financial donations to their initiatives. Approval process: Proposals are reviewed by the CENIT Cares team in collaboration with the management board. Global reach: Support is provided to initiatives in over 20 countries, including Chile, the Sahel Zone, and Armenia.	Over 110 actions initiated by CENIT employees since 2013. €150,000 allocated to support social initiatives globally. More than 20 countries involved in supported initiatives. Employee participation can be seen in their personal involvement in initiatives.	Target: 3 projects for a maximum amount of € 25.000
	Recognition and motivation: CENIT showcases these efforts on the company's homepage and social media to thank employees and encourage others to get involved.		
Partnership policy	Membership associations: Members of various associations and interest groups (e.g. Diversity Charter, Java Community, SAP association users, virtual product creation, NGO for science and education)	Number of membership associations	N/A

Table 8: Policies related to ESRS S1

S1-2: PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

CENIT actively engages with its workforce and employee representatives through structured communication processes, ensuring that employee perspectives are integrated into the company's decision making. CENIT's human resources department (People & Culture) facilitates this engagement at multiple levels, with the human resources director reporting to the Group Chief Financial Officer and maintaining close contact with HR managers across subsidiaries. Various expert and project committees are formed as needed and international video conferences are held to address workforce concerns in a collaborative and informed manner.

The company promotes direct engagement between employees and leadership through town hall meetings, which provides a platform for the management to inform employees about company developments and governance matters. These meetings, held in both German and English, are recorded and made available on CENIT's internal corporate network, ensuring accessibility for all employees. Quarterly meetings further enhance engagement by providing updates in line with published financial reports, while kick-off meetings at the beginning of each year set annual objectives and business outlooks.

At locations where they are present, employee representatives play a crucial role in engagement processes, acting as intermediaries between employees and the management. These representatives participate in formal meetings, ensuring that employee concerns are addressed systematically and integrated into decision-making processes. The local HR teams closely collaborate with these representatives to maintain an inclusive and responsive approach to workforce engagement.

To help strengthen feedback integration, CENIT conducts constructive employee surveys to gauge workplace satisfaction and identify areas for improvement. These include the "YOUR FEEDBACK" questionnaire, which employees fill out at regular intervals. The "Pulse@CENIT" survey is also conducted twice a year at CENIT AG, offering real-time insights into employee sentiment. These feedback mechanisms allow CENIT to take proactive measures in response to workforce concerns, which creates a dynamic and evolving approach to employee wellbeing. Through targeted surveys and feedback mechanisms, CENIT ensures that these employee perspectives are considered in policies, improvements, and the development of initiatives.

By implementing structured engagement processes, including surveys and meetings with employee representatives, CENIT ensures that workforce perspectives are incorporated into the top management team's decision-making process. CENIT's commitment to open dialogue, transparency, and inclusivity underscores its approach to employee engagement and fosters a positive and collaborative work environment.

S1-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKFORCE TO RAISE CONCERNS

CENIT ensures that employees have access to structured, accessible, and confidential mechanisms for reporting concerns and seeking remediation.

CENIT has implemented a formal grievance and complaints handling mechanism that allows employees to raise workplace concerns through multiple channels. An internal whistleblowing mechanism ensures that CENIT employees can report issues securely and anonymously if necessary (see the ESRS G1 section for more information).

1-4: TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS

CENIT Group has taken various actions to ensure that the policies mentioned above are enforced in day-to-day operations throughout the group. These cover the full occupation life cycle beginning with recruiting, careers with CENIT and ending with exit or retirement. Actions include confidential reporting channels enable employees to raise concerns without fear of retaliation.

Category	IRO reference	Measure implemented	Planned actions	Tracking & effectiveness
Negative Impacts on own workforce				
N/				
Positive Impacts on own workforce				
Occupational health Management, health & safety protection	IRO 28	Provided training on: Basic learning, email security, code of conduct, PC security, occupational safety	Expand range of available training options	Training completion rates
CENIT's legal organization	IRO 30	Developed policies adapted to each legal entity	Develop a progressive process to integrate group policies across newly acquired entities	Annual review by HR managers
Recruiting & managing a global, diverse & skilled workforce	IRO 32	CENIT talent program (other programs detailed in section S113) Participated in recruitment fairs	Strengthen ties with STEM-focused universities to encourage diversity in tech hiring	Turnover rates
Secure employment and flexible workplace for employees	IRO 35	Encouraged conversion of temporary contracts to permanent	Align with industry best practices for hybrid & remote work models	% of temporary contracts employee retention rates

Risks and Opportunities				
Inclusion and diversity (opportunity)	IRO 26	Code of conduct integrated diversity guidelines promoted cultural awareness through "Diversity Days"	Organize employee workshops on diversity and inclusion best practices to strengthen inclusivity	Employee engagement in Diversity Days
Failure to improve gender diversity (risk)	IRO 27	Diversity guidelines	Expand mentorship programs for women in leadership	Annual gender pay gap analysis progress in women's leadership representation
Policy disparities between legal entities (risk)	IRO 29	Facilitated regular HR meetings across entities	Develop a progressive process to unify HR policies across all subsidiaries	Annual HR policy review
Anticorruption and bribery (risk)	IRO 31	Integrated code of conduct and anticorruption policy	Introduce whistleblowing hotline for corruption concerns create new channels to inform employees of whistleblowers policies	Number of incidents related to corruption and bribery
Risk of employee disengagement due to remote work (risk)	IRO 33	Code of conduct frequent teambuilding initiatives	Enhance digital collaboration solutions increase frequency and variety of virtual team-building activities	Number of days worked remotely participations rate in teambuilding initiatives % of remote working days taken out of those allowed
Cultural misalignment in the workplace (risk)	IRO 34	Regular meetings between entities across countries	Expand cultural exchange initiatives (e.g., employee exchanges)	Employee feedback surveys
Lack of strategic focus on future IT innovations (risk)	IRO 36	Training for employees (general and specific)	Continuously offer new training in line with technology trends (AI, data management, cybersecurity)	Number of new technical trainings during the year training participation rate
Employee engagement & cultural alignment	(IRO 33, 34)	Frequent team-building activities. Our "Zeitwertkonto" flex-time policy (CENIT AG only) enables flexible work arrangements, enhancing job stability and promoting a healthier work-life balance. Structured feedback-mechanisms		CENIT has not established group-wide quantitative targets regarding employee engagement

Table 9: Actions on Material IROs of Own Workforce

S1-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

To ensure workforce policies are effective, CENIT uses key performance indicators (KPIs) that monitor:

- Employee turnover rate.
- Health and safety compliance metrics.
- ESRS compliance metrics.
- Qualitative insights through employee engagement surveys.

CENIT conducts regular audits and compliance reviews to ensure that its workforce policies remain relevant and impactful. The company is committed to continuous improvement and ensuring that employee needs are met while acting in compliance with evolving legal and ethical standards.

Local HR departments and operational managers collaborate to track policy effectiveness through data analytics, work-force engagement surveys, and legal compliance reports. Corrective measures are taken and policy refinements are implemented based on audit findings and employee feedback loops. Apart from that, CENIT has not yet established group-wide quantitative targets

S1-6: COMPANY EMPLOYEE COMPOSITON

To provide a detailed understanding of CENIT's workforce composition, the company reports employee metrics. This section details both the total employee count and key demographic breakdowns, ensuring compliance with sustainability reporting standards and workforce diversity objectives.

The following table provides an overview of CENIT's workforce structure, including total headcount, gender representation, employment contracts (permanent vs. temporary), and regional distribution. This approach ensures transparency in employee-related disclosures and reflects CENIT's ongoing commitment to workforce sustainability (in number of people and percentage of total, unless stated otherwise).

S1-6	2025	%	2024	%
Total Employees	903	100%	984	100%
By gender	903	100%	984	100%
Male	685	76%	754	77%
Female	217	24%	230	23%
Non-binary/Not disclosed	1	0%	0	0%
By country	903	100%	984	100%
Germany	640	65%	696	71%
France	97	10%	112	11%
North America	64	7%	71	7%
Romania	52	5%	51	5%
Other	50	5%	54	5%
By job type and by gender	903	100%	984	100%
Permanent	894	99%	950	97%
Male	680	76%	738	78%
Female	213	24%	212	22%
Non-binary/Not disclosed	1	0%	0	0%
Fixed term contracts	9	1%	34	4%
Male	5	1%	20	2%
Female	4	0%	14	1%
Non-binary/Not disclosed	0	0%	0	0%
Non-guaranteed hours employees	1		1	
Male	0	58%	0	58%
Female	1	42%	1	42%
Non-binary/Not disclosed	0	0%	0	0%
By full-time/part-time and by gender	903	100%	984	100%
Full time	773	86%	838	85%
Male	626	81%	693	83%
Female	146	19%	145	17%
Non-binary/Not disclosed	1	0%	0	0%
Part time	130	14%	146	15%
Male	59	45%	65	45%
Female	71	55%	81	55%
Non-binary/Not disclosed	0	0%	0	0%

Table 10: CENIT GROUP employee composition

Employee turnover

CENIT places much importance on employee retention and engagement and recognizes the impact of workforce stability on overall business performance and organizational culture. At the same time, CENIT management emphasizes the necessity of reductions if needed to ensure the sustainable profitability of the organization.

During the reporting period, the total number of employees that left the company was 155 (while CENIT registered 71 new employees), resulting in an employee turnover rate of 16.4% (vs. 11.9% in the previous year). To put this number into context it is important to understand that CENIT Group was going through a restructuring phase in 2025. This metric is carefully monitored as part of CENIT's commitment to fostering a stable and engaged workforce.

CENIT applies the following methodologies and assumptions to ensure reporting accuracy and consistency:

- Employee headcount vs. full-time equivalent (FTE): Employee turnover data is reported in headcount rather than FTE, as headcount provides a clearer representation of the actual number of employees who have left the organization.

FTE calculations are applied where necessary for other workforce-related disclosures, with FTE defined as the standard contractual working hours of a full-time employee.

- Timing of reporting: The turnover rate is calculated based on the total number of employees who exited the company during the full reporting period. This is measured from 1 January to 31 December of the reporting year and is not based on an average across different months.
- Calculation methodology: Turnover rate is determined using the following formula:

Turnover Rate= Total number of employees that left during the period Average number of employees during the period

CENIT also collects qualitative insights via employee engagement surveys to understand the underlying causes of turnover and implement targeted retention strategies.

S1-7: CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING'S OWN WORKFORCE

This information has been categorized by CENIT AG as currently not applicable.

S1-8: COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

CENIT ensures transparency regarding the extent to which its employees are covered by collective bargaining agreements and represented in social dialogue mechanisms. The company discloses the percentage of employees subject to such agreements both within and outside the European Economic Area (EEA), as well as the presence of employee representation structures in different countries of operation.

A total of 149 employees in CENIT's workforce are covered by collective bargaining agreements. Most of these employees are based in France (CENIT KEONYS FR) and Romania, where 97 and 52 employees respectively are covered by a formal agreement, representing 100% of the workforce in those entities.

16.5% of the group's total employees are covered by collective bargaining agreements.

S1-9: DIVERSITY METRICS

The company has established a Diversity & inclusion committee, which is responsible for monitoring progress using inclusion KPIs to track progress on gender balance, equal opportunity and hiring trends, setting ambitious diversity objectives, and implementing tailored initiatives. These initiatives include mentorship programs for underrepresented groups, leadership training for women, and structured hiring policies aimed at broadening access to job opportunities.

CENIT actively fosters an equitable and inclusive workplace where all employees, regardless of gender, age, ethnicity, disability or background have equal opportunities to succeed.

CENIT integrates diversity and inclusion objectives at all levels of its workforce management practices:

- Hiring and promotion: HR teams work closely with department managers to ensure hiring processes align with inclusion targets.
- Performance and compensation: CENIT tracks pay equity metrics to prevent gender pay gaps and ensure salary transparency.
- Employee engagement: Regular engagement surveys collect employee feedback on inclusion efforts, which then inform actionable improvements.

CENIT's commitment to fostering an inclusive and diverse workforce is more than just a strategic decision. It is a core value that aligns with international labor rights, standards, and best corporate responsibility practices.

Diversity Metrics	2025	%	2024	%
Total employees by age group	903	100%	984	100%
Below 30	**143**	**16%**	**173**	**18%**
Male	109	76%	135	78%
Female	33	23%	38	22%
Non-binary/Not disclosed	1	1%	0	0%
Between 30 and 50	**465**	**51%**	**474**	**48%**
Male	338	73%	346	73%
Female	127	27%	128	27%
Non-binary/Not disclosed	0	0%	0	0%
Above 50	**295**	**33%**	**337**	**34%**
Male	236	80%	276	82%
Female	59	20%	61	18%
Non-binary/Not disclosed	0	0%	0	0%
Total number of employees at senior management level	**48**	**100%**	**56**	**100%**
By gender				
Male	36	75%	43	77%
Female	12	25%	13	23%
Non-binary/Not disclosed	0	0%	0	0%

Table 11: CENIT Group diversity metrics

S1-10: ADEQUATE WAGES

CENIT ensures that all of its employees receive wages that comply with applicable benchmarks and legal requirements across all operating countries. In the absence of a universally recognized "adequate wage" definition, CENIT refers to the Eurostat minimum wage benchmark (available at Eurostat minimum wages) to ensure alignment with sector and market standards.

Across CENIT's global workforce of 903 employees, all employees receive a salary above the applicable legal minimum and aligned with sector benchmarks, ensuring fair, competitive remuneration.

S1-11: SOCIAL PROTECTION

CENIT's companies provide competitive benefits packages designed to enhance financial security and work-life balance. For example, the 2025 package at CENIT AG includes:

- Comprehensive health insurance covering medical, dental, and vision care for employees and their dependents.

- Retirement savings plans with employer-matching contributions to promote long-term financial stability.
- Generous parental leave policy that exceeds industry norms to help employees balance their career and family life.
- In the event of an employee's death:
  - The next of kin receives a payout equivalent to three months' salary.
  - An immediate assistance payment of €2,500 is provided.
- Accident insurance:
  - CENIT has secured additional accident insurance for each employee.
  - This provides extra coverage, including accidents that occur during business trips.
- Purchasing card benefit:
  - Each employee receives a tax-free credit of €25 per month.
  - The amount is credited to a designated purchasing card and can be spent freely.

Packages differ from country to country. However, the CENIT Group ensures that employee social protection packages are in line with best practices.

The company also offers emergency financial assistance programs, tuition reimbursement for career development, and customized work arrangements for caregivers.

CENIT continuously reviews and enhances its employee benefits based on market research, employee feedback, and evolving regulatory standards. Adjustments to compensation and social benefits are regularly made to ensure fairness, competitiveness, and employee satisfaction.

S1-12 -PERSONS WITH DISABILITIES

CENIT employs a total of 903 employees, 21 of which have disabilities, representing 2.3% of the total workforce.

The CENIT People & Culture department held a workshop in Germany in 2025 on the topic of inclusion and has established strategic collaborations with major social institutions that support people with disabilities, among others.

S1-13: TRAINING AND SKILLS DEVELOPMENT METRICS

The company integrates structured training programs, leadership development initiatives, and performance evaluations to support its workforce.

Performance Review and Career Development

83% of total employees at the CENIT Group had their annual performance review in the 2025 reporting period. This review process is an integral part of CENIT's talent development strategy, allowing employees and managers to assess individual progress, set professional development goals, and identify training needs.

Performance reviews ensure that employees receive feedback and career progression planning, which fosters a culture of continuous learning and professional growth.

Training and development initiatives

CENIT offers a range of training programs and initiatives to enhance employee skills and support career advancement, including:

CENIT Campus: A dedicated learning platform that offers employees access to soft skills training, technical workshops, and role-specific development programs. Employees can participate in training offers on communication, leadership, time management, and specialized IT certifications.

Leaders@CENIT program: A structured leadership development initiative designed to enhance the management capabilities of senior employees and emerging leaders. The program covers topics such as team dynamics, conflict resolution, motivation strategies, and corporate governance.

Talente@CENIT program: A talent development initiative targeting high-potential employees, providing them with tailored career mentoring, networking opportunities, and professional training modules to prepare them for future leadership roles.

Technical and industry-specific training: Employees undergo regular upskilling through industry certification, digital transformation training, and technology workshops to stay ahead in fields like software development, IT infrastructure, and business process optimization.

Continued education offers and knowledge sharing

Mentorship program: New employees at CENIT AG are paired with experienced mentors that guide them through their first six months, ensuring a smooth onboarding process and knowledge transfer.

E-learning and digital learning tools: Employees have access to self-paced digital learning resources through CENIT’s internal corporate network, which provides them with flexible and remote learning opportunities.

S1-14: HEALTH AND SAFETY METRICS

CENIT maintains a comprehensive health & safety management system to ensure a safe, protected work environment. This system includes structured workplace risk assessments, mandatory safety training, and workplace adjustments for employees with disabilities to ensure accessibility and inclusivity. Safety initiatives are regularly reviewed to maintain compliance with workplace safety regulations.

In addition to physical safety, CENIT places strong emphasis on mental health and employee wellbeing. The company provides employee assistance programs (EAPs) at some entities that offer confidential counselling services, stress management workshops, and mindfulness training. Wellness incentives, including access to fitness programs and ergonomic office equipment, further contribute to employee health. Flexible scheduling policies are also encouraged to support work-life balance.

Health and safety considerations are fully integrated into CENIT's operational framework. Compliance audits are conducted to ensure adherence to best safety practices, and employees are actively in workplace safety discussions through structured feedback mechanisms. The company also collaborates with specialized health and safety organizations to adopt innovative approaches in occupational wellbeing.

CENIT's commitment to workforce policies extends beyond legal compliance, and the company strives to create an environment where employees are valued, protected, and given equal opportunities to grow. Through structured policies on inclusion, health, and employee wellbeing, CENIT aligns itself with international standards and maintains a corporate culture that fosters sustainability, engagement, and professional development.

Health and safety Metrics	2025	% 2025	2024	% 2024
Total employees	903	100%	984	100%
Number of fatalities due to work-related injuries / work related sickness	0	NS	0	NS
Number of recordable work-related accidents	0	NS	10	NS
Number of work-related illnesses	1	NS	1	NS
Nb of days lost due to work-related accidents, illness, etc.	438	NA	519	NA

Table 12: CENIT Group health & safety metrics

S1-15: WORK-LIFE BALANCE

CENIT prioritizes employment stability by offering permanent contracts to 99% of its workforce, ensuring job security and fostering long-term commitment. Stable employment relationships contribute to higher job satisfaction, improved retention rates, and a more engaged workforce.

CENIT has implemented flexible working arrangements to accommodate the evolving nature of work, including hybrid and remote work models. Employees can adjust their schedule to balance professional and personal responsibilities, enhancing work-life integration. CENIT also supports part-time roles and job-sharing opportunities, catering to employees who require greater flexibility due to family commitments or educational pursuits.

CENIT is committed to comply with national and European labor laws regulating working hours, overtime policies and leave entitlements. The company conducts annual salary reviews and benchmarking studies to ensure that wages remain competitive within the industry.

A good work-life balance and the compatibility of career and family is a top priority at CENIT. Depending on their employment contracts and location, employees can work part-time or flexibly from home. In addition to regular annual leave, CENIT also grants employees leave on special occasions and, upon agreement, longer time off from work in the form of sabbaticals.

Flexible parental leave models make it easier for our female and male employees to return to work smoothly and in a family-friendly fashion.

Total coverage of employees entitled to take family-related leave	Headcount	%	Headcount	%
Total employees	903	100%	984	100%
Employees who took a maternity or paternity leave	**37**	**4%**	**48**	**5%**
Male	26	69%	33	69%
Female	11	31%	15	31%
Non-binary/Not disclosed	0	0%	0	0%

Table 13: Family-related leave

S1-17: INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

In 2025, CENIT recorded no reported incident of discrimination, including harassment, and one formal complaint filed through our grievance mechanisms. As a company committed to fostering an inclusive, fair, and respectful workplace, we take such matters seriously and ensure that all reported incidents are thoroughly investigated in accordance with our code of conduct and anti-discrimination policies.

No severe human rights incidents, including forced labor, human trafficking, or child labor, were identified within our workforce in the 2025 reporting period. Furthermore, CENIT did not incur any fines, penalties, or compensation for damages related to incidents of discrimination or human rights violations.

S2 WORKERS IN THE VALUE CHAIN

DR SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

ESRS	IROs	Description / Effects / Strategy position	Type	Expected Time Horizon	Value Chain
ESRS S2 – Workers in the value chain	Skills obsolescence in the IT sector (IRO 39)	The rapid pace of technological advancement, coupled with the emergence of innovative technologies such as artificial intelligence, data analytics, and cloud computing, necessitates that the workforce undergoes continuous and regular training. Without ongoing development, employees risk skills obsolescence, which could hinder both individual career growth and the company's ability to remain competitive in an ever-evolving market. To ensure teams remain proficient in the latest industry trends and solutions, a structured and frequent upskilling program is essential for adapting to new challenges and maintaining high levels of performance. This investment in training will not only safeguard against skill gaps but also empower the workforce to fully leverage emerging technologies.	Potential risk	Short term	Own operations
ESRS S2 – Workers in the value chain	Difficulty in retaining skilled IT talent (IRO 40)	The labour market for qualified consultants is highly competitive, with certain areas of expertise experiencing talent shortages. Rising turnover rates following significant investments in employee up-skilling may lead to a loss of institutional knowledge and disrupt project delivery. This could reduce CENIT's ability to meet client demands efficiently and lead to higher recruitment and onboarding costs, ultimately limiting the company's growth potential.	**Potential risk**	**Short term**	Own operations

Table 14: Material impacts, risks and opportunities of ESRS S2

S2-1: POLICIES RELATED TO VALUE CHAIN WORKERS

CENIT AG is committed to ensuring that workers in its value chain operate under fair and ethical conditions in line with its code of conduct, its internal corporate social responsibility guidelines and its supplier management policy. These policies establish a framework for upholding fundamental labor rights, preventing exploitation, and promoting sustainable workforce development throughout CENIT's business relationships. They establish a commitment to fair working conditions, respect for human rights, and compliance with international labor standards such as the ILO Conventions, UN Global Compact, and OECD Guidelines.

Another pressing challenge is workforce stability and retention (IRO 40) along the value chain. The IT consulting industry is highly competitive, and demand for specialized professionals creates turnover risks among subcontracted workers. According to CENIT's strategy, the company aims to promote long-term employment relationships by fostering professional growth opportunities.

Policy (MDR-P)	Description of policy and actions in place (MDR-A)	Metrics (MDR-M)	Targets (MDR-T)
Integrity & compliance policy	Code of Conduct Regulatory framework applicable to all employees. Helps employees navigate ethical and legal challenges in daily work. Accessible via the intranet and regularly updated. Employees are obliged to adhere to internal and external regulations. Violations are investigated and sanctioned.	Participation rate of employees trained	CENIT has not yet established group-wide quantitative targets
Corporate Social Responsibility Guideline	CENIT's internal guideline specific on CSR topics is based on UN Global Compact, OECD Guidelines and ILO Conventions.	Not applicable	CENIT has not yet established group-wide quantitative targets
Supplier Management Policy	Defines requirements and processes to engage suppliers on sustainability related items (i.e. adherence to CENIT Supplier Code of Conduct).	Not applicable	CENIT has not yet established group-wide quantitative targets

Table 15: Policies related to ESRS S2

S2-2: Processes for engaging with value chain workers about impacts

CENIT engages with its value chain workforce primarily through supplier agreements, its supplier code of conduct and its supplier management policy. The company also engages in structured dialogue with supplier representatives to identify concerns about labor conditions throughout the entire value chain.

In addition to internal engagement, CENIT's supplier policies and procedures mandate that all business partners uphold ethical labor practices. The supplier management policy specifies supplier evaluation criteria that CENIT will integrate into future assessments of labor conditions.

CENIT also recognizes that cultural and organizational differences at its subsidiaries influence how policies are implemented across various regions.

S2-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

At present, CENIT does not have a dedicated grievance mechanism for workers in its value chain. However, the CENIT whistleblower system allows employees and business partners to report concerns related to ethical misconduct, including labor rights violations. This mechanism, while effective for internal operations, does not yet extend to subcontracted workers, limiting its accessibility for those most at risk of exploitation.

CENIT's CSR guidelines mandate that suppliers respect fundamental labor rights, but there is currently no formalized process to monitor, track, or respond to labor rights violations among subcontracted workers. The supplier management policy states that suppliers must meet specific sustainability requirements, which underlines CENIT's commitment to improving oversight mechanisms.

S2-4: TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS

CENIT has proactively implemented policies to manage the risks and opportunities associated with workers in its value chain. The company's supplier management policy requires supplier performance reviews, which support these risk management efforts.

CENIT is aware of this opportunity and plans to implement a monitoring mechanism ensuring that workers in the value chain enjoy a sustainable career development environment within CENIT's ecosystem. This aligns with the company's supplier management policy, which establishes supplier assessment and classification frameworks including criteria for evaluating long-term workforce stability.

CENIT has not yet put direct supplier labor audits in place to assess compliance with its ethical labor policies. The company acknowledges this gap and has set a target 'to introduce a due diligence framework for high-risk suppliers. This will involve identifying sectors or regions where workers are at heightened risk of exploitation along the CENIT value chain and implementing appropriate risk mitigation strategies. The supplier management policy mandates a background check and periodic supplier evaluations, which will serve as a foundation for this due diligence framework.

S2-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

CENIT acknowledges its limited access to parts of the value chain. Regardless, CENIT is looking to create a more transparent and ethical value chain, ensuring that all workers – whether directly employed or subcontracted – benefit from fair treatment, upskilling opportunities, and a structured grievance process.

S4 CONSUMERS AND END USERS

DR SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

ESRS	IROs	Description / Effects / Strategy position	Type	Expected Time Horizon	Value Chain
ESRS S4 – Consumers and end-users	Addressing client needs with tailored solutions (IRO 48)	CENIT's ability to design and deliver tailored solutions directly impacts its value creation across various industries. By aligning its products and services with the specific needs of its clients, CENIT strengthens client relationships and supports growth and innovation within these sectors. This impact is material as it influences customer satisfaction, long-term partnerships, and the company's reputation as a trusted provider of industry-specific solutions.	Potential opportunity	Short term	Own operations
ESRS S4 – Consumers and end-users	Customized solutions and services (IRO 47)	By addressing client needs through tailored solutions, CENIT enhances value creation across industries such as automotive, aerospace, and consumer goods. The value chain mapping highlights strong client relationships, especially in manufacturing and hi-tech industries.	Potential positive impact	Medium term	Upstream and own operations
ESRS S4 – Consumers and end-users	Career progression through training and development (IRO 42)	CENIT offers plenty of development opportunities by providing access to challenging assignments and experts within a wide range of professional fields. All employees engage in regular development dialogue to support continuous development.	Current positive impact	Short term	Own operations
ESRS S4 – Consumers and end-users	Building growth by nurturing lasting customer relationships (IRO 45)	CENIT has a significant opportunity to strengthen its long-term relationships with clients by consistently meeting expectations in service delivery and customizing solutions to meet specific needs. Customer satisfaction not only fosters loyalty but can also lead to increased cross-business unit opportunities, encouraging clients to explore additional services and solutions offered by various parts of CENIT's portfolio. This, in turn, can contribute to a higher percentage of recurring revenue within the Group's total revenue, ensuring more predictable and sustainable growth. By prioritising client satisfaction and building trust, CENIT can reduce churn rates, particularly as customers are less likely to switch to competitors if they recognise the unique value in CENIT's offerings. This value proposition goes beyond price discounts, positioning CENIT as a trusted, long-term partner in industrial and technology solutions. As a result, CENIT not only retains clients but also expands its footprint within existing accounts, reinforcing its market position, and driving consistent revenue growth.	Potential opportunity	Medium-term	Own operations and downstream
ESRS S4 – Consumers and end-users	Operational challenges in customization delivery (IRO 49)	CENIT may encounter operational challenges when delivering customized solutions at scale, including resource limitations, inefficiencies, and communication issues with clients. Any of these could lead to delays, cost overruns, or solutions that do not fully align with client expectations, potentially damaging client relationships and jeopardising future business opportunities.	Potential Risk	Medium-term	Own operations and downstream
ESRS S4 – Consumers and end-users	Customer Relationships and Satisfaction (IRO 46)	CENIT's emphasis on customer-centric services (consulting, communication, and support) strengthens its relationships with its customers	Potential positive impact	Medium-term	Own operations and downstream

Table 16: Material impacts, risks and opportunities of ESRS S4

S4-1: POLICIES RELATED TO CONSUMERS AND END-USERS

CENIT has established a robust framework of policies to effectively address material impacts on consumers and customers as well as the associated risks and opportunities. The company's business continuity management (BCM) framework provides a proactive strategy for maintaining operational resilience during disruptions, helping to safeguard service reliability. The company's error detection and prevention policy mitigates risks arising from defective products or services, ensuring adherence to stringent quality standards. Additionally, CENIT's support and hotline guidelines focus on delivering prompt, customer-oriented resolutions to technical and operational challenges.

These policies collectively represent CENIT's strategic approach to enhancing customer satisfaction, ensuring business continuity, and addressing material impacts.

CENIT's operations align with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, supported by ISO certification (ISO 27001 and ISO 9001). CENIT is ISO 27001-certified for information security management. The certification covers CENIT AG (Stuttgart), CENIT S.R.L (Romania), CENIT (Schweiz) AG and ISR AG. This certification ensures compliance with data security, cybersecurity, and business continuity standards.

Specific business units within CENIT are also ISO 9001-certified for quality management. This certification guarantees compliance with process efficiency, customer satisfaction, and continuous improvement at the certified units. The certification extends to multiple locations, ensuring compliance across CENIT AG's Stuttgart headquarters, CENIT S.R.L. in Iasi (Romania), CENIT (Schweiz) AG, and ISR AG.

CENIT is also TISAX AL3-certified for its PLM (product lifecycle management) solutions, which ensures compliance with stringent data security standards, confidentiality protocols, and supplier trust requirements within the automotive industry. This certification reinforces CENIT's commitment to protecting sensitive information and maintaining high-security standards in collaboration with automotive clients and partners.

Policy (MDR-P)	Description of policy and actions in place (MDR-A)	Metrics (MDR-M)	Targets (MDR-T)
Integrity & compliance policy	Code of Conduct Regulatory framework applicable to all employees. Helps employees navigate ethical and legal challenges in daily work. Accessible via the intranet and regularly updated. Employees are obliged to adhere to internal and external regulations. Violations are investigated and sanctioned.	Participation rate of employees trained	CENIT has not yet established group-wide quantitative targets
Corporate Social Responsibility guideline	CENIT's internal guideline specific on CSR topics is based on UN Global Compact, OECD Guidelines and ILO Conventions.	Not applicable	CENIT has not yet established group-wide quantitative targets
Quality management	CENIT established an ISO 9001 management approach to ensure customer expectations are fully met.	ISO 9001 certification status	Maintain ISO 9001 certification status

Table 17: Policies related to ESRS S4

S4-2: PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS ABOUT IMPACTS

The processes through which CENIT engages with customers, including representatives, to address actual and potential impacts, are detailed below. This encompasses structured feedback mechanisms, monitoring systems, and improvement plans designed to facilitate meaningful interactions and incorporate stakeholder input into decision-making.

CENIT companies also utilize various feedback systems to monitor training effectiveness in compliance with local regulations. These monitoring systems are tailored to meet specific certification requirements, such as Qualiopi in France, which mandates surveys at different stages of the training process to ensure ongoing quality improvement.

Project work with clients

CENIT manages client projects through a structured approach covering initiation, planning, execution, monitoring, and closure. Client requirements, objectives, and expected outcomes are aligned from the start, including SLAs where needed. During the project, milestones, resources, risks, timelines, quality, and progress are actively managed to ensure transparency and compliance with client requirements. Final validation, documentation, and lessons learned support client acceptance, autonomy, and continuous improvement.

Formal engagement channels

CENIT utilizes established mechanisms such as scheduled feedback sessions, structured surveys, and support systems. These are governed by the company's support and hotline policy, which ensures accountability and traceability.

Informal channels

Real-time, direct interactions during meetings, training sessions, and ongoing support activities allow CENIT to address immediate client needs effectively.

Digital channels

Clients can contact CENIT through social media platforms and the company is committed to timely response. Queries are addressed directly or redirected to the appropriate service or department.

CENIT adjusts its frequency of engagement based on the project stage and nature of the service provided, ensuring that each interaction aligns with specific client needs. While the structure of engagement — operational engagement and post-engagement — remains consistent, intensity and cadence are adapted to specific project demands and client needs. Responsibility for driving customer engagement rests with the business unit leaders and their local teams.

Feedback collection

Customers provide feedback via helpdesk, email, direct interactions, or feedback sheets. Details are logged to ensure prompt resolution. Tracking and monitoring: Issues are recorded in the ticketing system and assigned for action. Continuous improvement plans (CIPs) address areas like customer satisfaction and process improvements.

Annual review

An annual summary of feedback and outcomes is presented to the Management Board to assess performance and identify areas for improvement. This review includes cross-entity KPIs which track the effectiveness of engagement channels and response times to issues. This structured approach ensures ongoing enhancement of customer engagement and issue resolution efforts.

S4-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS

CENIT has established processes to record, assess, and resolve customer questions, requests, complaints, and reports of defective products or services. At many group entities, these cases are logged into a centralized ticketing system to ensure consistent tracking, traceability, and timely resolution in line with internal policies. Responsible project or department managers review each case, define corrective measures, and allocate the necessary urgency and resources to prevent further customer impact. Customer satisfaction monitoring is managed locally, enabling entities to apply solutions tailored to their specific operations and customer relationships.

CENIT employs an integrated escalation process within its ticketing system to address and remedy material negative impacts on customers. These processes ensure a swift, structured, and accountable approach to resolving issues and preventing future occurrences.

Identification and logging

Issues can be raised by consumers and end-users at many of the group's entities thanks to a centralized ticketing system, which tracks reported questions, complaints and identified errors. This ensures that issues are always documented accurately and available for review.

Assessment and assignment

Reported issues are assessed collectively with top management and operational teams. Responsibility for resolution is assigned to the relevant project or department managers, who oversee the process from initiation to closure.

Corrective actions and preventive measures

Based on the findings, corrective measures such as adjustments to services, product replacement or additional staff training are implemented. Preventive measures are also identified and integrated into the continuous improvement process (CIP) to minimize likelihood of recurrence.

Monitoring and review

Where applicable, the ticketing system ensures continuous monitoring of the resolution process. Progress updates and outcomes are recorded, and the effectiveness of the remedy is evaluated. Feedback from impacted stakeholders is incorporated to assess satisfaction and refine future processes.

Management oversight

Outcomes and trends are systematically reviewed during management meetings to maintain alignment across all local departments within the business units. Through this approach, CENIT ensures effective monitoring and management of potential customer concerns.

As the CENIT ticketing system is not yet in use by all of the group's companies, the customers of those companies have access to other channels via which they can raise their concerns.

CENIT user helpdesk

Consumers can verbally report issues directly via a dedicated helpdesk. This hotline provides immediate interaction and ensures quick escalation of concerns.

E-mail communication

Feedback and concerns can be sent via email with clear instructions and contact details accessible on the internet homepages of the company's legal entities. This channel is designed for ease of communication and detailed issue reporting.

In-Person communication

CENIT is known for nurturing customer relationships, which has earned the company a reputation for building long-lasting partnerships based on consistent, open communication with its teams. The technical, support, and sales teams are easily accessible thanks to personalized, one-on-one interactions with each customer.

As CENIT's operations are diversified and require specific considerations based on each business unit, the company primarily supports customer engagement through direct interactions at the initial phase as described in section S4-2. CENIT systematically integrates service level agreements (SLAs) into its contracts at some business units, which ensure a structured, prompt response to customer concerns. These SLAs define clear resolution timelines and require CENIT teams to respond swiftly to raised issues. This process is standardized across the board in the AMS environment using binding templates. Any deviations from the standard due to individual customer requirements must be reviewed and approved in advance by sales and service management, which ensures flexibility while maintaining consistency in service quality and response efficiency.

CENIT enforces high responsiveness standards, ensuring that partners and suppliers adhere to the company's commitment to transparency, efficiency, and customer satisfaction.

S4-4: TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS OF THOSE ACTIONS

CENIT's approach to managing material impacts on customers, mitigating related risks, and leveraging opportunities is embedded in its established systems and policies. Key frameworks such as policies on complaints and dealing with defective products, services, and their remediation as well as CENIT's error detection and prevention policy specify processes for identifying and addressing negative impacts, implementing corrective measures, and ensuring continuous monitoring through a centralized ticketing system. These frameworks also support CENIT's strategic focus on fostering long-term customer relationships and driving recurring revenue growth by ensuring consistently high service quality and customer engagement (IRO 45: Building growth by nurturing lasting customer relationships).

While these frameworks enable efficient issue resolution, CENIT also addresses potential operational challenges in customization delivery, including scalability constraints and resource management to ensure a smooth customer experience (IRO 49: Operational challenges in customization delivery). The company is also committed to ongoing improvement through feedback mechanisms and performance assessments. This continuous feedback loop plays a critical role in strengthening customer relationships and enhancing overall satisfaction, ensuring that client needs are proactively identified and addressed (IRO 46: Customer relationships and satisfaction). The company's ability to design and deliver tailored solutions across industries ensures value creation and strengthens client trust, particularly in the automotive, aerospace, and hi-tech sectors (IRO 47: Customized solutions and services, IRO 48: Addressing client needs with tailored solutions).

In compliance with the company's ISO 27001 certification, CENIT has also implemented awareness and training programs to reinforce data security and operational resilience. Given the increasing reliance on cloud-based solutions, CENIT proactively manages data security risks and privacy concerns to protect client operations from disruptions and cyber threats (IRO 50: Data security and privacy in cloud computing). This includes using an e-learning platform to conduct targeted training campaigns over the past years including training on data protection, passwords and remote working, and secure social networks. These measures ensure that employees are equipped with the necessary knowledge to maintain high security and service standards.

For further details, please refer to the sections on issue tracking, corrective measures, and evaluating the effectiveness of these processes, as all these activities directly support CENIT's approach to managing impacts, risks, and opportunities in a standard and transparent manner.

S4-5: TARGETS TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS

At CENIT, we are committed to continuously improving our interactions with customers, ensuring that our services meet their needs while maintaining the highest quality and responsiveness standards.

1. Strengthening customer support and responsiveness

We recognize that timely issue resolution is key to maintaining trust. To ensure our customers receive the best possible support, we focus on:

- Fast issue resolution
- Minimizing customer complaints
- Protecting customer data

2. Elevating customer satisfaction and engagement

In addition to resolving issues, we work to build deeper, more meaningful relationships with our customers by:

- Expanding customer feedback initiatives
- Strengthening direct customer interactions
- Enhancing customization and innovation: Many of our customers require highly tailored solutions. We aim to increase the number of customized offerings, ensuring we remain a trusted partner in industries such as automotive, aerospace, and hi-tech.

3. Managing risks and building long-term relationships

Ensuring accountability in issue resolution: Where applicable, we are committed to logging and tracking 100% of customer concerns through our ticketing system, ensuring that each issue is addressed in a timely and transparent manner.

Investing in training for customer-facing teams: To enhance service quality and responsiveness, we are rolling out dedicated training programs to equip our teams with the skills they need to handle client inquiries effectively.

How we set and track these goals

CENIT's quality management and security oversight teams, along with customer service and operational leaders, play a key role in defining, monitoring, and refining these targets. Our approach includes:

- Listening to customers: Regular engagement through feedback surveys, one-on-one discussions, and tracking complaint resolution helps us continuously improve.
- Collaborating across teams: We work closely across business units to ensure consistent customer experience, regardless of the entity or service involved.
- Measuring and refining: Our progress is reviewed through key performance indicators (KPIs), which are discussed at annual management board meetings to drive meaningful action.

A commitment to continuous improvement

At CENIT, we view every interaction with our customers as an opportunity to learn and improve. By setting these clear, actionable targets, we ensure that we not only meet regulatory requirements but also build long-term, trusted relationships with our clients. Through proactive engagement, fast response times, and a commitment to excellence, we continue to evolve in ways that make a real difference for those who rely on our solutions.

GOVERNANCE

G1 – BUSINESS CONDUCT

The CENIT Group operates in an international environment with different legal frameworks and cultural norms, which can make it difficult to apply consistent ethical standards across all regions. Corruption risks can arise when selecting suppliers, negotiating contracts, or interacting with third-party partners, particularly in countries with weaker regulatory enforcement. In addition, the fast-paced, competitive nature of the digital industry can create pressure to circumvent ethical practices to win contracts or meet deadlines.

Initiatives: Continuing to implement measures, such as awareness through training, to promote an ethical and integrity-based corporate culture and reduce corruption and bribery.

Governance challenges (focus on ESG rating and supplier assessment): Using ESG criteria to evaluate suppliers can be particularly challenging, especially as ESG evaluation questionnaires become more demanding each year. As technology-driven businesses, companies often work with a wide range of providers offering specialized services, making it difficult to consistently assess environmental impact, social responsibility, and governance practices. Additionally, CENIT may struggle with a lack of transparency on the part of suppliers, especially those in the preliminary stages of their ESG journey. The fast-evolving nature of technology means that standards for sustainability and governance are constantly shifting, requiring ongoing updates to evaluation frameworks. Lastly, CENIT could face resource constraints when conducting indepth evaluation or reviews of supplier ESG practices, which call for maintaining a balance between thoroughness and efficiency.

Initiatives: CENIT's purchasing department continues to work on improving its supplier evaluation policy in order to keep information as reliable as possible and make sure it is adapted to supplier sector and size. At the same time, CENIT continues to demonstrate its ESG commitment by maintaining a silver performance rating certified by Ecovadis in January 2026.

DR SBM-3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

ESRS	IROs	Description / Effects / Strategy position	Type	Expected Time Horizon	Value Chain
ESRS G1 – Business conduct	Data security and privacy in cloud computing (IRO 50)	The growing dependence on cloud computing brings systemic risks to data security and privacy. Disruptions such as programming errors and server downtime can significantly affect customer production. Robust security measures and effective business continuity planning are essential to address these risks and to prevent financial and reputational harm.	Potential Risk	Short term	Upstream, own operations and down-stream
ESRS G1 – Business conduct	Intellectual property protection & competitive advantage (IRO 62)	Intellectual property (IP) can be an opportunity for CENIT by serving as a key driver of innovation, competitive advantage, and market differentiation. Robust IP protection allows CENIT to capitalize on proprietary technologies, unique designs, and processes, enabling the company to secure licensing deals, generate new revenue streams, and establish partnerships and collaborations with other businesses. Additionally, strong IP management enhances the company's reputation as an industry leader, attracts investors, and builds trust with stakeholders, ultimately contributing to long-term value creation and business growth.	Potential opportunity	Medium-term	Own operations
ESRS G1 – Business conduct	Corruption & bribery (IRO 56)	Corruption and bribery pose significant risks to CENIT as they can lead to severe legal penalties, financial losses, and irreparable reputational damage. Operating in multiple markets increases exposure to varying regulatory environments and the risk of unethical practices in dealings with third parties, suppliers, and public officials.	Potential risk	Short term	Own operations
ESRS G1 – Business conduct	Importance of strategic partnerships with key business partners (IRO 63)	CENIT's success is built on a crucial pillar: its relationships with strategic partnerships, such as Dassault Systèmes, SAP and IBM. A sizable portion of the group's revenues is generated through these partnerships, either via reselling activities or by offering CENIT solutions through partner price lists. The company's success depends on the importance that software vendors, such as Dassault, place on reseller and partner channels, as opposed to their own direct distribution channels.	Potential risk	Short term	Upstream, own operation and down-stream
ESRS G1 – Business conduct	Reliance on cloud partners (IRO 66)	CENIT depends on cloud service providers to support the IT infrastructure required for its software solutions. These partners are essential for delivering reliable, secure, and scalable IT environments to clients. However, dependency on third-party cloud providers introduces risks such as service outages, data security breaches, and vendor lock-in, which could undermine CENIT's ability to meet client expectations.	Potential risk	Short term	Upstream, own operation and down-stream
ESRS G1 – Business conduct	Cloud partners relationship (IRO 60)	Cloud partnerships enable CENIT to offer scalable, innovative IT solutions without heavy internal investment in infrastructure. This enhances flexibility, reduces costs, and accelerates innovation, allowing CENIT to remain competitive in a rapidly evolving digital landscape.			

ESRS G1 – Business conduct	Intellectual property protection & competitive behaviour (IRO 53)	Companies in the software & IT services industry spend a significant percentage of their revenues on IP protection, including acquiring patents and copyrights. Although IP protection is inherent to some entity business models and is an important driver of innovation, IP practices may sometimes be a contentious societal issue. Companies sometimes acquire patents and other IP protection to restrict competition and innovation, particularly if they are dominant market players. Because of software complexity, its abstract nature, and increasing protection of IP rights related to software, companies have to navigate overlapping patent claims in order to operate. As a result, they may find themselves constantly in litigation or subject to regulatory scrutiny either because of allegations of patent violations if they engage in unethical business practices or are perceived as doing so, or because they engage in IP infringement litigation. Adverse legal or regulatory rulings related to antitrust, and IP may expose companies to costly and lengthy litigations and potential monetary loss as a result. Such rulings may also affect a company's market share and pricing power if its patents or dominant position in important markets are challenged legally, with potentially significant effects on revenue. Therefore, companies that are able to balance IP protection and use to spur innovation while ensuring their IP management and other business practices do not unfairly restrict competition, may be able to reduce regulatory scrutiny and legal actions while protecting market value.			
ESRS G1 – Business conduct	Business ethics and compliance (IRO 55)	Business ethics and compliance can pose a risk for CENIT's operations in several ways:	Potential risk	Short term	Own operations and down-stream
ESRS G1 – Business conduct	Post merger integration of acquisitions (IRO 58)	CENIT AG's growth strategy includes acquisitions, which present financial risks related to successful integration and the ability to realize expected synergy effects. These processes are complex and can be influenced by unforeseen factors, which impact the company's financial performance and require careful planning and execution.	Potential risk	Short term	Own operations
ESRS G1 – Business conduct	Intellectual Property Protection Management (IRO 54)	For CENIT, intellectual property protection is a key risk as it safeguards competitive advantage and prevents unauthorised use of proprietary assets, which could result in financial loss, reputational damage, and legal disputes.	Potential risk	Short term	Own operations
ESRS G1 – Business conduct	Accredited skills and expertise (IRO 69)	CENIT's editor partners require both the technical and sales teams to be accredited (industry standards & processes) and to demonstrate expertise in specific industry processes, such as those seen in the automotive and aerospace sectors. To meet these requirements, CENIT regularly invests time and resources into employee training, ensuring that its teams acquire the necessary skills and knowledge to achieve excellence. This commitment to continuous improvement not only enhances the company's reputation but also drives increased demand, improves client satisfaction, fosters long-term partnerships, and creates opportunities for expanded collaboration with major industry players.	Potential opportunity	Medium-term	Own operations and downstream
ESRS G1 – Business conduct	Economic and market unpredictability (IRO 59)	CENIT AG faces risks and uncertainties related to the future market environment and economic conditions. These external factors are beyond the company's control and could impact future developments. The company acknowledges the potential for these uncertainties to affect actual results, highlighting the need for adaptive strategies and robust risk management.	Potential risk	Medium term	Own operations
ESRS G1 – Business conduct	Shift to cloud solutions (IRO 61)	As industries increasingly adopt cloud-based solutions for operational efficiency and scalability, being an early adopter of cloud technologies positions CENIT as a leader in this transformative shift.	Potential opportunity	Medium-term	Own operations
ESRS G1 – Business conduct	Driving growth through strategic acquisitions (IRO 67)	CENIT's strategy of external growth through mergers and acquisitions (M&A) is a material topic as it directly impacts the company's ability to scale its operations, expand its market presence, and enhance its solutions portfolio. Integration of new acquisitions is an opportunity to capture synergies, leverage the acquired company's expertise, its client base, and its market knowledge, and achieve faster entry into new industries and regions.			
ESRS G1 – Business conduct	Partners and editors' relationship (IRO 68)	CENIT's role as an integrator of major software editor solutions allows it to position itself as a trusted expert in deploying and optimizing third-party software. By becoming a premium partner for editors, CENIT can proactively address client issues, demonstrate leadership in problem-solving, and act as a bridge between clients and editors.			
ESRS G1 – Business conduct	Dependence on software editors (IRO 57)	CENIT's success is strongly anchored in its strategic partnerships with companies such as Dassault Systèmes, SAP and IBM. A significant portion of the group's revenue is generated through these partnerships, either by reselling their products or listing CENIT solutions on their price lists.	Potential risk	Short term	Upstream
ESRS G1 – Business conduct	Partners and editors' relationship (IRO 51)	The impact of partner and editor relationships encompasses CENIT's reliance on three critical external stakeholders, i.e. subcontractors, cloud partners, and software editors, to deliver the company's software solutions and services globally. Each layer represents a vital component of CENIT's value chain but also introduces specific risks and opportunities that can significantly influence the company's operational efficiency, client satisfaction, and reputation.	Potential positive impact	Medium term	Own operations and down-stream

Table 18: Material impacts, risks and opportunities of ESRS G1

G1-1 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

CENIT has established a framework to identify, report, and investigate concerns related to unlawful behavior or conduct that contradicts its code of conduct and internal policies. Employees, business partners, and other stakeholders can report potential violations through secure and confidential channels.

The company's primary reporting mechanism includes CENIT's internal whistleblowing system, which allows group employees to submit concerns anonymously. Reports can be filed via direct contact with their HR business partner or through the company's external ombudsman. This ensures that both internal and external stakeholders can submit concerns.

CENIT has appointed an independent ombudsman to handle reports related to ethical misconduct, fraud, bribery, and regulatory violations. The ombudsman provides an external and impartial mechanism to ensure objectivity and confidentiality in handling complaints.

The CENIT's anti-corruption and bribery policy is outlined in the company's anti-corruption guideline and ensures compliance with legal frameworks and ethical standards.

The policy explicitly prohibits:

- Offering, giving, receiving, or soliciting bribes, kickbacks, or improper advantages
- Engaging in facilitation payments to influence business decisions
- Accepting gifts or hospitality that could create a conflict of interest

To ensure adherence, CENIT conducts mandatory compliance training for all employees and enforces due diligence procedures when engaging with third-party vendors, suppliers, and business partners.

CENIT is planning to reinforce and develop whistleblower protection mechanisms in 2026.

CENIT will enforce a strict non-retaliation policy to ensure that whistleblowers are protected from dismissal, demotion, harassment, and discrimination.

CENIT is committed to making sure that none of our employees suffer adverse consequences for reporting concerns in good faith.

CENIT does not currently have any policies on the protection of whistleblowers. These will be planned during 2026.

CENIT does have procedures in place to investigate business conduct incidents, including incidents of corruption and bribery.

Policy (MDR-P)	Description of policy and actions in place (MDR-A)	Metrics (MDR-M)	Targets (MDR-T)
Data protection policy	Sustainable digitalization: Enhancing business efficiency while reducing resource consumption. Data protection & compliance: Secure handling of personal and business data in line with legal requirements. Confidentiality measures: Ensuring internal and external data confidentiality. Certifications & audits: Compliance with ISO 27001 and ISO 9001.	Percentage of employees trained in data policy protection program	Have 100% of employees trained
Anti-harassment policy	Prevention of discrimination and harassment: Zero tolerance policy as part of code of conduct.	Number of harassment cases per year	Keep the number of workplace harassment cases at 0
Integrity & compliance policy	Code of Conduct Regulatory framework applicable to all employees. Helps employees navigate ethical and legal challenges in daily work. Accessible via the intranet and regularly updated. Employees are obliged to adhere to internal and external regulations. Violations are investigated and sanctioned.	Not applicable	CENIT has not yet established group-wide quantitative targets
	Corporate governance & culture Zero tolerance for: • Corruption, bribery, and abuse of power. • Unfair competition (strict compliance with antitrust laws). Clear separation of private and corporate interests. Protection of company and business secrets. Commitment to sustainability, respect, trust, and social responsibility. Legal compliance Compliance with national and European laws on working hours, overtime, and vacation. Audit and compliance: Regular checks to ensure compliance with standards and adoption of best practices.		CENIT has not yet established group-wide quantitative targets
Supplier management policy	Defines requirements and processes to engage suppliers on sustainability related items (i.e. adherence to CENIT Supplier Code of Conduct).	Not applicable	CENIT has not yet established group-wide quantitative targets

Table 19: Policies related to ESRS G1

G1-2 SUPPLIER RELATIONSHIP MANAGEMENT

Supplier relations

CENIT will be developing a comprehensive training program to ensure that employees understand business ethics, regulatory compliance, and corporate integrity.

Trainings focus on:

- Mandatory ethics and compliance training: All employees engaging with suppliers are required to complete periodical training covering anti-corruption, bribery prevention, and ethical conduct.
- Whistleblower awareness sessions: Employees will receive guidance on reporting unethical behavior.
- Compliance courses: Focus on GDPR, export control, and cybersecurity risks.

CENIT maintains a structured, transparent approach to managing relationships with its suppliers in order to ensure compliance with legal and ethical standards. The company recognizes the importance of supply chain sustainability, regulatory compliance, and fair business practices in all procurement-related activities. CENIT's supplier management framework is outlined in its CENIT supplier code of conduct, which defines expectations for compliance with social, environmental, and ethical standards.

Compliance to trade regulations

CENIT has implemented procedures to ensure compliance with national and international trade regulations. These guidelines define how the company assesses whether goods, software, technology, and services can be transferred or accessed across jurisdictions. CENIT actively evaluates its supply chain risks, particularly regarding legal compliance, corruption, environmental impact, and social responsibility. New suppliers are required to complete the CENIT supplier management questionnaire, which includes compliance with environmental regulations, human rights standards, fair labor practices, and ethical sourcing requirements.

CENIT takes a risk-based approach to supplier relationships, focusing on legal compliance, ethical business practices, and sustainability. The company's supplier code of conduct specifies expectations for suppliers in areas such as anti-corruption, data security, fair labor practices, and environmental impact.

The company regularly monitors supplier compliance through audits, contract reviews, and regulatory assessments to mitigate risks related to regulatory violations and unethical business conduct.

CENIT employs a supplier assessment process to ensure compliance with sustainability, ethical, and operational standards. The supplier questionnaire covers key areas, including general company information, environmental responsibility, social standards, governance, and compliance.

Environmental and sustainability compliance

CENIT evaluates supplier adherence to environmental regulations, certifications, and internal management systems. Suppliers are required to disclose any sustainability certifications, environmental policies, and internal mechanisms for monitoring compliance with local laws.

The questionnaire also assesses supplier targets for reducing greenhouse gas emissions, energy consumption, and pollution, as well as their commitment to responsible water management and waste disposal. Suppliers must confirm that they do not engage in harmful environmental practices such as soil contamination, excessive water consumption, or hazardous waste mismanagement.

Social and workplace standards

Suppliers must demonstrate their compliance with labor laws and international conventions, such as those established by the International Labor Organization.

CENIT assesses workplace safety policies, health and occupational safety management systems, and grievance mechanisms that allow employees to report misconduct or violations. To prevent unethical business practices, suppliers must provide information on their internal controls against bribery and corruption.

This includes detailing whether they have an anti-corruption policy, a compliance officer, and regular employee training programs on ethical conduct. CENIT also evaluates the presence of whistleblower protection mechanisms and whether suppliers have processes to investigate and remediate complaints without retaliation.

The questionnaire also addresses human rights, non-discrimination policies, and freedom of association, ensuring that suppliers uphold ethical labor practices. CENIT requires suppliers to confirm their adherence to workplace standards, prohibiting forced labor, child labor, and any forms of abuse or discrimination.

Governance and anti-corruption policies

To prevent unethical business practices, suppliers must provide information on their internal controls against bribery and corruption.

This includes detailing whether they have an anti-corruption policy, a compliance officer, and regular employee training programs on ethical conduct. CENIT also evaluates the presence of whistleblower protection mechanisms and whether suppliers have processes to investigate and remediate complaints without retaliation.

Supply chain and data security management

CENIT assesses supplier efforts to ensure compliance throughout their supply chains.

This includes evaluating policies requiring sub suppliers to adhere to environmental and social standards.

Suppliers are also required to disclose their data security and privacy practices, particularly concerning GDPR and other relevant data protection regulations.

For IT-related services, suppliers must confirm whether they follow secure development policies and implement cybersecurity measures such as penetration testing and incident response protocols.

Product quality and continuous improvement

The questionnaire also includes a section on quality management, requiring suppliers to disclose whether they are ISO 9001-certified or equivalent. In the absence of formal certification, CENIT evaluates supplier quality control processes, corrective action mechanisms, and customer satisfaction monitoring.

Suppliers must also demonstrate the ability to monitor key performance indicators to ensure continuous improvement in product and service quality.

By implementing this comprehensive supplier assessment, CENIT ensures that its partners align with its sustainability and ethical standards, reducing risks in its supply chain and fostering responsible business practices.

CENIT may conduct periodic supplier audits to verify compliance with these criteria and ensure alignment with the company's ethical procurement standards. Suppliers that fail to meet compliance requirements may be subject to corrective actions or contract termination.

G1-3 PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

CENIT has implemented a comprehensive anti-corruption and anti-bribery policy, which is outlined in its anti-corruption guidelines. This policy aligns with international anti-corruption frameworks, including the United Nations Convention Against Corruption (UNCAC), the UK Bribery Act, and the U.S. Foreign Corrupt Practices Act (FCPA).

CENIT will be establishing additional procedures to prevent and detect corruption and bribery, including regular internal audits and internal reporting mechanisms. These mechanisms will ensure zero tolerance for corruption and bribery, fostering a culture of integrity and compliance throughout CENIT's operations.

CENIT reports the outcomes of corruption and bribery investigations every six months to the Management Board.

CENIT has implemented a training program platform to educate employees and business partners on corruption prevention, risk identification, and ethical decision-making.

Mandatory E-learning modules: All employees will be required to complete regular anti-corruption training, covering conflict of interest management, bribery prevention and whistleblower protections.

These programs are designed to reinforce CENIT's zero-tolerance stance on corruption and bribery.

CENIT has identified key functions most vulnerable to corruption risks as described in G1-1 section. CENIT will ensure that executive leadership, board members, and senior management receive specialized anti-corruption training tailored to their strategic oversight roles.

G1-4 INCIDENTS OF CORRUPTION OR BRIBERY

During the 2025 reporting period, CENIT confirms that no convictions or fines were issued against the company for violations of anti-corruption and anti-bribery laws.

CENIT aims to be fully compliant with relevant legal frameworks, including the United Nations Convention Against Corruption (UN-CAC), the UK Bribery Act, the U.S. Foreign Corrupt Practices Act (FCPA), and applicable European anti-corruption regulations.

As no incidents of corruption or bribery were reported in 2025, no corrective actions or remedial measures were required during this period.

Nonetheless, CENIT will maintain proactive compliance measures, including mandatory anti-corruption training for all employees.

Since no confirmed incidents of corruption or bribery occurred in 2025, there are no reportable cases at CENIT regarding:

- Total number and nature of confirmed corruption or bribery incidents
- Disciplinary actions against employees for corruption-related offenses
- Termination or non-renewal of contracts due to corruption violations
- Public legal cases involving CENIT or its employees related to corruption or bribery

CENIT can confirm that no incidents of corruption or bribery involving its value chain were reported during the 2025 financial year.

G1-5 POLITICAL INFLUENCE AND LOBBYING ACTIVITIES

CENIT does not engage in direct or indirect lobbying activities or political influence. As a result, it does not have any designated representatives within its administrative, management, or supervisory bodies that are responsible for overseeing such activities.

CENIT can confirm that it did not make any financial or in-kind political contributions, neither direct nor indirect, to political parties, candidates, or related entities in any country or geographical area during the 2025 reporting period.

As CENIT does not engage in political contributions, it cannot report on any monetary value estimation for in-kind contributions.

CENIT does not engage in lobbying activities and does not influence policymaking on matters related to its material impacts, risks, or opportunities.

CENIT is registered in the German National Transparency Register.

In the two years preceding the current reporting period, no members of CENIT's administrative, management, or supervisory bodies held a comparable position in public administration or regulatory agencies.

G1-6 PAYMENT PRACTICES

CENIT ensures timely payment to its suppliers in accordance with contractual and statutory obligations.

CENIT applies standard payment terms of 30 to 60 days for its suppliers, depending on the entities of the group. These terms are contractually defined based on industry standards and supplier agreements. No differentiation is made between supplier categories, and all suppliers are subject to the same contractual payment conditions.

CENIT remains committed to fair and transparent payment practices, ensuring that suppliers are paid on time and in accordance with contractual agreements.

CENIT recognizes the importance of fair and timely payments to suppliers. The company ensures that supplier payments are processed according to agreed contractual terms.

Suppliers are required to submit invoices in compliance with CENIT's invoicing and payment policies, as outlined in the company's supplier code of conduct. The company aims to maintain a transparent and efficient payment process while complying with all applicable financial regulations.

CENIT's contractual agreements define the standard payment terms applicable to suppliers. In cases where payment delays occur, suppliers are encouraged to escalate concerns through CENIT's procurement and finance teams for resolution.

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