

Consolidated Sustainability Report

2024

CONTENTS

- Message from our CEO

- General information about the Group

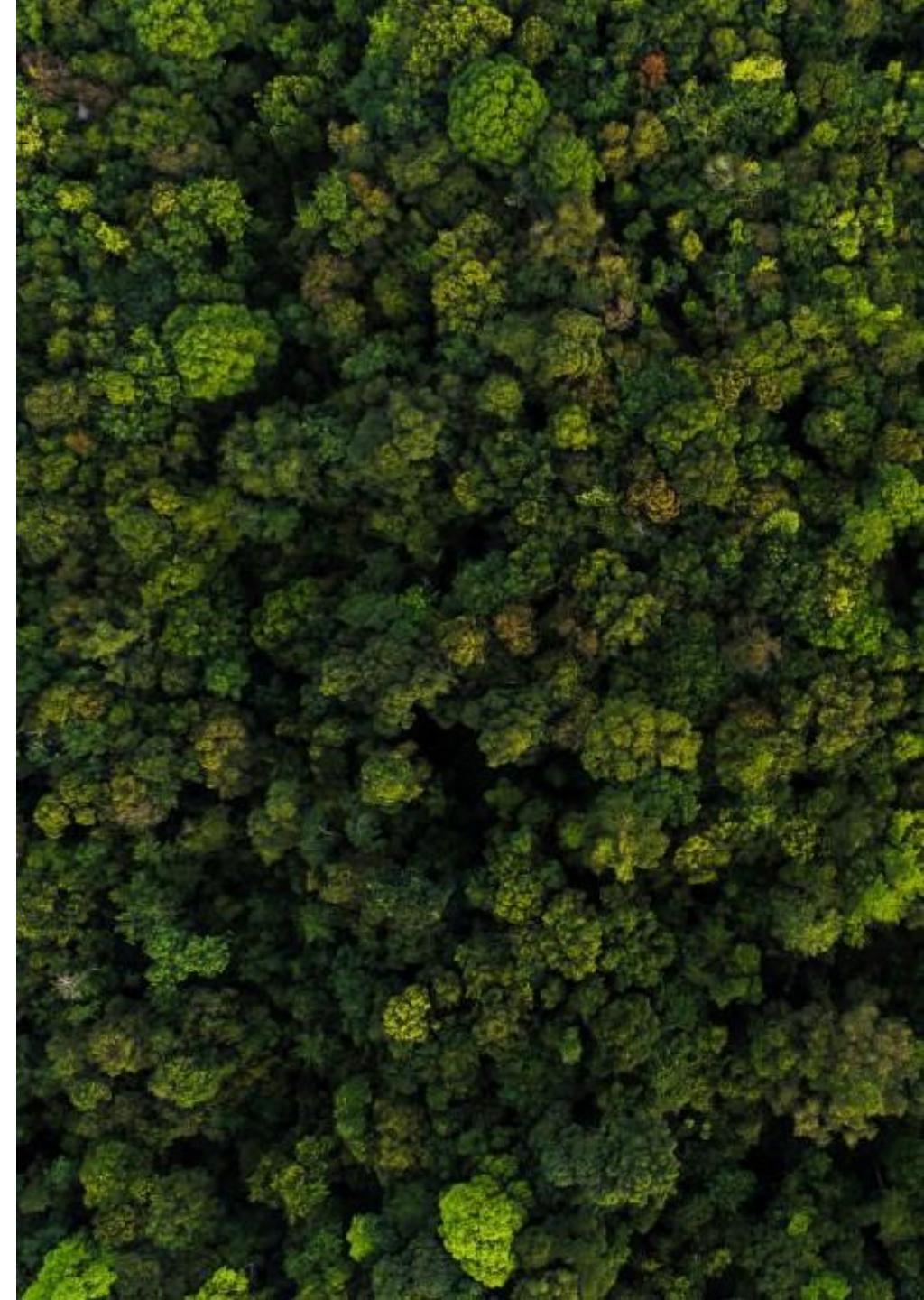
- Basis of reporting

- Our impact on the environment

- Our social responsibility

- Our governance practices and standards

- Our sustainability action plan



Foreword from the CEO of RCI Holding



Dear colleagues and partners,

The year 2025 marks an important anniversary for our Group: the celebration of 25 years of activity. A quarter of a century during which we have grown, learned, built, and strengthened a remarkable professional community, with a tangible impact in Romania and across the region. Looking back at 2024, we can state without reservation that it was an exceptional year. The Group achieved consolidated revenues of EUR 75 million, significantly expanded its active client base, and further strengthened strategic partnerships in key sectors including energy, environment, digitalization, mobility, and European funding. We supported our clients through critical moments, providing not only technical expertise, but also trust, clarity, and solutions tailored to complex and evolving contexts.

Our growth was equally reflected in the development of our team. By the end of the year, the Holding brought together more than 450 employees and collaborators, operating within specialized companies while remaining united by a shared vision. We continued to invest in people, leadership development, professional training, and our organizational culture - one that promotes collaboration, autonomy, accountability, and the courage to innovate.

Beginning in 2024, we also benefited from the guidance of an Advisory Board, serving as a strategic sounding board that supports long-term thinking beyond immediate operational priorities. Through a series of meaningful discussions and exchanges with distinguished guests, we were challenged to think more deeply, more systemically, and more boldly. These dialogues laid the foundation for new strategic directions that will guide the next phase of our strategic development cycle.

We strengthened our organizational culture. We organized strategy sessions and began to integrate the values that unite us into all our work processes. We understood that performance does not come only from numbers, but from consistency, determination, and resilience, from the ability to build together.

This first sustainability report is an expression of our maturity as an organization. It is not just a reporting obligation, but a statement of identity. It reflects our commitment to a responsible business model, to people, to the environment, and to society.

I am pleased to invite you to read this report as a story about who we are, what we have achieved, and where we are headed.

Thank you for your trust, partnership, and individual contributions to this joint endeavor.

Dan Stratan
Chief Executive Officer RCI Holding

CONTENTS

Message from the CEO of RCI Holding

- General information about the Group

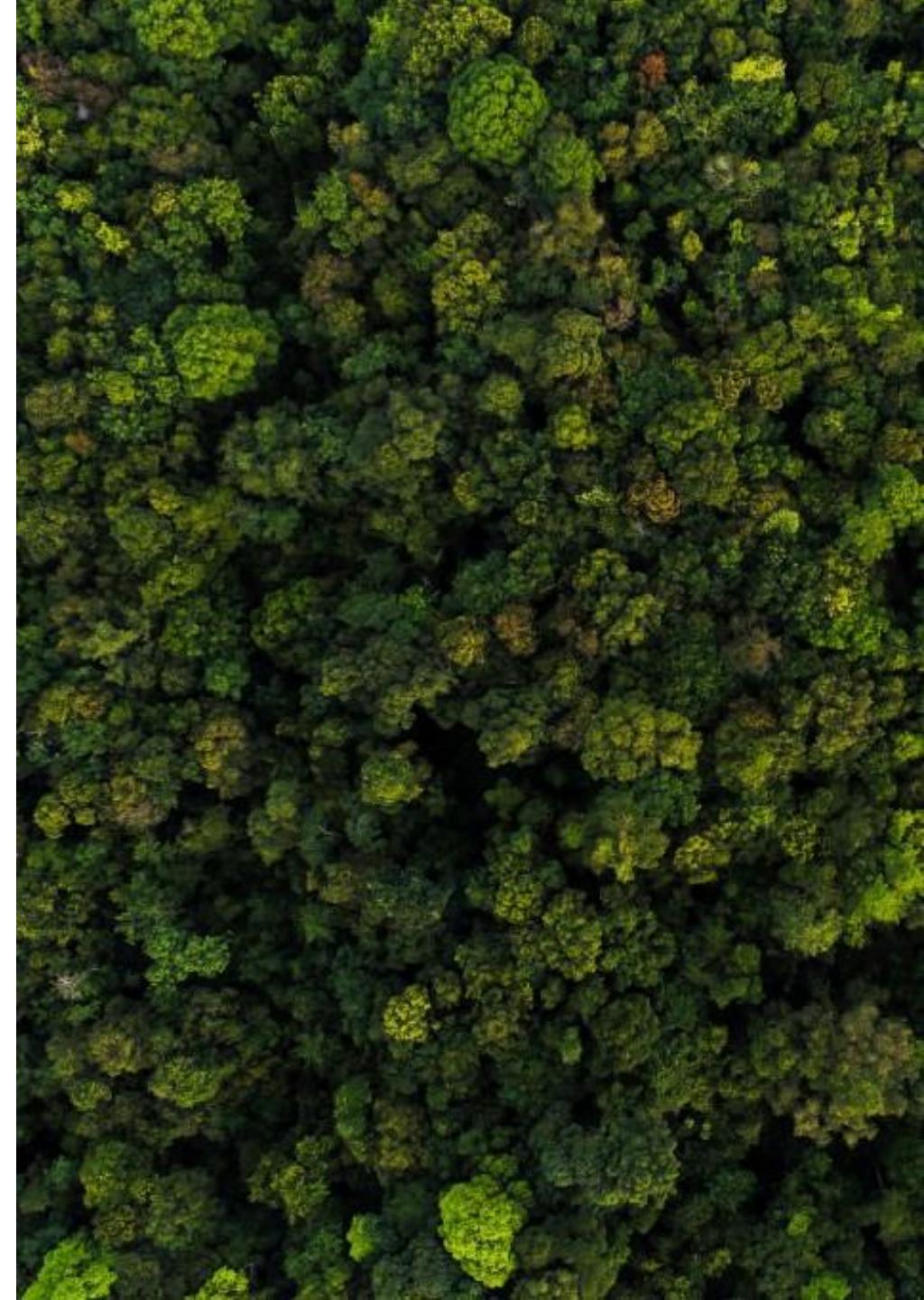
- Basis for reporting

- Our environmental impact

- Our social responsibility

- Our governance practices and standards

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Achievements of 2024

25 YEARS

Years of excellence

€75^M

Total turnover

€48^M

Total turnover from
professional services

18

Regional footprint by
country

1000+

Clients

3000+

Completed projects

€25^B

CAPEX
projects managed

220+

Employees

250

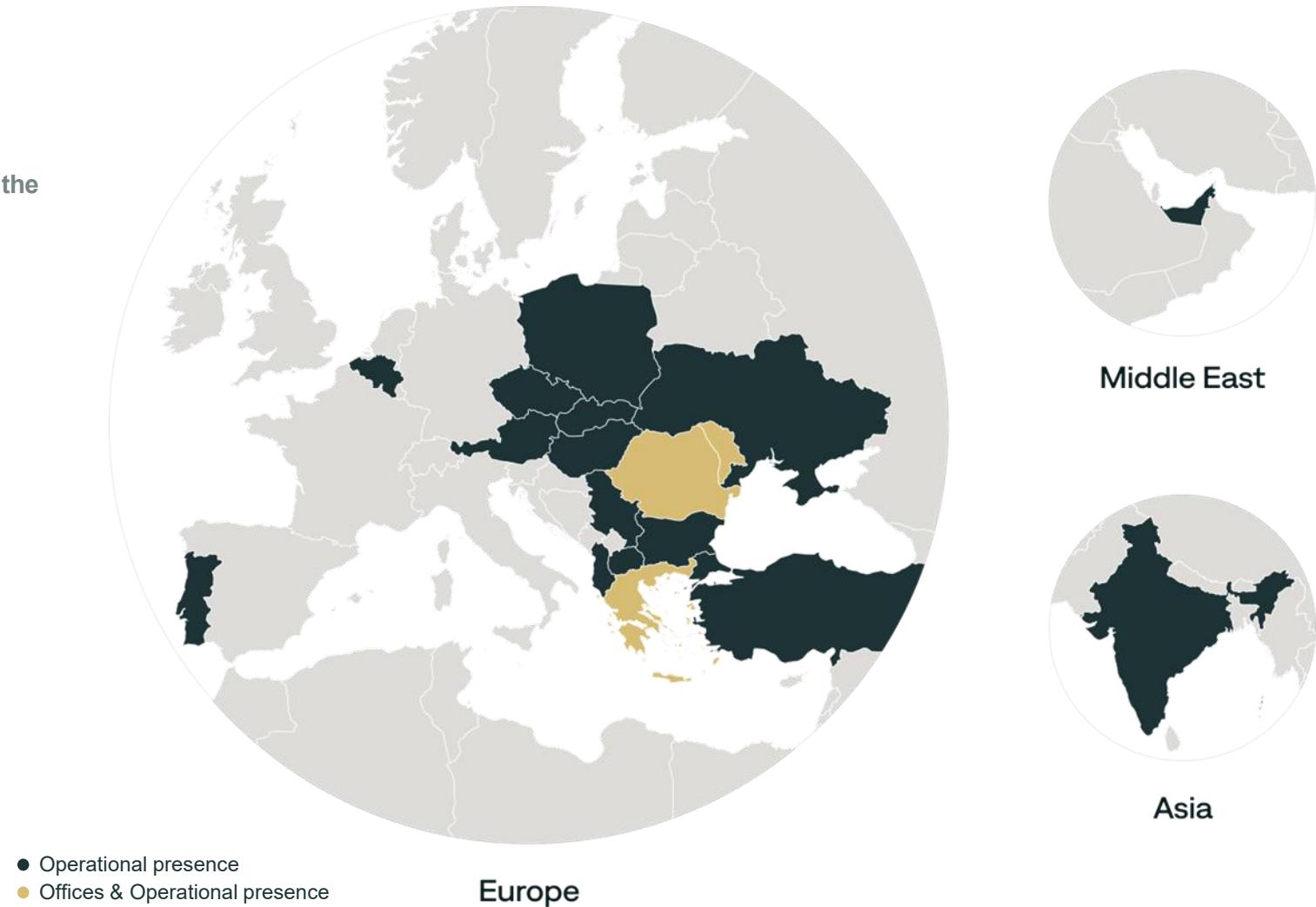
Subject-matter experts /
Project collaborators

€6^M

Professional insurance
per incident

Our regional projects have expanded to 18 countries in Europe, Asia, and the United Arab Emirates, covering several industries in the P&U sector and beyond

RCI Holding has offices in Romania, Greece, and the Republic of Moldova. Our Group has implemented projects and operated in countries such as Albania, Austria, Belgium, Bulgaria, the Czech Republic, Germany, Hungary, India, North Macedonia, Poland, Portugal, Serbia, Slovakia, the Netherlands, Turkey, Ukraine, and the United Arab Emirates.



Our client portfolio includes major players such as:



Our clear mission, ambitious vision, and solid values guide us in all our activities

Our mission

Empowering Communities for a Sustainable Future!

The values that define us



INTEGRITY

We strongly believe in ethics, honesty, and authenticity. We adhere to high standards of conduct and expect the same from our customers, partners, and colleagues.



EXCELLENCE

We are passionate about everything we do and always strive to deliver results of the highest standard.



RESILIENCE

We are fully committed to our partners and projects and are ready to go the extra mile to achieve exceptional results.



RESPONSIBILITY

We take responsibility for every action we take and the impact we have on the people and communities we work with.

Our vision

We want to always be at the forefront of innovation, providing services that consistently exceed our customers' expectations.



EMPATHY

We are wholeheartedly involved, always striving to understand the needs and emotions of those around us - colleagues, partners, or communities.



TEAM SPIRIT

We value the diversity of ideas and skills within our team and among our partners. Together, we build comprehensive solutions that make a difference.



LEARNING ORGANIZATION

We embrace new perspectives and continuously invest in learning, innovation, and fresh ideas, integrating them into all aspects of our work.



GOOD MOOD

We are passionate about our work and seek to foster a positive and collaborative team environment.

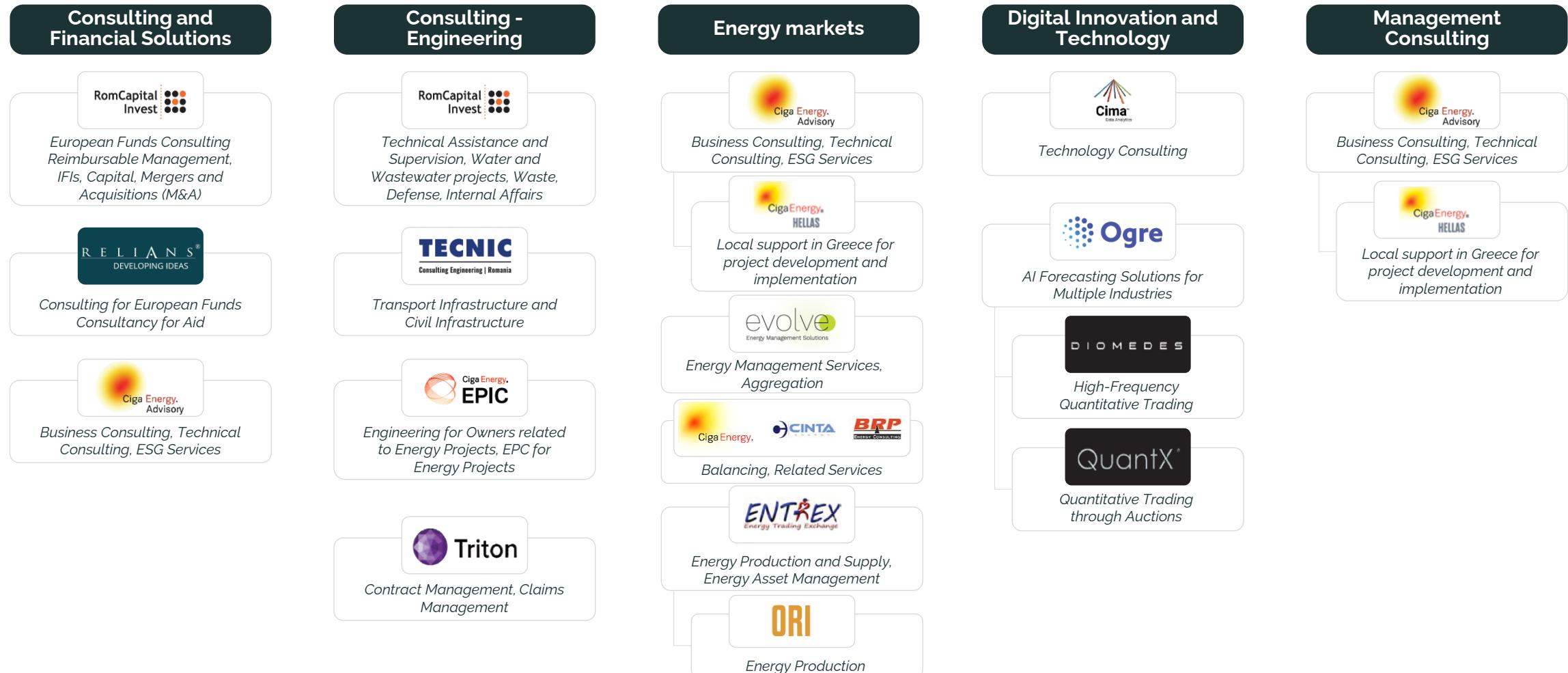
RCI Holding offers a full range of services, from consulting to AI forecasting solutions, engineering, and financing support, structured around five main pillars of activity

RCI Holding BUSINESS PLATFORMS

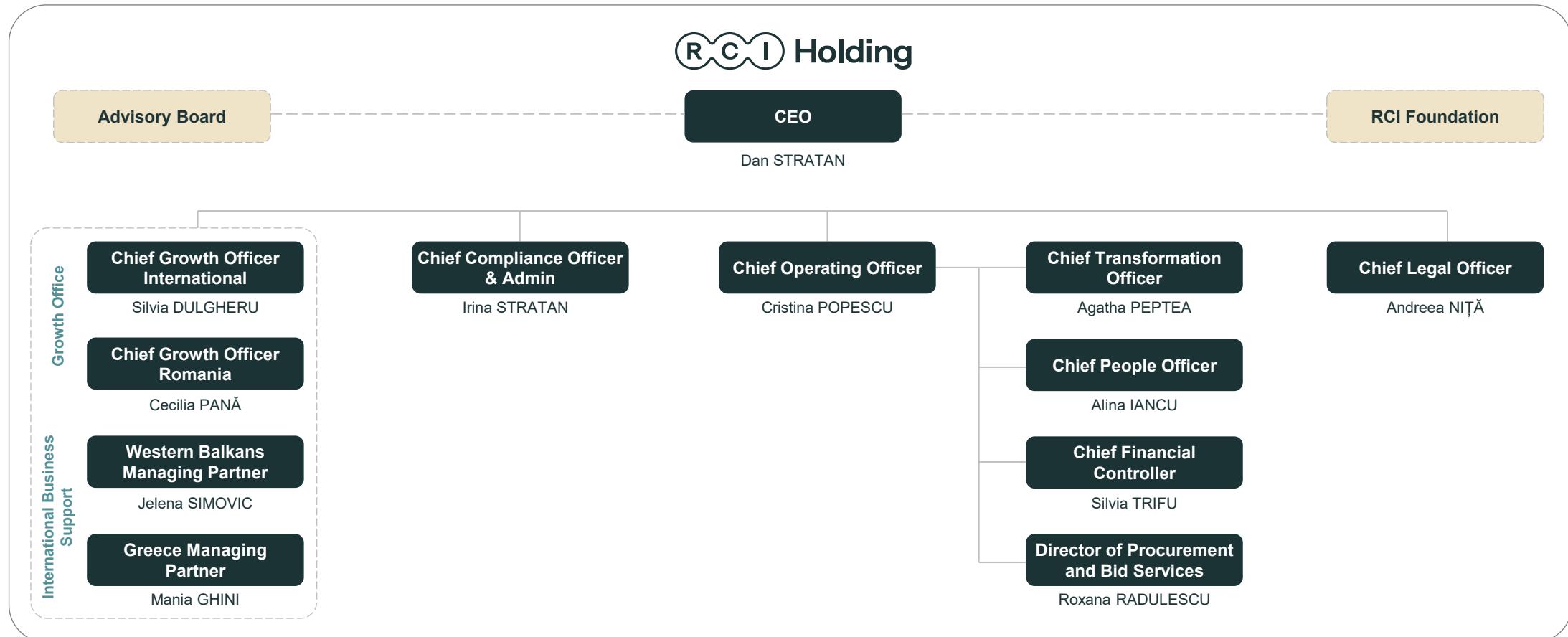
Consulting and financial solutions	Consulting - Engineering	Energy markets	Digital Innovation and Technology	Management consulting
<ul style="list-style-type: none"> EU funding applications, evaluations, and audits Bank and capital market financing Project financing Investment advisory services Venture capital advisory services Start-up incubator services Public debt management services Technical assistance for the public sector M&A advisory services 	<ul style="list-style-type: none"> Design Supervision (FIDIC engineering) Project preparation (pre-feasibility studies, feasibility studies) Contracts and claims management Owner's/Lender's engineering EPC-M Project management 	<ul style="list-style-type: none"> Regulatory consulting Energy management and automation solutions Balancing services Aggregation (ancillary services) Renewable energy asset management Energy supply Energy trading Renewable energy production 	<ul style="list-style-type: none"> AI forecasting solutions for multiple industries AI/ML/Blockchain innovation Technology consulting, solution provision, and integration services Cybersecurity consulting High-frequency quantitative trading Quantitative trading through auctions 	<ul style="list-style-type: none"> Strategic consulting Market research Energy market strategies Transformation and digital strategies Target operating models <i>Smart city</i> strategies Business process redesign and automation Sustainability services Regulatory consulting across multiple industries Public procurement consulting services Support for M&A transactions
Other activities <ul style="list-style-type: none"> Public/corporate affairs Defense Consultancy for compensation programs 				

In order to deliver professional services within the five pillars of activity, the Group has at its disposal the extensive capabilities of a series of specialized business platforms

RCI Holding BUSINESS PLATFORMS



The companies within RCI Holding benefit from a unified decision-making mechanism and constant alignment with the established strategic directions



* Currently being implemented

CONTENTS

Message from the CEO of RCI Holding

General information about the Group

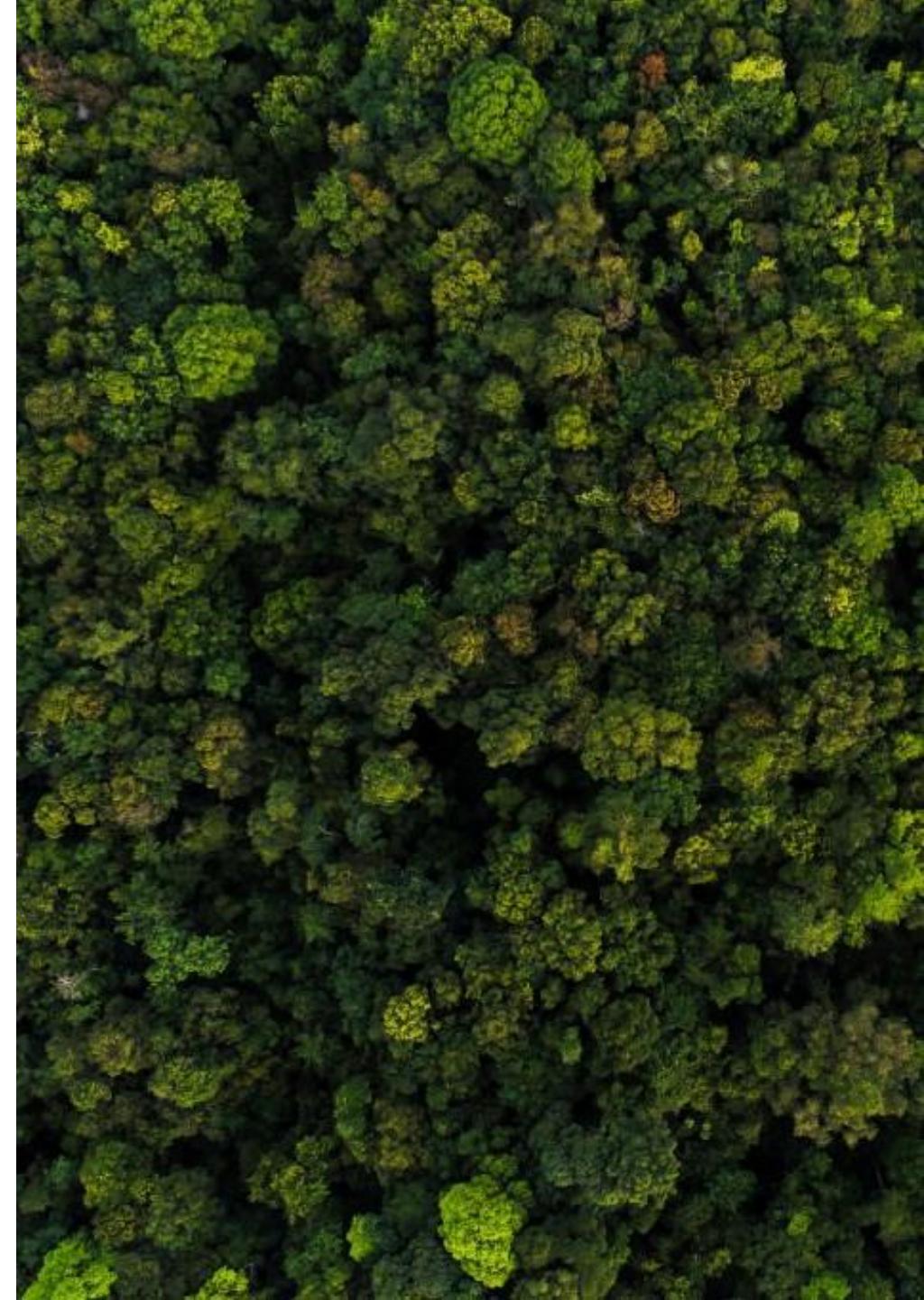
● **Basis for reporting**

Our environmental impact

Our social responsibility

Our governance practices and standards

Our sustainability action plan



Reporting perimeter (1/3)

Identification and financial data

This report includes information for the year 2024 relating to the companies listed below (except for the section on business activities, for which the clarifications in the Footnote apply). Within this document, the name *RCI Holding* will be used to refer to the Group of companies listed below, unless explicitly stated otherwise.

Company name	Legal form	CAEN code(s)*	Turnover (2024)	Asset size (2024)	Number of employees (2024)	Locations of headquarters / administrative premises
 ROMCAPITAL INVEST	Joint Stock Company	6421 – Activities of holding companies	EUR 3,596,736	EUR 18,946,043	44	15 Dacia Blvd., Floor P, Room P3, Sector 1, Bucharest 68-72 Polona Street, 5th floor, Sector 1, Bucharest
 CIGA ENERGY ADVISORY	Limited liability company	7020 – Business and management consulting activities	EUR 3,848,609	EUR 3,422,295	10	15 Dacia Blvd., Room D3.2, basement, Sector 1, Bucharest
 RELIANS CORP	Limited liability company	7020 – Business and management consulting activities	EUR 2,778,364	EUR 1,594,568	18	Iași Municipality, Nicolina Road, no. 35, block 968, staircase C, floor 9, apartment 26, Iași County Polona Street, no. 68-72, 5th floor, Sector 1, Bucharest Ștefan cel Mare și Sfânt Road, no. 4, Iași, attic, Block A12, Apartments 36 and 37 Sos. Ștefan cel Mare și Sfânt, no. 4, Iași, attic, Block A12, Apartments 36 and 37, Iași County Str. Regele Ferdinand nr. 22-26, Magazinul Central, biroul nr. 11, Etaj 3, Județ Cluj

Reporting perimeter (2/3)

Identification and financial data

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Company name	Legal form	CAEN code(s)*	Turnover (2024)	Asset size (2024)	Number of employees (2024)	Locations of headquarters / administrative premises
 EVOLVE ENERGY MANAGEMENT SOLUTIONS	Joint stock company	3515 – Electricity trading	EUR 670,616	EUR 587,361	2	15 Dacia Blvd., 2nd floor, Room E3, Sector 1, Bucharest
 CIGA ENERGY EPIC	Joint Stock Company	7112 – Engineering and related technical consulting activities	EUR 866,136	EUR 617,991	11	15 Dacia Blvd., Room E2, 2nd floor, Sector 1, Bucharest
 CIMA DATA ANALYTICS	Joint Stock Company	6310 – Data processing, website administration, and related activities	EUR 2,466,931	EUR 753,038	10	20 Dacia Blvd., 6th floor, Sector 1, Bucharest
 BRP ENERGY CONSULTING	Joint Stock Company	7020 – Business and management consulting activities	EUR 4,349,391	EUR 5,030,617	10	92-96 Izvor Street, Forum III Building, 1st floor, Office B/III, Bucharest
 CIGA ENERGY	Joint Stock Company	3515 – Electricity trading	EUR 3,140,402	EUR 42,329,667	8	92-96 Izvor Street, Forum III Building, 1st floor, Office B/II, Bucharest
 CINTA ENERGY	Joint Stock Company	3515 – Electricity trading	EUR 3,495,968	EUR 34,386,727	3	92-96 Izvor Street, Forum III Building, 1st floor, Office B/I, Bucharest

Reporting perimeter (3/3)

Identification and financial data

This report includes information for the year 2024 relating to the companies listed below (except for the section on business activities, for which the clarifications in the Footnote apply). Within this document, the name *RCI Holding* will be used to refer to the Group of companies listed below, unless explicitly stated otherwise.

Company name	Legal form	CAEN code(s)*	Turnover (2024)	Asset size (2024)	Number of employees (2024)	Locations of headquarters / administrative premises
 ENTREX SERVICES	Limited liability company	3515 - Electricity trading	EUR 23,277,185	EUR 13,435,122	11	Dr. Joseph Lister no. 40, sector 5, Bucharest
 TECNIC CONSULTING ENGINEERING ROMANIA	Limited liability company	7112 - Engineering and related technical consulting activities	EUR 21,136,624	EUR 18,361,673	96	1 Ioan Voda Caragea Street, District 1, Bucharest 15 Dacia Boulevard, ground floor, Sector 1, Bucharest 13 Lascăr Catargi Street, Iasi County Ernest Brosteau Street no. 15, building A, district 1, Bucharest Tomsani Commune, Tarlaua 54, Plot 385/315, Prahova Liviu Rebreanu Boulevard no. 156, Timisoara, Timis County Cireşanu Village, Baba Ana Commune, Field 36/1, Plot 306/2, Prahova County

Our sustainability certifications (1/3)

Sustainability certifications

Company name	Certification name	Issuing organization	Date of issue	Validity period
 ROMCAPITAL INVEST	ISO 9001:2015 - Quality Management System	ALL CERT SYSTEMS	19.01.2024	18.01.2026
	ISO 14001:2015 - Environmental Management System	ALL CERT SYSTEMS	19.01.2024	18.01.2026
	ISO 45001:2018 - Occupational Health and Safety Management System	ALL CERT SYSTEMS	19.01.2024	18.01.2026
	ISO 27001:2023 - Information Security Management System	AMG INITIUM CERT	17.11.2014	09.11.2025
	ISO 37001:2016 - Anti-Bribery Management System	ALL CERT SYSTEMS	12.03.2024	14.03.2026
 CIGA ENERGY ADVISORY	ISO 9001:2015 - Quality Management System	RS Cert - Romanian Certification Systems (through S.C. Premium Alpha Consulting S.R.L.)	07.09.2023	06.09.2026
	ISO 14001:2015 - Environmental Management System	RS Cert - Romanian Certification Systems (through S.C. Premium Alpha Consulting S.R.L.)	07.09.2023	06.09.2026
	ISO 27001:2023 - Information Security Management System	RS Cert - Romanian Certification Systems (through S.C. Premium Alpha Consulting S.R.L.)	07.09.2023	06.09.2026
	ISO 37001:2016 - Anti-Bribery Management System	RS Cert - Romanian Certification Systems (through S.C. Premium Alpha Consulting S.R.L.)	07.09.2023	06.09.2026

Our sustainability certifications (2/3)

Sustainability certifications

Company name	Certification name	Issuing organization	Date of issue	Validity period
leaf RELIANS CORP	ISO 45001:2018 - Occupational health and safety management system	SUCERT-RO	06.23.2025	11.22.2027
	ISO 9001:2015 - Quality Management System	SUCERT-RO	11.24.2021	11.22.2027
leaf CIGA ENERGY EPIC	ISO 9001:2015 - Quality Management System	RS Cert - Romanian Certification Systems (through S.C. Premium Alpha Consulting S.R.L.)	25.05.2023	25.05.2026
	ISO 14001:2015 - Environmental Management System	RS Cert - Romanian Certification Systems (through S.C. Premium Alpha Consulting S.R.L.)	25.05.2023	25.05.2026
leaf CIMA DATA ANALYTICS	ISO 14001:2015 - Environmental Management System	SWISSCERT	05.09.2023	05.09.2025
leaf CIGA ENERGY	ISO 9001:2015 - Quality Management System	AMG INITIUM CERT	25.02.2012	01.03.2027
	ISO 14001:2015 - Environmental Management System	AMG INITIUM CERT	25.02.2012	01.03.2027
	ISO 27001:2023 - Information Security Management System	CERTIND	06.04.2021	05.04.2027
	ISO 37001:2016 - Anti-Bribery Management System	CERTIND	06.04.2021	05.04.2027

Our sustainability certifications (3/3)

Sustainability certifications

Company name	Certification name	Issuing organization	Date obtained	Validity period
 ENTREX SERVICES	ISO 9001:2015 - Quality Management System	AMG INITIUM CERT	01.15.2018	01.14.2027
	ISO 14001:2015 - Environmental Management System	AMG INITIUM CERT	01.15.2018	01.14.2027
 TECNIC CONSULTING ENGINEERING ROMANIA	ISO 45001:2018 - Occupational Health and Safety Management System	SRAC CERT SRL	28.01.2009	04.12.2026
	ISO 14001:2015 - Environmental Management System	SRAC CERT SRL	28.01.2009	04.12.2026
	ISO 9001:2015 - Quality Management System	SRAC CERT SRL	28.01.2009	04.12.2026

Our first materiality analysis

Identification of material topics

In 2024, we conducted our first materiality analysis at the RCI Holding level, using a customized and integrated methodology that combines three key perspectives: environmental and social impact, related financial risks, and stakeholder expectations.

This approach allowed us to identify the ESG issues that are relevant for our business and which matter to the communities we interact with. We set a pragmatic materiality threshold to focus our resources on strategic priorities.

The analysis resulted in a set of 10 material themes, evenly distributed between the environment, social issues, and corporate governance. The most significant sustainability topics for us include corporate culture, working conditions, anti-corruption measures, and the information-related impacts for consumers.

This initial assessment provides us with clear guidance for strategic sustainability directions, ensuring that we act responsibly and efficiently, meeting stakeholder expectations and minimizing environmental and financial risks. In this way, we can build a sustainable future in harmony with the company's values and objectives.

Three dimensions of materiality

35%

Impact materiality

Assesses the actual and potential, positive and negative impacts of the organization on the environment and society

30%

Financial materiality

Assess the financial risks and opportunities associated with sustainability topics

35%

Stakeholder engagement results

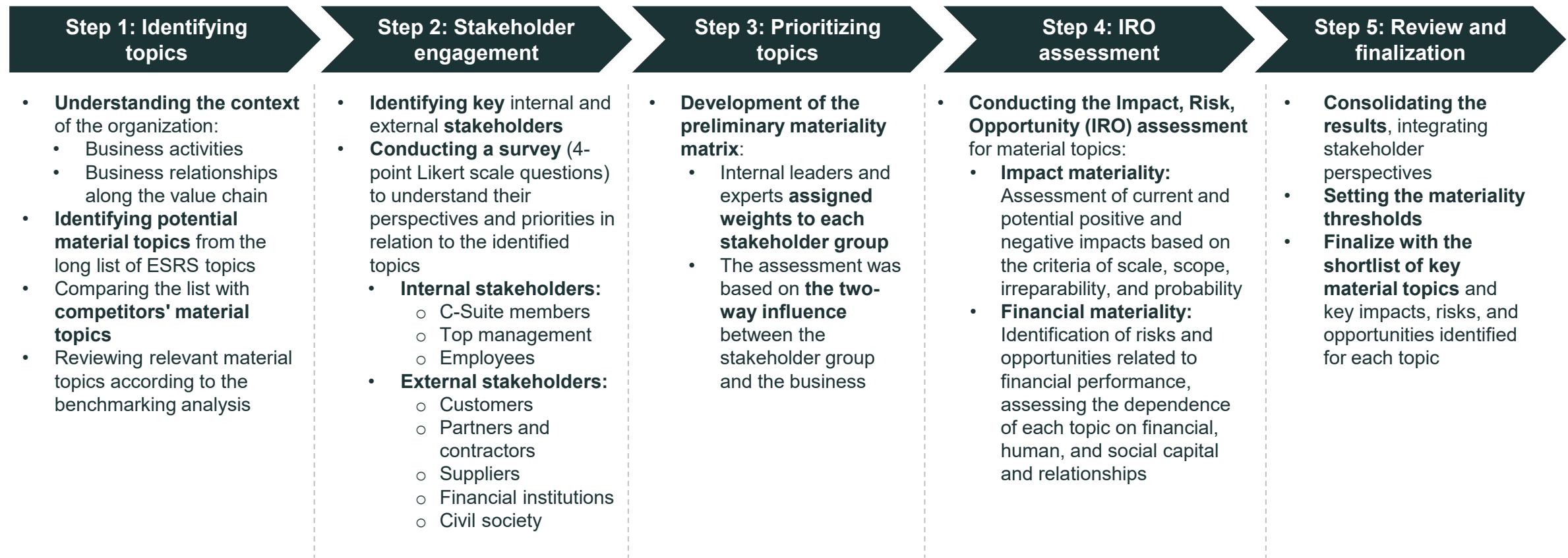
Reflects the relative importance of issues as perceived by different stakeholder groups

Weights assigned to
stakeholder groups

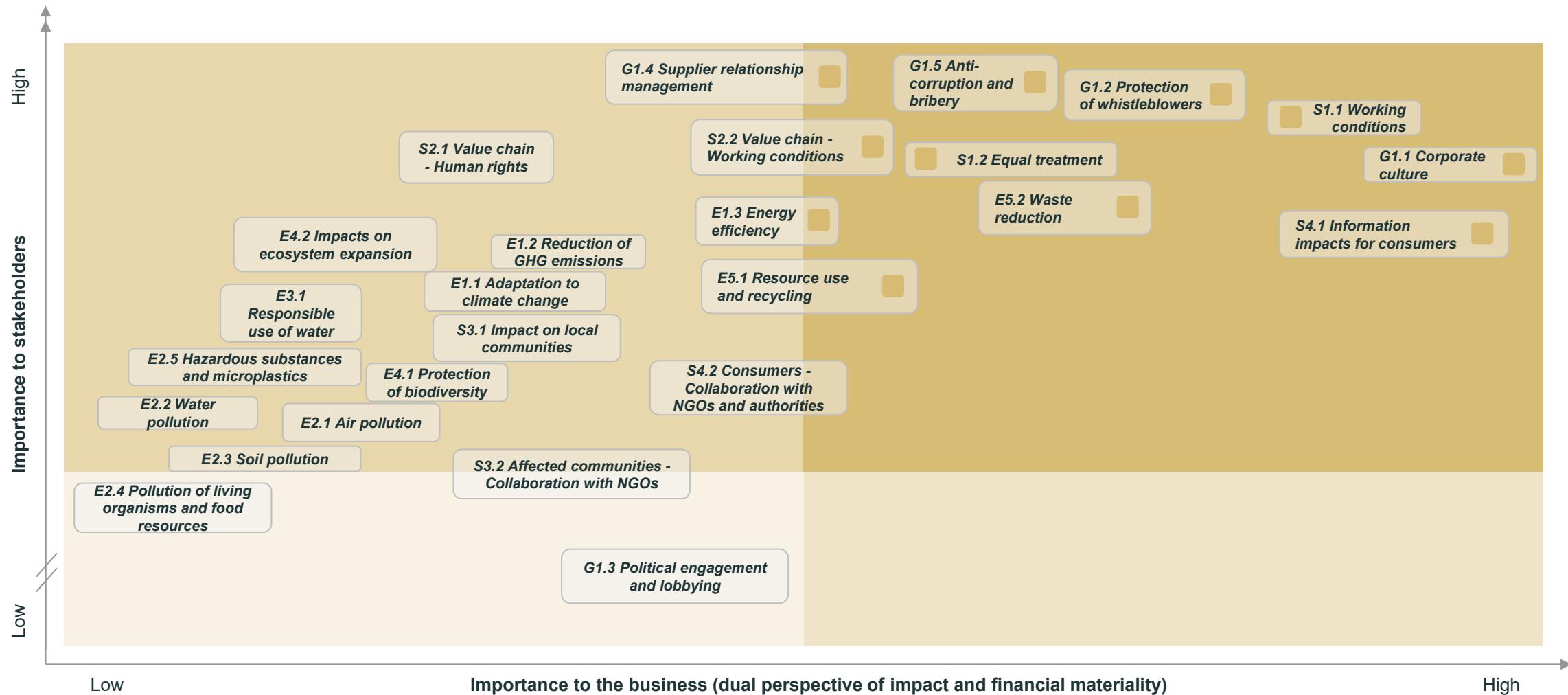
30%		Employees
30%		Customers
15%		Suppliers
15%		Financial institutions
10%		Contractors and partners

Our materiality analysis process comprised several steps, including stakeholder engagement and the assessment of impacts, risks, and opportunities (IROs)

The materiality analysis process aimed to identify and prioritize key ESG topics in terms of risks and opportunities, focusing on matters of greatest relevance to stakeholders and on their impact on the Company, from a dual materiality perspective (impact materiality and financial materiality).



Most material topics identified fall under the social and governance pillars, in line with those of other companies in the professional services sector

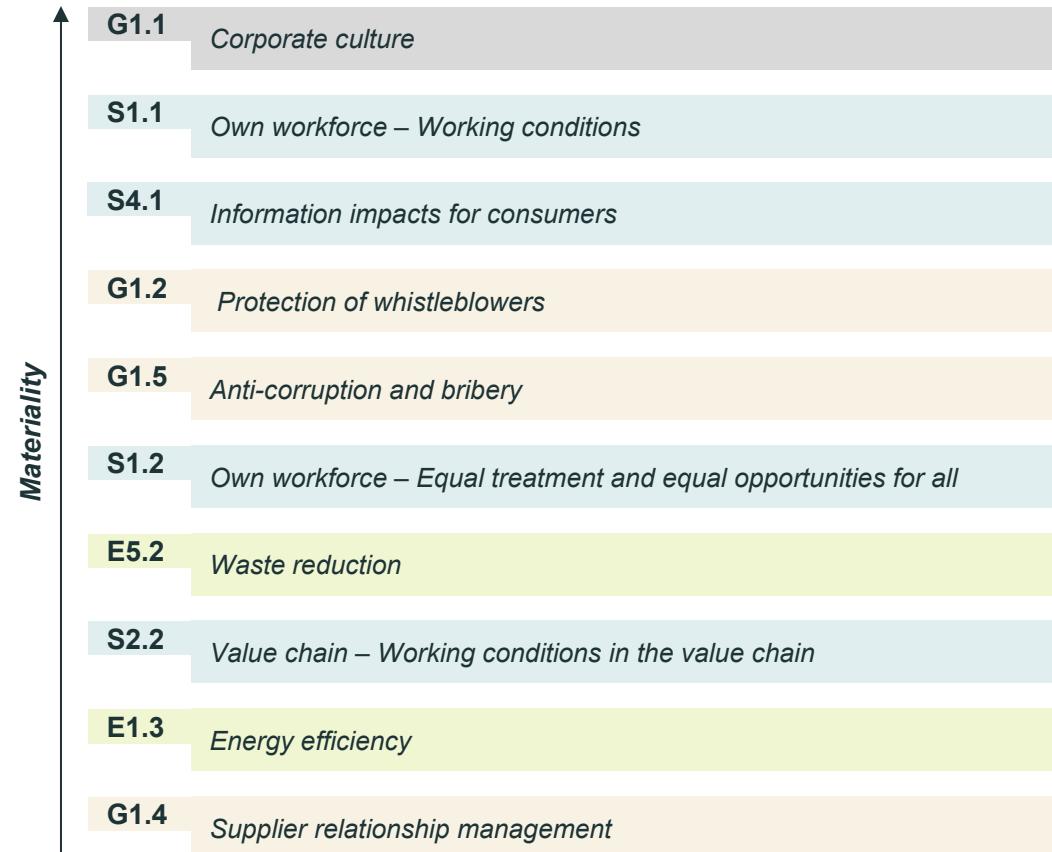


Our sustainability report contains information that meets the requirements of the VSME standard and addresses the material topics set out in the European ESRS standards

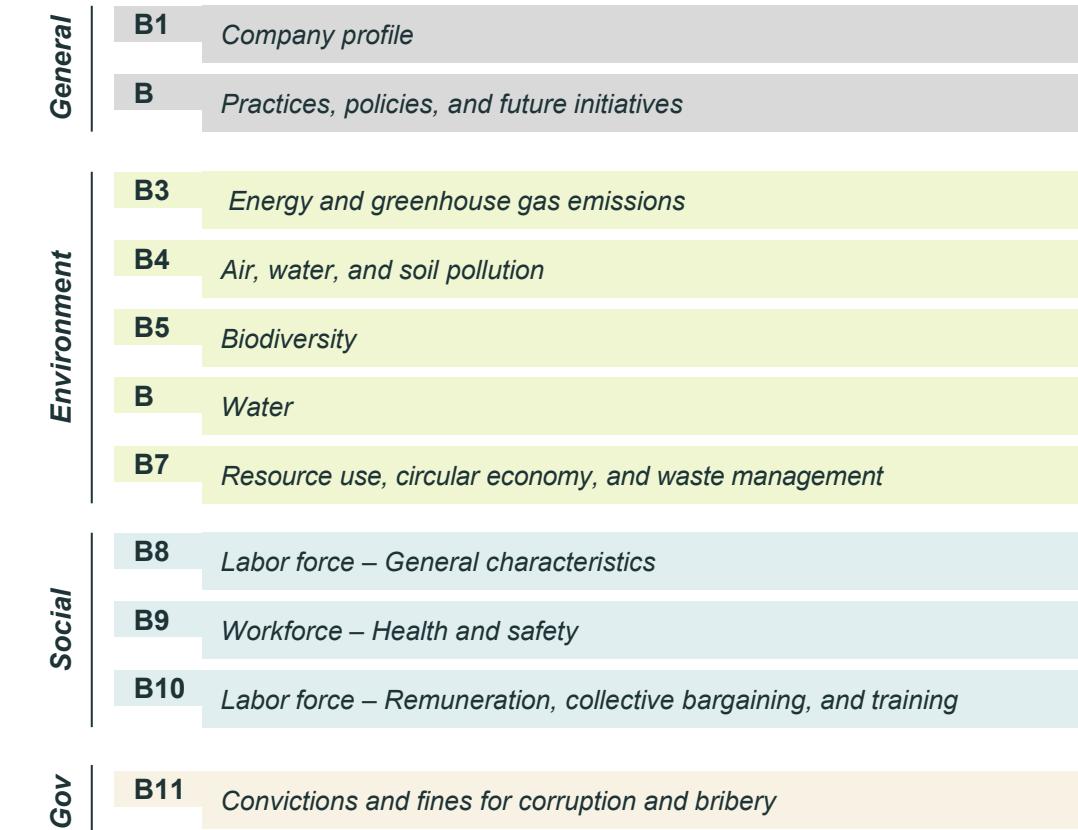
Our sustainability report complies with the requirements of the Voluntary SME standard (VSME) and also integrates relevant information on material topics identified in accordance with European Sustainability Reporting Standards (ESRS), which are more detailed and complex.



Our material topics according to ESRS standards



Reporting topics according to the VSME Standard (Basic Module)



CONTENTS

Message from the CEO of RCI Holding

General information about the Group

Basis for reporting

● Our environmental impact

Our social responsibility

Our governance practices and standards

Our sustainability action plan



Our impact on the environment (1/7)

Our environmental policies and principles

Environmental Policy

The companies in the Group comply with the RCI Holding Environmental Policy and operate in accordance with an ISO 14001:2015 certified Environmental Management System.

We are committed to preventing pollution, using resources efficiently, and reducing the environmental impact of our operations.

We regularly monitor our environmental performance and constantly improve our processes with the support of all our colleagues and collaborators. We actively encourage feedback and initiatives aimed at reducing waste, emissions, and other adverse environmental impacts.

Our environmental principles



Compliance with applicable environmental laws and regulations



Optimizing the consumption of energy, water, and consumables



Reducing waste and promoting recycling



Prevention of emissions and accidental pollution



Involving employees and partners in achieving sustainability goals

Our impact on the environment (2/7)

Energy and GHG emissions

VSME B3 - ESRS E1.3

Total electricity consumption in 2024

In 2024, we monitored our electricity consumption to assess our energy footprint and identify opportunities for reduction, in line with our sustainability goals.

Our Group companies work with the administrators of the buildings in which they operate to analyze the possibility of implementing **renewable energy solutions** wherever possible.

Indicator*	Total consumption in 2024 (MWh)
⚡ Consumption from non-renewable sources	136.6
🌱 Consumption from renewable sources	93.1
Total electricity consumption	21.4

* Currently, the company does not hold guarantees of origin for green energy; the data are estimates based on the energy mix declared by each supplier for 2024.



Beyond us: The impact we create for Clients

Client: U.A.T. Municipality of Constanța

Project: Development of the Sustainable Energy and Climate Action Plan (SECAP)

Sector | Industry: Public institutions

Project description

We assisted the Municipality of Constanța in developing its Sustainable Energy and Climate Action Plan (SECAP) as part of its commitment to reducing GHG emissions and mitigating climate change at the local level.

The project consisted of developing (1) a report on the current state of the city of Constanța and its opportunities for sustainable development; (2) a financial plan for selected short-, medium-, and long-term strategic projects; (3) the final Sustainable Energy and Climate Action Plan (SECAP).

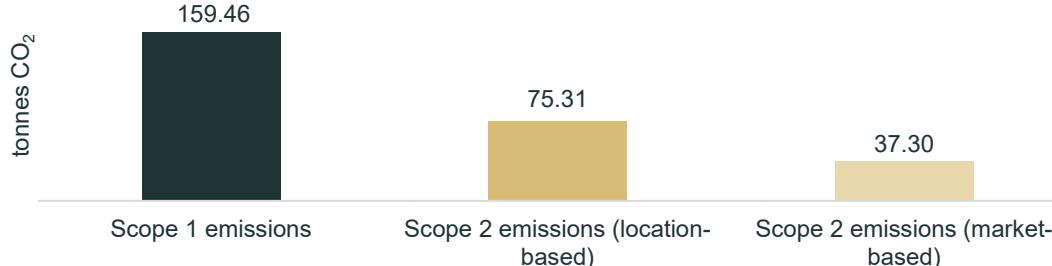


Our impact on the environment (3/7)

Energy and GHG emissions

VSME B3 - ESRS E1.3

Carbon emissions in 2024 (tons CO₂)



Environment

Social

Governance

Carbon emissions calculation - Methodological notes

We are aware of our carbon footprint and take responsibility for our environmental impact.

2024 is the first year in which we have calculated and reported CO₂ emissions for Scope 1 and Scope 2, in accordance with the requirements of the **GHG Protocol**. We intend to continue this process annually and set **clear reduction targets** in accordance with **SBTi** based on calculations that will be outlined starting with the second reporting year.

Methodological notes

Scope 1:

- Includes **direct emissions** from the combustion of fuels used by the company's vehicle fleet
- Consumption was calculated **based on liters of fuel supplied** and using **relevant conversion factors** (DEFRA, ANRE, and validated data from energy suppliers)

Scope 2:

- Scope 2 covers indirect emissions generated by **electricity purchased for office spaces** and **electricity used to charge the company's electric cars**, as well as **thermal energy**
- For purchased electricity, emission factors were extracted using the **2024 Electricity Labels**, using the energy mix declared by the supplier for the entire year, in accordance with the **market-based method**
- Thermal energy represents the consumption of **natural gas used in HVAC systems** and **boilers** installed in offices, according to data provided by the building administrator

💡 In the coming years, we aim to expand the calculation of emissions to cover relevant **Scope 3** categories (e.g., purchased goods and services, employee commuting)

Our impact on the environment (4/7)

Energy and GHG emissions

VSME B3 - ESRS E1.3



Beyond us: The impact we create for Clients

Client: Major utility company in Southeast Europe

Project: Calculation of the carbon footprint and avoided emissions associated with products/services

Sector | Industry: Utilities, electromobility



Project description

Our team supported the Client's sustainability objectives, in alignment with the Group-wide strategy, by assessing the carbon footprint and avoided emissions generated by its services, as well as by developing a customized tool to quantify these emissions over time.

In response to recent developments, the Client sought to better understand the impact of its services on carbon emissions, with the objective of highlighting the societal benefits associated with the emissions reductions enabled by its e-Mobility division in Greece.

In this context, the project included a comprehensive literature review and the development of a standardized methodology for the assessment of avoided emissions.

The project also envisages the expansion of the scope to include the Romanian division, together with the development of a parametric tool to enable continuous emissions monitoring at Group level.

Key results and benefits for the Client:

- A systematic method for estimating avoided emissions and carbon footprint, which supports informed decision-making and strategic planning
- Simplified emissions data collection, assessment, and monitoring through a parametric Excel-based tool, developed in line with a customized methodology
- Enhanced ability to identify opportunities for emissions reduction, resource optimization, thereby strengthening the Client's positioning as a responsible and forward-looking business player

Our impact on the environment (5/7)

Waste and circular economy

VSME B7 - ESRS E5.2

Waste management in 2024

Given the nature of our business activity, in 2024, the Company generated predominantly non-hazardous waste, with the largest share consisting of domestic waste (33.38 tonnes). This **waste was managed in accordance with applicable legislation** and transferred to authorized operators for disposal in licensed landfills.

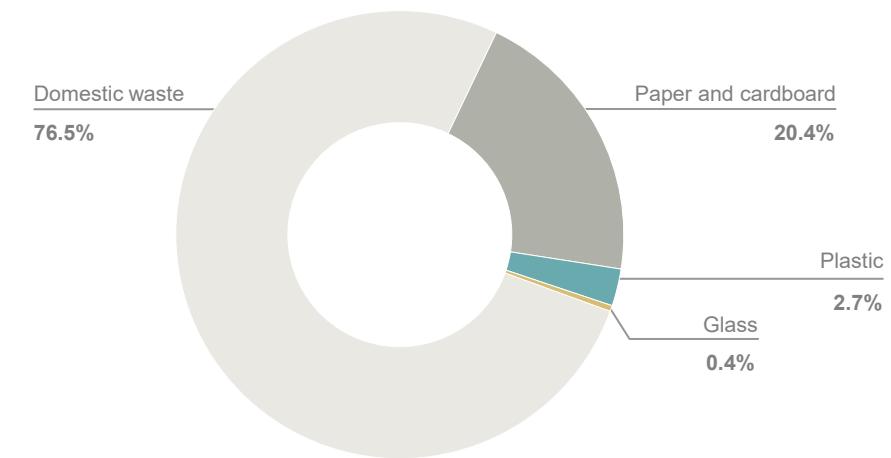
All paper, cardboard, plastic, and glass waste generated during the reporting period was **sent for recycling or reuse**, demonstrating the Company's commitment to circular economy principles and to minimizing its environmental footprint.

Hazardous waste streams, such as waste electrical and electronic equipment (WEEE), are managed in an authorized manner by the building owners, in compliance with regulatory requirements.

Waste generated and recovered in 2024

Waste category	Quantity (tons) in 2024	Quantity sent for recovery (tons)	Management method
Household waste	33.38	0.00	Disposal D5 according to GEO 92/2021
Paper and cardboard	8.88	8.76	Disposal R12 according to GEO 92/2021
Plastic	1.17	1.17	Disposal R12 in accordance with GEO 92/2021
Glass	0.18	0.18	Disposal R12 in accordance with GEO 92/2021

Waste generated in 2024 (%)



Our impact on the environment (6/7)

Waste and circular economy

VSME B7 - ESRS E5.2

Waste reduction initiatives and circular economy practices

To reduce our environmental impact and support a sustainable business model, we have implemented a range of initiatives focused on **efficient resource management and waste minimization**.

These measures aim to reduce consumption while promoting reuse and recycling across our daily operations.



Expanding digitization in order to **reduce paper use** (electronic documents, digital signatures, digital archiving)



Encouraging the reduction of single-use waste and expanding **selective collection** at the office level



Preventive maintenance of equipment, including replacement of worn components (e.g., batteries), to avoid full premature replacement



Redistributing functional furniture and IT equipment to other companies in the Group to **extend their life cycle**



Participating in take-back schemes or Deposit Return Systems, as well as **exploring partnerships for refurbished equipment**



Limiting printing to what is strictly necessary, with duplex and black-and-white settings



Beyond us: The impact we create for Clients

Client: SPEEH Hidroelectrica S.A.

Project: Integrated DMS (Document Management System)

Sector | Industry: Energy



Project description

Our company supported Hidroelectrica in implementing an integrated IT system for recording, processing, and storing information managed within workflows - DMS (Document Management System).

The aim of the project was to optimize the organization's internal activities by switching to electronic documents, gradually eliminating printing, and efficiently managing archives through digital solutions and electronic signatures.

The pilot project focused on the digitalization of 15 workflows across five departments, representing a key step in the modernization of operations and in reducing reliance on physical documentation.

Our impact on the environment (7/7)

Water

VSME B6

Total water consumption in 2024

We acknowledge the importance of responsible water management as a key environmental consideration. We do not conduct operations in water-stressed areas and therefore we currently have no water consumption in such locations.

Indicator	Total consumption in 2024 (m³)
Water consumption	1,463.57
Water consumption in regions with water stress	0.00
Total water consumption	1,463.57

Pollution

VSME B4

Pollutant emissions

Although the Company has no legal obligation to report pollutant emissions, we closely monitor any potential environmental impacts.

We confirm that in 2024 there was no legal requirement to report emissions to the competent authorities. Furthermore, no additional pollution-related reports were required for the reporting period.

Biodiversity

VSME B5

Protected areas

We recognize the essential role of biodiversity and ensure that our operations do not adversely affect sensitive areas. Although the risk of biodiversity impacts is low due to the nature of our activities, we note that our current locations are not situated in or near protected areas.



Beyond us: The impact we create for Clients

Client: Lamda Development

Project: Environmental impact analysis for the Ellinikon (Smart City) real estate development

Sector | Industry: Energy, electromobility



Project description

Our Company supported Lamda Development in understanding the environmental footprint of the solutions planned for implementation at Ellinikon, Europe's largest urban regeneration project.

We assessed the impacts of the proposed initiatives from the perspective of energy consumption, emissions, water use, and other relevant environmental aspects, using both qualitative and quantitative analyses. The identified impacts were evaluated and reported in accordance with GRI indicators.

CONTENTS

Message from the CEO of RCI Holding

General information about the Group

Basis for reporting

Our environmental impact

● Our social responsibility

Our governance practices and standards

Our sustainability action plan



Our social responsibility (1/8)

Workforce – General characteristics

VSME B8 - ESRS S1.1

Workforce data

Across the Group, we focus on building a stable and diverse workforce that reflects our commitment to sustainability and social responsibility.

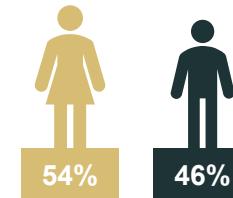
In 2024, the Group employed 223 people, the majority of whom (86%) were engaged under permanent individual employment contracts.

We maintain a **balanced gender representation** and support talent development through **internship programmes**, with 10 participants enrolled in the 2024 internship programme.

Number of employees at the end of 2024

Distribution of employees by gender

223



Distribution of employees by type of individual employment contract



Staff development and stability

Monitoring team development and retention rates allows us to assess employee satisfaction and engagement.

At the beginning of 2024, the company had **190 employees**, and by the end of the year, the team had grown to **223 employees**, reflecting a steady consolidation of our workforce.

During the same period, 38 departures were recorded, corresponding to a turnover rate of 18.4%. This dynamic reflects the natural process of adjusting the team structure according to the desired level of performance.

Indicator	Value (2024)
Number of employees at the beginning of 2024	190
Number of employees at the end of 2024	223
Average number of employees in 2024	206.5
Number of employees who left the company in 2024	38
Staff turnover rate (%)	18.4%

Our social responsibility (2/8)

Working conditions

VSME B8 - ESRS S1.1

Employment Policy

The Group companies have a **Transparent and Fair Recruitment Policy** in place, which ensures a competency-based, diverse, and inclusive hiring process, in line with applicable legislation and international standards. The Policy applies to all types of employment and sets out clear stages for recruitment, selection, offer management, and the integration of new employees, supported by a dedicated onboarding programme. The process is continuously monitored and improved through regular evaluations, diversity analysis, and employee feedback, with the aim of enhancing both the candidate experience and successful workforce integration.

Work-Life Balance Policy

RCI Holding companies have adopted a **Work-Life Balance Policy** designed to ensure a flexible, healthy, and equitable working environment for all employees. The Policy promotes flexible working arrangements, respect for personal time, and support for employees' physical and mental well-being, in line with applicable regulations and recognized good practices.

Employee absenteeism

In 2024, the **absenteeism rate across the Group's companies was 0.96%**, a low level reflecting workforce stability. This figure includes sick leave days and one case of parental leave recorded during the reporting period.

Employee Reintegration Policy

The Group supports the effective and equitable reintegration of employees returning from extended leave, tailoring the process to individual needs and adhering to the principles of flexibility, fairness, and collaboration. The **Employee Reintegration Policy** applies to all returning employees, as well as to those involved in the reintegration process, including line managers and the Human Resources team.

The reintegration process includes advance planning prior to the employee's return, a period of gradual readjustment supported by appropriate professional guidance, and continuous monitoring during the first three months following reintegration.

To facilitate a successful return to work, the Group provides mentoring programmes, tailored training sessions, and access to psychological and medical counselling services. The process is reviewed and improved on an annual basis, based on employee feedback and in alignment with applicable legal requirements and recognized best practices.

Grievance Management Policy

RCI Holding ensures a **fair, confidential, and efficient process for receiving and resolving complaints** from employees, partners, or other stakeholders. This mechanism supports transparency, respect for rights, and protection for those who report, preventing any form of retaliation. Complaints may relate to unethical behavior, discrimination, harassment, health and safety issues, conflicts of interest, corruption, or any other irregularities. Confidential reporting channels are available, and each report is reviewed and investigated by a designated team, with clear deadlines and necessary corrective measures.

Our social responsibility (3/8)

Working conditions

VSME B8 - ESRS S1.1

Initiatives to improve working conditions

Well-being programs

We place strong emphasis on employees' physical and mental well-being through extended medical insurance coverage (including for family members), dedicated support for childcare and dependent care.

Flexible working

Our policies enable employees to adjust their working schedules to their individual needs, in coordination with their managers, thereby supporting a healthy balance between professional and personal life.

Work-life balance

We offer teleworking and hybrid work arrangements, provide facilities that encourage active breaks, and maintain a comprehensive benefits package, including support for special family circumstances.

Improving working conditions

We constantly invest in modernizing our office spaces (ergonomic furniture, optimized lighting, relaxation areas) and in workplace safety through regular training.

Sponsorships in 2024

In 2024, we allocated a total amount of approximately **RON 827,300** to support initiatives such as the Romanian Rowing Federation, local sports clubs, cultural and educational organizations, social projects, and medical actions.

Through these collaborations, we contribute to promoting sporting excellence, access to culture, opportunities for young people, and improving well-being in the communities where we operate.

Human Rights Policy

The Group companies adhere to the **Holding's Human Rights Compliance Policy**, committing to promote and uphold the fundamental rights of all employees, collaborators, and business partners.

The Policy is grounded in the principles of equality, non-discrimination, decent working conditions, protection against exploitation and harassment, and respect for privacy and data protection. To ensure compliance, the Group implements robust governance measures and maintains clear, confidential mechanisms for reporting and addressing potential human rights violations.

Through these actions, human rights principles are embedded in the Group's organizational culture and operational practices, in alignment with applicable legislation and internationally recognized standards.

Our social responsibility (4/8)

Employee diversity

ESRS S1.2

Employee diversity – Key data

At the end of 2024, the Group's workforce comprised **223 employees**, with an average age of **42.7 years** and a high level of qualification, as the majority of employees (84%) hold higher education degrees. The contractual structure is **predominantly full-time (85%)**, ensuring workforce stability and operational continuity. Diversity in terms of gender, age, and professional background reflects the specific characteristics of the industry and the projects carried out by the Group. In 2024, the Company had no employees who self-identified as persons with disabilities.

Number of new employees

56

Percentage of full-time employees

85%

Average age of FTEs

42.7 years

Age distribution of employees

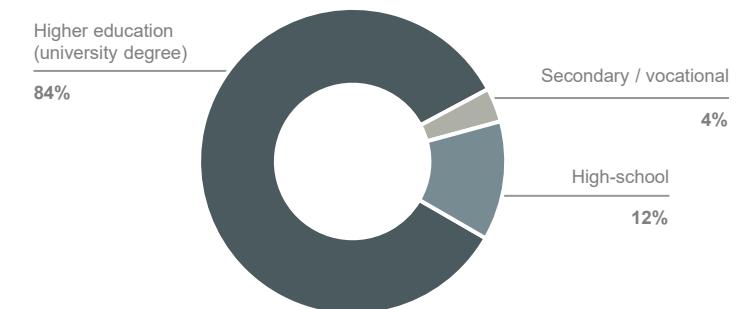


Gender ratio (women to men)



1.19

Employee distribution by level of education



Our social responsibility (5/8)

Health and safety

VSME B9

Our safety metrics

In 2024, the Company maintained a safe and healthy working environment for its employees, with an accident rate of 4.84 per 1.000 employees.

During the reporting period, one work-related accident was recorded. The incident occurred during a business trip, when an employee, travelling as a passenger, was involved in a road traffic accident for which they were not directly responsible. The case was duly reported and investigated in accordance with applicable legal procedures, the injured employee received appropriate medical care, and preventive measures were implemented to enhance passenger safety.

No fatalities or occupational diseases were reported, reflecting the Company's strong commitment to risk prevention and workplace health and safety.

Occupational Health and Safety (OHS) Policy

Across the Group, operations are conducted in accordance with RCI Holding's **Occupational Health and Safety Policy** and the **ISO 45001 standard**.

We are committed to preventing work-related accidents and occupational illnesses through systematic risk assessments, regular training programmes, and the provision of appropriate personal protective equipment.

Working conditions are continuously monitored and processes are improved with the active involvement of employees. Feedback and initiatives aimed at enhancing workplace health and safety are actively encouraged.

Our social responsibility (6/8)



Remuneration, collective bargaining, and training

VSME B10

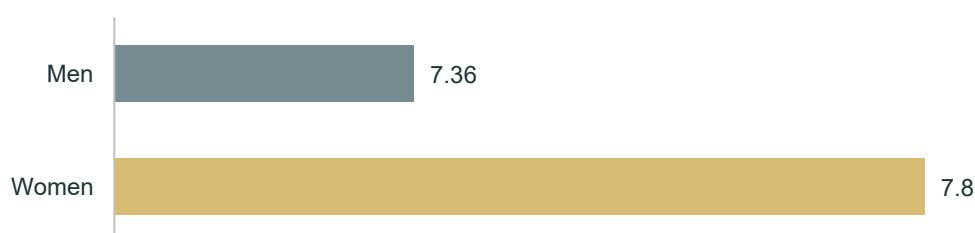
Professional training

In 2024, our company offered various professional training programs, including **internal "Share of Expertise" sessions** on strategic topics such as energy markets, ESG, European funds, cybersecurity, digitization, and legal issues.

The Group also supported soft skills development through the **"Tone of Voice"** programme, focused on effective communication, which was attended by all employees. Additional modules on feedback and conflict management are planned for 2025.

CRM Salesforce training sessions were organized for Key Account Management teams and staff responsible for customer data management.

Average annual training hours per employee, by gender (2024)



Workshop "Tone of Voice" – Effective Communication module

Remuneration and collective bargaining

We ensure a fair and stimulating working environment, offering responsibly set salary levels based on each employee's experience, education, and skills. We focus on recognizing merit and professional development.

We confirm that all employees receive remuneration at or above the applicable legal minimum wage, in compliance with relevant standards. As of the reporting period, no employees were covered by collective bargaining agreements.

Our social responsibility (7/8)



Information impacts for consumers - Data security and GDPR

ESRS S4.1

Data Security Policy

Through the **Data Security Policy**, the Group ensures the protection of data and information under its management, in compliance with applicable legal requirements, including the **GDPR**, and with the **ISO 27001** international standard.

The Policy applies to all data and establishes classification by confidentiality levels, supported by strict access controls, multi-factor authentication, and continuous IT security monitoring. Clear procedures are in place to ensure the timely and effective management of security incidents, including reporting in accordance with applicable regulatory requirements.

GDPR

The Group complies with the requirements of the **General Data Protection Regulation (GDPR)** through the implementation of robust policies and procedures designed to protect customers' personal data. Access to personal data is strictly limited and monitored, and data processing is carried out solely for lawful, fair, and transparent purposes.

Consent for data processing is obtained and managed through specific contractual arrangements and dedicated forms, ensuring that the rights of data subjects are fully respected throughout the data lifecycle.

Data security incidents in 2024

In 2024, the Group recorded a single cybersecurity incident at one Group entity, involving a phishing attack that resulted in a payment made against a fraudulent invoice.

We note that there were no incidents of unauthorized access to the personal data of users, customers, or other third parties. The incident was isolated and promptly managed, with additional preventive measures implemented to avoid similar situations in the future.

Additional measures implemented in 2024

As part of our ongoing commitment to data protection, the company has implemented the following additional cybersecurity measures:

- **Enabling multi-factor authentication (MFA)** for all user accounts to strengthen access security
- **Restricting network access to only company-registered devices**; the process was initiated in 2024 and completed in 2025
- **Strengthening email filtering policies** by applying additional and stricter settings at the email server level to reduce the risks associated with phishing and malware attacks

Our social responsibility (8/8)

Our social responsibility



Beyond us: The impact we create for Clients

Client: Multiple beneficiaries (Aquatim, ELCEN, Depomureş, DEER, etc.)

Project: Consultancy for strategic projects financed by European funds

Sector | Industry: Energy, Utilities, Electric Mobility, Public Infrastructure



Project

Our teams supported public and private beneficiaries in accessing and implementing strategic projects financed by European funds, with a significant impact on communities and the environment. Key activities focused on needs assessment, structuring funding applications, and technical and economic substantiation to ensure project eligibility and attract the necessary funding for implementation.

In 2024, we supported beneficiaries in attracting non-reimbursable financing of approximately **EUR 1.9 billion**, contributing to the implementation of total investments of **EUR 3.4 billion**, focused on the modernization of public services, energy efficiency, and the transition to clean energy.

Key results and benefits for the community

- Enhancing the reliability of public services through projects such as the installation of over 2,500 photovoltaic panels at wastewater treatment plants in Timișoara, generating more than 1 GWh of locally used green energy (13.5% of total consumption)
- Improving quality of life by supporting ELCEN in accessing financing for three high-efficiency cogeneration units, contributing to more stable heat and electricity supply for the population
- Expanding access to electric mobility through the development of cross-border fast-charging infrastructure in Romania and Greece, comprising more than 60 charging points along TEN-T corridors
- Strengthening the resilience of critical infrastructure by modernizing the Depomureş storage facility and digitalizing DEER networks, using technologies that reduce response times and increase network reliability

CONTENTS

Message from the CEO of RCI Holding

General information about the Group

Basis for reporting

Our environmental impact

Our social responsibility

- Our governance practices and standards

Our sustainability action plan



Our governance practices and standards (1/3)

Corporate culture

ESRS G1.1

Our Values

 Integrity	 Empathy
 Excellence	 Team spirit
 Resilience	 Learning organization
 Responsibility	 Good mood

Code of Ethics

Our company's **Code of Ethics** defines the principles and values that guide the responsible and ethical behavior of all our employees, collaborators, and partners. We promote integrity, transparency, respect, and responsibility in all our activities, supporting a fair, safe, and inclusive work environment.

The Code of Ethics sets out expectations for professional conduct, mechanisms for reporting any misconduct, and a commitment to the consistent application of ethical standards throughout the organization.

How we put our values into practice

Values in performance evaluations

We support professional development by recognizing performance and adherence to ethical values. Values will be formally integrated into performance reviews and development plans starting in 2025.

Constant dialogue with the team

We organize regular feedback and consultation meetings to maintain open and transparent communication.

Support for work-life balance

In addition to flexible working arrangements and hybrid work options, we encourage participation in shared external events, which support both work-life balance and team cohesion.

Mentoring and continuous development programs

We are developing a skills development mentoring program, planned for implementation in 2025.

Ethical decision-making processes

Major decisions are analyzed in relation to company values, with the involvement of management and, if necessary, the legal department. Employees can safely report any conflicts of interest or ethical dilemmas.

Our governance practices and standards (2/3)

Whistleblower protection

ESRS G1.2

Whistleblower Procedure

Our Group supports transparency and integrity, encouraging **confidential reporting of any legal violations, misconduct, or unethical practices that may affect the company**.

We provide all employees, collaborators, and partners with secure and confidential reporting channels and guarantee the protection of whistleblowers against any form of retaliation. Reports are analyzed and investigated responsibly by a designated team, within clear deadlines, and corrective measures are applied where appropriate.

The procedure is aligned with Law No. 361/2022 on the protection of integrity whistleblowers and with international best practices.

Anti-corruption and bribery

ESRS G1.5

Anti-Corruption Policy

RCI Holding applies a zero-tolerance policy towards any form of corruption and fraud, complying with relevant legislation and international standards.

Our Anti-Corruption Policy sets out clear rules on the prevention of bribery, fraud, conflicts of interest, and other unethical practices, applicable to all employees, partners, and collaborators.

We provide confidential reporting channels, protect whistleblowers, and apply firm sanctions for any misconduct. Anti-corruption processes are constantly monitored and improved, and employees receive regular training to ensure they adhere to the highest standards of integrity and transparency.

Our governance practices and standards (3/3)

Supplier relationship management

ESRS G1.4

Contractual consistency

Contracts concluded with suppliers are structured to mirror those signed with end beneficiaries, ensuring contractual consistency and compliance with project requirements. We continuously adapt to the standards and requirements set by our clients, and this approach is reflected in our supplier relationships, where partners are informed and integrated within a clear contractual framework aligned with the responsibilities assumed at project level.

Clear selection criteria

The supplier selection process is based on both technical and economic criteria, as well as social and environmental responsibility aspects. The main criteria include: legal compliance, technical and financial capacity, delivery history, quality certifications (ISO 9001, ISO 14001, etc.), as well as a commitment to sustainable practices.

ESG assessment and monitoring

Supplier ESG assessments are aligned with the qualification requirements set out in the tender documentation, which suppliers must meet in order to be selected. Compliance with relevant contractual clauses is also taken into account, ensuring that the assessment reflects both initial eligibility and ongoing performance throughout the contract lifecycle.

Preventing abuse in the value chain

We prevent abuse and irregularities in the value chain by including clear contractual clauses and ensuring a whistleblowing mechanism that protects the confidentiality and integrity of those who report problems.

Support for local suppliers and SMEs

We are actively involved in supporting local suppliers and SMEs with no experience in tendering, providing them with support in registering on procurement platforms, checking documentation, and completing the necessary forms. The aim is to strengthen a diversified and sustainable supply chain.

CONTENTS

Message from the CEO of RCI Holding

General information about the Group

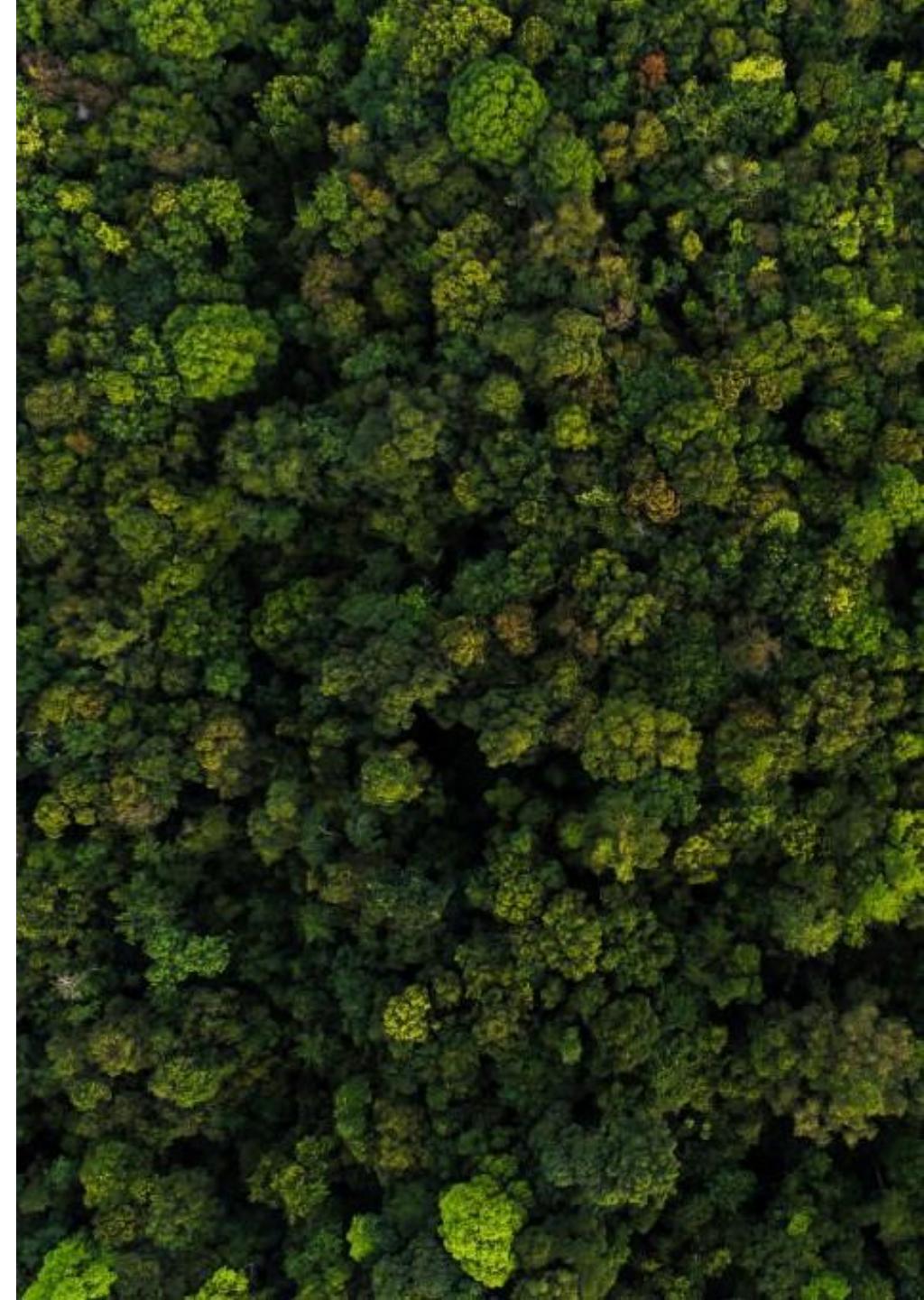
Basis for reporting

Our environmental impact

Our social responsibility

Our governance practices and standards

● Our sustainability action plan



The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (1/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time Horizon	Main action	Responsible	Targets/Deliverables	ESG Impact
Energy efficiency <small>ESRS E1.3</small>	2025	Low-cost measures (LED, sensors)	<ul style="list-style-type: none"> Office Managers RCI 	<ul style="list-style-type: none"> Implementation in min. 80% of locations 10% reduction in consumption 	<ul style="list-style-type: none"> Reduction in energy consumption and carbon footprint
	2026	Consumption monitoring system	<ul style="list-style-type: none"> COO Chief Transformation Officer CLO Chief Procurement Officer 	<ul style="list-style-type: none"> System implemented in all main locations 	<ul style="list-style-type: none"> Continuous monitoring for consumption optimization Identification of energy efficiency opportunities (including possible collaborations with Renergia)
	2027	Renewable energy investments	<ul style="list-style-type: none"> COO, CEO 	<ul style="list-style-type: none"> Min. 20% energy produced from own sources or green investments 	<ul style="list-style-type: none"> Reducing dependence on conventional sources and environmental impact

Note: Currently, there are active investments in renewable energy under **Entrex Prod 1** and **ORI Exp**

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (2/10)

Sustainability Action Plan 2025-2027+

Environment
Social
Governance

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Waste reduction <small>ESRS E5.2</small>	2025	Implementing selective waste collection at all locations	<ul style="list-style-type: none"> Office Managers RCI 	<ul style="list-style-type: none"> Min. 80% of office spaces equipped with separate collection systems 	<ul style="list-style-type: none"> Reducing the amount of waste sent to landfill Increasing the recycling rate at Group level
		Partnerships for IT equipment recycling	<ul style="list-style-type: none"> Office Managers RCI Business leaders 	<ul style="list-style-type: none"> Min. 1 contract with authorized operators 	<ul style="list-style-type: none"> Supporting the circular economy and reducing the volume of waste generated at Group level
	2026	Program to reduce paper and plastic consumption	<ul style="list-style-type: none"> Office Managers RCI 	<ul style="list-style-type: none"> Min. 50% reduction in paper consumption Complete elimination of disposable cups and cutlery 	<ul style="list-style-type: none"> Promoting sustainable practices in daily activities Reduction of the environmental footprint generated by administrative operations

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (3/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Working conditions <small>ESRS S1.1</small>	2025	Wellbeing and work-life balance program	<ul style="list-style-type: none"> Chief People Officer COO 	<ul style="list-style-type: none"> Program launch and updated benefits 	<ul style="list-style-type: none"> Improving satisfaction and productivity through mental and physical wellbeing measures
	2026	OHS assessment	<ul style="list-style-type: none"> Chief Transformation Officer Local HR 	<ul style="list-style-type: none"> Assessment report and corrective action plan 	<ul style="list-style-type: none"> Reducing accident risks and increasing workplace safety
	2027	Continuous training and professional development	<ul style="list-style-type: none"> Chief People Officer Department managers 	<ul style="list-style-type: none"> Min. 1 annual development program per company 	<ul style="list-style-type: none"> Increasing employee skills and retention

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (4/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Equal treatment <small>ESRS S1.2</small>	2025	Equal opportunity and diversity policy	<ul style="list-style-type: none"> Chief People Officer Chief Legal Officer 	<ul style="list-style-type: none"> Policy developed, approved, and communicated across all entities within the Group 	<ul style="list-style-type: none"> Establishment of a formal framework for preventing discrimination and promoting diversity and inclusion
	2026	Pay equity and representation analysis	<ul style="list-style-type: none"> Chief People Officer Chief Transformation Officer 	<ul style="list-style-type: none"> Comparative analysis report (gender, age, roles, entities) Action plan to correct imbalances 	<ul style="list-style-type: none"> Ensuring fair treatment and equal opportunities for all employees
		Inclusive and ethical leadership training	<ul style="list-style-type: none"> Chief People Officer Chief Legal Officer 	<ul style="list-style-type: none"> At least one annual session for managers, linked to ethics and anti-corruption modules (ESRS G1.5) 	<ul style="list-style-type: none"> Developing an organizational culture based on respect, collaboration, and integrity
	2027	Inclusive organization certification	<ul style="list-style-type: none"> CEO Chief People Officer 	<ul style="list-style-type: none"> External certification obtained (e.g., EQUAL-SALARY or Diversity & Inclusion) 	<ul style="list-style-type: none"> Public commitment to equal treatment and equal opportunities within the Group

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (5/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Information impacts <small>ESRS S4.1</small>	2025	Resilience and Disaster Recovery Test	<ul style="list-style-type: none"> Chief Transformation Officer External IT provider Business leaders 	<ul style="list-style-type: none"> Testing report, with implementation of min. 80% of corrective measures identified 	<ul style="list-style-type: none"> Increased organizational capacity to manage cyber incidents Protecting data confidentiality Ensuring operational continuity
	2026	Update privacy policies	<ul style="list-style-type: none"> Chief Legal Officer Communications Manager CPO 	<ul style="list-style-type: none"> Simplified policies, communicated 	<ul style="list-style-type: none"> Transparency and clarity in communicating with customers about personal data protection
		Data security training for employees	<ul style="list-style-type: none"> Chief Transformation Officer Chief People Officer 	<ul style="list-style-type: none"> 100% of employees trained Knowledge testing 	<ul style="list-style-type: none"> Strengthening internal security culture and preventing security incidents
	2027	Data protection certification	<ul style="list-style-type: none"> Chief People Officer COO 	<ul style="list-style-type: none"> Certification obtained 	<ul style="list-style-type: none"> Demonstration of commitment to best practices in data protection

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (6/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Value chain – working conditions <small>ESRS E5.2</small>	2025	ESG annex to supplier contracts	<ul style="list-style-type: none"> Chief Procurement Officer (subcontractors) Office Managers (administrative suppliers) 	<ul style="list-style-type: none"> ESG annex developed and implemented in supplier contracts starting December 1, 2025 	<ul style="list-style-type: none"> Ensuring compliance with social and environmental standards in the value chain
		Supplier self-assessment questionnaire	<ul style="list-style-type: none"> Entity responsible for procurement in each company If none: Chief Procurement Officer, COO 	<ul style="list-style-type: none"> Questionnaire tested with min. 3 main suppliers (top 3 for each company in the group) 	<ul style="list-style-type: none"> Assessment of suppliers' social and environmental responsibility
		Code of Conduct for Suppliers	<ul style="list-style-type: none"> Chief Procurement Officer Chief Legal Officer COO 	<ul style="list-style-type: none"> Code developed, approved, and communicated to all suppliers 	<ul style="list-style-type: none"> Promotion of ethical and responsible practices in commercial relationships
	2026	Extension of assessment to all suppliers	<ul style="list-style-type: none"> Procurement entities in each company COO 	<ul style="list-style-type: none"> Min. 50% of procurement value assessed through ESG questionnaire 	<ul style="list-style-type: none"> Increasing transparency and compliance in the value chain
	2027	Audit of high-risk suppliers	<ul style="list-style-type: none"> Chief Procurement Officer Chief Transformation Officer 	<ul style="list-style-type: none"> Audit of min. 80% of high-risk suppliers 	<ul style="list-style-type: none"> Management of social and environmental risks associated with suppliers

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (7/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Corporate culture <small>ESRS G1.1</small>	2025	Formalization of organizational values	<ul style="list-style-type: none"> • CEO • Chief People Officer 	<ul style="list-style-type: none"> • Employee questionnaire • Value definition sessions • Employee Value Proposition (EVP) 	<ul style="list-style-type: none"> • Strengthening an ethical and inclusive organizational culture, increasing internal and external trust
		Implementation of continuous feedback mechanism	<ul style="list-style-type: none"> • Chief People Officer • CEO 	<ul style="list-style-type: none"> • Annual engagement survey, with reporting and comparative analysis by entity 	<ul style="list-style-type: none"> • Promoting open dialogue and transparency, improving employee satisfaction and working conditions
		Developing competency circles	<ul style="list-style-type: none"> • Chief People Officer • COO • Business leaders 	<ul style="list-style-type: none"> • Competence circle formed and operational in key support areas (HR, Procurement, ESG) 	<ul style="list-style-type: none"> • Improving inter-company collaboration and aligning sustainability and governance practices across the Group
	2026	Integration of cultural assessment into performance management.	<ul style="list-style-type: none"> • Chief People Officer • COO 	<ul style="list-style-type: none"> • Updated assessment form with behavioral criteria and value alignment indicators 	<ul style="list-style-type: none"> • Ensuring individual responsibility for ethical and sustainable behavior
	2027	Top employer certification	<ul style="list-style-type: none"> • CEO • Chief People Officer 	<ul style="list-style-type: none"> • External certification (e.g., Great Place to Work) 	<ul style="list-style-type: none"> • Validating and recognizing an organizational culture of excellence and inclusion

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (8/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Whistleblower protection <small>ESRS G1.2</small>	2025	Implementation of anonymous reporting channel	<ul style="list-style-type: none"> Chief Legal Officer Chief People Officer 	<ul style="list-style-type: none"> Functional channel Investigation procedure 	<ul style="list-style-type: none"> Promoting responsible governance and ethics by encouraging the reporting of irregularities
	2026	Communication campaign for the protection system	<ul style="list-style-type: none"> Chief People Officer Communication Manager 	<ul style="list-style-type: none"> Informative materials and presentation sessions 	<ul style="list-style-type: none"> Raising awareness and trust in the whistleblower protection system
		System effectiveness assessment	<ul style="list-style-type: none"> Chief Legal Officer Chief People Officer 	<ul style="list-style-type: none"> Assessment report with recommendations 	<ul style="list-style-type: none"> Continuous improvement of the system, ensuring transparency and efficiency
	2027	"Speak-up" cultural program	<ul style="list-style-type: none"> CEO Chief People Officer 	<ul style="list-style-type: none"> Measurable increase of trust in the system 	<ul style="list-style-type: none"> Incorporating whistleblower protection into organizational culture and supporting integrity

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (9/10)

Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Supplier relationship management <small>ESRS G1.4</small>	2025	Mapping suppliers according to ESG criteria*	<ul style="list-style-type: none"> The entity responsible for procurement in each company If none, Chief Procurement Officer RCI (subco.); Office Managers (admin suppliers) 	<ul style="list-style-type: none"> Complete map of main suppliers (top 3 per company), classified according to ESG risk based on the results of the ESG self-assessment questionnaire (E5.2) 	<ul style="list-style-type: none"> Identification of ESG risks and opportunities in the supply chain
	2026	Inclusion of ESG criteria in supplier selection	<ul style="list-style-type: none"> Chief Procurement Officer Chief Legal Officer 	<ul style="list-style-type: none"> Updated procurement procedure with ESG criteria included 	<ul style="list-style-type: none"> Prioritization of sustainability and environmental performance and governance in procurement decisions
		ESG development program for suppliers	<ul style="list-style-type: none"> Chief Procurement Officer Chief Transformation Officer 	<ul style="list-style-type: none"> Program implemented with at least 3 strategic suppliers (identified in the mapping stage) 	<ul style="list-style-type: none"> Continuous improvement of ESG performance in the value chain
	2027	ESG rating system for suppliers	<ul style="list-style-type: none"> Chief Procurement Officer Chief Transformation Officer 	<ul style="list-style-type: none"> Functional system, evaluations of min. 50% of suppliers 	<ul style="list-style-type: none"> Increased transparency and comparability of ESG performance in the supply chain
		Responsible supply chain	<ul style="list-style-type: none"> Chief Procurement Officer CEO 	<ul style="list-style-type: none"> Min. 50% of total procurement value compliant with ESG standards 	<ul style="list-style-type: none"> Ensuring responsibility and sustainability throughout the entire value chain

The sustainability action plan was developed at RCI Holding level and is being implemented by our company, in line with the Group's strategic directions (10/10)

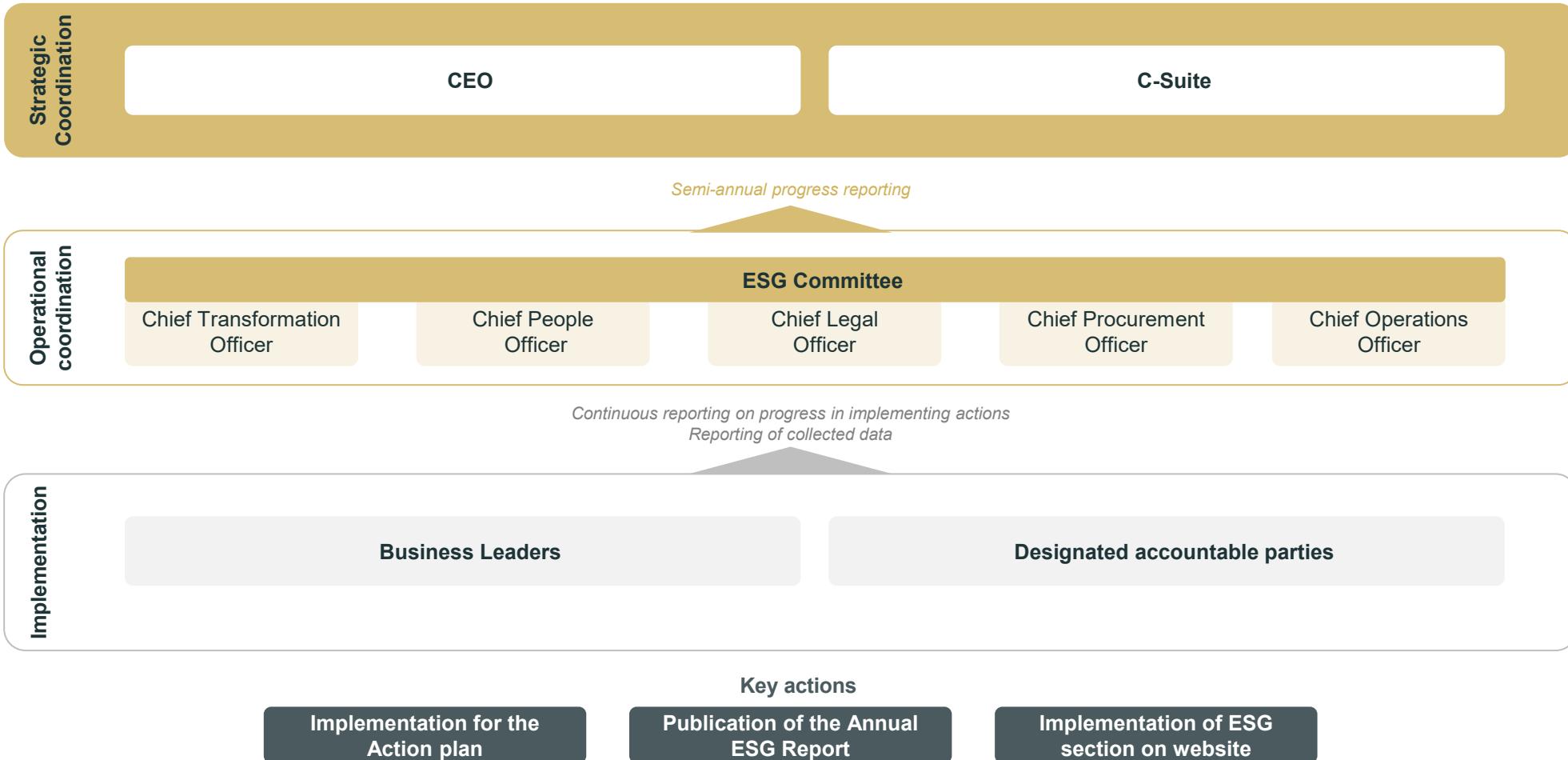
Sustainability Action Plan 2025-2027+

ESG Topic	Time horizon	Main action	Responsible	Targets/Deliverables	ESG impact
Corruption and bribery <small>ESRS G1.5</small>	2025	Anti-corruption and offering/receiving benefits policy	<ul style="list-style-type: none"> Chief Legal Officer 	<ul style="list-style-type: none"> Policy developed, approved, and communicated to all entities in the Group 	<ul style="list-style-type: none"> Establishment of a unified framework for ethical conduct and compliance in commercial and administrative relations
		Anti-corruption and business ethics training (leadership stage)	<ul style="list-style-type: none"> Chief Legal Officer Chief Transformation Officer 	<ul style="list-style-type: none"> 100% of leaders and department managers trained in the application of the policy 	<ul style="list-style-type: none"> Strengthening the ethical role model of management and creating an organizational culture based on integrity
	2025-2026	KYC (Know Your Counterparty) policy in all Group companies	<ul style="list-style-type: none"> Chief Legal Officer Chief Procurement Officer 	<ul style="list-style-type: none"> KYC policy fully implemented in RCI Holding by December 31, 2025, then disseminated and applied in all Group companies in 2026 	<ul style="list-style-type: none"> Prevention of business relationships with partners that present a risk of corruption, fraud, or legal non-compliance
	2026	Anti-corruption and business ethics training (organizational stage)	<ul style="list-style-type: none"> Chief Transformation Officer Business leaders 	<ul style="list-style-type: none"> 100% of employees trained; mandatory annual sessions 	<ul style="list-style-type: none"> Increased awareness and prevention of corruption risks in day-to-day operations
	2027	Internal compliance and prevention audit	<ul style="list-style-type: none"> COO Chief Legal Officer 	<ul style="list-style-type: none"> Annual report on the implementation of anti-corruption and KYC policies, including reported incidents and corrective measures 	<ul style="list-style-type: none"> Assessment of the effectiveness of the governance system and continuous improvement

Governance of ESG activities at RCI Holding

ESG coordination, reporting, and transparency

Environment
Social
Governance



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