

Civinity, AB

Sustainability Report | 2025

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# GENERAL INFORMATION (ESRS 2)

## About the Report

### BP-1 basis for preparation of the Sustainability report

The Sustainability report has been prepared on a consolidated basis and covers the entire operations of AB “Civinity” (hereinafter – Civinity, the Group) for the financial year 2025. The scope of consolidation is consistent with the applied in the financial statements, ensuring that sustainability metrics cover all entities within the Group in the same manner as financial reporting.

Sustainability-related information covers both the upstream and downstream segments of the Civinity value chain, with the aim of disclosing material impacts, risks and opportunities associated with the company’s operations. The Report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), taking into account the draft simplified ESRS published in November 2025 on the EFRAG website.

Civinity has not made use of the option to omit information related intellectual property, know-how or the outcomes of innovation, and discloses all required information on future changes in operations as well as matters related to ongoing negotiations. This ensures transparent and comprehensive sustainability disclosure, enabling shareholders to clearly understand the company’s impacts and sustainability strategy.

### **Structure of disclosures and applied exemptions**

In preparing this Sustainability Report, the Group applied the definitions of short-, medium-, and long-term horizons as set out in the ESRS, as specified in ESRS 1.

Taking into account the transitional provisions set out in Annex C of the ESRS, certain disclosure requirements may be omitted during the first year of application. In accordance with these provisions, Civinity has not disclosed information on those disclosure requirements for which the relevant exemptions apply in this Report. Nevertheless, information on material impacts, risks and opportunities is provided in line with the requirements of BP-2, in order to ensure consistent and adequate sustainability-related disclosures.

The Report also includes information in accordance with the EU Taxonomy Regulation (Regulation (EU) 2020/852). The methodologies for calculating taxonomy-related metrics and the principles of their application are described in the dedicated section of this Report.

During the reporting period, no significant methodological changes were identified that could have a material impact on the reported metrics. In addition, no material errors relating to prior periods or quantitative metrics subject to a high level measurement uncertainty were identified. In cases where certain information is not fully developed due the data availability or system limitations, the

Group provides the best available information and, where appropriate, applies entity-specific metrics.

The information presented in this Report reflects the Group’s data maturity during the reporting period and will continue to be further developed in future periods through the expansion of data collection scope and improved accuracy.

## Sustainability governance

### GOV-1 Role of administrative, management and supervisory bodies

The governance bodies of Civinity comprise the Board and Chief Executive Officer. The Civinity Board consist of five members, all of whom are non-executive. There are no employee representatives on the Board. Four members of the Board are independent (80 %). In terms of gender composition, the Board consists of three women and two men (60 % and 40 %, respectively), ensuring gender balance at the decision-making level.

The members of the Board have extensive experience in building administration and maintenance, engineering solutions, cleaning services, and other related fields. Their experience also includes operations in different geographical markets, particularly in Lithuania and Latvia, as well as strategic management, human resources management, and business development.

The Chief Executive Officer (male) is responsible for the management of day-to-day operations and implementation of strategic decisions, as well as for overseeing the identification and management of material impacts, risks and opportunities.

#### **Structure of sustainability governance**

The structure of sustainability governance is visually summarised and presented in the sustainability operating model provided.

*The structure of Civinity sustainability model*

Board	
STRUCTURE	FUNCTIONS

<p>The company owner</p> <p>Board</p>	<p>Set the strategic direction and objectives, including sustainability-related objectives. The receive reports in the implementation of the strategy and the achievement of objectives.</p>
<p><b>Chief Executive Officer</b></p>	
<p><b>STRUCTURE</b></p>	<p><b>FUNCTIONS</b></p>
<p>Chief Executive Officer</p>	<p>Based on the Board’s insides, approves the strategic sustainability direction and objectives.</p> <p>Receives reports on implementation.</p> <p>Approves the actions required to implement the sustainability direction and objectives.</p>
<p><b>Strategic projects working group</b></p>	
<p><b>STUCTURE</b></p>	<p><b>FUNCTIONS</b></p>
<p>Chief Executive Officer</p> <p>Chief Financial Officer</p> <p>Chief Legal Officer</p> <p>Chief Operations Officer</p> <p>Head of Marketing</p>	<p>Discusses reports on the implementation of sustainability direction and objectives, as well as audit results.</p> <p>Oversees the implementation of sustainability direction and objectives.</p> <p>Initiates the actions required to ensure adherence to and adjustment of the direction, and the achievement of objectives.</p> <p>Makes decision regarding the actions required to achieve sustainability direction and objectives.</p>

SUSTAINABILITY STRATEGY PROJECT MANAGER	
STRUCTURE	FUNCTIONS
Chief Legal Officer	<p>Performs analysis and provides recommendations on the strategic sustainability direction and objectives, as well as implementation approaches.</p> <p>Defines the sustainability indicators to be targeted.</p> <p>Ensures monitoring and control of implementation of the selected strategy.</p>
MANAGEMENT MEETING	
STRUCTURE	FUNCTIONS
<p>C-level (functional) managers</p> <p>Business unit managers</p>	<p>Implement the sustainability direction and targets through defined measures.</p> <p>Communicate the sustainability direction to clients and partners.</p> <p>Report on implementation challenges and successes.</p> <p>Provide feedback to the Management Meeting on the acceptance and feasibility of implementing the sustainability direction.</p> <p>Submit proposals regarding the implementation of the sustainability direction and targets.</p>
ADMINISTRATIVE-EMPLOYEES	
STRUCTURE	FUNCTIONS

Administrative-employees	<p>Submit proposals to the Sustainability Strategy Project Manager regarding the implementation of the sustainability direction and targets.</p> <p>Comply with sustainability-related procedures and policies.</p>
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Management plays a key role in ensuring the monitoring, management and oversight of impacts, risks and opportunities (IROs) through a clearly defined sustainability governance structure and allocation of responsibilities. Civinity’s sustainability governance is integrated into the organisation’s strategic decision-making, with responsibilities distributed among the Board, the Chief Executive Officer, the Strategic Projects Working Group, the Sustainability Strategy Project Manager, and the Management Meeting.

Responsibility for the oversight of IROs lies with the Chief Executive Officer, who approves the sustainability direction and decides on the actions required for its implementation. The Legal Director has been appointed as the Sustainability Strategy Project Manager and is responsible for conducting analyses, submitting proposals on strategic direction and objectives, defining target metrics, and ensuring oversight of implementation. The Strategic Projects Working Group, which also includes the Legal Director, regularly reviews progress, audit results, initiates corrective actions, and decides on sustainability implementation measures.

The Management Meeting is responsible for the practical implementation of sustainability actions, as well as for providing feedback and proposals, while administrative employees contribute by complying with established procedures and proposing improvements. This multi-layered structure ensures that sustainability governance processes are implemented in an effective, transparent and consistent manner.

The development of sustainability competencies is also the responsibility of the Chief Legal Officer. The Chief Legal Officer identifies learning needs and participates in sustainability conferences and community events in order to stay informed about relevant trends and to initiate their integration into the organisation’s practices. Where necessary, external experts and training programmes are engaged to ensure the availability of up-to-date knowledge for all employees involved in sustainability-related activities.

The development, approval and oversight of the implementation of the Business Ethics Policy fall within the responsibility of the Board. The Board reviews information on potential breaches of ethics, decides on appropriate actions, ensures employee awareness, training, and the availability of reporting channels. In order to maintain up-to-date expertise, the Board engages external consultants and participates in international training programmes.

## GOV-2 Information Provided to and Sustainability Matters Addressed by the Company's Administrative, Management and Supervisory Bodies

The Company's governance bodies are informed about sustainability matters through strategic project reports, Management Meetings, as well as quarterly and annual meetings of administrative employees. Sustainability topics are integrated into the planning and reporting of strategic projects in order to ensure consistent information flow and informed decision-making.

In 2025, Civinity's governance bodies addressed the following key sustainability-related matters::

- opportunities for the procurement of green energy for clients' multi-apartment buildings;
- the development direction of the electric vehicle fleet;
- preparedness for the requirements of the EU Pay Transparency Directive;
- the results of the double materiality assessment;
- matters related to the preparation of the Sustainability Report;
- the development of the Sustainability Policy;
- the assessment of climate-related risks.

Information on material impacts, risks and opportunities is provided to the governance bodies by the heads of the responsible functions, taking into account the nature of the matter under consideration.

## GOV-3 Integration of Sustainability-Related Performance into Incentive Schemes

Currently, no sustainability-related incentive schemes are applied to members of Civinity's administrative, management and supervisory bodies. The Company plans to assess potential forms of incentive schemes and their benefits for the achievement of its sustainability objectives in the future.

## GOV-4 Statement on Sustainability Due Diligence

At Civinity, the due diligence process is understood as a means to identify, assess and manage the impacts of its activities on the environment and people. It encompasses the identification of potential risks, as well as their prevention, mitigation and the assumption of responsibility for impacts caused by the Company's operations. This process applies both to internal activities and across the value chain – from suppliers to service delivery and the management of business relationships.

The Company follows internationally recognised good practices, with key reference frameworks including the United Nations Guiding Principles on Business and Human Rights and the OECD

Guidelines for Multinational Enterprises. Although the process is not yet fully implemented in line with these standards, Civinity plans to strengthen their application in the future by enhancing transparency and responsible business practices across the value chain. The Company also plans to develop a Supplier Code of Conduct, which will be integrated into contractual relationships and will establish suppliers' commitments to comply with defined environmental, social and business ethics principles.

Civinity's due diligence process includes the following key elements:

Key Elements of the Due Diligence Process	Sustainability Report Sections
a) Integration of Due Diligence into Governance, Strategy and Business Model	GOV-2, GOV-3, SBM-3
b) Stakeholder Engagement Across All Key Due Diligence Stages	GOV-2, SBM-2, IRO-1, MDR-P, S1, S2, S4, G1
c) Identification and Assessment of Adverse Impacts	IRO-1, SBM-3
d) Actions to Address Adverse Impacts	E1, E5, S1, S2, S4, G1
e) Monitoring and Reporting on Effectiveness	E1, E5, S1, S2, S4, G1

## GOV-5 Sustainability Reporting Risk Management and Internal Control

Civinity is currently developing a sustainability reporting risk management system with the aim of ensuring data accuracy, reliability and transparency. The main challenges addressed in relation to the disclosure of sustainability information are as follows:

- Information dispersion challenge** – Data related to sustainability performance is dispersed across different systems, documents and departments, which complicates data collection and consolidation. To improve efficiency, the Company is strengthening data centralisation and unified access to information.

- **Data collection and reporting** – Most indicators need to be adapted to sustainability reporting standards and methodologies. Therefore, the Company is developing systems that enable the efficient collection, validation and reporting of data.
- **Process documentation and storage** – Reliance on individual employees for information creates continuity risks. The Company aims to implement systematic process documentation and ensure knowledge transfer and secure storage.

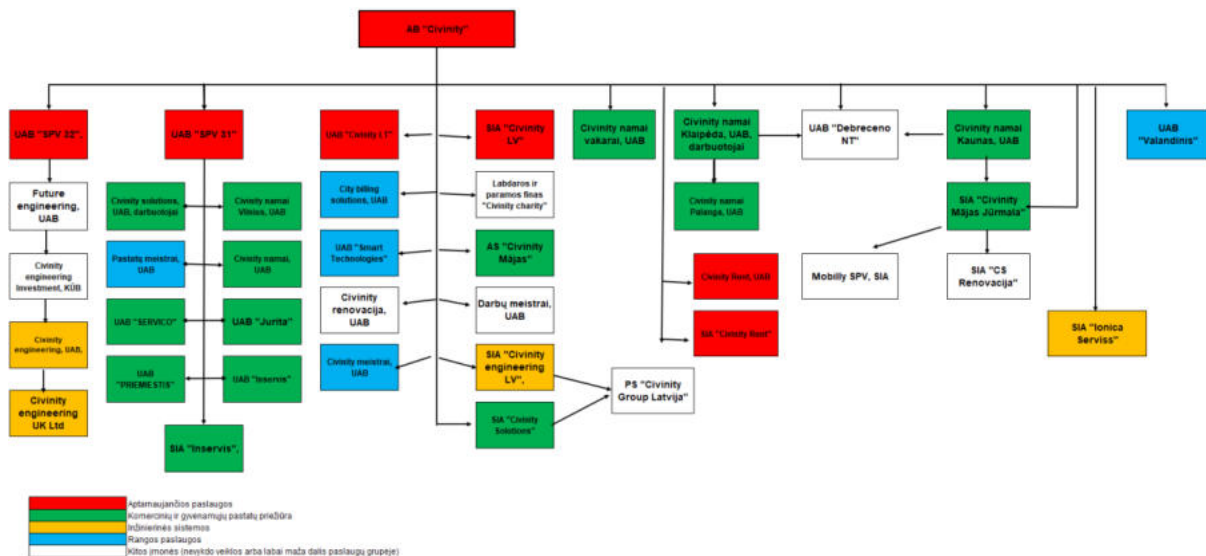
## Strategy

### SBM-1 Value Chain, Business Model and Strategy

Civinity is one of the largest building maintenance and engineering solutions groups in the Baltic States, offering a full range of services to its clients under three main brands: “Civinity Namai”, “Civinity Solutions” and “Civinity Engineering”. The history of “Civinity Namai” dates back to 1991, when it began as residential multi-apartment building management companies in Lithuania.

#### Group Structure

The Group structure encompasses building maintenance, management and engineering activities in Lithuania and Latvia, ensuring integrated service delivery across the entire value chain..



During the reporting period, changes occurred in the Group structure related to the centralisation of fleet management and the reduction of environmental impacts from operations. At the end of 2025, two separate companies were established in Lithuania and Latvia, which will be responsible for the management of the Group’s vehicle fleet. This decision is linked to the objective of consistently increasing the share of electric vehicles in the fleet and improving the efficiency of

managing transport-related environmental impacts. In this way, the Group structure is gradually being adapted to the implementation of sustainability objectives by integrating environmental considerations into the organisation of its operations.

Civinity provides comprehensive building maintenance and engineering solutions. The Group comprises more than 20 companies operating in four areas:

- **Residential building management** – day-to-day maintenance, technical servicing, cleaning, heating system maintenance, renovations, 24/7 support, and a self-service mobile application.
- **Commercial building maintenance** – maintenance of outdoor areas and premises, technical servicing, and the maintenance of security and energy systems.
- **Engineering solutions** – design, installation and maintenance of smart engineering systems, including heating, ventilation, cooling, electrical, water, fire protection and BMS systems.
- **Digital solutions** – building management automation (BMS), data analytics, and mobile applications for residents and business clients.

The Company's objective is to ensure long-term building functionality, comfort and value through innovation and responsible operations.

### **Served Markets**

Civinity provides services in two main geographical markets – Lithuania and Latvia. The Company is established in the largest urban centres, ensuring broad coverage and efficient service delivery.

In Lithuania, Civinity operates under the “Civinity Namai”, “Civinity Engineering”, “Civinity Solutions” and “Inservis” brands, providing all residential and other-purpose building management and maintenance services. The main areas of activity include technical maintenance, repair works, maintenance of heating systems and other building engineering systems, design and installation of engineering systems, maintenance of outdoor areas, cleaning services, and customer self-service solutions. Offices are located in Vilnius, Kaunas, Klaipėda and Palanga..

In Latvia, Civinity operates under the “Civinity Mājas” brand and provides not only residential building management and maintenance services, but also commercial and public building maintenance services. Offices are located in Riga and Jūrmala.

In these markets, Civinity is consistently expanding its service portfolio and aims to ensure the long-term functionality of buildings, residents' comfort and customer satisfaction.

During the reporting period, there were no new or discontinued markets or customer groups, and the Company's services remained accessible to all stakeholders. Information on the number of employed workers by geographical location is provided in section S1-6 Characteristics of the Group's Employees.

### **Strategy and Sustainability Objectives**

Sustainability is an integral part of Civinity’s strategy, contributing to the creation of long-term value for clients, employees, partners and society. The Company aims to ensure responsible growth, efficient use of resources, the implementation of innovative solutions, and employee well-being. Its strategy is based on improving service quality, digitalising operations, developing sustainable energy solutions, and fostering a transparent governance culture.

The sustainability direction is structured around three main areas – environmental, social and governance (ESG). In each area, the Company has defined specific objectives and initiatives aimed at reducing environmental impact, strengthening employee experience, and ensuring responsible governance.

In the environmental area, Civinity seeks to contribute to climate change mitigation and more efficient use of energy resources, focusing on energy efficiency, transport solutions, and the integration of green solutions. The Company implements initiatives related to the use of renewable energy, emissions reduction, and modernisation of technical equipment.

The social ambition is to create a safe, inclusive and supportive working environment. The Company invests in employees’ emotional and physical well-being, professional development, and equal opportunities. Employee engagement, learning and community-building are encouraged both within the internal culture and in relationships with clients. The Company also aims to digitalise operational processes and improve customer experience.

In the governance area, Civinity follows principles of transparent, responsible and effective management. Anti-corruption, ethics and responsible supply chain management practices are being implemented.

**Value Chain**

Our value chain covers all key stages of building management, engineering and digital service delivery – from identifying client needs and designing solutions to service implementation and long-term maintenance. Inputs include internal and external human resources, contractors, suppliers, digital solutions and client engagement. Value creation is based on high-quality services, efficient process management, the strengthening of employee competencies, and the implementation of innovative solutions.

*Civinity Value Chain*

Upstream	Operations	Downstream
Includes the analysis of client needs, the development of service models, order intake, sales activities, and	The main value is created through service delivery – building management, technical maintenance,	Final value is delivered to clients through high service quality, long-term building functionality, rapid response

partnerships with suppliers and contractors. At this stage, the content of services is defined and the operating methods are selected to ensure the smooth delivery of services.	repairs, cleaning, management of energy and engineering systems, and customer service. This is underpinned by process efficiency, quality standards, employee competence development, and continuous improvement. Digital tools (e.g. “Mano Civinity”) ensure transparency and communication with clients.	to needs, and transparent information provision. In addition, value is also returned to internal stakeholders – employees are provided with opportunities for professional growth, partners benefit from stable relationships, and investors gain financial and reputational reliability.
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### *Characteristics of the Value Chain and Civinity’s Position within It*

Civinity acts as an intermediary between residents, businesses and the public sector, integrating building maintenance, engineering and digital services. The Company brings together the interests of various partners, clients and employees, coordinating their activities for the purpose of joint value creation. Civinity operates in several markets – Lithuania and Latvia – adapting to local legal requirements and the specific characteristics of building infrastructure. This position in the value chain enables Civinity to ensure a smooth, sustainable and client-tailored service flow from order placement to long-term maintenance.

## SBM-2 Stakeholder Engagement

We assess stakeholders’ perspectives in the identification, assessment and management of impacts, risks and opportunities. By engaging stakeholders, we aim to ensure sound decision-making, operational transparency, and the integration of sustainability principles into our activities. The main stakeholders and their engagement methods are presented in the table below.

The information collected during stakeholder engagement regarding stakeholders’ views and expectations is reviewed and used in operational planning and risk assessment. Where necessary, this information is discussed with the administrative management and the Board to ensure that decisions address the most material sustainability issues.

### *Stakeholders and Engagement Methods*

Stakeholders	Engagement Methods	Key Topics and Expectations	Response to Engagement Outcomes. Future Engagement Plans
Shareholders and	Board meetings, strategy	Financial performance and	We take into account insights

Investors	sessions	growth, operational efficiency, risk management, long-term strategy, integration of sustainability into operations, transparency.	expressed during strategy sessions and Board meetings when shaping our strategy and priorities. We plan to further ensure regular information provision and ongoing dialogue on strategic matters.
Employees	Teams, private Facebook group, one-on-one meetings, surveys (NPS) – annual and monthly, company events, Civinity Academy (training), internal documents, procedures, performance indicators review and assessment.	Working conditions and safety, remuneration and incentive measures, career opportunities, training, internal communication, workload and well-being.	We regularly review engagement outcomes and, where necessary, adjust internal processes, communication, or training programmes. We plan to further strengthen employee engagement measures and feedback collection.
Customers (B2B, B2C, B2G)	Service delivery and customer service, customer surveys, educational articles on the company website, in the media and on social networks, self-service platform, conferences	Service quality and reliability, responsiveness, innovative and sustainable solutions.	We analyse customer survey results and feedback and use them to improve services. We plan to further enhance customer service quality and self-service solutions.
Management	Weekly and monthly meetings, KPI review and evaluation meetings, all-managers meetings, company events.	Operational performance, strategy implementation, risk management, efficiency, integration of sustainability into operations.	Operational and sustainability matters are discussed regularly, and decisions are made regarding process improvement. We plan to further strengthen data-driven decision-making.
Suppliers	One-on-one meetings, communication through various channels (email, phone, in-person meetings, etc.), various events and conferences	Clear cooperation terms, payment terms, long-term relationships, transparency, clarity of requirements.	We maintain continuous dialogue with suppliers and address issues arising during cooperation. We plan to further strengthen responsible sourcing practices and more clearly define expectations for

			suppliers.
Regulators (NASDAQ) and public authorities	Company website, financial and operational reports, disclosure of material events via the NASDAQ system	Compliance with legislation, transparency, timely disclosure of information, adherence to regulatory requirements.	We ensure timely and accurate disclosure of information and comply with applicable requirements. We plan to continuously monitor changes in legislation and update internal processes accordingly.
Non-governmental organisations (NGOs)	Socially responsible partnerships, events, social media, conferences	Social responsibility, environmental protection, community engagement, transparency.	We participate in initiatives and projects and take into account the topics raised. We plan to further develop partnerships in line with our activities and capabilities.
Business partners	One-on-one meetings, communication through various channels (email, phone, in-person meetings, etc.), various events and conferences	Reliability, long-term cooperation, clear responsibilities, quality, efficiency.	We maintain ongoing cooperation and communication and address operational issues promptly. We plan to further strengthen partnerships and the search for joint solutions.

During the double materiality assessment, stakeholder engagement was carried out using several methods to ensure the broadest possible perspective and data robustness. One of the information sources was a survey conducted in 2022, in which representatives of Lithuanian and Latvian companies participated. In total, 701 stakeholder responses were received, covering B2C and B2B customers, employees, shareholders, investors, business partners, non-governmental organisations, and other relevant external stakeholders.


In addition, existing data from periodic customer surveys, employee satisfaction assessments (including NPS indicators), and other regularly collected insights were used. A working group consisting of legal, marketing, operations, and finance specialists, representing different company functions, was also actively involved. The working group provided strategic and practical insights and participated in two workshops, during which identified impacts, risks, and opportunities were assessed and aligned. External consultants provided methodological and strategic support throughout the process. Such a multi-dimensional engagement model ensured that the materiality assessment was not only structured, but also grounded in stakeholder expectations and relevant insights.

## SBM-3 Significant impacts, risks and opportunities and their interaction with strategy and business model, and IRO-1 Description of the process for identifying and assessing impacts, risks and opportunities

In 2024, we conducted our first double materiality assessment, following the guidelines of the European Sustainability Reporting Standards (ESRS), the Corporate Sustainability Reporting Directive (CSRD) (Directive (EU) 2022/2464), EFRAG guidelines on double materiality assessment and value chain analysis, as well as the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). In addition, the Sustainability Accounting Standards Board (SASB) standards were also used as a reference.

The double materiality assessment covered the activities of all companies within the Civity Group. This assessment was a key part of Civity's sustainability strategy, helping to identify the most significant social, environmental, and governance topics that have a material impact on our operations, stakeholders, and the environment. The assessment process was coordinated by external sustainability consultants. In 2025, the results of the assessment were reviewed, and it was confirmed that the previously identified material impacts, risks, and opportunities remain relevant.

### Identification and assessment of impacts

 **Material impact** – a sustainability matter is considered material from an impact perspective when it is associated with significant actual or potential positive or negative impacts of the company on people or the environment in the short-, medium-, and long-term. When assessing impacts, a material sustainability matter includes impacts related to the company's own operations and upstream and downstream value chain stages, including its products and services, as well as its business relationships.

We started with an in-depth industry analysis to identify the broader context of the company's current and potential impacts, taking into account sector trends and the practices of other companies. This was followed by a detailed review of internal documents, including the sustainability strategy document, stakeholder engagement results, the company structure, and value chains. This covered the administration and maintenance of residential and other types of buildings, engineering systems, support services, and contracting services. These data were used to map the company's value chain in accordance with the ESRS sustainability topics list (ESRS 1, Annex A, TR 16).

In order to refine the information, we conducted working sessions with the heads of the legal and marketing departments, during which topics not related to the company's impacts were excluded,

resulting in a shorter and more targeted list. Particular attention was given to climate change and social topics within the company’s operations and value chain, as well as employee well-being and related business ethics issues. In order to further increase the accuracy of this process, we used a previously conducted stakeholder survey to validate the significance of these impacts and gather additional views, with a focus on activities and business relationships that increase the likelihood of negative impacts.

During the double materiality assessment, we evaluated the company’s potential and actual impacts on people and the environment in accordance with the criteria set out in the ESRS:


1. **Impact magnitude (S):** the extent to which a negative impact is severe or a positive impact is beneficial for people or the environment;
2. **Impact scope (Sc):** the extent to which a negative or positive impact is widespread. In the case of environmental impacts, scope may be understood as the extent of environmental damage or geographical reach. In the case of impacts on people, scope may be understood as the number of people affected;
3. **Irremediable character of the impact (I):** whether and to what extent a negative impact can be remediated, i.e. the restoration of the original environmental condition or the condition of affected people;
4. **Likelihood (L):** the probability and nature of the impact, ranging from actual to potential.
5. **Time horizon (T):** short-term, medium-term, or long-term.

Formula				
Impact severity =	(S x Sc x I)	+	(L x T)	
	3		2	

The formula was developed to combine all individual scores of the various criteria into a unified assessment system that clearly and consistently reflects the overall severity of the impact. By integrating different dimensions—impact magnitude, impact scope, irremediability, likelihood, and time horizon—this assessment system ensures that the various factors driving the impact are consolidated into a single standardised indicator. This approach enables a more holistic understanding of the overall impact, while maintaining comparability and objectivity across different impacts and criteria.

The weighting structure in the formula reflects the relative importance of the different criteria. By averaging the first three criteria (magnitude, scope, and irremediability) and separately taking into account likelihood and time horizon, the formula balances the importance of short-term and long-term considerations, while also reflecting probability and potential impact magnitude. In addition, in cases of positive feedback, the score is set to 0, ensuring that negative impacts are given greater weight in the overall assessment and average scoring.

## Identification and assessment of risks and opportunities

 **Financial materiality** – a sustainability matter is considered financially material if it poses risks or provides opportunities that, in the short-, medium-, or long-term, affect (or could reasonably be expected to affect) the company’s financial position, financial performance, cash flows, access to finance, or cost of capital.

Based on industry insights and supporting documents, we identified potential risks and opportunities associated with the determined impacts. A detailed climate-related risk scenario analysis was not conducted at this stage.

During the double materiality assessment, emerging risks and opportunities with actual or potential financial effects were evaluated, as well as actual and potential impacts, applying the criteria defined in the ESRS, which differ from those used for impact assessment:

1. **Potential magnitude of financial effects (M):** the scale or extent of potential or actual financial impact on the company;
2. **Likelihood (L):** the probability and nature of the impact, ranging from actual to potential;
3. **Time horizon (T):** short-term, medium-term, or long-term.

Formula				
Financial impact =	M	+	(L x T)	
			2	

The logic of the financial impact assessment is similar to the structure presented in the impact assessment section. However, instead of assessing magnitude, scope, and irremediability, the focus is placed on the magnitude of financial impact, likelihood, and time horizon.

Financial materiality was assessed using quantitative and qualitative indicators based on financial impacts on profitability, financial position, and cash flows.

### **Materiality threshold setting**

In determining material sustainability matters to be reported, the threshold for both impact materiality and financial materiality was set at 6 out of 10.

<b>Materiality</b>	<b>Score</b>
High	8-10
Medium	5-7
Low	≤ 4

### **Frequency of materiality assessment**

The assessment will be reviewed annually as part of the preparation of the sustainability report to ensure that the results of the previous assessment remain relevant. If it is determined that no material changes have occurred in the company's operations, structure, or external environment, the conclusions of the previously conducted assessment will be used.

## **IRO-2 Results of the assessment of impacts, risks and opportunities**

Following the double materiality assessment, we identified the key topics that are material to Cinity's operations. In the environmental area, the most significant topic is E1 Climate change; in the social area, S1 Own workforce and S4 Consumers and end-users; and in the governance area, G1 Business conduct. These topics reflect our impacts, risks, and opportunities both within the company and externally.

When assessing impacts, risks, and opportunities, we separately analysed temporary workers and administrative employees, as their nature of work, conditions, and related risks differ significantly. Temporary workers work directly at client organisations; therefore, their working environment, social guarantees, and safety issues depend on the specific sector and employer policies. These workers typically face varying working conditions depending on the sector in which they are employed, and therefore their social and occupational safety aspects were assessed separately.

Administrative employees operate within the company; therefore, their most material topics relate to ensuring working conditions, opportunities for professional development, and organisational

governance principles. As their working environment is stable and governed by internal processes, their assessment was focused on governance and social responsibility aspects.

*Environmental impacts, risks and opportunities*

E1 CLIMATE CHANGE				
Sub-topic: Climate change mitigation				
Material IROs	Significant impacts, risks and opportunities	Time horizon of materiality	Value chain segment	Description
<b>Greenhouse gas (GHG) emissions</b>	Negative impact / actual	Short-term	All	<b>Negative environmental and social impact</b> due to greenhouse gas (GHG) emissions from the company's operations and across its value chain.
<b>Energy consumption</b>	Negative impact / actual	Short-term	Own operations; Downstream	<b>The negative impact</b> arises from high energy consumption in direct operations due to the company's scale, as well as additional energy demand associated with intermediary activities in organising energy supply for customers.
	Opportunity	Short-term	Downstream	To offer clients building renovation and other measures that improve energy efficiency and reduce energy consumption
	Opportunity	Medium-term	Own operations	Opportunity to purchase certified renewable energy for both direct operations and clients, thereby reducing negative environmental impacts, contributing to the achievement of sustainability objectives, and ensuring comfortable working and service conditions.

*Social impacts, risks and opportunities*

## S1 OWN WORKFORCE

Sub-topic: Working conditions

ESRS topic	Significant impacts, risks and opportunities	Time horizon of materiality	Value chain segment	Description
<b>Risk of labor shortage</b> (company-specific topic)	Risk	Short-term	Own operations	Risk of labor shortage: a limited number of HVAC specialists with specific knowledge and certifications in the market makes it difficult to attract and retain them.
<b>Fair remuneration</b> (additional benefits)	Positive impact / actual	Short-term	Own operations	Company employees are satisfied and motivated. They are provided with additional benefits, including partner discounts, extra days off on specific occasions, and a hybrid working model that creates more flexible working conditions.
	Risk	Short-term	Own operations	Employee dissatisfaction with remuneration and rising compensation expectations may lead to employee turnover and increase operational costs.
<b>Social dialogue</b>	Positive impact / actual	Short-term	Own operations	<b>Positive impact:</b> cooperation between management and employees strengthens organisational culture and mutual trust.
<b>Health and safety</b>	Negative impact / actual	Short-term	Own operations	Given the nature of Civinity's activities, which involve building maintenance, installation and repair of engineering systems, exposure to higher-risk environments is inevitable. Such activities may lead to the risk of work-related accidents and health impairments; therefore, there is a direct negative impact on health and safety.

## S1 OWN WORKFORCE

Sub-topic: Working conditions

ESRS topic	Significant impacts, risks and opportunities	Time horizon of materiality	Value chain segment	Description
	Risk	Short-term	Own operations	The main risk is non-compliance with health and safety requirements, which may lead to accidents, including fatal incidents, and have a negative impact on employee safety and the company's reputation.

Sub-topic: Equal treatment and equal opportunities for all

<b>Gender equality and equal pay for work of equal value</b>	Positive impact / actual	Short-term	Own operations	<b>Positive impact:</b> equal treatment and equal opportunities for all are ensured, applying gender equality principles and equal pay for work of equal value, regardless of gender.
<b>Measures to combat violence and harassment in the workplace</b>	Positive impact / actual	Short-term	Own operations	<b>Positive impact:</b> the implemented policy on combating violence and harassment in the workplace, together with a clear reporting channel (email), ensures a sense of safety among employees and encourages open reporting of potential violations.
<b>Diversity</b>	Positive impact / actual	Short-term	Own operations	<b>Positive impact:</b> diversity and non-discrimination based on age, gender, or beliefs are promoted within the company. Standard provisions and internal policies are applied to implement this approach, ensuring that there are no barriers that could restrict or reduce diversity.

## S2 WORKERS IN THE VALUE CHAIN

Sub-topic: Workers in the value chain

ESRS code	Significant impacts, risks and opportunities	Expected time horizon	Value chain segment	Description
<b>Health and safety</b>	Negative impact / actual	Short-term	Upstream	Across Civity Group's value chain—from service delivery to the implementation of engineering solutions and building maintenance—suppliers', contractors', and other partners' workers are exposed to health and safety risks. These risks may lead to workplace accidents, resulting in negative impacts on workers' well-being and health
	Risk	Short-term	Upstream	A potential risk to the health and safety of workers in the value chain due to non-compliance with safety requirements by contractors or service providers, which may result in delays, reputational damage, and customer dissatisfaction

## S4 CONSUMERS AND END-USERS

Sub-topic: Personal safety of consumers and/or end-users

ESRS code	Significant impacts, risks and opportunities	Expected time horizon	Value chain segment	Description
<b>Personal safety</b>	Positive impact / actual	Short-term	Downstream	Positive impact: the personal safety of consumers and end-users is ensured through the lighting of stairwells and surrounding areas, installation of video surveillance systems, maintenance of non-slip stair surfaces and safe outdoor areas during the cold season, pest control and disinfection measures, hydraulic testing, maintenance

## S4 CONSUMERS AND END-USERS

Sub-topic: Personal safety of consumers and/or end-users

ESRS code	Significant impacts, risks and opportunities	Expected time horizon	Value chain segment	Description
				and testing of equipment (e.g., lifts), and continuous building maintenance.
	Opportunity	Short-term	Downstream	To offer clients additional safety measures, such as video surveillance systems, in order to enhance personal safety and improve the overall level of security.

*Governance impacts, risks and opportunities*

## G1 BUSINESS CONDUCT

Sub-topic: Corporate culture

Material IROs	Significant impacts, risks and opportunities	Expected time horizon	Value chain segment	Description
<b>Corporate culture</b>	Positive impact / actual	Short-term	Own operations	<b>Positive impact:</b> the company has a unifying organisational culture that motivates employees and promotes their engagement

Sub-topic: Management of relationships with suppliers, including payment practices

<b>Management of relationships with</b>	Positive impact / actual	Short-term	Upstream	<b>Positive impact:</b> the company maintains strong and long-term relationships with suppliers, ensuring continuity and stability in cooperation. Payment practices are transparent and executed on time, which helps
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## G1 BUSINESS CONDUCT

Sub-topic: Corporate culture

Material IROs	Significant impacts, risks and opportunities	Expected time horizon	Value chain segment	Description
suppliers, including payment practices				strengthen trust with suppliers and ensures successful future collaboration.

Sub-topic: Cybersecurity

Cybersecurity	Risk	Short-term	Own operations	<b>Risk of cyberattacks</b> leading to potential data loss, reputational damage, and possible operational disruptions, which may have a negative impact on the company's activities and trust.
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Sub-topic: Corruption and bribery

Prevention and detection, including training	Risk	Short-term	Own operations	Limited employee awareness of preventive measures may result in not all employees being informed about the possibility to report incidents, which may reduce the effectiveness of detecting violations and increase the risk of unethical behaviour within the organisation.
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The other ESRS topics – E2 Pollution, E3 Water and marine resources, E4 Biodiversity and ecosystems, and E5 Resource use and circular economy, as well as the social topic related to S3 Affected communities – were not identified as material to Civity's operations. The impact of these topics on our organisation is minimal, as our activities are not directly related to manufacturing processes, pollution sources, or the use of natural resources.

The Civity Sustainability Report includes ESRS 2 IRO-2 disclosure requirements, which cover data points from both cross-cutting and topical standards. The material disclosed information was determined based on the impacts, risks and opportunities assessment process, and detailed data are provided in Annex 1 of this report.

## GDR Minimum Disclosure Requirements

This report provides information on the management of material sustainability topics, covering applicable policies (GDR-P), implemented actions (GDR-A), metrics used to monitor progress (GDR-M), and defined targets (GDR-T). This information is disclosed in the subsequent sections of the report together with the topical disclosures.

## ENVIRONMENTAL INFORMATION

Environmental issues are an important part of our operations; therefore, we aim to consistently reduce our climate impact and integrate sustainability principles into daily operations. In line with ESRS requirements and the results of our double materiality assessment, we have identified E1 Climate change as one of the key areas where action is required. Climate change mitigation and energy consumption are the most significant sustainability topics.

## EU Taxonomy Regulation indicators

### **Disclosure under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)**

The European Union Taxonomy, established by Regulation (EU) 2020/852 and its supplementary delegated acts, defines criteria under which economic activities can be considered environmentally sustainable. This framework is designed to increase transparency and enable the assessment and comparison of companies' activities in a sustainability context.

In 2025, Civity assessed its activities against the EU Taxonomy requirements for the first time, aiming to better understand the alignment of its operations with sustainability criteria and to identify further areas for improvement.

The Group's activities include the administration and maintenance of residential and commercial buildings, technical maintenance, engineering system solutions, and digital building management tools. By operating in these areas, Civity is naturally engaged in activities that fall within the scope of the Taxonomy and reflect the potential to contribute to environmental objectives, particularly in the area of climate change mitigation.

### **Revenue**

In terms of revenue, part of Civity's activities is assigned to the following Taxonomy activities:

- **CCA 7.2 Renovation of existing buildings** – renovation management services;
- **CCA 7.3 Installation, maintenance and repair of energy efficiency equipment** – maintenance and repair of engineering systems (including HVAC and heat substations);

- **CCA 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings** – installation and maintenance of energy management solutions.

The Taxonomy indicators related to revenue are calculated by dividing the revenues generated by these activities by the Group's total revenue.

Although these activities fall within the scope of the Taxonomy, they are currently not considered eligible. This is mainly due to the fact that decisions regarding the technologies used and their parameters are predominantly made by clients. Civinity acts as an administrator or service provider and therefore does not have full control over the implementation of all technical criteria, nor does it have access to all information required for a full eligibility assessment.

### **Capital expenditure (CapEx) and operating expenditure (OpEx)**

In terms of expenditures, part of the Group's capital expenditures (CapEx) and operating expenses (OpEx) is allocated to the following Taxonomy activities:

- **CCA 7.7 Acquisition and ownership of buildings** – use of office premises (leased for own use), maintenance and repair;
- **CCA 6.5 Transport by motorcycles, passenger cars and light commercial vehicles** – acquisition, maintenance and repair of passenger vehicles.

Capital expenditures are calculated by linking investments to Taxonomy-defined activities and expressing their share in relation to the Group's total capital expenditures. The operating expenditure indicator is calculated by dividing expenses related to Taxonomy-eligible activities by the total amount of operating expenses, as defined under the Taxonomy framework.

In accordance with the Taxonomy Regulation, operating expenses (OpEx) include direct non-capitalised costs related to maintenance, repairs, and short-term leasing. Accordingly, only these cost categories are included in the calculation of total operating expenses (the denominator).

At present, neither CapEx- nor OpEx-related activities are considered Taxonomy-aligned. In the case of office premises, this is due to the fact that their energy performance does not fully meet Taxonomy requirements in all cases, while in the case of vehicles, it is due to the fact that the vehicle fleet has historically not been developed with these criteria in mind.

### **Minimum safeguards**

Civinity has assessed that it complies with the Minimum Safeguards requirements, covering human rights, labor relations, and business ethics principles.

The Group applies core socially responsible and ethical business practices, which are integrated into internal policies and day-to-day operations. These practices include ensuring employees' rights, upholding equal opportunity principles, creating safe and healthy working conditions, as well as developing responsible business relationships with partners and suppliers.

Compliance with the Minimum Safeguards requirements was assessed in accordance with the European Commission’s Platform on Sustainable Finance report “Final Report on Minimum Safeguards” (2022), as well as taking into account the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights.

### Taxonomy performance indicators (KPI)

The assessment results are presented below using the template tables defined in the EU Taxonomy. These tables have been prepared in accordance with the latest version of the Taxonomy disclosures, as approved by the Omnibus I Delegated Acts and applicable from 2026.

#### Summary KPI

Financial year 2025													
KPI	Total	Share of taxonomy-eligible activities (%)	Taxonomy-eligible activities meeting criteria	Share of taxonomy-eligible activities meeting criteria (%)	Breakdown of taxonomy-eligible activities meeting criteria by environmental objective						Enabling activities share (%)	Transitional activities share (%)	Non-material activities (not assessed)
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Text	EUR thousand	%	EUR thousand	%	%	%	%	%	%	%	%	%	
<b>Turnover (revenue)</b>	100366	40.5%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	
<b>Capital expenditure (CapEx)</b>	3342	32%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	
<b>Operating expenditure (OpEx)</b>	259	43%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	

#### Turnover KPI

Turnover (revenue)													
Financial year 2025													
Economic activity	Code	Taxonomy KPI (share of turnover from taxonomy activities)	Taxonomy-eligible KPI (monetary value of turnover, EUR thousand)	Taxonomy-eligible KPI (share of eligible turnover, %)	Environmental objective of taxonomy-eligible activities meeting criteria						Enabling activities	Transitional activities	Share of taxonomy activities consisting of taxonomy-eligible activities
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			

				procent inédalis)									meeting criteria (%)dalis
Text		%	EUR thousand	%	%	%	%	%	%	%	(E, where applicabl e)	(T, where applicabl e)	%
Renova tion of existin g buildin gs	CCA 7.2 / CE 3.2	0.1%	0	0%	0%	-	-	0%	-	-	-	-	0%
Installa tion, mainte nance and repair of energy efficien cy equipm ent	CCA 7.3	37%	0	0%	0%	-	-	-	-	-	-	-	0%
Installa tion, mainte nance and repair of instru ments and device s for measur ing, regulati ng and control ling the energy perfor mance of buildin gs	CCA 7.5	3%	0	0%	0%	-	-	-	-	-	-	-	0%
Compliance amount by objective					0%	-	-	-	-	-			
Total KPI (Turnover)		40.5%	0	0%	0%	-	-	0%	-	-	0	0	0%

## CapEx KPI

Capital expenditure (CapEx)
Financial year 2025

Economic activity	Code	Taxonomy KPI (share of CapEx from taxonomy activities)	Kriterijus atitinkamos taksonominės veiklos PVRR (kapitalo išlaidų piniginė vertė)	Taxonomy-eligible KPI (share of eligible CapEx, %)	Environmental objective of taxonomy-eligible activities meeting criteria						Enabling activities	Transitional activities	Share of taxonomy activities consisting of taxonomy-eligible activities meeting criteria (%)
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Text		%	EUR thousand	%	%	%	%	%	%	%	(E, where applicable)	(T, where applicable)	%
Acquisition and ownership of buildings	CCA 7.7	24%	0	0%	0%	-	-	-	-	-	-	-	0%
Transport by motorcycles, passenger cars and light commercial vehicles	CCA 6.5	8%	0	0%	0%	-	-	-	-	-	-	-	0%
Compliance amount by objective					0%	-	-	-	-	-			
Total KPI (CapEx)		32%	0	0%	-	-	-	-	-	-	0	0	0%

## OpEx KPI

Operating expenses (OpEx)													
Financial year 2025													
Economic activity	Code	Taxonomy KPI (share of OpEx from taxonomy activities)	Taxonomy-eligible KPI (monetary value of OpEx, EUR thousand)	Taxonomy-eligible KPI (share of eligible OpEx, %)	Environmental objective of taxonomy-eligible activities meeting criteria						Enabling activities	Transitional activities	Share of taxonomy activities consisting of taxonomy-
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			

			d)										eligible activities meeting criteria (%)
Text		%	EUR thousand	%	%	%	%	%	%	%	(E, where applicable)	(T, where applicable)	%
<b>Acquisition and ownership of buildings</b>	<b>CCA 7.7</b>	22%	0	0%	0%	-	-	-	-	-	-	-	0%
<b>Transport by motorcycles, passenger cars and light commercial vehicles</b>	<b>CCA 6.5</b>	21%	0	0%	0%	-	-	-	-	-	-	-	0%
<b>Compliance amount by objective</b>					0%	-	-	-	-	-			
<b>Total KPI (OpEx)</b>		43%	0	0%	0%	0	0	0	0	0	0	0	0%

## E1-1 Transition plan for climate change mitigation

During the double materiality assessment, it was identified that Civity's activities have a material impact on the climate due to greenhouse gas (GHG) emissions arising both from direct operations and from activities within the value chain. A significant impact is also associated with energy consumption, which relates both to the scale of the Group's own operations and to the services provided to clients.

At the same time, climate-related opportunities were identified, in particular the increased use of green energy and solutions that improve the energy efficiency of buildings, which can significantly reduce negative environmental impacts.

Civity is consistently assessing opportunities to reduce its climate impact and is currently developing a targeted GHG emissions reduction plan, which will define specific objectives and measures. This plan is expected to be developed over the next 2–3 years and will serve as a basis for further climate change mitigation actions.

## E1-2 Climate-related risks and scenario analysis and E1-3 Resilience to climate change

In 2025, Civity conducted an assessment of climate-related risks and opportunities in order to evaluate the potential impact of climate change on the Group’s operations, assets, and value chain over different time horizons.

The assessment was carried out in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and ESRS provisions, as well as considering climate change projections and studies prepared for Lithuania.

Risks and opportunities were assessed across three time horizons:

- short-term (2026),
- medium-term (2027–2030),
- long-term (2031–2050).

The assessment examined two main categories of climate risks:

- physical risks related to the impact of climate phenomena (temperature, precipitation, wind, and other extreme events) on operations;
- transition risks related to the shift towards a low-carbon economy, including regulatory, market, and reputational changes.

The assessment of physical climate risks showed that they currently do not have a material impact on the Group’s operations. Most identified hazards are considered immaterial or low risk; however, they may have local or short-term effects on operational organisation.

In contrast, transition risks and opportunities are more closely related to the Group’s operating environment. As requirements for energy efficiency and GHG emission reductions increase, there is potential for growing demand for services related to renovation and efficiency solutions. At the same time, a risk has been identified that insufficiently rapid adaptation to increasing customer and market expectations could affect competitiveness.

In the future, Civity plans to further develop its climate risk assessment practices, refine scenario analysis, and strengthen the integration of climate-related decision-making into its operations.

### *Physical risks*

Physical hazards			Potential impact	Risk level
<b>Chronic</b>	Temperature-related	Changing temperature (air, freshwater, seawater)	Potential impact relates to changes in heating and cooling costs, which in the long term partially offset each other. Seasonal distribution of service demand may also change	Negligible / low risk

<b>Acute</b>	Temperature-related	Heatwaves	Potential impact is related to work organisation – temporary delays in operations may occur, as well as the need to ensure appropriate working conditions for employees, especially when performing outdoor work.	Negligible / low risk
<b>Acute</b>	Wind-related	Storms (including blizzards, dust and sandstorms), cyclones, hurricanes, typhoons, tornadoes	Potential impact is associated with isolated operational disruptions or additional maintenance activities following extreme weather events. Such risks are considered episodic and currently have no significant impact on the continuity of the Group's operations.	Negligible / low risk

### Transition risks

Transition events (TCFD)		Potential financial impact	Risk / opportunity level
<b>Policy and law</b>	Obligations related to existing products and services / production processes and their regulation, related to GHG emissions (GHG)	<b>Opportunity:</b> As GHG reduction requirements increase, demand for energy efficiency solutions and renovation services grows, creating conditions for revenue growth.	Medium (from 2027)
<b>Market</b>	Changes in customer behavior / preferences	<b>Risk:</b> Failure to meet increasing customer sustainability requirements may lead to reduced sales and competitiveness.	Low (all periods)
<b>Reputation</b>	Increased stakeholder concern	<b>Risk:</b> Insufficient sustainability performance may damage reputation and make it more difficult to attract financing.	Low (all periods)
<b>Reputation</b>	Changes in consumer (public) preferences	<b>Opportunity:</b> Integration of sustainability increases attractiveness, trust, and access to financing opportunities.	Medium (from 2027)

## E1-4 Policies related to climate change mitigation and adaptation

Civinity integrates climate change issues into its Sustainability Policy, where climate change mitigation and energy efficiency are defined as one of the Group's key strategic directions.

The policy sets out the Group's commitment to reducing greenhouse gas (GHG) emissions from its operations, improving energy efficiency, and increasing the use of renewable energy sources. It also emphasises the assessment of climate-related risks and the integration of risk management measures into operations.

These principles are applied both within the Group’s own operations and in the provision of services to clients, particularly in areas related to building energy efficiency and energy consumption.

## E1-5 Actions and resources related to climate change policies

In 2025, the Group calculated all GHG emissions (Scope 1, Scope 2, and Scope 3) for the first time, thereby establishing a basis for further emissions management and the definition of reduction targets.

Key implemented and planned actions include:

- Development and initiation of a vehicle fleet renewal plan aimed at increasing the share of electric and hybrid vehicles;
- Calculation of Scope 1–3 GHG emissions and, based on the results, setting emission reduction targets and preparing an implementation plan.

## E1-6 Climate change mitigation and adaptation targets

Civinity is developing climate targets focused on energy efficiency, emissions reduction, and the transition towards more sustainable solutions.

Area	2030 Target	2025 Result
Climate change	Achieve that >50% of purchased and/or generated energy consists of green energy (with guarantees of origin)	n/a
	Achieve that >80% of the vehicle fleet consists of electric vehicles	n/a
	Achieve that >50% of clients’ sites use green energy (with guarantees of origin)	n/a

Note: 2026 is expected to be the baseline year from which progress towards these targets will be systematically monitored.

## E1-7 Energy consumption and energy mix

*Civinity energy consumption and energy mix*

Nr.	Energy consumption and energy mix	Unit of measure	2025
1	Consumption of coal and coal products	MWh	0,00
2	Consumption of crude oil and petroleum products	MWh	6 066,7
3	Consumption of natural gas	MWh	0,00
4	Consumption of other fossil fuels	MWh	0,00
5	Purchased fossil energy (electricity, heat, steam and cooling)	MWh	579,9
6	<b>Total fossil energy consumption</b>	MWh	6 645,6
<b>Share of fossil energy in total energy consumption</b>		%	100%
7	<b>Consumption of nuclear fuel</b>	MWh	0,00
<b>Share of nuclear energy in total energy consumption</b>		%	0,00%
8	Consumption of renewable fuels, including biomass (also covering bio-based industrial and municipal waste, biogas, hydrogen from renewable sources, etc.)	MWh	0,00
9	Purchased renewable energy (electricity, heat, steam and cooling)	MWh	0,00
10	Consumption of self-generated non-fuel renewable energy	MWh	0,00
11	<b>Total renewable energy consumption</b>	MWh	0,00
<b>Share of renewable energy in total energy consumption</b>		%	0,00%

<b>Total energy consumption (sum of lines 6 and 11)</b>	MWh	6 645,6
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<b>Energy consumption intensity per net revenue</b>		<b>2025</b>
Energy consumption divided by net revenue	MWh / €	0,000066

			<b>2025</b>
1	Amount of non-renewable energy generated by the company	MWh	6 066,7
2	Amount of renewable energy generated by the company	MWh	0

## E1-8 GHG emissions (Scope 1, 2 and 3) and total GHG emissions

### *GHG emissions breakdown by scopes (areas)*

		<b>Unit of measure</b>	<b>2024 m. CO2e</b>	<b>2025 m. CO2e</b>
<b>Scope 1 GHG emissions</b>				
Total Scope 1 GHG emissions		tCO2e	1 979,4	2 025,3
1	Mobile combustion equipment	tCO2e	1 979,4	2 024,8
2	Stationary combustion equipment	tCO2e	0	0,5

Share of Scope 1 GHG emissions covered by regulated ETS (%)		%	0	0
<b>Scope 2 GHG emissions</b>				
Total Scope 2 GHG emissions (location-based)		tCO2e	119,5	98,4
Total Scope 2 GHG emissions (market-based)		tCO2e	236,3	207,7
<b>Scope 3 GHG emissions</b>				
Total Scope 3 GHG emissions		tCO2e		<b>16 915,1</b>
1	Purchased goods and services	tCO2e	-	16 051,5
2	Fuel- and energy-related activities (not included in Scope 1 and 2)	tCO2e	-	634,4
3	Capital goods	tCO2e	-	224,1
4	Waste generated in operations	tCO2e	-	5,2
<b>Total GHG emissions</b>				
Total GHG emissions (location-based)		tCO2e	2 098,9	19 059,8
Total GHG emissions (market-based)		tCO2e	2 215,7	19 148,1
Anthropogenic emissions		tCO2e	1 974,4	2 028,4
Biogenic emissions		tCO2e	124,5	24,3

**Base year**

2024 is the first year in which we calculated our Scope 1 and Scope 2 carbon footprint, while in 2025 we additionally began calculating our Scope 3 GHG footprint. Therefore, these data will serve as a baseline for future emission calculation and reduction initiatives.

### GHG intensity per net revenue

The GHG intensity indicator was calculated by dividing the total amount of GHG emissions generated by Civinity in the reporting year by annual net revenue, in order to assess the climate impact of our operations.

GHG emissions intensity per net revenue	Unit of measure	2025
Total GHG emissions (location-based), divided by net revenue	tCO2e / €	0,000190
Total GHG emissions (market-based), divided by net revenue	tCO2e / €	0,000191

### GHG methodology

This section provides detailed information on our GHG footprint, including categories, boundaries, assumptions, and the applied methodology.

The information is based on good practice principles and has been prepared in accordance with:

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard developed in 2004 by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI) (hereinafter – the GHG Protocol);
- The UK Department for Environment, Food & Rural Affairs (DEFRA) 2025 Government Greenhouse Gas Conversion Factors for Company Reporting;
- The 2006 IPCC Guidelines for National Greenhouse Gas Inventories developed by the Intergovernmental Panel on Climate Change (IPCC).

### Organisational boundaries

Civinity, based on the GHG Protocol, has defined clear organisational boundaries in order to calculate greenhouse gas emissions and report its GHG footprint. An operational control approach is applied to define these boundaries, ensuring that GHG emissions from all operations controlled by the company are accounted for, regardless of financial interest in those operations.

### Reporting boundaries

### Scope 1 emissions: direct GHG emissions

Civinity's direct GHG emissions arise from emission sources owned and controlled by the Group. This category includes:

- Mobile sources – fuel consumption arising from the use of vehicles owned by Civinity.
- Stationary sources – natural gas consumption for space heating.

### Scope 2 emissions: indirect GHG emissions from purchased energy

Civinity's indirect Scope 2 GHG emissions arise from the consumption of purchased electricity, heating, and cooling energy used in our offices and administrative premises.

- **Electricity consumption in office premises** – represents the majority of Scope 2 emissions. In all our offices, electricity is purchased under standard contracts, using both renewable electricity and conventional electricity.
- **Heating and cooling of premises** – all office spaces are heated and cooled using energy supplied by external providers (e.g. district heating).

### Scope 3 emissions: indirect GHG emissions occurring in the value chain

- **Purchased goods and services** – represent the largest share of Scope 3 emissions. Main sources include subcontracting, materials, and other third-party services.
- **Capital goods** – newly acquired tangible fixed assets during the reporting period.
- **Fuel- and energy-related activities (not included in Scope 1 and Scope 2).**
- **Waste generated in operations – waste transferred to waste management operators**

### Excluded GHG emission sources

Employee commuting. This category is planned to be included in the calculation of emissions for 2026.

### **Qualitative uncertainty assessment**

In calculating GHG emissions, we relied on emission factors obtained from reliable sources such as DEFRA, the Association of Issuing Bodies (AIB), the UK Department for Business, Energy & Industrial Strategy (BEIS), and the IPCC. Priority is given to emission factors most relevant to the Lithuanian region.

### **Quantitative determination of GHG emissions**

To determine GHG emissions, our activity data are multiplied by the corresponding emission factors.

The carbon footprint, expressed in CO<sub>2</sub> equivalent (t CO<sub>2</sub>e), is obtained by multiplying activity data by validated GHG emission factors. The final amount of emissions for each category is reported in tonnes of CO<sub>2</sub> equivalent (t CO<sub>2</sub>e). The calculation of CO<sub>2</sub>e uses Global Warming Potential (GWP) values based on the IPCC Fourth Assessment Report.

*GHG emissions calculation formula*

<b>GHG emissions = AD × EF</b>	
GHG emissions	kg CO <sub>2</sub> e
AD (activity data)	Company activity expressed in relevant units of measure
EF (emission factor)	t CO <sub>2</sub> e per unit of measure

After determining the quantities of GHG emissions (e.g. carbon dioxide, methane, and nitrous oxide), their CO<sub>2</sub> equivalent values are calculated by multiplying these amounts by the corresponding Global Warming Potential (GWP), as shown in the table below. These values are taken from the Fourth Assessment Report of the IPCC..

*GHG Global Warming Potential (GWP) values*

<b>Gas</b>	<b>Global Warming Potential (GWP)</b>
Carbon dioxide (CO <sub>2</sub> )	1
Methane (CH <sub>4</sub> )	27
Nitrous oxide (N <sub>2</sub> O)	273

Hydrofluorocarbons (HFC)	1 – 3 943
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### GHG calculation principles

This report has been prepared in accordance with the core principles of GHG accounting and reporting:

- **Relevance:** Civity systematically identifies GHG emission sources related to its operations and stakeholders and reports on them in this report. This ensures that Civity’s GHG accounting reflects the scale of its activities and addresses key stakeholder concerns;
- **Completeness:** All GHG emission sources within Civity’s defined operational boundaries are included in the report. Where certain sources are excluded, clear and justified explanations are provided;
- **Consistency:** To ensure reliable year-on-year comparisons and enable stakeholders to track Civity’s progress, the same methodology and relevant data sources are applied consistently. Any deviations or methodological changes are clearly explained and justified;
- **Transparency:** Civity is committed to providing comprehensive information on its GHG accounting methodologies, assumptions, and data sources. This ensures that stakeholders clearly understand the reporting process and can assess the integrity of the data presented;
- **Accuracy:** Civity applies rigorous data collection processes, uses updated emission factors, and applies precise measurement methodologies. While full accuracy is inherently challenging, the company continuously seeks to minimise potential data errors and uncertainties.

### E1-9 GHG removals and GHG mitigation projects financed through carbon credits and E1-10 Carbon pricing

During the reporting period, we did not carry out any carbon dioxide removal or storage activities and did not contribute to GHG reduction projects through carbon credits. We have also not yet developed a methodology for the neutralisation of residual emissions.

### Circular economy

The circular economy factor has been assessed as non-material in Civity’s operations, as our activities are not related to manufacturing processes, intensive use of raw materials, or large-scale waste generation. However, we promote responsible resource use and waste reduction in office operations. In the future, during the next double materiality assessment, this factor will be reassessed and, if it becomes material, it will be included in the analysis.

## Pollution

The pollution factor has been assessed as non-material in Civinity's operations, as our activities are not directly related to manufacturing processes or intensive use of pollution sources. In the future, during the next double materiality assessment, this factor will be reassessed and, if it becomes material, it will be included in the analysis.

## Water and marine resources

Civinity uses water only for basic office needs and to the extent it is used by clients in buildings under administration; therefore, this factor was assessed as non-material in the double materiality assessment. In the future, during the next assessment, we plan to review this factor and, if it is deemed material, include it in the sustainability analysis.

## Biodiversity and ecosystems

GHG emissions contribute to climate change and extreme weather events, which in the long term may have a negative impact on biodiversity and ecosystems by driving species loss, habitat degradation, and imbalance of natural resources. However, the double materiality assessment did not identify any material actual or potential negative or positive impact of Civinity on biodiversity. In the future, during the next assessment, we plan to review this factor and, if it is considered material, include it in the sustainability analysis.

# SOCIAL INFORMATION

## S1 Own workforce

### S1-1 Policy related to own workforce (MDR-P)

Civinity is a client-oriented team of professionals that, in its daily operations, seeks to create a reliable, responsible, and people-friendly working environment. The Group believes that employee well-being, engagement, and development are an integral part of delivering high-quality services and creating long-term value.

The main commitments of Civinity towards its employees are set out in the Sustainability Policy, Equal Opportunities Policy, Prevention of Violence and Harassment Policy, Personal Data Processing Policy, and other internal documents:

- **Sustainability Policy** defines the commitment to creating a safe, healthy, and inclusive working environment, ensuring fair remuneration principles, promoting employee engagement, and providing opportunities for professional development. It also aims to support work-life balance and increase employee satisfaction.
- **Equal Opportunities Policy** establishes principles ensuring equal treatment of all employees and candidates, regardless of personal characteristics. Decisions regarding employment, working conditions, and career opportunities are based on employees' competencies and performance results.
- **Prevention of Violence and Harassment Policy** establishes a zero-tolerance principle towards any inappropriate behaviour in the workplace. It defines preventive measures, employee awareness initiatives, and access to reporting and protection mechanisms.
- **Personal Data Processing Policy** defines the principles for processing employees' personal data, ensuring their security, confidentiality, and the exercise of employees' rights.

In addition, the Corporate Social Responsibility Statement highlights the promotion of employee engagement in social and community activities and support for volunteering initiatives.

All employees are introduced to the main policies and internal rules from their first day of employment, and their provisions are applied in daily operations.

### S1-2 Engagement in dialogue with employees and their representatives

When making decisions aimed at managing both actual and potential impacts on employees, Civinity actively considers employees' perspectives. Employees or their representatives are directly involved through various channels depending on the type of impact: employee engagement

(climate) surveys, individual meetings, and guidelines set out in the Code of Ethics and other relevant policies.

These engagement methods are applied at different organisational levels and include annual reviews, monthly, weekly, and daily meetings, as well as discussions during recruitment, after the probation period, and during termination processes. Responsibility for promoting employee engagement and integrating its outcomes into the company's strategy lies with the Head of Human Resources. The effectiveness of engagement is measured through employee engagement surveys and further assessed during annual performance reviews.

The company has a Whistleblowing function in place, providing all employees with the possibility to confidentially report harassment or violence via a dedicated email channel (more information is provided in the "Whistleblowing" section). In addition, internal training sessions on mobbing prevention and its importance are organised, increasing employee awareness and strengthening a culture of respect within the organisation.

## S1-3 Actions to manage material impacts

The foundation of Civity's operations is respect for people and the ambition to create a responsible, collaboration-based environment. The Group recognises that each employee contributes to its success; therefore, it strengthens trust-based relationships, a clear accountability culture, and mutual understanding. Guided by the values "People" and "One team," Civity aims to ensure that employees feel engaged, heard, and able to grow together with the organisation.

### **Working conditions and employee well-being**

Civity consistently improves working conditions and strengthens employee well-being in order to attract and retain qualified professionals and ensure business continuity. In practice, more flexible work arrangements are applied (e.g. hybrid work in administrative functions, individually adjusted work schedules), employee turnover is monitored, and employee opinion and engagement surveys are conducted.

The Group also periodically assesses the competitiveness of remuneration in the market and seeks to ensure a fair and transparent remuneration system. Additional measures to support employee well-being include health insurance, support in case of significant life events, and employee referral incentives.

In 2025, Civity continued to apply more flexible work organisation principles and strengthened employee attraction and retention measures, particularly in areas experiencing shortages of qualified specialists. In the future, the Group plans to further systematise employee engagement monitoring, improve flexibility in work organisation, and strengthen measures aimed at retaining employees and reducing turnover.

### **Training and skills development**

Civinity has a significant positive impact on employees by providing opportunities for continuous competence development through the “Civinity Academy”. Within this platform, employees participate in both external expert-led training sessions and internal knowledge-sharing sessions delivered by in-house specialists. Training covers both technical and general competencies.

Training scope and participant engagement are regularly monitored, with additional focus placed on the management level in order to strengthen leadership and sustainability competencies.

In 2025, the “Civinity Academy” activities continued and training programmes were further developed. In the future, the Group plans to further strengthen this platform by creating specialised programmes for different employee groups, introducing individual learning plan systems, and increasing employee participation in training.

### **Diversity, equality and inclusion**

Civinity fosters a respectful and inclusive working environment where discrimination, violence, and harassment are not tolerated. The Equal Opportunities Policy and the Prevention of Violence and Harassment Policy define clear behavioural standards, preventive measures, and employee protection mechanisms.

In practice, all employees are introduced to these policies from their first working day, and in case of questions or incidents they have access to internal reporting channels.

In 2025, Civinity continued implementing these principles in daily operations. In the future, the Group plans to further strengthen employee awareness, increase managers’ competencies in diversity and inclusion, and ensure consistent application of these principles across the Group.

### **Health and safety**

The Group applies systematic preventive health and safety measures: occupational risks are assessed, employees are regularly trained, provided with personal protective equipment, and additionally insured against accidents. Compliance with health and safety requirements is integrated into daily operational processes.

Some Group entities are certified under the ISO 45001 occupational health and safety management system, and across the Group the principles of this standard are followed to ensure consistent and systematic risk management.

Health and safety indicators are continuously monitored, incidents and their causes are analysed, and based on this information preventive measures are implemented to reduce the risk of accidents.

In 2025, the existing safety measures were maintained, and employee training and awareness activities were strengthened. In the future, the Group plans to further enhance safety culture, improve the effectiveness of prevention, and consistently reduce work-related risks across all areas of operation.

## S1-4 Targets to manage material impacts

Civinity defines key targets that support the structured management of impacts on employees and enable the monitoring of progress in the most relevant areas. These targets are developed taking into account the Group's operational specifics, employee expectations, as well as identified risks and opportunities. Progress is assessed using internal indicators, continuous monitoring, and periodic reviews.

Area	2030 target	2025 result
Working conditions and employee well-being	im for employee satisfaction / engagement score of at least 20 points	n/a
Training and skills development	nsure that at least 75% of administrative employees annually update or improve their skills	n/a
	Double the duration of Civinity Academy training provided per employee (hours)	n/a
Diversity, equality and inclusion	No cases of discrimination or psychological violence per year	0
	Ensure 100% of managers complete training on diversity, equality and inclusion	n/a
	Ensure compliance with the Pay Transparency Directive (gender pay gap not exceeding 5% by job level)	n/a
Health and safety	No severe workplace accidents (including contractors)	0

Note: 2026 is expected to be the baseline year from which progress towards these targets will be systematically monitored.

## S1-5 Characteristics of the Group's own workforce

*Number of employees and gender distribution of employees*

Gender	Number of employees	
	2025	2024
Men	839	776
Women	726	866
Other	0	0
Data no aviable	0	0
<b>Total: Employees</b>	<b>1 565</b>	<b>1 642</b>

**Notes:** The actual number of employees employed under employment contracts is disclosed as of the end of the reporting period (31 December).

*Distribution of employees by employment type and gender*

		2025					2024				
		WOME N	MEN	OTHER	NO DATA	TOTAL	WOME N	MEN	OTHER	NO DATA	TOTAL
Number employees	of	726	839	0	0	1 565	866	776	0	0	1 642

Number of permanent employees	726	839	0	0	1 565	862	769	0	0	1 631
Number of temporary employees	0	0	0	0	0	0	0	0	0	0
Number of employees with non-guaranteed hours	0	0	0	0	0	0	0	0	0	0

**Notes:** The actual number of employees is presented as of the end of the reporting period (31 December).

In 2025, all employees within the Civity Group were classified as permanent employees, and no temporary employees were employed. The Group predominantly applies open-ended employment contracts, thereby ensuring stability and long-term employment relationships.

The distribution of employees by gender generally reflects the specific nature of activities across different areas, while minor changes in the total number of employees are related to changes in operational volumes and organisational structure.

### Employee turnover

The annual employee turnover rate is used to calculate employee turnover.

The annual turnover rate is calculated using the following formula:

<b>Formula:</b>	
Employee turnover rate =	$\frac{\text{Total number of employees who left employment voluntarily, were dismissed, or retired}}{\text{Number of employees at the end of the year}}$

### Employee turnover rate

	2025	2024	2023
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Employees who left employment or were dismissed	825	693	527
Employee turnover rate	52,72%	42,2%	31,8%

Changes in the indicator compared to previous periods mainly reflect the nature of the operations, which are characterised by higher employee turnover.

## S1-6 Characteristics of non-employee workers in the undertaking's own workforce

Non-employee workers are defined as individuals engaged through contracts for the provision of labour ("self-employed persons") or individuals supplied by undertakings primarily engaged in employment activities. Within the Group, this form of employment is not used.

Number of non-employees	
2025	2024
0	0

## S1-7 Collective bargaining coverage and social dialogue

Civinity ensures employee representation and social dialogue in compliance with applicable legal requirements in Lithuania and Latvia. Currently, no collective bargaining agreements are in place within the Civinity Group.

## S1-8 Diversity indicators

In 2025, Civinity's top management consisted of 11 individuals, of whom 2 were women (18.18%) and 9 were men (81.82%).

In the Group context, top management includes members of the Board, the Chief Executive Officer (CEO), and other top-level managers.

When forming its management team, Civinity applies the principle of equal opportunities and ensures non-discriminatory selection, where decisions are based on candidates' competencies, experience, and skills.

*Gender distribution in top management*

	2025					2024				
	Women	% share	Men	% share	Total	Women	% share	Men	% share	Total
Top management	2	18,18%	9	81,82%	11	4	36,36%	7	63,64%	11

#### *Distribution of employees by age groups*

	2025		2024	
	Number of employees	Share of employees, %	Number of employees	Share of employees, %
Under 30 years	152	9,71%	67	4,1%
30–50 years	592	37,83%	951	57,9%
Over 50 years	821	52,46 %	642	38,0%
<b>Total</b>	<b>1 565</b>	<b>100%</b>	<b>1 642</b>	<b>100%</b>

## S1-9 Adequate wages

All remuneration within the Group is determined in compliance with national legislation, including Directive (EU) 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the European Union. Employee salaries generally fall within the range between minimum and average wages, taking into account sector benchmarks. Remuneration for administrative staff is set based on market data and, depending on the role and level of responsibility, often exceeds the market average. The Group periodically conducts remuneration reviews to ensure competitiveness and alignment with labor market trends.

## S1-10 Social protection

The Group ensures social protection for all employees by safeguarding them against loss of income in key life events. These guarantees are provided in accordance with national social protection requirements and are further strengthened by additional benefits offered by the Group. Employees are financially protected in cases of illness, work-related accidents or disability, as well as during

parental leave and upon retirement. Civinity ensures that all employees have clear and effective social guarantees that contribute to their financial security.

## S1-12 Training and skills development metrics

### Annual employee performance review

Employee performance reviews are conducted systematically once per year. This process applies to administrative employees and middle management.

Responsibility for the implementation and quality of the review process lies with company managers and direct supervisors, who organise performance review meetings, document their outcomes, and, where necessary, define further professional development actions together with employees.

#### *Employee performance review metrics*

Number of employees who participated in the review	2025		2024	
	Number	%	Number	%
Women	87	12,0%	86	9,93%
Men	83	9,89%	81	10,44%

### Training for employees

Civinity systematically strengthens employee competencies through the “Civinity Academy” platform, where training is organised on a regular basis, typically monthly. Training is delivered in a hybrid format, allowing employees to participate both in person and remotely. Programmes cover relevant topics such as personal data protection, cybersecurity, leadership, workplace resilience, and other areas important for both professional and personal development.

Currently, the Group does not yet apply a unified methodology to accurately track the number of training hours completed by employees or overall participation levels on an annual basis. Although training activities are carried out consistently, these indicators have not yet been included in regularly monitored performance metrics.

Recognising the importance of training, Civinity plans to incorporate training volume and participation indicators into ongoing monitoring in the near future. This will enable better

evaluation of the effectiveness of training resources, employee engagement, and more targeted planning of future competence development activities.

## S1-13 Health and safety metrics

### Work-related incidents

		2025	2024
		<b>Employees</b>	
Number of fatalities resulting from work-related injuries and work-related ill health	<i>Number</i>	0	0
<b>Recordable work-related injuries</b>	<i>Number</i>	9	5
	<i>Rate per million hours worked</i>	n/a	n/a
<b>Recordable work-related ill health cases</b>	<i>Number</i>	0	0

## S1-14 Work-life balance metrics

All employees of the company are entitled to leave for family-related reasons. This right is ensured in accordance with the laws applicable to the Group.

## S1-15 Remuneration metrics (pay gap and total remuneration)

### Gender pay gap

	2025	2024	2023
€	<b>Ratio</b>	<b>Ratio</b>	<b>Ratio</b>
<b>Difference in average pay between women and</b>	38,16%	27,83%	28,12%

men			
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The gender pay gap, as well as the difference between the highest and lowest paid employees in the Group, is significant and is mainly related to the operational specifics of Civity Solutions. A large proportion of employees in this business area provide cleaning services, where remuneration is often close to the national minimum wage. These positions are predominantly held by women, which has a significant impact on the overall gender pay ratio at Group level.

#### *Civity total annual remuneration ratio*

€	2025	2024	2023
<b>Ratio</b>	8,15	6,74	12,44

**Note:** The annual total remuneration ratio is calculated as follows: the annual total remuneration of the highest-paid individual in the company divided by the average annual total remuneration of employees (excluding the highest-paid individual).

## S1-16 Incidents, complaints and severe human rights impacts

During the reporting period, no material incidents, complaints, or confirmed severe human rights impacts were identified.

### Workers in the value chain

Civity's operating model involves cooperation with contractors, suppliers, and other partners whose employees provide services on behalf of the Group. This group of workers faces similar health and safety risks as Civity employees. Civity assesses and manages these risks following the same principles applied to its own workforce, aiming to ensure safe working conditions and prevent severe workplace accidents across the value chain.

The Sustainability Policy stipulates that suppliers must comply with fundamental human rights, health and safety, equal opportunities, and ethical principles, while the Group promotes responsible and fair relationships throughout the value chain.

In practice, the Group assesses the safety measures implemented by suppliers and partners and their compliance with applicable requirements. In the future, Civity plans to further strengthen this area by more clearly defining expectations for partners and implementing more systematic monitoring of their compliance.

## Affected communities

In Civity's operating model, communities largely overlap with customers receiving services (e.g. residents of apartment buildings); therefore, affected communities are not treated as a separate topic. The Group's activities are focused on property maintenance, safety, and comfort for clients, meaning that impacts on communities are integrated into customer satisfaction and service quality management. As a result, no significant separate impacts on affected communities have been identified.

## Consumers and end-users

The topic of consumers and end-users is considered material for Civity, as the quality and accessibility of the Group's services have a direct impact on customer experience and satisfaction.

Civity is focused on providing safe, high-quality, and accessible services, continuously improving customer experience, enhancing processes, and increasing service efficiency and value creation for clients. These principles are integrated into daily operations and decision-making.

**The Sustainability Policy of Civity** states that the Group aims to deliver services in an intelligent and efficient way, continuously improve processes, and ensure high service quality, thereby creating maximum value for customers.

For customer experience management, the Group applies common service principles defined in the **Customer Service Standard**, which sets out the rules for employee-customer communication and key quality requirements. All employees are introduced to these principles from their first working day.

Customer satisfaction is monitored and assessed. In part of the companies, the Net Promoter Score (NPS) indicator has already been introduced, and the Group plans to implement it across all external customer-facing companies.

Civity is consistently working to improve customer satisfaction, reduce the time needed to resolve complaints and incidents, and ensure smooth, increasingly digitalised, and efficient service delivery. The main targets in this area are presented in the table below.

Area	Target	2025 result
Service quality	Improve customer satisfaction index (NPS)	n/a

	Ensure that customer complaint / incident resolution time is shorter than defined in legislation and customer contracts	n/a
	Increase the share of customers served through digital channels (%)	n/a

**Note:** Progress towards these targets will start to be systematically measured from 2026, once the baseline indicators have been established).

## MANAGEMENT INFORMATION

### G1-1 Business ethics policy and corporate culture

Our corporate culture is based on four core values – One team, Sustainable results, Innovation, and People. These values shape our organisational structure, leadership principles, and day-to-day decision-making.

We make continuous efforts to educate our employees about the rules and expectations set out in the Code of Ethics, emphasising their importance in relation to job responsibilities. Employees are introduced to the Code of Ethics upon hiring and each time updates are made. By signing, employees confirm that they have read, understood, and agreed to comply with its provisions. Lack of knowledge or failure to sign the Code does not exempt an employee from the obligation to comply with it. Any breach of the Code is considered a violation of work duties and may result in disciplinary measures..

More information about the company’s mission, vision, and values is available on the official website: [www.civinity.com](http://www.civinity.com).

#### **Whistleblowing / reporting concerns**

Any employee, business partner, or customer who encounters dishonest behaviour by company employees has the opportunity to report it to the Company’s Whistleblowing function via phone +370 621 15287 or email: [pranesk@civinity.com](mailto:pranesk@civinity.com) .

The Company aims to ensure that employees feel safe and have a clear opportunity to report violations, and that each report is investigated in a timely manner, while maintaining confidentiality and objectivity.

#### **Whistleblower protection**

Employees are encouraged to report inappropriate behaviour and potential violations. In order to protect whistleblowers and ensure transparency, Civinity applies a whistleblower protection procedure that allows employees to confidentially provide information about possible breaches. A

dedicated system has been implemented, including a dedicated email address, through which unlawful actions or breaches of work ethics can be reported anonymously.

## G1-2 Management of supplier relationships

Civinity applies a comprehensive approach to supplier management. Before entering into business relationships, the Group performs creditworthiness assessments of suppliers and verifies their compliance with legal requirements. The supplier selection process evaluates not only financial aspects but also social and environmental criteria. In addition, the status of potential partners is checked in public databases, including the Waste Management State Register (ATVR).

Currently, the Group does not have a formally established policy aimed at preventing late payments to small and medium-sized enterprises; however, in practice, processes are applied to ensure timely payments to business partners and a consistent approach in this area is being developed.

To further strengthen responsible supplier relationships, the Group plans to develop and implement a Supplier Code of Conduct and a Group-wide Code of Ethics, which will define key principles of operations, transparency, and sustainability for both the Group and its partners.

Area	2030 target	2025 result
Supplier relationships	Ensure that 100% of suppliers entering into contracts with Civinity declare compliance with the Supplier Code of Conduct	n/a

**Note:** Progress towards these targets will be systematically measured from 2026, once baseline indicators have been established.

## G1-3 Prevention of corruption and bribery

In order to foster a transparent and responsible organisational culture, Civinity has adopted a **Zero Tolerance Policy towards dishonest behaviour**.

The Group has implemented internal reporting channels, and responsible employees have been appointed to manage received reports. These employees are trained to properly investigate incoming information. Whistleblower protection is ensured through confidentiality and anonymity principles applied throughout and after the investigation process.

The highest risk of corruption and bribery is associated with individuals in managerial positions and employees of the Procurement function. Special attention is given to these roles to ensure that their activities comply with the highest ethical and transparency standards.

In 2025, additional preventive measures were applied to this group of employees, including targeted training on corruption risks and their management, as well as strengthened commitments to avoid conflicts of interest. Employees were further introduced to anti-corruption principles and signed commitments regarding the separation of private and company interests. These measures were also applied to selected managers whose activities are linked to higher-risk areas.

Area	2025 target	2025 result
Business ethics	Ensure that there are no cases of corruption or bribery (annually)	0
	Ensure that 100% of administrative employees annually complete training on corruption, bribery and their prevention	100 %
	Ensure that there are no breaches of whistleblower protection	0
Organisational culture	Organise at least 2 events per year to promote Civinity culture	2

## G1-4 Confirmed corruption or bribery incidents

The Group has not received any convictions for violations of anti-corruption or anti-bribery legislation.

## G1-6 Payment practices

Civinity's average payment deferral period for goods and services is 30–45 days from the start of the payment term. The average deferral period is calculated using the formula: trade payables divided by average daily cost of sales, therefore reflecting the actual situation without the use of any representative sample.

The standard payment term for most suppliers is 30 days; however, in certain cases the term may extend up to 12 calendar months. Such terms apply to contractors performing large-scale repair and construction works in managed residential buildings, where residents are provided with instalment-based payment arrangements for completed works.

Currently, there are no ongoing court cases related to late payments to suppliers.

Area	2030 target	2025 result
Supplier relations	Ensure that 100% of payments to suppliers and partners are made in accordance with the terms set out in contracts (annually)	n/a

**Note:** Progress towards these targets will be systematically measured from 2026, once baseline indicators have been established.

## Cybersecurity and privacy

Civinity aims to ensure a high level of cybersecurity and data protection by safeguarding information of customers, employees, and partners, and by strengthening trust in the Group's operations. To prevent potential breaches, both technical and organisational measures are applied, including cooperation with external cybersecurity service providers and continuous efforts to identify more effective solutions for strengthening data protection.

A key part of this area is raising employee awareness. The Group regularly organises cybersecurity training and conducts simulated attacks (e.g. phishing tests) to strengthen employees' ability to recognise potential threats and respond appropriately.

In 2025, no significant cybersecurity incidents or data breaches were identified within Civinity.

Despite the measures in place, cybersecurity threats remain relevant; therefore, the Group consistently strengthens preventive measures to reduce potential financial and reputational risks.

Cybersecurity and privacy are governed by the Personal Data Processing Policy, the Personal Data Processing Rules, and the Employee Personal Data Protection Policy.

Civinity aims to ensure a high level of cybersecurity and continuously strengthen employees' readiness to identify and manage potential threats. The main targets in this area are presented in the table below.

Area	2025 target	2025 result
Cybersecurity and privacy	Ensure that there are no critical cybersecurity incidents (annually)	0

	Ensure that 100% of managers and administrative employees annually participate in cybersecurity prevention activities (e.g. phishing tests)	100 %
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## Appendix 1. ESRS disclosure requirements included in the company's sustainability report

Disclosure requirement and related data point	Reference to TFIAR	Reference to Pillar 3	Reference to Benchmark Regulation	Reference to EU Climate Law	Reference
ESRS GOV-1 Share of independent board members (%)			Commission Delegated Regulation (EU) 2020/1816, Annex II		<a href="#">Material</a>
ESRS GOV-3 Statement on due diligence	Annex 1, Table 3, Indicator 10				<a href="#">Material</a>
ESRS SBM-1 Involvement in fossil fuel-related activities	Annex 1, Table 1, Indicator 4	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS SBM-1 Involvement in activities related to chemical manufacturing	Annex 1, Table 2, Indicator 9		Commission Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS SBM-1 Involvement in activities related to controversial weapons	Annex 1, Table 1, Indicator 14		Article 12(1) of Delegated Regulation (EU) 2020/1818; Annex II of Delegated Regulation (EU) 2020/1816		Not material

ESRS SBM-1 Involvement in activities related to tobacco manufacturing and cultivation			Article 12(1) of Delegated Regulation (EU) 2020/1818; Annex II of Delegated Regulation (EU) 2020/1816		Not material
ESRS E1-1 Transition plan for a climate-neutral economy by 2050				Article 2(1) of Regulation (EU) 2021/1119	<a href="#">Material</a>
ESRS E1-6 GHG emissions reduction targets	Article 34, Annex 1, Table 2, Indicator 4	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – potential climate change transition risk indicators – alignment metrics	Article 6 of Delegated Regulation (EU)		Material
E1-7 ETAS Iškastinių išteklių energijos suvartojimas, suskirstytas pagal šaltinius (tik didelį poveikį klimatui darantiems sektoriams)	1 priedo 1 lentelės 5 rodiklis ir 2 lentelės 5 rodiklis				<a href="#">Material</a>
ESRS E1-7 Energy consumption from fossil sources, broken down by source (only for	Annex 1, Table 1, Indicator 5 and Table 2, Indicator 5				<a href="#">Material</a>

climate-intensive sectors)					
ESRS E1-8 Scope 1, 2 and 3 GHG emissions and total GHG emissions	Annex 1, Table 1, Indicators 1 and 2	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – potential climate change transition risk indicators – credit quality of exposures by sector, emissions and residual maturity	Article 5(1), Article 6 and Article 8(1) of Delegated Regulation (EU) 2020/1818		<a href="#">Material</a>
ESRS E1-9 GHG removals and carbon credits				Article 2(1) of Regulation (EU) 2021/1119	<a href="#">Material</a>
ESRS E1-11 Benchmark portfolio position in relation to climate-related physical risk			Annex II of Delegated Regulation (EU) 2020/1818; Annex II of Delegated Regulation (EU) 2020/1816		Phased-in disclosure requirement
ESRS E1-11 Location of significant assets exposed to material physical risk		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Articles 46 and 47; Template 5: Banking book –			Phased-in disclosure requirement

		physical climate risk indicators – exposures subject to physical risk.			
ESRS E1-11 Breakdown of the carrying amount of real estate property by energy efficiency classes		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Article 34; Template 2: Banking book – potential climate change transition risk indicators – loans secured by immovable property – energy efficiency of collateral			Phased-in disclosure requirement
ESRS E1-11 Extent of portfolio exposure to climate-related opportunities			Annex II of Commission Delegated Regulation (EU) 2020/1818		Phased-in disclosure requirement
ESRS E2-4 Quantity of each pollutant included in Annex II of the E-PRTR Regulation released into air, water and soil	Annex 1, Table 1, Indicator 8; Annex 1, Table 2, Indicator 2; Annex 1, Table 2, Indicator 1; Annex 1, Table 2, Indicator 3				Not material

ESRS E3-1 Water and marine resources – adopted policy	Annex 1, Table 2, Indicator 7				Not material
ESRS E3-1 Policy on water consumption in water-stressed areas	Annex 1, Table 2, Indicator 8				Not material
ESRS E3-1 Sustainable oceans and seas – Article 14	Annex 1, Table 2, Indicator 12				Not material
ESRS E3-4 Total volume of circular water and reused water	Annex 1, Table 2, Indicator 6.2				Not material
ESRS E4-5 Activities negatively affecting protected biodiversity-sensitive areas	Annex 1, Table 1, Indicator 7				Not material
ESRS E2-3 Policy on operational sites adjacent to protected biodiversity areas	Annex 1, Table 2, Indicator 14.2				Not material
ESRS E5-5 Hazardous waste and radioactive waste Article 39	Annex 1, Table 1, Indicator 9				Not material
ESRS IRO-2 Risk of incidents related to forced labor	Annex I, Table 3, Indicator 13				Not material
ESRS IRO-2 Risk of incidents related to child labor	Annex I, Table 3, Indicator 12				Not material

ESRS S1-1 (GDR-P) Human rights policy commitments	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11				<a href="#">Material</a>
ESRS S1-1 Processes and measures for the prevention of human trafficking	Annex I, Table 3, Indicator 11				Not material
ESRS S1-1 Occupational accident prevention policy or management system	Annex I, Table 3, Indicator 1				<a href="#">Material</a>
ESRS S1-2 Grievance and/or complaints handling mechanism	Annex I, Table 3, Indicator 5				<a href="#">Material</a>
ESRS S1-13 Number and rate of work-related accidents	Annex I, Table 3, Indicator 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		<a href="#">Material</a>
ESRS S1-13 Number of lost workdays due to injuries, accidents, fatalities or illnesses	Annex I, Table 3, Indicator 3				<a href="#">Material</a>
ESRS S1-15 Unadjusted gender pay gap	Annex I, Table 1, Indicator 12		Commission Delegated Regulation (EU) 2020/1816, Annex II		<a href="#">Material</a>
ESRS S1-15 CEO pay ratio	Annex I, Table 3, Indicator 8				<a href="#">Material</a>

ESRS S1-16 Incidents of discrimination	Annex I, Table 3, Indicator 7				<a href="#">Material</a>
ESRS S2-1 Processes and measures for the prevention of human trafficking	Annex I, Table 3, Indicator 11				Not material
ESRS S2-1 Policy related to workers in the value chain	Annex I, Table 3, Indicator 4				Phased-in disclosure requirement
ESRS S2-3 Issues and incidents in the area of human rights	Annex I, Table 1, Indicator 10 and Annex I, Table 3, Indicator 14		Commission Delegated Regulation (EU) 2020/1816, Annex II; Article 12(1) of Delegated Regulation (EU) 2020/1818		Phased-in disclosure requirement
ESRS S3-2 Grievance mechanisms	Annex I, Table 1, Indicator 11				Not material
ESRS S3-3 Issues and incidents in the area of human rights	Annex I, Table 1, Indicator 10 and Annex I, Table 3, Indicator 14		Commission Delegated Regulation (EU) 2020/1816, Annex II; Article 12(1) of Delegated Regulation (EU) 2020/1818		Not material
ESRS S4-2 Grievance mechanisms	Annex I, Table 1, Indicator 11				Phased-in disclosure requirement
ESRS S4-3 Issues and incidents	Annex I, Table 3, Indicator 14		Commission Delegated Regulation (EU)		Phased-in disclosure requirement

in the area of human rights	and Indicator 10		2020/1816, Annex II		
ESRS G1-1 United Nations Convention against Corruption	Annex I, Table 3, Indicator 15				<a href="#">Material</a>
ESRS G1-1 Whistleblower protection	Annex I, Table 3, Indicator 6				<a href="#">Material</a>
ESRS G1-4 Fines for violations of anti-corruption and anti-bribery laws	Annex I, Table 3, Indicator 17		Commission Delegated Regulation (EU) 2020/1816, Annex II		<a href="#">Material</a>
ESRS G1-4 Anti-corruption and anti-bribery actions	Annex I, Table 3, Indicator 16				<a href="#">Material</a>

## Appendix 2. List of disclosure requirements under ESRS

Disclosure requirement	Reference
<b>General requirements (2 ESRS)</b>	
<b>BP-1</b> General basis for preparation of the sustainability report	<a href="#">↑</a>
<b>GOV-1</b> Role of administrative, management and supervisory bodies	<a href="#">↑</a>
<b>GOV-2</b> Integration of sustainability-related performance into incentive schemes	<a href="#">↑</a>
<b>GOV-3</b> Statement on sustainability due diligence	<a href="#">↑</a>
<b>GOV-4</b> Sustainability reporting risk management and internal control	<a href="#">↑</a>
<b>SBM-1</b> Strategy, business model and value chain	<a href="#">↑</a>
<b>SBM-2</b> Interests and views of stakeholders	<a href="#">↑</a>
<b>SBM-3</b> Material impacts, risks and opportunities and their interaction with strategy and business model	<a href="#">↑</a>
<b>IRO-1</b> Description of processes for identifying and assessing material impacts, risks and opportunities	<a href="#">↑</a>
<b>IRO-2</b> ESRS disclosure requirements included in the undertaking's sustainability statement	<a href="#">↑</a>
<b>GDR</b> General disclosure requirements	<a href="#">↑</a>
<b>E1 Climate change</b>	
<b>E1-1</b> Transition plan for climate change mitigation	<a href="#">↑</a>
<b>E1-2</b> Climate-related risks and scenario analysis	<a href="#">↑</a>
<b>E1-3</b> Climate resilience	<a href="#">↑</a>
<b>E1-4</b> Policies related to climate change mitigation and adaptation (GDR-P)	<a href="#">↑</a>
<b>E1-5</b> Actions and resources related to climate change policies (GDR-A)	<a href="#">↑</a>
<b>E1-6</b> Targets related to climate change mitigation and adaptation (GDR-M, GDR-T)	<a href="#">↑</a>
<b>E1-7</b> Energy consumption and energy mix (GDR-M)	<a href="#">↑</a>
<b>E1-8</b> GHG emissions of Scope 1, 2 and 3 and total GHG emissions (GDR-M)	<a href="#">↑</a>
<b>E1-9</b> GHG removals and GHG reduction projects financed through carbon credits	<a href="#">↑</a>
<b>E1-10</b> Carbon pricing	<a href="#">↑</a>

<b>S1 Own workforce</b>	
<b>S1-1</b> Policies related to own workforce (GDR-P)	<a href="#">↑</a>
<b>S1-2</b> Engagement with workers and their representatives, mechanisms for raising concerns or needs, and related remediation processes	<a href="#">↑</a>
<b>S1-3</b> Actions and resources related to own workforce (GDR-A)	<a href="#">↑</a>
<b>S1-4</b> Targets related to own workforce (GDR-M, GDR-T)	<a href="#">↑</a>
<b>S1-5</b> Characteristics of the undertaking's employees (GDR-M)	<a href="#">↑</a>
<b>S1-6</b> Non-employee workers (GDR-M)	<a href="#">↑</a>
<b>S1-7</b> Collective bargaining coverage and social dialogue (GDR-M)	<a href="#">↑</a>
<b>S1-8</b> Diversity indicators (GDR-M)	<a href="#">↑</a>
<b>S1-9</b> Adequate wages (GDR-M)	<a href="#">↑</a>
<b>S1-10</b> Social protection (GDR-M)	<a href="#">↑</a>
<b>S1-11</b> Persons with disabilities (GDR-M)	Not material
<b>S1-12</b> Training and skills development indicators (GDR-M)	<a href="#">↑</a>
<b>S1-13</b> Health and safety indicators (GDR-M)	<a href="#">↑</a>
<b>S1-15</b> Remuneration indicators (GDR-M)	<a href="#">↑</a>
<b>S1-16</b> Incidents and severe human rights impacts (GDR-M)	<a href="#">↑</a>
<b>G1 Business conduct</b>	
<b>G1-1</b> Policies related to business conduct and corporate culture (GDR-P)	<a href="#">↑</a>
<b>G1-2</b> Management of supplier relationships (GDR-A, GDR-T, GDR-M)	<a href="#">↑</a>
<b>G1-3</b> Prevention of corruption or bribery (GDR-A, GDR-T, GDR-M)	<a href="#">↑</a>
<b>G1-4</b> Incidents of corruption or bribery (GDR-M)	<a href="#">↑</a>
<b>G1-5</b> Political engagement and lobbying activities	Not material
<b>G1-6</b> Payment practices	<a href="#">↑</a>