

ESG Report 2025

Issued March 2026



PART 1

introduction



message from the CEO

I am proud to present AMCS' 2025 Environmental, Social, and Governance (ESG) Report, our most comprehensive and forward-looking disclosure to date. This year marks a significant evolution in our sustainability journey as we strengthened our governance, deepened our stakeholder engagement, advanced our climate transition efforts, and delivered meaningful progress against the actions and targets established in 2024.

Throughout 2025, we built on the strong foundations laid in 2024 and made substantial strides in maturing our sustainability strategy. We enhanced our approach to double materiality, integrating updated methodologies, broader stakeholder input, and improved data quality across our global operations. Our materiality assessment now more accurately captures the environmental, social, and governance factors most relevant to our business model, our value chain, and the communities we serve. Becoming a participant of the United Nations Global Compact further anchors our commitments in internationally recognised principles on human rights, labour, environment, and anticorruption. In 2025, we were also awarded the EcoVadis

Committed badge, recognising the tangible progress we continue to make in embedding responsible and sustainable practices across AMCS.

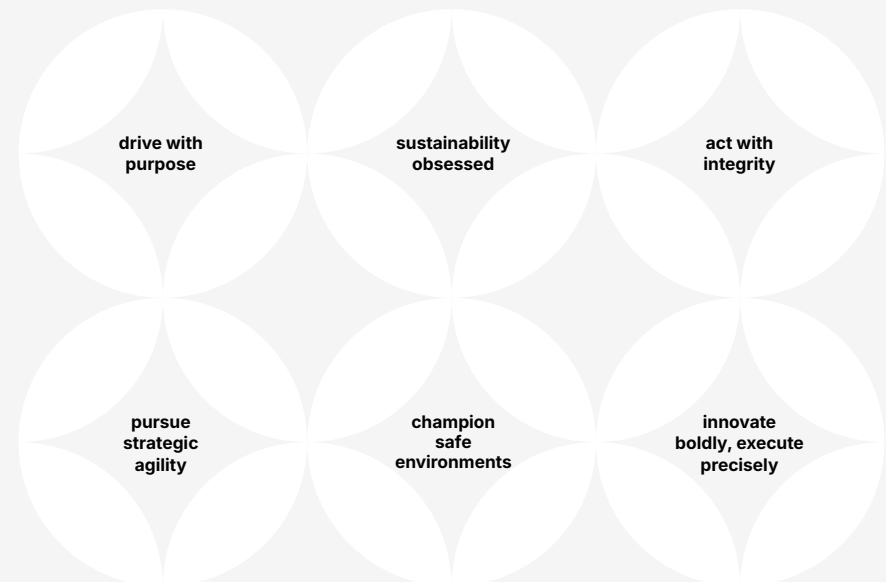
The AMCS Performance Sustainability Suite and our operational practices are designed to support sustainable development goals, strengthening our business's resilience and preparedness for future challenges. Through open and transparent communication, we carefully track our progress towards sustainability, offering a comprehensive view of our achievements across our suite of products and the organisation.

As we look ahead, we remain committed to transparency, continuous improvement, and ambitious action. The work outlined in this report demonstrates our determination to lead by example, embracing sustainability not only as a business imperative but as a shared responsibility to our customers, our people, and our planet.

Together, we will continue building a more sustainable, resilient, and prosperous future.



We empower the companies that sustain our world to build a more sustainable future for their business and our planet.



executive summary

At AMCS, we remain deeply committed to embedding ESG principles into our operational framework. Despite not being in scope for Corporate Sustainability Reporting Directive (CSRD), we continue to report in full alignment with European Sustainability Reporting Standards (ESRS), reaffirming our dedication to transparency and accountability.

In 2025, we advanced our climate action plan significantly. This year, AMCS achieved 100% renewable electricity across our global operations, exceeding our earlier milestone and positioning us ahead of our long-term renewable energy ambitions. We also improved the accuracy and completeness of our Scope 1, 2, and 3 emissions reporting, with the 2024 baseline now independently verified under ISO 14064-3. These improvements form a strong foundation for the Science Based Targets we will formally set in 2026, aligned with the goals of the Paris Agreement.

Across our operations, we implemented targeted decarbonisation initiatives, from reducing non-customer facing business travel intensity and optimising cloud infrastructure to improving office energy efficiency and accelerating the retirement of

high-emission legacy servers. Our regional Sustainability Task Forces successfully delivered on sustainability initiatives in 2025, demonstrating the power of cross-functional collaboration and the deep engagement of our people.

Our commitment to responsible business also extended across our value chain. We strengthened supplier engagement, enhanced due diligence processes, and integrated climate-related expectations more deeply into our procurement policies. These efforts not only support compliance with evolving regulations but also contribute to improved resilience, reduced environmental impact, and sustained long-term value creation.

This year also brought important developments in how AMCS supports customers, and we continue to play a pivotal role in driving decarbonisation at scale. Our expanding Performance Sustainability Suite empowers our customers to measure, manage, and reduce their environmental footprint, helping them navigate regulatory change while unlocking new efficiencies and opportunities.

Our people remain at the heart of our success. Through investments in well-being, professional development, environmental awareness training, and flexible work practices, we continue to foster a culture of innovation, responsibility, and inclusion. We are immensely proud of the dedication shown by our teams across the globe.

In essence, this report provides a clear and comprehensive account of AMCS' progress in 2025, advancing our sustainability strategy, strengthening governance, and delivering measurable improvements against our targets. We remain focused on driving positive environmental and social impact while maintaining accountability to all stakeholders, and stakeholder engagement, in line with ESRS' rigorous standards.

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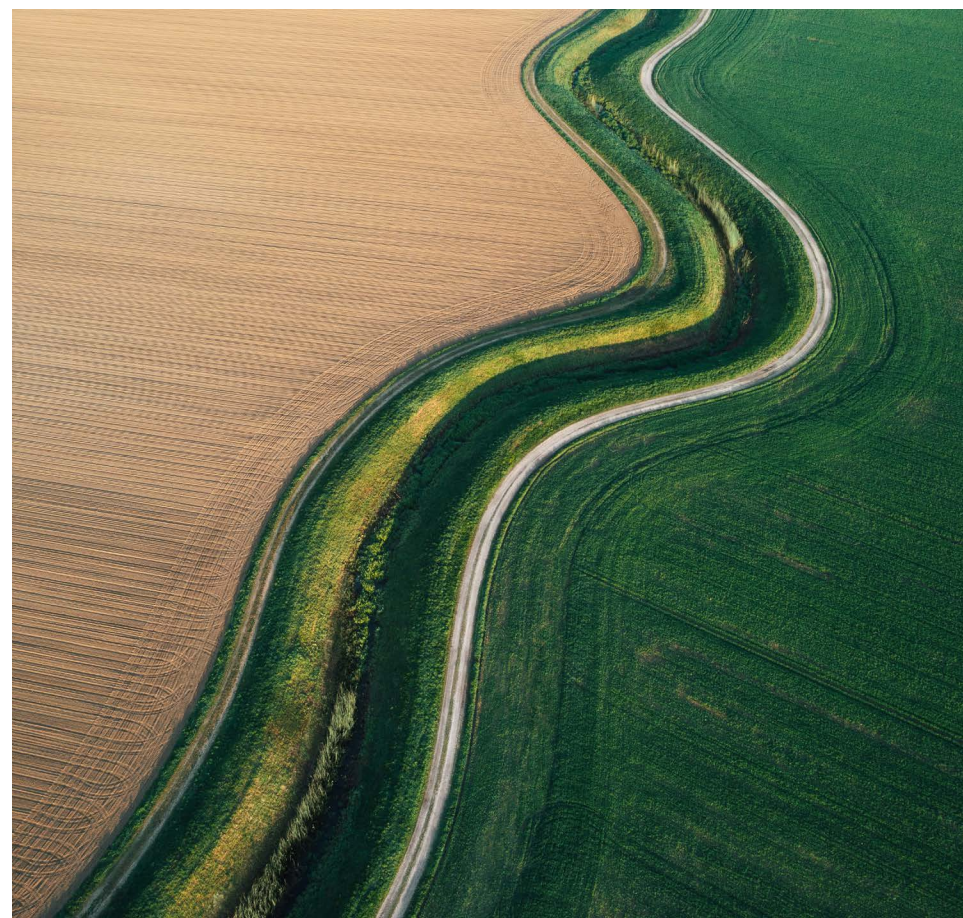
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PART 2

general information



basis for preparation

Scope of the Report

BP-1. Basis for preparation of the sustainability statement

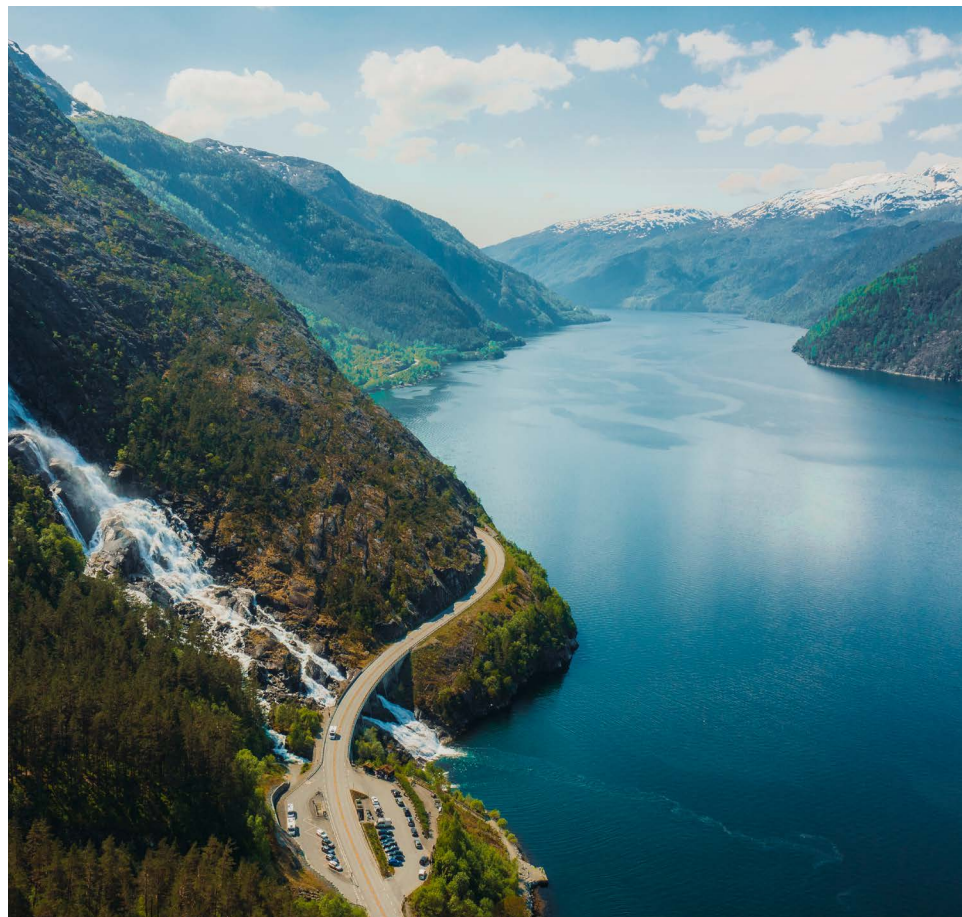
Our 2025 Sustainability Report has been prepared using the same reporting boundary as our Consolidated Financial Statements, ensuring full alignment and comparability between financial and sustainability disclosures. This approach allows us to provide a cohesive, transparent view of our organisational performance. All entities over which AMCS exercises control are included within the scope of this report, subject to category-specific exclusions for entities acquired during the reporting year. This consistency strengthens the reliability of our sustainability information and supports accurate performance tracking over time.

We continue to apply robust internal control processes to maintain data integrity across all disclosed information. Sustainability data is collected, validated, and reviewed through defined workflows, supported by strengthened governance arrangements introduced in 2025. These controls mirror the discipline used in our financial reporting, providing added assurance to stakeholders that our disclosures meet high standards of accuracy and completeness. Further details on consolidation principles and

subsidiary listings can be found in the notes to our Consolidated Financial Statements.

Our sustainability statement reflects the evolving nature of our environmental, social, and governance (ESG) impacts, extending beyond our direct operations to encompass both upstream and downstream elements of our value chain. In our upstream value chain, we assess the sustainability performance of suppliers and partners whose activities contribute to the delivery of our products and services. In 2025, we further enhanced our due diligence processes, including supplier engagement, ESG screening, and responsible procurement measures, ensuring that environmental and social factors are integrated into our sourcing decisions.

Our downstream value chain focuses on the impacts associated with the use of our products by customers and end users. Understanding how our software influences environmental and social outcomes is central to our sustainability ambitions. Engagement with customers, including feedback loops, product usage analysis, and ongoing collaboration, helps us continuously improve our solutions and support customers in advancing their own sustainability goals.



basis for preparation

Scope of the Report Continued

Our sustainability strategy spans the full lifecycle of our offerings, from development to deployment and use. By equipping customers with tools to measure and manage their environmental and social performance, we extend our impact well beyond AMCS' operational boundaries. Across the value chain, we engage actively with stakeholders whose decisions shape ESG outcomes, enabling us to identify risks, opportunities, and areas for improvement at every stage. This holistic approach ensures our reporting reflects the broader ecosystem we operate in and reinforces our commitment to a sustainable and resilient future.

Time horizons

AMCS considers short-term time horizons to typically span up to one year. This period is focused on immediate priorities, tactical adjustments, and short-term goals, enabling us to respond swiftly to emerging opportunities or challenges. AMCS considers medium-term time horizons to typically span between one to five years. This period is often the focus of our strategic planning efforts and serves as an operative framework for implementing new initiatives, monitoring progress, and adjusting as necessary.

Long-term time horizons at our organisation refer to periods extending beyond five years. We use this outlook for setting overarching corporate objectives, evaluating long-term trends, and shaping our strategic vision for sustainable growth.

Categorisations of time horizons align with common business parlance and aim to offer a timeframe that balances our capabilities to predict and influence developments effectively. However, actual timelines for specific projects or strategies may vary based on their nature and objectives.

Adjustments and uncertainties

AMCS recognises that, in certain circumstances, adjustments to comparative information are necessary to ensure accuracy, clarity, and consistency across reporting periods. Where such adjustments are required, they are transparently disclosed within the relevant sections of this sustainability statement to support stakeholders' understanding.

Some quantitative metrics and monetary amounts presented in this report are subject to measurement uncertainty, particularly

where data is sourced indirectly, estimated, or dependent on complex calculation models. In these cases, we clearly indicate the nature and potential magnitude of uncertainty to ensure that stakeholders can properly interpret the information. While exact precision is not always feasible, these metrics continue to offer valuable insight into performance trends and potential impacts.

Sources of measurement uncertainty can include variations in estimation methodologies, differences in indirect data quality, changes in regional operations, and fluctuating environmental conditions. When data is estimated or derived indirectly, assumptions and approximations are applied based on recognised industry practices and relevant standards. We endeavour to disclose these assumptions transparently to provide the necessary context for users.

AMCS also applies careful materiality judgement when disclosing information about future events that involve significant uncertainty. In determining whether such information is material and should be included, we consider the potential financial implications, the severity and likelihood of

impacts on people and the environment, and the range of possible outcomes. In line with best practice, our assessment includes low probability but high-impact risks which, when aggregated, may be material to our stakeholders. This approach ensures that our reporting remains balanced, decision-useful, and aligned with evolving regulatory expectations.

Metrics based on partial scope

In specific sections of this sustainability statement where metrics are based on partial scope due to data limitations, we have clearly indicated this within the relevant disclosure. We also outline the actions taken to improve data coverage and quality for future reporting periods and will report progress annually. As reliable data becomes available, we will update estimates and adjust disclosures accordingly.

Updates and corrections

AMCS is committed to ensuring that the definition and calculation of metrics, including those used to set targets and monitor progress, remain consistent over time to support comparability and reliability. If changes arise that affect the basis of these

basis for preparation

Scope of the Report

Continued

metrics or targets, we will provide clear and transparent disclosure throughout the report to maintain stakeholder confidence and understanding.

Our approach to preparing and presenting sustainability information may evolve over time based on factors like changes in regulatory requirements, advances in measurement methodologies, shifting stakeholder expectations, and developments in sustainability best practices. Any such changes, along with their underlying reasons, will continue to be clearly explained in our reports to ensure transparency and continuity.

This year, our approach to presenting sustainability information has changed slightly compared to our previous report. This change reflects updates to the ESRS, which have introduced amended disclosure requirements. As a result, certain content has been reorganised, clarified, or streamlined to align with the revised standards.

AMCS is committed to maintaining the accuracy and integrity of its sustainability reporting. If material prior period errors are identified, we will correct them by restating

comparative figures wherever practicable. Where restatement is not feasible, we will clearly disclose the reasons for this and provide sufficient context to ensure transparency.

Any future discrepancies between the figures disclosed in a prior period and revised comparative figures will be openly detailed in our reports. This includes a thorough explanation of the nature of differences, be it due to enhanced data accuracy, a revision in our calculation methods, or rectification of errors.

Should there be material errors detected in future prior periods, AMCS is committed to detailing the nature of these errors in our reports. These disclosures are carried out with the highest degree of transparency, illustrating our commitment to credibility and continual improvement.

Corrections in prior period errors identified will be included promptly in our sustainability statement. These corrections ensure that all stakeholders have the most accurate and up-to-date information about our sustainability performance.



basis for preparation

Scope of the Report Continued

In certain instances where correction of prior period errors isn't practicable, AMCS will provide the reasons for this. Issues such as data availability or significant changes in estimation methodologies could make such corrections impracticable, and these reasons will be clearly disclosed.

Omission of sensitive information

AMCS remains committed to providing transparent, comprehensive, and decision-useful sustainability disclosures. However, in line with the provisions of the Corporate Sustainability Reporting Directive (CSRD) and other applicable regulatory frameworks, we may withhold specific information where disclosure would compromise our legitimate business interests. This applies particularly to commercially sensitive details relating to intellectual property, proprietary methodologies, product innovation, and strategic technological development. Any information omitted under these provisions relates solely to content that would materially weaken our competitive position if publicly disclosed, and does not impair a fair assessment of AMCS' overall sustainability performance, strategy, or impacts.

In 2025, consistent with ESRS 1 paragraph 99–101, AMCS also exercised discretion in withholding information related to ongoing negotiations, emerging strategic initiatives, or future developments that are not yet finalised. These exclusions are made strictly on the basis of commercial sensitivity and confidentiality obligations, and we confirm that no omitted information affects stakeholders' ability to understand the company's development, performance, or sustainability position.

All decisions to omit sensitive information undergo a rigorous internal review process. This includes assessment by relevant subject matter experts, legal review where necessary, and oversight through established governance channels to ensure compliance with CSRD and ESRS requirements. Through this process, we verify that any non-disclosed information is both limited in scope and non-material to the accuracy or reliability of the sustainability statement.

While we continue to innovate and develop strategic capabilities across our products, services, and operations, we remain equally committed to protecting assets that are

central to AMCS' long-term competitiveness. At the same time, our broader sustainability commitments, environmental stewardship, social responsibility, strong governance, and transparent reporting remain unchanged and are fully reflected throughout this report. Stakeholders can be assured that the selective omission of sensitive information does not diminish our accountability, our ESG performance, or our commitment to long-term value creation.

Presentation of additional information

AMCS' sustainability statement may include additional information beyond the mandatory ESRS disclosures where this supports clarity, stakeholder relevance, or alignment with recognised best practice frameworks. In 2025, we continued to complement our ESRS-aligned reporting with elements from other leading sustainability standards and initiatives, including the United Nations Sustainable Development Goals, the Science Based Targets initiative, the Global Reporting Initiative, and region-specific environmental legislation. Where such references are made, they are clearly identified within the report to maintain transparency and ensure that disclosures remain easy to interpret.

To support users in understanding the basis for our sustainability metrics and narrative disclosures, we provide clear reference to the specific ESRS provisions, regulatory paragraphs, and policy frameworks applied. This approach enables stakeholders to cross-reference information with the original technical sources where required, enhancing clarity, comparability, and traceability across our disclosures.

In addition, AMCS aligns its operations and reporting practices with recognised European and international standards, including those developed under the European Standardisation System (ISO/IEC and CEN/CENELEC). These standards contribute to strong process discipline, improved governance, minimisation of operational risks, and greater transparency in communication. Our integration of these standards forms part of our ongoing commitment to continuous improvement and reinforces stakeholder confidence in the robustness of our sustainability reporting.

basis for preparation

Scope of the Report Continued

Finally, data points derived from other EU legislation, as listed in ESRS Appendix A, are identified and mapped within the ESRS Content Index included in the Appendix of this report. This ensures stakeholders can easily locate information sourced from broader legislative requirements and understand how these datapoints fit within the overall structure of our sustainability statement.

Relief metrics in the value chain

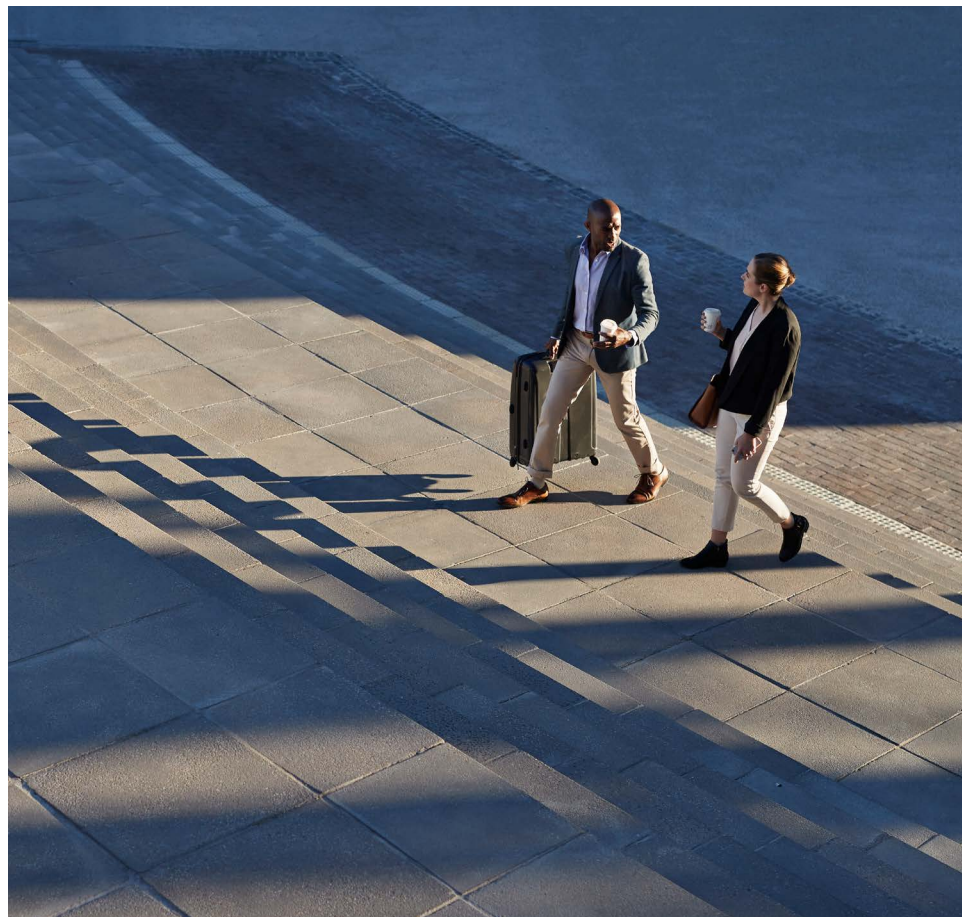
AMCS recognises that certain sustainability metrics continue to rely on indirect data sources, particularly where full primary data is not yet available across the value chain. These estimated metrics may relate to upstream and downstream emissions, wider environmental impacts, or socio-economic effects. In such cases, we apply recognised industry methodologies to ensure that our reporting remains consistent, transparent, and aligned with ESRS guidance.

Where direct measurement is not feasible, AMCS uses a range of reputable indirect sources, including industry averages, peer-reviewed research, and established calculation models to inform estimates. While these approaches enable us to

produce meaningful disclosures, estimated metrics inevitably carry a higher degree of measurement uncertainty compared with direct measurements. The extent of this uncertainty varies depending on source quality, underlying assumptions, and the complexity of the data model applied.

In 2025, we made significant progress in strengthening the accuracy and completeness of our metrics. We continued to expand direct measurement across our value chain wherever possible, reducing reliance on estimates. A key development this year was the launch of our enhanced Supplier Engagement Plan, designed to deepen collaboration, improve the quality of supplier provided data, and support alignment with AMCS' ESG priorities. Through this initiative, we anticipate increased access to activity-based, primary data that will materially improve reporting precision over time.

We also leveraged our in-house ESG monitoring and management platform to drive improvements in data quality, automate validation processes, and support more reliable target setting. As direct measurement



basis for preparation

Scope of the Report
Continued

**Prepared in
voluntary alignment
with ESRS to provide
clear, consistent
sustainability
information for
customers.**

coverage increases and supplier reporting matures, we expect the proportion of estimated metrics to continue to decline.

AMCS remains committed to enhancing transparency around the use of partial-scope or estimated data. Where estimates are applied, we clearly describe the methodologies, assumptions, and limitations to support users in interpreting the reported information. This approach ensures that our disclosures remain credible, decision-useful, and aligned with best reporting practice while we continue progressing toward full value-chain data coverage.

Relief metrics for acquisitions

During 2025, AMCS completed the acquisitions of Selected Interventions (UK) and Mandalay Technologies (Australia). Following a detailed assessment, we concluded that these acquisitions did not represent a significant structural change to our business model and therefore did not require recalculation of our established base year emissions. Our greenhouse gas (GHG) reduction targets, including those aligned with the Science Based Targets initiative

(SBTi), have moved from intensity-based to absolute, which improves on the original base year boundary.

Emissions associated with the acquired entities from the date of acquisition onwards have been incorporated into our GHG inventory and disclosed accordingly, with the exception of office operational emissions, which were not included in 2025 due to data unavailability and will be fully integrated in 2026. This ensures consistency with ESRS requirements and maintains the integrity of our reporting boundary. No changes were made to our methodologies or consolidation principles as a result of these acquisitions.

AMCS will continue to evaluate future acquisitions to determine whether they introduce material impacts on our emissions profile, intensity metrics, or reporting scope. Where required, we will update our disclosures, targets, and boundaries in line with ESRS 1 provisions on acquisition-related reliefs and adjustments. This approach ensures our sustainability reporting remains accurate, transparent, and reflective of the operational realities of our evolving business.

External verification

AMCS' 2024 sustainability reporting data and processes have undergone external verification by Goodbody Clearstream, ensuring alignment with ISO 14064-3. This independent assurance engagement supports the accuracy and completeness of our disclosures and reinforces trust and confidence among our stakeholders.

basis for preparation

Scope of the Report Continued

BP-2. Specific information if the undertaking uses phasing-in options

AMCS does not fall within the scope of the Corporate Sustainability Reporting Directive (CSRD) for this reporting year. As a voluntary reporter, the phasing-in provisions in Appendix C of ESRS 1 do not apply to us, because these temporary exemptions are available only to undertakings that are legally required to report under the CSRD framework. Nevertheless, AMCS voluntarily aligns its reporting structure with the European Sustainability Reporting Standards to build preparedness, strengthen comparability and ensure that disclosures will meet future assurance expectations.

Any datapoints not included in this report are omitted either because they were determined to be non-material under our double-materiality assessment or because the underlying measurement systems are still being refined to ensure reliability once CSRD becomes applicable.

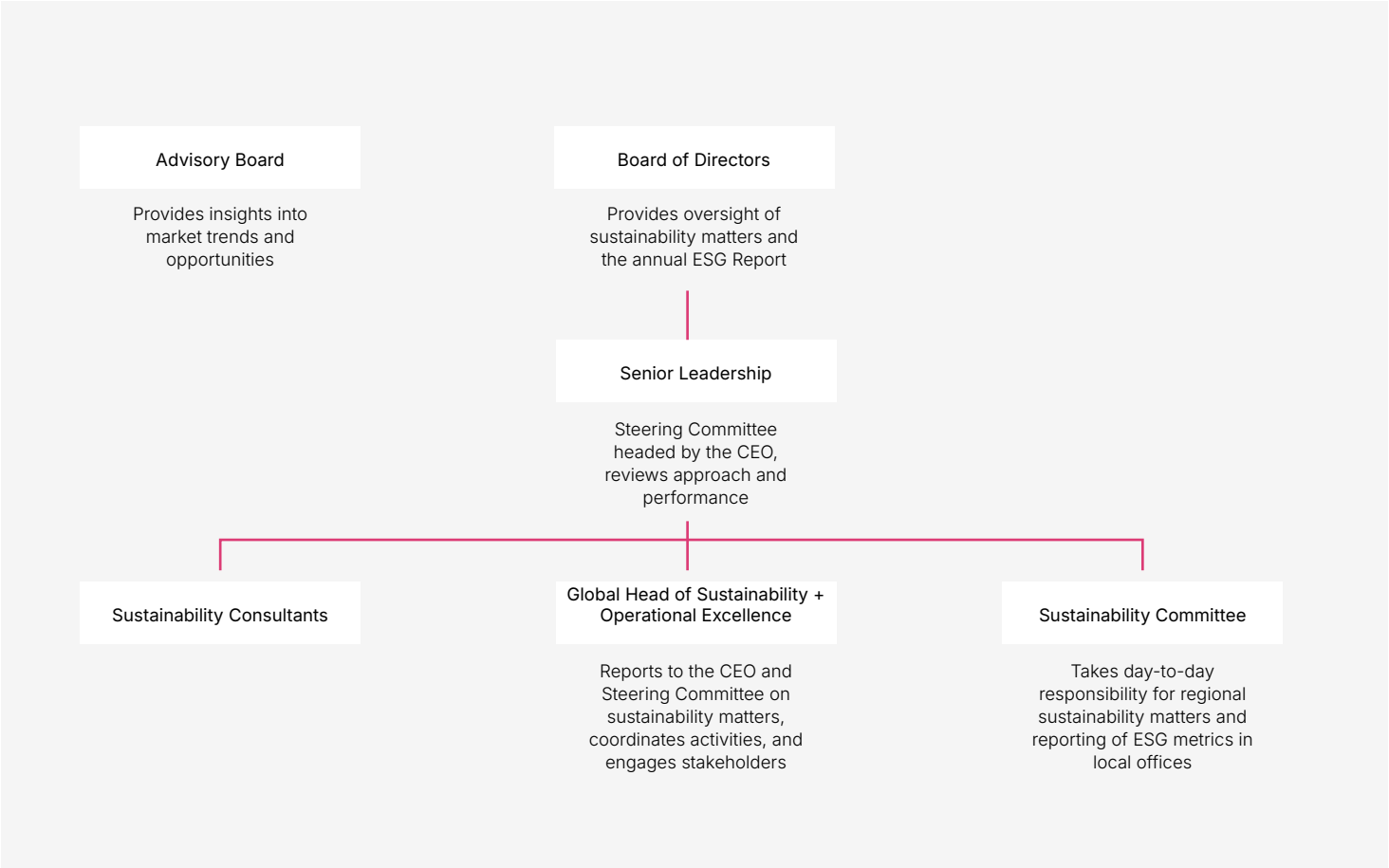
Reflecting the approach that would apply were AMCS subject to CSRD requirements, we elected not to disclose anticipated quantitative financial effects for this reporting cycle. This is consistent with the allowances granted to CSRD reporting entities, which permit qualitative-only disclosure for up to three years in circumstances where reliable quantification is not yet feasible.



governance

Roles of the Administrative, Management, and Supervisory Bodies

GOV-1. The role of the administrative, management, and supervisory bodies in relation to sustainability



governance

Board of Directors and Senior Management

Composition of the Board of Directors and Senior Management

As of the end of the reporting period, the Board consisted of six directors, one of whom serves as the Board Chairman. These individuals primarily provide strategic advice and serve to challenge and provide oversight to the executive team. All 6 directors are male.

Our organisation has sixteen Senior Leadership team members. They are responsible for the day-to-day running of our business activities and the execution of our strategic plans. Women make up 25% of our Senior Leadership team.

AMCS remains committed to ensuring meaningful representation and engagement of employees across all levels of the organisation. In 2025, we strengthened our internal communication and feedback mechanisms to support more inclusive decision-making and ensure that employee perspectives continue to inform both strategic and operational priorities. Colleagues are encouraged to contribute through a variety of channels,

including regular town hall meetings, pulse surveys, focus groups, and structured dialogue sessions with management. These engagement platforms enable open discussion, foster transparency, and ensure that diverse viewpoints are actively considered. While the format of engagement may vary across regions and business functions, the principle of inclusive, two-way communication remains central to our culture and is a core component of our organisational governance framework.

Senior leadership team



Jimmy Martin
Co-Founder & CEO



Saoirse Fahey
CFO



Dr. Eamon Hynes
CTO



Angela Schmidt
CMO



Florian Lichtwald
Operating Partner EHS & ESG Business Units



Fred Chauvire
CRO



Dr. Torsten Thurmann
Director of EHS/ESG Business Units



Elaine Treacy
Director of Global Product Management



Lasse Jiborn
Director of Transport Product Business Unit



Leonard Dolan
Director of Business Systems & Processes



Gail Quinn
Chief Human Resources Officer



Peter Markham
Director of Corporate Development



Michael Bates
General Manager APAC



Mick Dodge
General Manager Resource & Recycling EMEA



Evan Schwartz
Chief Innovation Officer



Sean Coleman
General Manager NA

governance

Board of Directors and Senior Management Continued

Expertise to respond to material impacts, risks, and opportunities

AMCS recognises that strong internal expertise is essential to the effective oversight of material impacts, risks, and opportunities. As a technology organisation delivering sustainability solutions to customers worldwide, ensuring that our administrative, management, and supervisory bodies possess the appropriate skills and knowledge remains a strategic priority in 2025.

Our leadership teams bring extensive experience across our industry sectors, product lines, and global markets. This includes backgrounds in software development, environmental management, regulatory compliance, operational excellence, and market-specific governance frameworks. This diversity of expertise enables informed decision-making and ensures our governance bodies are equipped to assess and respond to complex sustainability challenges.

Oversight begins with the Sustainability Steering Committee, which includes our CEO and senior leaders. This group

evaluates capability requirements annually, identifies emerging skill needs, and oversees development plans that strengthen AMCS' ability to manage sustainability-related matters. Their work ensures that the competencies required to deliver on our sustainability strategy are prioritised and embedded across teams.

Recognising that sustainability evolves rapidly, AMCS places continuous learning at the centre of its approach. Our workforce includes specialists from environmental science, social policy, public health, data governance, engineering, and corporate governance. To maintain and further enhance these capabilities, we invest in targeted training, professional development, and participation in external learning opportunities such as webinars, standards-based training, and industry forums. These efforts ensure our teams remain aligned with emerging standards, regulatory changes, and industry best practices.

Our decision-making bodies also draw on broad internal expertise to assess how sustainability principles shape strategy,

operational performance, and long-term value creation. This expertise allows us to design advanced, sustainability-aligned software solutions that improve operational efficiency, reduce environmental impact, strengthen health and safety performance, and promote sound governance practices for our customers.

We recognise, however, that specialised knowledge may at times extend beyond our internal capabilities. When required, AMCS collaborates with external experts, consultants, academic partners, and regulatory bodies. These engagements provide additional insight, validate our approaches, and ensure alignment with leading practices across the sustainability landscape.

Investing in sustainability-related expertise is a strategic commitment for AMCS. By continuously developing our internal capability and complementing it with external expertise where necessary, we are better positioned to understand material impacts, anticipate and manage risks, and harness opportunities that support long-term growth and stakeholder value.

Oversight and accountability underpin responsible business.

governance

Board of Directors and Senior Management Continued

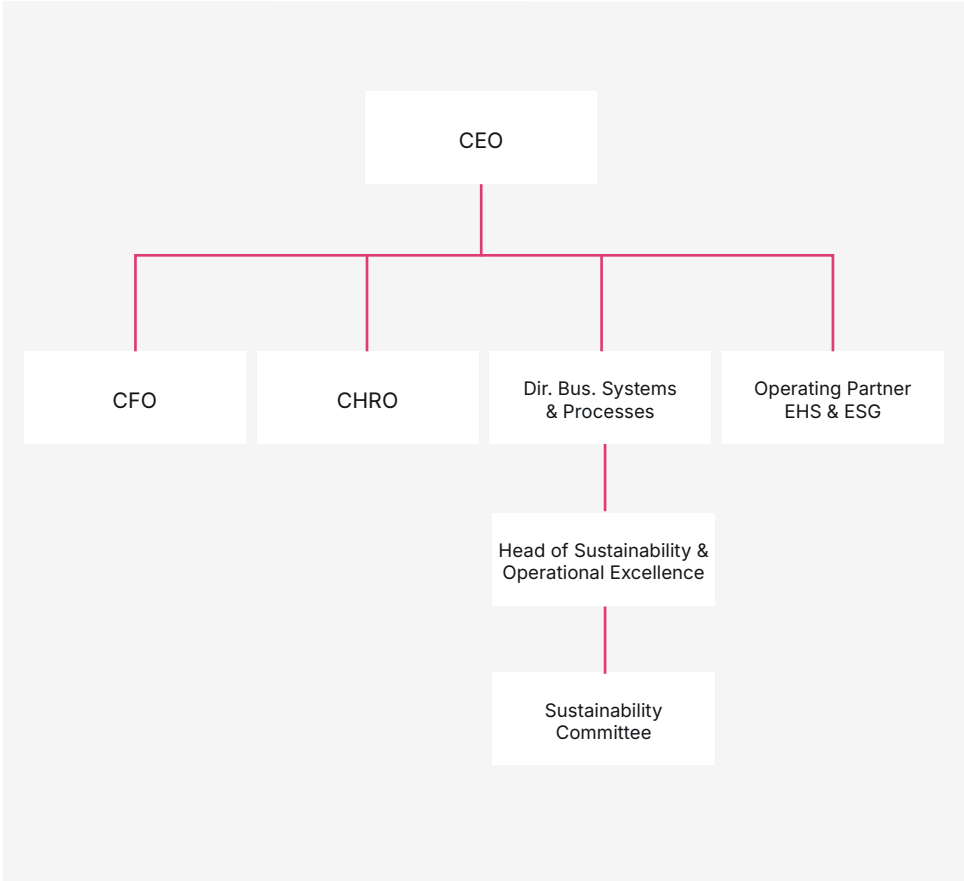
Oversight of material impacts, risks, and opportunities

Responsibility for ESG matters at AMCS rests with the Board of Directors, which provides strategic oversight and has delegated authority for day-to-day management to the CEO. The Board receives regular updates on sustainability progress, key risks, regulatory developments, and materiality outcomes. The approval of this report, including the selection of material sustainability topics, forms part of the Board’s formal governance responsibilities and is reflected in our corporate governance guidelines, Board mandates, and related policy documents.

AMCS operates a structured and multi-layered governance framework to oversee material impacts, risks, and opportunities across the organisation. The highest level of management oversight lies with the Sustainability Steering Committee, chaired by the CEO and comprising members of the Senior Leadership team. This Committee sets strategic direction, reviews performance against sustainability targets, and ensures that ESG priorities are embedded into core business planning.

Operational responsibility for implementing ESG initiatives is delegated to the Sustainability Committee, which brings together extended leadership and cross-functional representatives from across the business. This group plays a central role in coordinating day to day execution, monitoring risk mitigation actions, and ensuring alignment with internal standards and external requirements. Its broad composition ensures that diverse viewpoints, spanning regions, functions, and seniority levels, inform decision-making and contribute to a more inclusive and effective sustainability governance framework.

The Sustainability Committee operates under the direction of the Steering Committee but retains the autonomy needed to execute initiatives efficiently. Regular reporting cycles, structured progress reviews, and established communication channels ensure consistent oversight and transparency. This governance approach supports proactive management of emerging risks and opportunities while maintaining clear accountability for ESG outcomes.



Sustainability oversight organisational structure

governance

Board of Directors and Senior Management
Continued

Strong leadership oversight ensures accountability and responsible decision-making.

Oversight of specific sustainability matters is further supported by senior executives with designated responsibilities.

Chief Executive Officer – Jimmy Martin

Provides overall strategic leadership, ensures sustainability remains a central organisational priority, allocates resources, and reports ESG progress to the Board.

Chief Financial Officer – Saoirse Fahey

Oversees financial governance of sustainability initiatives, including budgeting, investment decisions, financial risk evaluation, and alignment of ESG actions with long-term financial planning.

Chief Human Resources Officer – Gail Quinn

Embeds sustainability principles into organisational culture, talent development, workplace well-being, diversity and inclusion, and oversees workforce-related ESG metrics and training programmes.

Director of Business Systems and Processes – Leonard Dolan

Integrates sustainability considerations into business processes, continuous improvement frameworks, and digital transformation

initiatives, ensuring operational structures support ESG objectives.

Operations Partner for Quentic EHS & ESG Products – Florian Lichtwald

Ensures sustainability is embedded within AMCS' Quentic EHS and ESG product offerings and provides market driven insights to the Steering Committee based on customer expectations and industry trends.

Head of Sustainability and Operational Excellence – Suzanne Fehily

Leads the organisation's sustainability programme, manages cross-functional ESG initiatives, oversees the preparation of the ESG report, and supports alignment with regulatory frameworks while driving continuous improvement.

In addition, the ESG team plays an essential role in operationalising AMCS' sustainability strategy. This team supports report development, ensures ESRS alignment, manages data collection and validation, and leads cross-functional projects to advance AMCS' metrics, controls, and performance.

Collectively, these governance bodies and executive roles provide rigorous oversight of our material impacts, risks, and opportunities. Their combined expertise ensures that sustainability considerations are embedded into strategic decisions, operational planning, and long-term value creation, reinforcing AMCS' commitment to responsible and resilient business practices.

governance

Role of the Administrative, Management, and Supervisory Bodies

Oversight of target-setting related to material impacts, risks, and opportunities

AMCS' governance structure ensures that sustainability targets are set, monitored, and achieved through clear oversight, defined accountability, and structured reporting processes. The Senior Leadership team plays a central role in governing target setting and performance management. They meet monthly to review progress against objectives, assess risks and opportunities, and evaluate performance against key performance indicators (KPIs) that align with AMCS' strategic priorities. At least annually, executive management conducts a comprehensive review of performance against material impacts to ensure that sustainability targets remain relevant, achievable, and aligned with evolving regulatory and stakeholder expectations.

Our governance model supports effective target setting by ensuring that material impacts, risks, and opportunities are actively managed across all levels of the organisation. Material impacts are tracked through structured data collection, performance dashboards, and internal reporting processes. These mechanisms support

progress assessments across a broad range of sustainability targets, including those related to emissions reduction, workforce development, data security, and responsible operations. Risks – such as compliance risks, operational disruptions, reputational risks, and changing market conditions – are identified and assessed through formal reporting channels and strategic discussions at senior levels. This ensures timely recalibration of targets where necessary. Opportunities are similarly monitored through product development insights, customer feedback, and emerging regulatory or marketplace trends, enabling AMCS to align innovation priorities with external developments.

Oversight of targets is supported by clear reporting structures throughout the organisation. At the frontline, employees report progress, challenges, and operational insights to their immediate managers. Mid-level managers consolidate this information and escalate performance updates, risks, and departmental needs to senior managers, who translate strategic objectives into operational pathways and ensure consistent communication across teams.

Department heads report progress and strategic issues to extended leadership. At this level, discussions focus on organisation-wide trends, performance outcomes, resourcing requirements, and cross-functional collaboration. This ensures that sustainability priorities are embedded across departments and that emerging risks or opportunities are shared and acted upon promptly.

At the top of the governance structure, the CEO and the Sustainability Steering Committee provide overarching leadership. Senior executives and department heads report to the CEO or Steering Committee on progress toward targets within their areas of responsibility, ensuring a direct connection between operational performance and strategic sustainability outcomes. Through this structured hierarchy, AMCS maintains strong oversight of its sustainability targets, ensuring that material impacts, risks, and opportunities remain central to decision-making and long-term planning.

Oversight of material impacts, risks, and opportunities in strategy and risk management

Our administrative, management, and supervisory bodies integrate consideration of material sustainability impacts, risks, and opportunities into strategic decision-making, major transactions, and risk management processes. These considerations shape our strategic direction, operational choices, and risk mitigation measures.

When making strategic decisions, our governing bodies explicitly consider trade-offs to ensure balanced and responsible outcomes.

Our administrative and management bodies extensively use their sustainability-related competencies to evaluate, monitor, and manage the material impact of our operations – particularly those related to environmental parameters.

We diligently use our sustainability knowledge to identify, assess, and address potential sustainability risks. This covers risks related to regulatory compliance,

governance

Role of the Administrative, Management, and Supervisory Bodies Continued

operational disruptions, reputational damage, and changing market scenarios due to evolving sustainability preferences among consumers and investors.

Risk management at AMCS harnesses opportunities within our own products by following a rigorous product development lifecycle that ensures thorough reviews at each stage. We validate our products in real-world environments before they are released on the market, mitigating potential risks related to product performance and acceptability.

We engage our customers in ongoing dialogue and feedback sessions, encouraging them to share their insights and concerns about our product suite. This feedback is crucial for identifying potential risks early on and turning them into opportunities for product or service enhancements.

AMCS proactively monitors industry trends and predictable changes in regulations or technology. By staying ahead of these shifts, we can turn potential risks into opportunities, using our product suite to address emerging customer needs.

As regulations and standards change, we adjust our product offerings to stay compliant, reducing compliance risk for us and our customers. This proactive approach also offers opportunities to be seen as a market leader in compliance-focused solutions.

Risk management around data privacy and security is an inherent part of our product design. As data breaches continue to make headlines, our commitment to robust data security provides numerous opportunities to differentiate ourselves in the marketplace.

We understand the risks associated with product integration and scalability. Hence, we place importance on ensuring our solutions integrate seamlessly into our customers' existing systems, and can scale as their needs change. This provides significant opportunities to make our suite of products more attractive and viable for clients.



governance

Sustainability-related performance in incentive schemes

0

material compliance breaches reported during the reporting period

GOV-2. Integration of sustainability-related performance in incentive schemes

AMCS’ remuneration framework is designed to reinforce accountability for sustainability performance and ensure that leaders are incentivised to deliver long-term value aligned with our ESG commitments. Our remuneration policies and incentive schemes reflect the strategic importance of sustainability within our organisation, particularly given our role in delivering software solutions that support customers’ environmental and operational performance.

To strengthen this alignment, our incentive structures include both short-term annual targets and longer-term performance incentives. Short-term incentives focus on year-on-year progress against key sustainability objectives, while long-term incentives reward sustained performance against multi-year goals linked to operational excellence, product sustainability, and responsible business practices.

Depending on their roles and areas of responsibility, senior leaders may be

assessed on a range of sustainability-related targets. These may include progress on emissions-related initiatives, product sustainability performance, customer satisfaction, employee experience and retention, or other material ESG factors relevant to their function. This approach ensures that sustainability outcomes are embedded throughout our operations and reflected in leadership accountability.

Oversight of these incentive schemes is provided by the Remuneration Committee of the Board. The Committee reviews and approves scheme design, monitors performance outcomes, and ensures that remuneration structures reinforce the organisation’s strategic priorities, including those related to sustainability. Incentive terms are reviewed annually to maintain alignment with evolving business needs, regulatory expectations, and stakeholder priorities.

A significant proportion of variable remuneration for senior leaders, typically between 30% and 50%, is linked to the achievement of sustainability-related objectives. This structure ensures that

sustainability performance is a meaningful component of leadership assessment and rewards, reinforcing our commitment to responsible, transparent, and forward-looking governance.

governance

Due diligence

GOV-3. Statement on due diligence

AMCS applies a comprehensive due diligence process that spans the full lifecycle of our operations, products, and value chain relationships. This process enables us to identify, assess, prevent, mitigate, and monitor actual and potential environmental, social, and governance impacts associated with our business activities. Our due diligence approach is embedded within our broader governance framework and aligns with the expectations of the European Sustainability Reporting Standards (ESRS), the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

To support transparency and ease of navigation, we provide a Core Elements of Due Diligence table within this report, guiding readers to the specific sections where each element of the due diligence process is addressed. This includes disclosures related to stakeholder engagement, impact identification and assessment, mitigation actions, monitoring and evaluation practices, and communication mechanisms.

Governance, Strategy, and Business Model	* GOV-1 * GOV-2 * GOV-4 * SBM-1 * SBM-3	Page 14 Page 21 Page 23 Page 24 Page 39
Engaging with Affected Stakeholders	* SBM-2 * S1-2 * S4-2	Page 36 Page 83 Page 95
Identifying and Assessing Adverse Impacts	* SBM-3 * IRO-1 * IRO-2	Page 39 Page 43 Page 52
Taking Actions to Address Adverse Impacts	* E1-1 * E1-5 * S1-3 * S4-3 * G1-2	Page 56 Page 62 Page 84 Page 96 Page 104
Tracking Effectiveness of These Efforts and Communicating	* E1-6 to E1-8 * S1-4 to S1-16 * S4-4 * G1-3 to G1-6	Pages 69 to 71 Pages 88 to 91 Page 100 Page 108

strategy and business model

Risk management and internal controls

GOV-4. Risk management and internal controls over sustainability reporting

AMCS' risk management and internal control processes for sustainability reporting are designed to ensure the accuracy, completeness, and reliability of our disclosures. Our framework incorporates robust mechanisms for risk identification, analysis, evaluation, treatment, and ongoing monitoring, addressing the full spectrum of economic, environmental, social, and governance-related risks relevant to our operations.

Our risk assessment approach is systematic and anchored in recognised best practices. It includes the use of double materiality assessments, stakeholder consultations, scenario analyses, and structured evaluation of both the likelihood and severity of identified risks. Key sustainability related risks, such as regulatory changes, operational disruptions, data quality gaps, and environmental impacts, are assessed through established governance processes. For example, challenges in obtaining accurate utility data from certain office

locations have previously created risks of incomplete emissions reporting, prompting targeted improvements in data collection and validation processes.

To address these risks, AMCS has implemented strong compliance programmes, continuous monitoring protocols, and periodic risk assessments that support organisational resilience and adaptability. Internal controls have been strengthened through clearly defined roles and responsibilities for ESG data owners, standardised data collection templates, enhanced validation processes, and cross-functional review of sustainability metrics. These controls operate across all regions and functions to ensure consistent data quality and reporting discipline.

Risk assessment outcomes are integrated directly into strategic planning, operational decision-making, and performance monitoring. Findings are regularly communicated to senior leadership and disseminated to management teams across the organisation to ensure broad awareness and informed action. These insights are also reflected in our annual sustainability

report, reinforcing transparency and enabling stakeholders to understand how AMCS manages current and emerging ESG-related risks.

Through this integrated governance approach, AMCS ensures that sustainability reporting is underpinned by strong internal controls, disciplined risk management, and a commitment to continuous improvement, supporting the reliability and credibility of our disclosures as our sustainability programme continues to mature.

All sustainability data is subject to defined internal controls and formal management review.

strategy and business model

Offices worldwide

SBM-1. Strategy, business model, and value chain

727

EMEA

380

APAC

234

North America



Worldwide office locations and regional headcount as of December 2025

strategy and business model

Significant groups of products and services

AMCS is a leading global technology company delivering advanced, data-driven solutions that support sustainability performance across the recycling, resources, environmental services, manufacturing, transport, and industrial sectors. Our portfolio is designed to meet the diverse and evolving needs of our global customer base, enabling organisations to improve efficiency, strengthen compliance, and accelerate their sustainability outcomes.

Sustainability is integrated into the core of our business model and strategic direction. Our approach is grounded in the principle of Performance Sustainability, the belief that digital transformation and environmental stewardship must work together. By embedding material sustainability matters into product development, operational planning, and investment decisions, we ensure that advancing sustainability is both a strategic advantage and a long-term value driver for our business, our customers, and society.

Our software solutions are purpose-built to help customers measure, manage, and reduce their environmental impact,

supporting their transition toward a circular economy. These include platforms for resources and recycling optimisation, transport and logistics efficiency, intelligent automation, EHS (Environment, Health, and Safety) and ESG management, and data-driven reporting. Through this suite of solutions, we enable our clients to reduce emissions, increase recyclability, enhance operational visibility, and strengthen compliance across regulatory frameworks.

AMCS serves a broad range of industries and customer groups worldwide, including municipalities, private recycling and waste companies, material recovery facilities, industrial manufacturers, logistics operators, and environmental service providers. With operations across multiple regions, our solutions support customers in managing increasingly complex sustainability requirements, navigating regulatory change, and achieving operational excellence.

Innovation remains a central element of our strategy. We continue to invest significantly in research and development to ensure our platforms reflect evolving sustainability standards, emerging technologies, and

customer needs. This ongoing investment enables us to deliver modern, scalable solutions that enhance environmental performance, support accurate sustainability reporting, and advance digital transformation across the sectors we serve.

Across our operations, transparency and collaboration underpin how we work with customers, employees, partners, investors, and communities. Open communication and responsible business practices help us maintain trust and ensure that our solutions create meaningful, measurable impact. Through this approach, AMCS does more than service the resources and recycling industry – we enable it, helping our customers and partners drive sustainability progress at scale.

Strategic acquisitions strengthen our sustainability and digital capabilities.

strategy and business model

Acquisitions



strategy and business model

Significant groups of products and services
Continued

Resources and Recycling

AMCS delivers advanced, purpose-built digital solutions that optimise resource and recycling operations across the full value chain. Our integrated platform and mobile applications support end-to-end processes including collection, routing, materials handling, sorting, recycling, landfill operations, and disposal. Through automation, real-time data insights, and workflow optimisation, we help organisations increase productivity, reduce operational costs, enhance traceability, and meet increasingly complex regulatory and sustainability requirements. Our solutions enable customers to improve recovery rates, minimise environmental impact, and advance circular economy outcomes at scale.

route distances, improving vehicle utilisation, and reducing fuel consumption, our solutions help customers lower operating costs, improve service performance, and achieve measurable reductions in transport related emissions.

Through intelligent automation, real-time monitoring, and data-driven insights, our logistics platform supports customers in meeting regulatory expectations, strengthening safety and compliance, and transitioning toward more sustainable mobility practices. This integrated approach enables organisations to improve productivity, reduce carbon intensity, and operate with greater resilience and environmental responsibility.

These solutions aid businesses in decreasing transport time and costs, reducing fuel consumption, and subsequently improving their overall carbon footprint.

Transport and Logistics

AMCS' transport and logistics solutions are designed to improve operational efficiency while reducing the environmental impact of fleet and transport intensive activities. Our advanced routing optimisation engines, fleet management systems, and digital customer engagement tools streamline planning, execution, and service delivery across complex logistics networks. By minimising

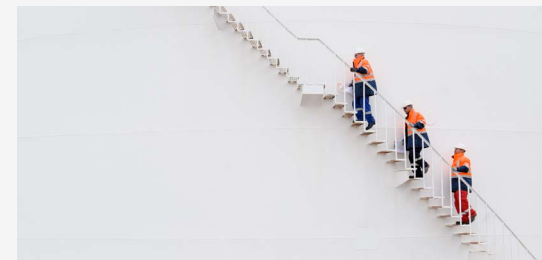
Resources + Recycling



Transport + Logistics



Quentic, Safety (EHS) + Sustainability (ESG)



strategy and business model

Significant groups of products and services
Continued

Quentic, Safety (EHS) + Sustainability (ESG)

AMCS provides a comprehensive safety and sustainability platform, Quentic (an AMCS company), that enables organisations to manage EHS and ESG performance through a single, integrated system. As regulatory expectations and stakeholder demands continue to evolve, our platform supports customers in consistently tracking, managing, and reporting their safety and sustainability data with accuracy and confidence.

The platform streamlines the management of a wide range of sustainability, compliance, and risk-related metrics, helping organisations automate data collection, improve data quality, and generate audit-ready insights across their operations. With robust analytics, configurable dashboards, and embedded reporting frameworks, customers can monitor progress against their EHS and sustainability goals, strengthen governance practices, and ensure alignment with relevant regulatory requirements.

Designed to support strategic decision-making, the solution also enables users to identify trends, anticipate risks, and drive improvements in environmental performance, safety outcomes, and organisational resilience. Through this intelligent platform, AMCS empowers businesses to enhance transparency, reduce operational complexity, and accelerate their transition toward long-term, evidence-based sustainability performance.



strategy and business model

Significant markets served

Environmental sector

AMCS' long standing focus on resources and recycling positions us deeply within the environmental sector. Our solutions are purpose-built to optimise material flows, strengthen recycling operations, reduce waste generation, and support customers in advancing their own sustainability ambitions. Through our Performance Sustainability approach, we enable organisations to track, manage, and reduce their environmental impacts, while also maintaining a strong internal commitment to minimising AMCS' operational footprint. Our suite of products empowers customers to accelerate circular economy practices and comply with increasingly stringent environmental regulations across global markets.

Social sector

AMCS contributes to the social dimension of sustainability through our focus on employee well-being, workplace safety, and customer-centric product design. Our software helps organisations create safer, more efficient working environments, improving productivity, reducing risk, and supporting operational resilience. We also prioritise customer satisfaction by developing

configurable, scalable solutions that adapt to evolving business needs across sectors and regions. Internally, our commitment to a positive, inclusive workplace culture reinforces the social values embedded in our broader business model.

Regulatory sector

Rapid regulatory change continues to shape the industries we serve. AMCS designs its sustainability solutions to help customers navigate complex and evolving regulatory frameworks across local, national, and international jurisdictions. Our platforms enable organisations to automate compliance workflows, conduct audit-ready reporting, maintain data integrity, and reduce the risk of non-compliance. By embedding regulatory alignment into our software architecture, we help customers meet ESG-related disclosure, safety, and environmental requirements with confidence and efficiency. Internally, this regulatory focus also guides AMCS' own governance and reporting practices, ensuring that our compliance processes, disclosures, and data management systems evolve in line with emerging regulatory expectations.



strategy and business model

Significant markets served Continued

Supervisory (governance) sector

Strong governance principles guide both AMCS' internal operations and the solutions we deliver. Our ESG platforms support transparency, accountability, and ethical business conduct for customers operating in highly regulated and governance-sensitive sectors. By equipping organisations with tools to strengthen policy management, risk oversight, reporting accuracy, and information integrity, we help them improve governance performance and build long-term trust with stakeholders. Our own governance approach mirrors these principles, reflecting our commitment to responsible business practices and robust oversight.

Conclusion

The ESRS market sectors form a foundational part of AMCS' strategic orientation and operational planning. These sectors guide the development of our specialised software solutions, inform innovation priorities, and shape our long-term direction. Across all segments, AMCS endeavours not only to serve the resources and recycling industry, but to enable it, advancing operational efficiency, compliance, and sustainability performance for organisations worldwide.

AMCS solutions support a wide range of organisations across the global circular economy, environmental services, and industrial ecosystems. Our platforms are designed to strengthen operational performance, regulatory compliance, and sustainability outcomes for diverse customer segments.

- **Municipal and regional authorities**
Public authorities responsible for community-level resource management rely on AMCS' systems to coordinate collection, routing, disposal, and recycling services. Our solutions help optimise public sector operations, enhance service reliability, reduce environmental impact, and support cleaner, more sustainable communities.
- **Resources and recycling private companies**
Organisations engaged in the collection, processing, and transformation of materials use AMCS technologies to improve operational efficiency, productivity, and profitability. Our solutions support end-to-end workflow optimisation, digital transformation, and

stronger sustainability performance across their operations.

- **Recycling and material recovery companies**
Companies focused on recovering, sorting, and processing recyclable materials depend on AMCS to increase throughput, enhance traceability, strengthen reporting accuracy, and maintain compliance with evolving regulatory requirements. Our digital tools enable higher recycling yields and more efficient material recovery processes.
- **Manufacturers and industrial companies**
Industrial operators and manufacturers use AMCS software to manage resource flows, reduce waste, optimise logistics, and strengthen environmental performance. By integrating AMCS solutions into their operations, these companies are better positioned to achieve sustainability targets, improve compliance, and reduce their overall environmental footprint.

Digital solutions that enable sustainable, efficient operations at scale.

strategy and business model

The sustainability-related goals of our products and services

At AMCS, our mission is to help customers enhance operational efficiency while advancing their environmental goals. By embedding environmental considerations into our platforms, we enable clients to reduce resource use, boost recyclability, and improve overall performance. These solutions empower our customers to meet regulatory requirements, fulfill social and environmental responsibilities, and gain a competitive edge in their markets.

We aim to help our customers increase recycling rates, reduce landfill, optimise logistics, and improve customer service.

We have designed each solution to be compliance-oriented, addressing the specific sustainability requirements of each sector.

Our ESG solutions enhance operational efficiency while positively impacting the social and governance aspects of resources and recycling, municipalities, material recovery facilities, manufacturing, heavy industry, and transport companies. We assist companies in tracking, managing, and reporting their environmental impacts, implementing responsible practices, and ensuring they uphold good governance.

AMCS' strategic vision revolves around the production of innovative, state-of-the-art software designed to automate and streamline operations across various industries. Our contributions to the sector aim to bolster efficiencies, minimise resource volumes, and escalate recyclability rates.

By integrating sustainability considerations into our software, we ensure our clients not only reap operational benefits but also drastically improve their performance. With these solutions, we empower our clients to uphold their social responsibilities, meet their environmental and safety commitments, achieve compliance with relevant regulations, and gain a competitive edge in their respective sectors.

Apart from the benefits our software brings to clients, AMCS is deeply committed to continuously reducing our own environmental impact. Our sustainability initiatives encompass energy efficiency, resource reduction, digitisation, and support for remote working. This assertive drive toward environmental stewardship forms an integral part of our business model and is a testament to our commitment to setting sound examples for our industry.

Consequently, our dual strategy of creating exceptional sustainability-focused solutions for our clients, coupled with diligent management of our own environmental footprint, reinforces AMCS' unwavering commitment to sustainability, efficiency, and the principles underpinning responsible business.

AMCS has identified its significant sectors and internal activities based on their connection to material impacts, risks, and opportunities, using the [NACE Rev. 2 classification system](#).

Information and Communication: Data processing, hosting and related activities (NACE J63.1)

AMCS operates significantly within the data processing and hosting sector through its cloud-based software solutions and ESG data platforms. These services are central to AMCS' business model, enabling customers to manage, track, and report sustainability metrics efficiently.

Internal activities such as cloud infrastructure management, data hosting, and ESG data analytics are considered significant due

to their material environmental impacts, particularly Scope 3 emissions from data centres, and their role in enabling customers to reduce their own environmental footprints.

These activities are connected to potentially material environmental and governance impacts and opportunities, including:

- Climate change mitigation through optimised cloud resource usage
- Data privacy and cybersecurity, which are critical governance risks and opportunities
- Regulatory compliance with data protection laws (e.g., GDPR) and ESG reporting frameworks

Information and Communication: Other information technology and computer services activities (NACE J62.09)

AMCS' core operations in software development, ESG platform engineering, and digital transformation services fall under this sector. These activities are central to the company's value proposition and are directly linked to material impacts, risks, and opportunities across all ESRS sustainability matters.

strategy and business model

The sustainability-related goals of our products and services
Continued

Significant internal activities include the development of ESG and EHS software solutions, and continuous innovation in AI-driven optimisation and compliance automation.

These activities support:

- Environmental performance by enabling customers to reduce emissions and improve recycling rates
- Social impact by improving workplace safety and employee well-being through EHS modules
- Governance by embedding ethical business conduct, compliance tracking, and transparency into customer operations

This sector is also linked to AMCS' material opportunity of business growth from environmental software solutions, as identified in its double materiality assessment.

Waste Management and Remediation
Activities: Waste collection, treatment and disposal activities; materials recovery (NACE E38)

AMCS' strategic alignment with the waste and recycling industry places this sector at the heart of its operations. The company provides digital solutions to optimise waste collection, treatment, disposal, and materials recovery processes.

Significant internal activities include the development of route optimisation and fleet management software, the integration of recycling analytics and compliance tools, and customer engagement and support for circular economy transitions.

These activities are potentially materially connected to:

- Environmental impacts such as resource efficiency, landfill reduction, and increased recyclability
- Regulatory risks and opportunities related to waste management compliance

- Social impacts through safer, more efficient working conditions in waste operations

During the reporting period, there were no significant changes to our core product groups or customer segments. AMCS acquired two companies during 2025, both of which operate within AMCS' existing sectors and core activities, providing software solutions to the waste management industry. AMCS has no direct operations in the fossil fuel sectors, however, customers using our Transport and Logistics solution generate revenue from fuel distribution. Additionally, AMCS is not directly active in chemicals production, the weapons industry, or the cultivation and production of tobacco.

Performance
 Sustainability
 embedded across
 products, services,
 and operations.

strategy and business model

Business model and value chain

Business model

AMCS operates on a business model that integrates deep sustainability principles with a strong compliance-focused approach. Sustainability is embedded across our operations, product strategy, and customer engagement model, ensuring that environmental and social considerations inform every aspect of how we create value.

At the core of our business is a suite of advanced software solutions designed to improve operational efficiency, strengthen compliance, and drive sustainability performance across the resources and recycling, manufacturing, transport, and wider industrial sectors. Our platforms support customers in optimising resource use, improving workplace safety, increasing recyclability, and strengthening governance practices, all while reducing operational complexity and enabling evidence-based decision-making.

We engage our customers through a Software as a Service (SaaS) model, providing scalability, continuous innovation, secure data management, and seamless adaptation to evolving regulatory requirements and industry trends. This

model ensures that customers benefit from regular updates, cloud-based performance, and ongoing support as their operational and sustainability needs change.

Our solutions form an integral part of the AMCS business model. By empowering customers to adopt better environmental management practices, improve efficiencies, and streamline compliance, we help them advance their sustainability goals while also supporting the broader transition to a circular economy. This dual commitment, to operational excellence and sustainability leadership, reinforces AMCS' role not only as a service provider, but as an enabler of sustainable progress across the industries we serve.

Value chain

AMCS' value chain reflects our commitment to sustainable, responsible, and future-focused business practices. Each stage of our value chain incorporates environmental, social, and governance (ESG) considerations to ensure that our operations, products, and customer relationships contribute to long-term, sustainable value creation.



strategy and business model

Business model and value chain

Continued

Responsible, scalable business model supporting long-term customer value.

Research and Development (R&D)

We invest significantly in research and development to ensure our software solutions stay ahead of emerging sustainability standards and industry expectations. Our R&D activities incorporate the latest environmental frameworks, social responsibility principles, and governance best practices, enabling us to develop technology that supports both operational excellence and sustainability performance.

Procurement

Operating within a digital ecosystem, our primary inputs include highly-skilled talent and advanced technological infrastructure. We adhere to responsible hiring and procurement practices that align with ESG principles, ensuring fairness, transparency, and sustainability within our supply chain. Our procurement processes incorporate supplier due diligence, ethical sourcing, and environmental considerations.

Product Development

Our software is designed to address sector-specific regulatory requirements and sustainability priorities. Throughout the product development lifecycle, we embed

features that help customers optimise operations, strengthen compliance, and advance circular economy outcomes. This ensures our solutions remain relevant, resilient, and aligned with evolving market and regulatory demands.

Sales and Marketing

We collaborate with customers across multiple channels, providing in-depth product knowledge and guidance on achieving sustainability outcomes. Our sales and marketing practices focus on transparency, customer trust, and aligning solution capabilities with the environmental and operational needs of diverse industries.

Customer Service and Support

Post-implementation support is an integral component of the AMCS value chain. Our teams ensure customers derive maximum value from our software, maintain high performance levels, and continuously adapt their systems as their sustainability and regulatory requirements evolve. This includes training, technical support, and ongoing optimisation services.

End of Life Management

In a digital solutions context, end of life management involves regular system upgrades, feature enhancement, and the responsible retirement of outdated or redundant functionalities. These activities are designed to minimise environmental impact, support security and compliance, and ensure that customers always benefit from efficient, up-to-date technology.

strategy and business model

AMCS' position in the value chain

AMCS' position in the value chain is primarily as a technology enabler and solution provider. We do not engage in physical resource handling or manufacturing, instead, we deliver the digital infrastructure that underpins operational performance, regulatory compliance, and sustainability outcomes for our global customer base. Through our platforms, customers optimise workflows, strengthen environmental performance, and accelerate circular economy practices.

Upstream value chain

Upstream, AMCS engages with industry experts, technology partners, and regulatory bodies to understand emerging trends, evolving standards, and future market requirements. These collaborations provide critical insights into policy developments, sector-specific sustainability expectations, and advancements in digital technology. In this part of the value chain, AMCS acts as a consumer of information and catalyst for innovation, using upstream intelligence to inform solution design, platform enhancements, and strategic planning.

Our primary inputs include customer feedback, industry research, regulatory updates, and ongoing technological advancement. These insights are gathered through structured market research, direct customer engagement, participation in industry forums, and close monitoring of regulatory change. They are integrated into our R&D processes to ensure our solutions remain modern, scalable, and aligned with best practice sustainability principles.

Downstream value chain

Downstream, AMCS' software solutions are deployed by municipalities, recyclers, manufacturers, logistics providers, and environmental service operators worldwide. These organisations rely on our technology to optimise operational efficiency, reduce environmental impact, strengthen safety performance, and meet complex regulatory obligations.

Our solutions serve as a critical enabler for downstream users, helping them:

- Reduce emissions and resource consumption

- Improve material recovery and recycling quality
- Strengthen audit ready ESG reporting
- Increase transparency across their operations
- Implement circular economy practices at scale

Outputs and impact

AMCS' leading edge software platforms are the primary outputs of our value chain. These solutions deliver measurable improvements in operational efficiency, customer service performance, transport optimisation, compliance management, and overall sustainability outcomes. As our customers modernise their operations using AMCS technology, they generate meaningful environmental and social benefits across their own value chains.

We anticipate that the continued evolution of our solutions will:

- Drive strong returns on investment for customers

- Deliver long-term value for investors
- Contribute to a more sustainable and resilient global ecosystem

By occupying this position in the value chain, AMCS acts not only as a technology provider but as a strategic enabler of sustainability transformation across multiple industries.

stakeholder engagement

Interests and views of stakeholders

SBM-2. Interests and views of stakeholders

AMCS recognises that our strategy and business model must continually evolve in response to a dynamic operating environment and the expectations of our stakeholders. As the needs of our customers, employees, partners, regulators, and communities develop, so too does our approach to digital innovation, operational design, and sustainability leadership. In recent years, we have expanded our focus beyond traditional resources and recycling software to deliver comprehensive solutions across EHS, ESG, transport, intelligent optimisation, and broader sustainability management, reflecting our commitment to supporting a more efficient and sustainable global ecosystem.

The evolution of our strategy and business model demonstrates our commitment to aligning our operations with stakeholder interests. We have broadened our product portfolio to address customer demand for integrated, sustainability-driven solutions and strengthened our internal emphasis on environmental and social performance in response to rising societal expectations.

KEY STAKEHOLDERS	WHOM WE ENGAGED WITH	ENGAGEMENT CHANNELS	ENGAGEMENT METHODS	POTENTIAL MATERIAL AREAS (LONG LIST)
Customers	Advisory and customer success teams	Online meetings, emails, tradeshow, in-person presentations	Interviews	Data security, data privacy, business operations efficiency, data centres
Employees	All employees	Surveys (Great Place to Work), town halls, one-on-ones, performance reviews, ESG suggestion box, whistleblowing systems	Surveys, Feedback	Talent retention and development; diversity, equity and inclusion; product stewardship
Senior Management	Senior Leadership team	DMA survey, steering committee meetings, management meetings	Surveys	Customer satisfaction, data security, data privacy, product quality, brand awareness
Investors	Financial stakeholders	Financial briefings, annual reports, investor meetings	Interviews	Customer satisfaction, product stewardship, business operations, governance practices
Suppliers	Manufacturers, distributors, vendors	Vendor meetings, questionnaires, audits, attestation reports, risk assessments	Surveys, Interviews	Product stewardship, fair labor practices, ethical standards, risk management
Local Community	Residents, community leaders, organisations	Participation in local events	Interviews	Diversity, equity and inclusion; responsible governance; talent development and retention
Competitors	Industry peers	Competitor benchmarking	Research	Data security, data privacy, business operations data centre emissions
Regulatory Bodies	Government authorities, agencies	Legislative updates, regulatory compliance, ESG developments	Interviews, Research	Responsible governance, data security, data privacy, business operations, health & safety, compliance
Standard Setting Bodies	Auditors, standard-setting bodies	Audits, consultations, webinars, trainings	Interviews, Research	Responsible governance, data security, data privacy, business operations, health & safety, compliance

Summary of our stakeholder engagement process which informed the materiality assessment detailed in ESRS 2 IRO-1.

stakeholder engagement

Interests and views of stakeholders

Continued

Feedback from employees has informed enhancements to flexible work practices, strengthened well-being initiatives, and improvements in organisational culture. These developments ensure that our business model continues to support both operational performance and long-term stakeholder value.

Over the next two to three years, AMCS will intensify its investment in research and development to drive innovation across our platform suite. We will further integrate advanced technologies, including AI, IoT, and environmental intelligence into our solutions to support customer efficiency, regulatory alignment, and circular economy outcomes. Internally, we will expand training and development opportunities to support employee growth, work-life balance, and well-being, ensuring our people are equipped to contribute to a rapidly evolving sustainability and technology landscape.

These planned steps are informed directly by stakeholder perspectives. Strengthening our solutions will continue to build customer trust, enhance market competitiveness, and improve long-term satisfaction. Investing

in our people will support engagement, retention, and organisational performance. By aligning our strategy with global sustainability priorities, we reinforce our role in supporting climate action, responsible operations, and improved environmental outcomes. Collectively, these efforts deepen our relationships with stakeholders and strengthen AMCS' position as a transparent, responsible, and socially-conscious organisation.

Stakeholder engagement strategy

At AMCS, we place strong value on open and continuous dialogue with our stakeholders. Their insights help shape our products, services, and sustainability strategy, ensuring that our decisions remain aligned with the expectations of those who influence and are influenced by our business. We engage with stakeholders through a wide range of channels, including annual meetings, surveys, customer forums, webinars, feedback sessions, and one-on-one interactions. Our key stakeholder groups include customers, employees, investors, partners, regulators, suppliers, and the communities in which we operate.

Engagement is multi-layered and extends across all stakeholder categories. For customers, our priority is to understand evolving operational and sustainability needs and deliver solutions that meet or exceed their expectations. For employees, we listen closely to perspectives that support well-being, inclusion, and a strong organisational culture. Investors look for responsible growth and transparent reporting, while partners help us expand innovation capacity and market reach. Communities and regulators expect responsible operations, reduced environmental impact, and alignment with legal and societal standards.

The purpose of our stakeholder engagement strategy is to foster mutual trust, transparency, and understanding. We work to ensure that stakeholder expectations directly inform our strategic planning and help guide product development, organisational policies, and sustainability commitments. This collaborative approach strengthens relationships, enhances accountability, and supports the achievement of shared sustainability goals.

Customer, employee, and partner input informs strategy and sustainability priorities.

stakeholder engagement

Interests and views of stakeholders

Continued

Structured consultation process

We have established a structured consultation framework to ensure that stakeholder views are consistently captured and integrated:

Internal consultations

Regular engagement with employees across all levels enables open discussion on resource use, environmental practices, workplace culture, and opportunities to embed circular economy principles. Workshops, surveys, pulse checks, and team meetings allow employees to contribute ideas and inform organisational changes, reinforcing a more inclusive sustainability strategy.

External consultations

We engage proactively with customers, suppliers, investors, regulators, and industry bodies to understand expectations and emerging trends. Through forums, roundtables, joint planning sessions, and consultations, we gather insights on compliance expectations, product lifecycles, operational needs, and innovation opportunities.

- **Investors and regulators** – Routine meetings ensure alignment with regulatory requirements and investor expectations regarding sustainability, compliance, and responsible business conduct
- **Customers** – We regularly collect feedback on product performance, lifecycle considerations, and opportunities for improved sustainability impacts
- **Suppliers** – Engagement focuses on responsible sourcing, ESG performance, and alignment with circular economy principles, informing procurement practices and due diligence assessments
- **Industry bodies** – Participation in industry networks helps us stay informed of best practices, technology developments, and emerging sustainability frameworks

Through these interactions, we identify opportunities for improvement, foster a culture of shared responsibility, and enhance the alignment of our operations with circular economy and sustainability principles

Integration into decision-making

Stakeholder feedback plays a central role in AMCS' decision-making processes. Insights gathered across engagement channels are consolidated into actionable intelligence that informs strategic adjustments, policy updates, and innovation planning. This integrated approach ensures that the interests of customers, employees, investors, partners, and communities are reflected in both short-term decisions and long-term organisational priorities.

We understand that stakeholders have distinct but connected interests:

- **Customers** seek reliable, innovative, and sustainability-strengthening solutions
- **Employees** expect a supportive, engaging, and inclusive work environment
- **Investors** look for sustainable business growth and transparent governance
- **Communities** value reduced environmental impacts and responsible operations

We convert stakeholder insights into structured reports and updates for the administrative, management, and supervisory bodies. These include:

- **Regular reporting cycles** summarising insights from engagements and consultations
- **Annual review meetings** where leadership discusses stakeholder expectations and evaluates strategic adjustments required to better align with these views

Through this systematic approach, AMCS ensures that stakeholder perspectives not only inform our sustainability strategy but actively shape the evolution of our business model, product portfolio, and organisational culture.

impact, risk, and opportunity (IRO) approach

Interaction of IROs with strategy, business model, and financial effects

SBM-3. Interaction of material impacts, risks, and opportunities with strategy and business model, and financial effects

AMCS' strategy is centred on delivering integrated software solutions for resource management, recycling, and EHS/ESG performance. These solutions are designed to boost operational efficiency, reduce pollution, and support long-term financial resilience. At the same time, AMCS recognises that its own business activities, such as data hosting, office operations, and business travel, generate environmental impacts that require active management.

During this reporting period, AMCS has placed particular emphasis on integrating evolving regulatory requirements, emerging global sustainability trends, and increasing stakeholder expectations into its strategic planning. This includes forward-looking consideration of regulatory shifts, technological advancements, and market dynamics that may create material risks or opportunities.

Interdependencies among impacts, risks, and opportunities are a key element of

STANDARDS	TOPICAL ESRS	MATERIAL IROS	IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION			TIME HORIZON		
			IRO	UPSTREAM	OWN OPERATIONS	DOWNSTREAM	SHORT TERM	MEDIUM TERM	LONG TERM
Environment	E1 - Climate Change	GHG emissions from regular business operations	Actual Negative Impact		•		•	•	•
		Scope 3 GHG emissions from highest-impact areas	Actual Negative Impact	•		•	•	•	•
		Business growth from sale of environmental software solutions	Opportunity			•	•	•	•
Social	S1 - Own Workforce	Impact on employee wellbeing due to rapidly growing and fast-paced work environment	Potential Negative Impact		•		•	•	
		Empowering employees through talent development	Potential Positive Impact		•		•	•	•
	S4 - Consumers and end users	Carbon reduction for customers through use of AMCS' software solutions	Actual Positive Impact			•	•	•	•
		Data privacy and security	Risk		•	•	•	•	•
Governance	G1 - Business Conduct	Leveraging ethical business practices for sustainable growth	Opportunity	•	•	•	•	•	•

impact, risk, and opportunity approach

Interaction of IROs with strategy, business model, and financial effects
Continued

our assessment process. For instance, the risk of higher energy consumption (a negative impact) can lead to financial risks due to rising energy costs, but also presents an opportunity for innovation in energy efficiency, which could result in reducing operating costs and contributing to sustainability, thereby offering a competitive advantage.

The following overview summarises how each material impact, risk, and opportunity arises from AMCS' business model and value chain, and how these factors influence current and future strategic decisions.

E1 – CLIMATE CHANGE

GHG emissions from regular business operations

AMCS' business model relies on cloud infrastructure and office-based operations, which contribute to GHG emissions through energy consumption. These emissions originate from our strategic choice to deliver scalable SaaS solutions and maintain a global presence.

Currently, energy-related costs are reflected in our operating expenses. Over the short-to-medium term, rising energy prices and carbon-related regulations may increase these costs.

Our resilience strategy includes transitioning to renewable energy sources, optimising energy use, and engaging with green-certified data centre providers.

Scope 3 GHG emissions from highest-impact areas

Our business model relies on a global value chain that includes employee air travel and the use of externally managed data centres. Such activities contribute to our Scope 3 emissions and stem from strategic requirements: customer engagement and collaboration drive the need for travel, while scalable cloud infrastructure underpins our SaaS delivery model.

These value chain dependencies also carry financial implications. Air travel represents a direct operational expense where demand fluctuations, carbon pricing, or future travel regulations may

increase costs in the short-to-medium term. Similarly, data hosting is a significant ongoing cost, and evolving sustainability expectations, vendor requirements, or regulatory reporting obligations may influence pricing and provider selection.

We are actively managing these impacts through targeted mitigation measures. For travel, we continue to expand virtual collaboration tools and refine internal travel policies to reduce emissions where possible. For data centre emissions, we assess third-party providers for renewable energy usage, and carbon neutral commitments, and we are progressively migrating toward greener infrastructure.

Our resilience is supported by flexible engagement models, digital-first collaboration, and ongoing optimisation of our cloud-hosting environment, positioning us to manage both environmental and operational risks across our upstream and downstream value chain.

Business growth from sale of environmental software solutions

Our software enables customers to improve resource efficiency and reduce environmental impact, aligning with our mission and growth strategy.

Revenue from environmental solutions is growing. Over the medium-to-long term, demand is expected to increase due to regulatory pressures and ESG commitments. This is reflected in our revenue forecasts and strategic planning.

We invest in product development and market intelligence to stay ahead of regulatory and customer needs. Our resilience is reinforced by a diversified product portfolio and strong customer relationships.

S1 – OWN WORKFORCE

Impact on employee well-being due to rapidly growing and fast-paced work environment

Rapid growth and innovation create a dynamic work environment, which can affect employee well-being. This impact originates from our strategic focus on agility and performance.

impact, risk, and opportunity approach

Interaction of IROs with strategy, business model, and financial effects
Continued

While not directly quantified, well-being affects productivity, retention, and recruitment costs. Over the medium-term, burnout or disengagement could lead to increased HR-related expenses.

We conduct annual Great Place to Work surveys, offer well-being programs, and promote work-life balance. Our resilience is supported by a proactive HR strategy and leadership commitment to employee well-being.

Empowering employees through talent development

Talent development is central to our strategy. It supports innovation, customer success, and long-term growth. Training and development investments are reflected in HR budgets. Over the long-term, these contribute to improved performance, innovation, and retention, reducing recruitment costs.

We have structured learning pathways and performance reviews, and our resilience is built on continuous learning and internal mobility.

S4 – CONSUMERS AND END USERS

Carbon reduction for customers through use of AMCS' software solutions

Our solutions help customers reduce emissions through optimised logistics, resource management, and reporting. This impact is a strategic differentiator.

Customer demand for carbon-reducing solutions drives revenue. Over the medium-to-long term, this is expected to grow as ESG regulations tighten.

We continuously improve our software to meet evolving customer needs. Our resilience is supported by innovation, customer feedback, and regulatory alignment.

Data privacy and security

Data privacy and security are foundational to AMCS' SaaS business model, which involves processing sensitive customer and end-user data across cloud-based platforms. This increasingly includes AI-enabled features, where the use of machine learning models requires additional safeguards to ensure

responsible data handling. Our strategy prioritises secure software development, responsible AI practices, compliance with global data protection regulations (e.g. GDPR), and robust cybersecurity protocols. These practices are embedded in our product lifecycle, vendor management, and customer engagement processes.

Currently, investments in cybersecurity infrastructure, compliance audits, and data protection training are reflected in our operating expenses. Over the short-term, these costs are expected to remain stable. However, in the medium-to-long term, increasing regulatory complexity, including emerging AI-specific requirements, and evolving cyber threats may require additional investment in technology and personnel. A data breach or compliance failure could result in financial penalties, reputational damage, and customer attrition, potentially impacting revenue and liabilities.

AMCS' resilience to data privacy and security risks is supported by a multi-layered approach, including regular penetration testing, incident response planning, emerging internal controls for responsible AI, and third-party

certifications (e.g. ISO 27001). Scenario analyses are conducted to assess the impact of potential breaches or regulatory changes. Our business model is designed to adapt to evolving standards through continuous improvement and stakeholder engagement.

G1 – BUSINESS CONDUCT

Leveraging ethical business practices for sustainable growth

Ethical business practices are fundamental to AMCS and directly shape how our business model and strategy operate across the value chain, including customers, employees, suppliers, and other stakeholders. Our commitment to compliance, transparency, and responsible conduct is embedded in leadership decision-making, governance structures, and the codes of conduct that guide our workforce and third-party partners.

The material impacts linked to ethics arise from the expectations placed on a global SaaS business that processes sensitive data and depends on a network of external suppliers and service providers.

impact, risk, and opportunity approach

Interaction of IROs with strategy, business model, and financial effects
Continued

Ethical lapses such as misconduct, non-compliance or failures within the supply chain could result in reputational damage, financial penalties, or legal liabilities, which would materially affect our ability to execute our strategy and maintain stakeholder trust. These considerations represent significant risks to long-term sustainable growth.

At the same time, strong ethical foundations create opportunities by strengthening customer confidence, supporting responsible innovation, improving supplier relationships, and reinforcing resilience across our operations.

To address these risks and realise these opportunities, AMCS maintains clear codes of conduct, supplier standards of behaviour, independent audit processes, and continuous improvement activities that ensure ethical expectations are upheld across the value chain. This integrated approach ensures that ethics are not treated as a stand alone requirement but as a core driver of sustainable growth, risk mitigation, and long-term value creation for the company and its stakeholders.



impact, risk, and opportunity identification

Process to identify material IROs

IRO-1. Description of the process to identify and assess material impacts, risks, and opportunities and material information to be reported

AMCS applies a robust, structured double materiality assessment (DMA) process to identify, evaluate, and prioritise the environmental, social, and governance topics that are most significant to our organisation and stakeholders. Our DMA aligns with recognised international frameworks including the UN Sustainable Development Goals, the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board's (SASB)'s software sector standards, and Morgan Stanley Capital International (MSCI) sector weighting methodologies, which assign relative importance across Environmental (15%), Social (46%), and Governance (38%) dimensions. This weighting reflects the particular relevance of social and governance matters within the software industry, where data protection, compliance, and responsible governance are key determinants of long-term integrity and stakeholder trust.

Our impact materiality assessment follows the requirements of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. Using these principles, we evaluate both the actual and potential impacts of our operations, products, services, and business relationships on people and the environment. This encompasses direct impacts within our operations and indirect impacts across our value chain.

The materiality process includes structured methodologies such as:

- **Stakeholder engagement:** Including internal leadership surveys, customer input, ESG team reviews, and external expert consultation
- **Qualitative and quantitative scoring:** Assessing scale, scope, likelihood, and irremediability of impacts
- **Financial materiality assessment:** Identifying risks and opportunities that could influence AMCS' financial position based on likelihood and magnitude

- **Cross-functional validation:** Ensuring internal alignment across departments, senior leadership, and risk governance functions
- **Regulatory horizon scanning:** Incorporating emerging EU sustainability requirements, data governance rules, and global ESG disclosure standards

This systematic approach enables us to determine which topics exceed AMCS' materiality threshold and therefore require reporting under ESRS. It ensures that our sustainability disclosures reflect the most relevant impacts, risks, and opportunities across our operations and value chain, while also meeting stakeholder expectations for transparency, accountability, and responsible business conduct.

Material impacts, risks, and opportunities identified through a structured assessment process.

impact, risk, and opportunity identification

Process to identify material IROs Continued

AMCS applies a structured, multi-method approach to scoring and weighting sustainability topics, ensuring that our materiality outcomes reflect both the context of our organisation and comprehensive stakeholder engagement across the value chain. This approach allows us to identify and prioritise the topics that are most financially material and those with the most significant actual or potential impacts on people and the environment.

Input parameters and data sources

Our assessment draws on a wide range of qualitative and quantitative inputs from both internal and external sources, including:

- Industry reports, benchmarks, and emerging market trends
- Evolving regulatory requirements across jurisdictions
- Structured stakeholder feedback gathered through surveys, workshops, and interviews
- Internal financial and operational data

- Environmental data covering resource use, energy consumption, and GHG emissions

These inputs collectively inform the weighting of topics and ensure alignment with the realities of our operating environment, stakeholder expectations, and sector-specific considerations.

Financial materiality assessment

Our financial materiality assessment is designed to identify risks and opportunities that could affect AMCS' financial position, performance, or cash flows. We evaluate each potential financial risk or opportunity based on:

- Likelihood of occurrence
- Magnitude of potential financial effects

This dual-factor approach allows AMCS to determine which sustainability-related topics may influence long-term profitability, resilience, or strategic decision-making. The process provides early insight into regulatory, operational, technological, and market-driven developments that could materially affect the business.



impact, risk, and opportunity identification

Process to identify material IROs

Continued

Determining material impacts, risks, and opportunities

When assessing IROs, topics that exceeded the AMCS materiality threshold were classified as material. This threshold-based approach ensures that each determination is grounded in:

- Cross-functional expertise and internal validation
- Recognised industry weightings and external frameworks
- Balanced consideration of both impact materiality and financial materiality

By using this structured, transparent methodology, AMCS strengthens the credibility of the materiality outcomes and ensures they reflect a balanced, stakeholder informed evaluation.

Methodological approach and continuous improvement

Our process for identifying and assessing impacts, risks, and opportunities incorporates a combination of:

- Stakeholder analysis

- Impact assessment methodologies
- Risk and opportunity assessment frameworks

Assumptions applied during the assessment are based on sector knowledge, operational insights, and expert judgement. These assumptions are regularly reviewed and updated to ensure continued relevance in an evolving regulatory, technological, and market environment.

This integrated approach ensures that AMCS captures the full breadth of sustainability-related impacts, risks, and opportunities and that our materiality assessment remains robust, transparent, and aligned with global best practice.

Scope of operations and value chain

Our 2025 assessment continues to evaluate the full scope of AMCS' operations and value chain, focusing on activities, relationships, and geographies that present elevated environmental or social risks. This includes analysing the impacts associated with our cloud based infrastructure, reviewing the sustainability performance of our suppliers, and considering regulatory

and ethical expectations across the regions in which we operate. We assess both the direct impacts arising from our own activities, such as electricity consumption in our offices and the energy intensity of externally managed data centres – as well as indirect impacts connected to our broader ecosystem, including how customers use our software solutions to advance resource efficiency, recycling performance, and sustainability outcomes.

As part of our environmental risk management framework, AMCS has now assessed 100% of our office locations for environmental risks. These reviews form a core component of our governance approach and are updated annually to ensure proactive risk identification, consistent oversight, and continual improvement across our global operations.

Resources directed to the most material sustainability risks and opportunities.

impact, risk, and opportunity identification

Prioritisation of impacts

AMCS applies a structured and evidence-based process to prioritise both negative and positive impacts across our operations and value chain. In 2025, this process was further strengthened to reflect improved data quality, expanded Scope 3 coverage, and deeper stakeholder input. Negative impacts are prioritised based on their relative severity and likelihood, ensuring that the most consequential risks receive heightened attention within our governance and risk-management frameworks. Positive impacts are prioritised based on their scale and scope, enabling targeted investment in initiatives that deliver meaningful sustainability benefits.

For negative impacts, we conduct due-diligence assessments that evaluate severity using established criteria including scale, scope, and irremediability. For potential negative impacts, likelihood is also assessed to determine how risks may evolve over time. In line with international standards, assessments of potential human-rights impacts emphasise severity over likelihood. For positive impacts, materiality

is assessed based on scale and scope for actual impacts and expanded to include likelihood for potential impacts.

Our prioritisation approach integrates quantitative scoring, qualitative judgement, and stakeholder perspectives, ensuring each impact is assessed consistently and comprehensively. Inputs from cross-functional teams, senior leadership, and external experts strengthen the robustness of the evaluation.

This structured methodology supports the effective allocation of resources toward the most material issues, ensuring AMCS' sustainability efforts remain focused, actionable, and aligned with our strategic priorities, stakeholder expectations, and commitment to responsible and resilient business growth.



impact, risk, and opportunity identification

Prioritisation of impacts

Continued

AMCS' 2025 materiality assessment incorporated structured engagement with both affected stakeholders and external experts to ensure a comprehensive understanding of the environmental, social, and governance topics most relevant to our business. Engagement activities were designed to gather both quantitative insights and qualitative perspectives, enabling us to capture the depth, nuance, and diversity of stakeholder views across our global operations.

We engaged stakeholders through multiple channels, including surveys, workshops, interviews, and focused consultations. As part of this process, senior leaders across all regions participated in a global survey to assess the perceived importance of each sustainability topic. They evaluated topics based on financial materiality, operational relevance, regulatory alignment, and broader environmental and social significance. This quantitative input fed directly into our scoring methodology and provided cross-functional validation of emerging priorities.

In addition, we analysed industry trends, regulatory developments, benchmark disclosures, and competitive practices to ensure our evaluation reflected external expectations and best-practice standards. This research reinforced our understanding of how issues such as data governance, responsible business conduct, climate-related impacts, and workforce well-being affect both AMCS' financial performance and wider societal outcomes.

To complement these insights, we conducted in-depth qualitative interviews with a diverse group of internal and external stakeholders, including executive leadership, customer success leaders across regions, and ESG subject-matter experts. These conversations provided a richer understanding of entity-specific topics, operational nuances, customer expectations, and emerging areas of risk and opportunity. They highlighted perspectives on governance, talent retention, product responsibility, and the broader implications of sustainability performance for our long-term growth and resilience.

Through this combination of stakeholder engagement, expert consultation, and external research, AMCS ensured that its 2025 materiality assessment was both robust and reflective of the issues that matter most to our business, our stakeholders, and the communities we serve.

Stakeholder and expert insights inform materiality and risk prioritisation.

impact, risk, and opportunity identification

Impacts and dependencies

Risk and opportunity insights inform strategic decision-making.

AMCS' 2025 process for identifying, assessing, and managing risks and opportunities is a core element of our strategic planning framework. Opportunities, particularly those linked to sustainability, operational efficiency, regulatory alignment, and product innovation, inform our strategic priorities, shape performance benchmarks, and guide long-term value creation across our organisation.

Our assessment process evaluates both actual and potential impacts through a combination of stakeholder engagement, industry and regulatory analysis, and internal operational reviews. Each factor is assessed for severity, likelihood, and potential consequences, ensuring that emerging issues are identified early and addressed proactively. We also evaluate key environmental and social dependencies, such as access to renewable energy for cloud infrastructure, supplier performance and resilience, and workforce availability, to understand how these dependencies influence AMCS' exposure to risks and our capacity to capture opportunities.

To prioritise responses, we apply a structured materiality-based methodology that ranks impacts according to their relative consequence and probability. This includes systematic scoring, qualitative judgement, and cross-functional validation, supported by regular monitoring to track changes in risk exposure or opportunity potential over time. Our approach enables AMCS to calibrate decision-making and allocate resources effectively.

We assess potential financial risks and opportunities through detailed business analysis, financial trend evaluation, and insights gathered from stakeholders and subject-matter experts. Each financial risk or opportunity is evaluated based on its expected magnitude and likelihood of occurrence. This balanced approach ensures that strategic decisions incorporate both sustainability impacts and financial implications. Continuous review through financial management and governance oversight ensures emerging risks or opportunities are identified early and integrated into planning.

Through this structured framework, AMCS ensures that the identification and assessment of risks and opportunities remain robust, forward-looking, and aligned with our commitment to sustainable growth, operational resilience, and responsible business practice.

impact, risk, and opportunity identification

Prioritisation of risks

AMCS applies a structured, evidence-based approach to prioritising sustainability-related risks within our broader risk management framework. Our evaluation begins by understanding the context of each risk or opportunity and then assessing its potential effects using both quantitative and qualitative methods. Using the risk-assessment functionality within our EHS system, Quentic, we analyse each factor based on likelihood and impact to support consistent, transparent decision-making.

This risk-assessment process is fully integrated into AMCS' enterprise risk management framework. Outputs from sustainability risk evaluations feed directly into our organisation-wide risk profile, ensuring that climate, environmental, social, and governance considerations carry appropriate weight alongside operational, financial, and strategic risks. This integration supports holistic planning and strengthens alignment between sustainability priorities and organisational strategy.

Sustainability-related risks are prioritised using the same principles applied across the organisation, those with the greatest

potential impact or the highest likelihood of occurrence receive elevated attention. Where a sustainability risk presents a significant threat to business continuity, regulatory compliance, or stakeholder trust, it is escalated and addressed with the same rigour as traditional financial or operational risks. This approach ensures that the most material risks are actively monitored, mitigated, and incorporated into AMCS' long-term planning and resilience strategy.



impact, risk, and opportunity identification

Decision-making procedures

Decision-making and internal controls

AMCS' decision-making process for identifying, assessing, and managing sustainability impacts, risks, and opportunities is structured, collaborative, and fully embedded within our governance framework. The process begins with the collection and analysis of relevant data, drawing on internal assessments, cross-functional inputs, external benchmarks, and expert guidance. Engagement with stakeholders and subject-matter specialists ensures diverse perspectives are incorporated and that due diligence is consistently applied across all evaluation stages.

Oversight is provided by the Sustainability Steering Committee, which ensures alignment with AMCS' strategic priorities and regulatory requirements. The Committee facilitates structured discussions on impacts, dependencies, and emerging trends, culminating in a dedicated workshop where final determinations on material sustainability matters are made. This process ensures a thorough and transparent review before decisions are formally adopted.

Following decision-making, AMCS evaluates effectiveness through defined performance indicators and regular monitoring cycles. Internal control mechanisms, including routine audits, validation checks, and clearly articulated roles and responsibilities, strengthen accountability and ensure adherence to organisational policies. These controls help maintain data integrity, support consistent reporting practices, and reinforce the integration of sustainability considerations into AMCS' broader risk management and strategic planning processes.

Changes compared to prior reporting period

There were no significant changes to AMCS' double-materiality assessment methodology in 2025. The core approach, including the criteria, stakeholder engagement structure, and decision-making procedures, remained consistent to ensure continuity, comparability, and a stable baseline for year-on-year evaluation. Maintaining methodological consistency also supports clearer interpretation of trends and strengthens the reliability of our disclosures.

While the process itself remained unchanged, we continue to recognise that it may evolve over time as our operating environment, stakeholder expectations, and regulatory landscape develop. Future adaptations may be driven by:

- New or amended regulatory or reporting requirements
- Shifts in stakeholder expectations or emerging sustainability themes
- Lessons learned through the annual risk-management cycle
- Evolving industry practices, scientific insights, or market trends

This forward-looking perspective ensures that AMCS remains prepared to refine and enhance the assessment process in line with best practice while maintaining transparency and comparability across reporting periods.

Integration and next steps

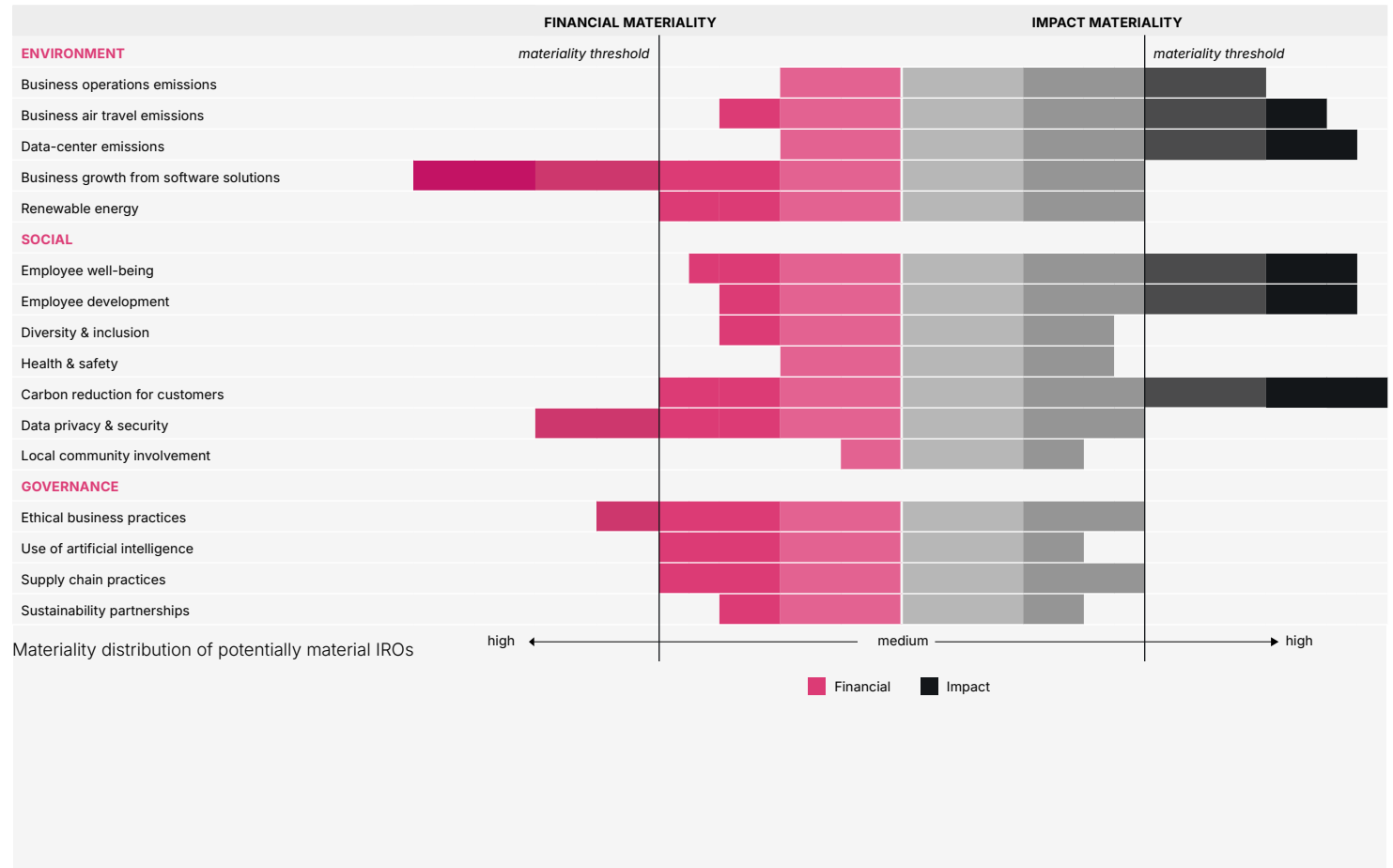
We integrated the DMA results into the ERM (Enterprise Risk Management) system, and have committed to updating our DMA annually, considering evolving trends, underlying assumptions, and contextual and regulatory changes. We'll conduct a thorough review of the DMA periodically to ensure relevancy.

impact, risk, and opportunity identification

Double materiality matrix

NOT MATERIAL	DOUBLE	IMPACT	FINANCIAL
ENVIRONMENT			
Pollution Water and marine resources Biodiversity and ecosystems Resource use and circular economy	Climate change		
SOCIAL			
Workers in the value chain Affected communities	Consumers and end users	Own workforce	
GOVERNANCE			
			Business conduct

Materiality distribution of ESRS topics



impact, risk, and opportunity identification

Disclosure requirements in the sustainability statement

IRO-2. Material impacts, risks, and opportunities and disclosure requirements included in the sustainability statement

AMCS' 2025 double-materiality assessment reflects a holistic analysis of our environmental, social, and governance impacts, risks, and opportunities across our operations and value chain. The outcomes illustrated in the updated materiality matrix demonstrate the cumulative insights gathered through structured stakeholder engagement, enhanced data availability, and alignment with recognised industry frameworks. Environmental topics such as climate change continue to score highly on both financial and impact materiality, reflecting emissions associated with our data centres, office energy use, and business travel. Social topics, including talent development, retention, and data privacy, remain highly material due to the software sector's dependency on human capital and responsible information management. Governance matters, particularly ethical business conduct, ranked strongly in both dimensions, consistent with the regulatory expectations and ethical standards applicable to global SaaS organisations.

Climate change remains a material topic for AMCS. While our core activities centre on software development, which carries a relatively low operational footprint, material emissions arise from data centre energy consumption, employee travel, and electricity usage across our global offices. These drivers form the foundation of our climate-related impacts and are central to our mitigation strategy.

Prior to the independent 2024 GHG verification conducted by Goodbody Clearstream under ISO 14064-3, AMCS expanded its Scope 3 inventory to include all relevant categories. These newly integrated categories have been fully-incorporated into the 2025 reporting framework and include:

1. Purchased goods and services (expanded beyond cloud-related emissions)
2. Capital goods
3. Fuel and energy-related activities not included in Scope 1 or 2
4. Upstream transportation and distribution

5. Business travel (expanded to include rail travel, car travel, and hotel stays in addition to air travel)
6. Employee commuting
7. Downstream transportation and distribution
8. Use of sold products
9. End-of-life treatment of sold products

This expanded coverage marks a significant step forward in improving the completeness and accuracy of our value chain emissions reporting. It also strengthens alignment with ESRS E1 requirements and enhances transparency for stakeholders.

As part of our materiality assessment for the 2025 reporting period, we evaluated the relevance of Environmental (E4) and Social (S1–S4) topics. Based on this assessment:

Material topics:

- S1 – Own Workforce
- S4 – Consumers and end users

Assessed as not material:

- E4 – Biodiversity and Ecosystems
- S2 – Workers in the Value Chain
- S3 – Affected Communities

Due to the nature of our business model, AMCS does not engage in activities associated with high environmental degradation, such as manufacturing or resource extraction. Therefore, topics related to pollution, water and marine resources, biodiversity, ecosystems, and broader resource use and circular economy considerations were assessed as not material. Our operations do not significantly impact these areas beyond indirect energy-related factors, which are captured under climate change.

AMCS also assessed its exposure to risks related to forced labour, compulsory labour, and child labour across its own operations and value chain. Based on our geographic footprint, supplier due-diligence processes, and the service-based nature of our business, no material connection to these risks was identified.

impact, risk, and opportunity identification

Disclosure requirements in the sustainability statement
Continued

For 2025, AMCS’ material sustainability matters remain consistent with the previous year: climate change, consumers and end users, our workforce, and business conduct. Topics assessed as nonmaterial were omitted in accordance with ESRS requirements, with clear justification provided to maintain transparency and clarify why these topics are not considered material in the context of our predominantly digital operations.

Pollution, water and marine resources, biodiversity, and ecosystems: These topics are out of scope because AMCS operates as a software solutions provider. Our activities do not involve processes that typically generate significant emissions, water discharge, or ecosystem disruption. As a digital provider, our operations have minimal direct environmental footprint beyond energy use in data centres, which is already addressed under climate change.

Resource use and circular economy: While AMCS does produce a limited range of vehicle technology (VTech) products, these activities represent a small portion of our overall business and do not involve significant resource extraction or manufacturing processes. Our core business

model remains focused on software and digital solutions, which do not rely heavily on raw materials or complex product lifecycle management. As a result, resource use and circular economy considerations are not material compared to our primary operations.

Workers in the value chain: Our upstream and downstream value chain is primarily composed of technology and service providers. We have robust supplier due diligence processes and operate in regions with low risk of forced or child labor. Therefore, risks related to workers in the value chain are not material.

Affected communities: AMCS does not operate facilities or projects that physically impact local communities (e.g land use, displacement, pollution). Our business model is digital and service-based, so we do not create significant social or environmental disruptions at the community level.

Material information is decided based on the results of the materiality assessment. Factors such as the severity, likelihood, and potential impact of each identified factor their relevance to our business operations and strategy their importance

to our stakeholders and alignment with our overall organisational objectives and values all play key roles in determining the material information to be disclosed in relation to the material impacts, risks, and opportunities.

AMCS incorporates relevant Disclosure Requirements (DRs) or Disclosure Provisions (DPs) within our sustainability reports, some of which are referenced to maintain comprehensiveness and conciseness. This approach ensures full transparency and accountability in our reporting, giving stakeholders a holistic overview of our sustainability performance.

A detailed list of the Disclosure Requirements (DRs) complied with in preparing this sustainability statement, including their location within the report and indication of those incorporated by reference, is provided in the ESRS Disclosure Requirements Content Index included in the appendix of this report. This appendix also includes a table of all datapoints derived from other EU legislation as listed in Appendix A of the ESRS Standard, specifying where they can be found in the sustainability statement or marked as ‘Not material’ where applicable.

Focus on the sustainability topics most relevant to our business and stakeholders.

PART 3

environment



E1: climate change

Impacts, risks, and opportunities

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

GHG emissions from regular business operations

AMCS' regular business operations continue to contribute to greenhouse gas emissions through energy use in our office locations and associated building systems such as heating, cooling, and lighting. While our operational footprint is relatively low given the digital nature of our business model, these activities still generate measurable Scope 1 and Scope 2 emissions over the long-term. As our global workforce expands and office occupancy patterns evolve, these operational emissions remain a material area of environmental impact that requires ongoing monitoring and targeted mitigation actions. Through improved data collection, expanded primary data coverage, and strengthened internal controls introduced in 2025, AMCS now has greater visibility over electricity consumption, enabling more accurate reporting and better informed decarbonisation planning.

Scope 3 GHG emissions from highest-impact areas

AMCS' value chain emissions continue to represent a significant component of our overall carbon footprint. As the organisation grows, emissions associated with purchased goods and services, business travel, externally managed data centres, and transportation increase in scale and relevance. These activities rely on energy and fuel sources that may be carbon intensive, resulting in actual negative environmental impacts across upstream and downstream stages of our value chain.

Although our business model is predominantly digital, value chain dependencies, particularly cloud hosting, global travel requirements, and supplier activities remain material drivers of Scope 3 emissions. As AMCS continues to expand, these emissions are expected to rise unless actively managed. In response, we are implementing targeted actions to reduce CO₂ intensity per employee, strengthen supplier engagement, optimise cloud performance, and embed sustainable travel practices. These measures ensure that organisational growth is supported by proactive, science-aligned

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON
Negative Impact (Actual) ●	Upstream	Short (less than 1 year) ●
Negative Impact (Potential)	Own Operations ●	Medium (1-5 years) ●
Positive Impact (Actual)	Downstream	Long (more than 5 years) ●
Positive Impact (Potential)		
Risk		
Opportunity		

GHG emissions from regular business operations

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON
Negative Impact (Actual) ●	Upstream ●	Short (less than 1 year) ●
Negative Impact (Potential)	Own Operations	Medium (1-5 years) ●
Positive Impact (Actual)	Downstream ●	Long (more than 5 years) ●
Positive Impact (Potential)		
Risk		
Opportunity		

Scope 3 GHG emissions from highest-impact areas

E1: climate change

Transition plan

emissions management efforts and does not compromise our broader sustainability commitments.

Business growth from sale of environmental software solutions

The global acceleration of sustainability regulation and climate transition requirements continues to create a significant growth opportunity for AMCS. Our resources, recycling, transport, Quentic EHS, and ESG software solutions are purpose-built to help organisations measure, manage, and reduce their environmental footprint, positioning AMCS as a key enabler of sustainability performance across multiple industries. As demand for credible, data driven environmental solutions increases, adoption of AMCS’ platforms continues to expand, strengthening our presence in the rapidly growing sustainability technology market.

This opportunity occurs downstream in the value chain and spans all time horizons. By supporting customers in achieving compliance, improving operational efficiency, and advancing their decarbonisation goals, our solutions deliver tangible environmental benefits while also driving long-term

commercial growth. The measurable impacts of our software for customers are discussed in detail in section S4 on page 100.

E1-1. Transition plan for climate change mitigation

AMCS continues to advance our leadership in environmental stewardship through a strengthened and more mature environmental management system. In 2025, we further enhanced the structure, governance, and transparency of our sustainability programme, ensuring that environmental considerations are embedded across our operations, products, and long-term strategy.

Building on the foundation established in previous years, we expanded the scope and rigour of our monitoring, measurement, and emissions-reduction framework. Using our independently verified 2024 GHG baseline and alignment with IPCC pathways, we have sharpened our decarbonisation approach to ensure compatibility with the 1.5°C trajectory set out in the Paris Agreement. This expanded framework now supports improved data quality, greater operational coverage, and more robust integration of

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON	
Negative Impact (Actual)	Upstream	Short (less than 1 year)	●
Negative Impact (Potential)	Own Operations	Medium (1-5 years)	●
Positive Impact (Actual)	Downstream	Long (more than 5 years)	●
Positive Impact (Potential)			
Risk			
Opportunity			●

Business growth from sale of environmental software solutions

E1: climate change

Transition plan Continued

climate-related insights into our planning and decision-making processes.

Our 2025 efforts reflect a shift from foundational setup to implementation and acceleration. Across our global operations, we have broadened our environmental KPIs, deepened internal accountability, and advanced targeted initiatives that reduce emissions, improve resource efficiency, and strengthen resilience. These actions demonstrate AMCS' commitment not only to compliance, but to continuous improvement and proactive climate leadership.

As we progress on our sustainability journey, we remain focused on transparency, scientific integrity, and measurable outcomes. Our ambition is clear: to exceed industry expectations, enable sustainable value creation, and contribute meaningfully to a more resilient, low-carbon future for our customers, our communities, and our planet.

GHG reduction targets

AMCS continues to set ambitious ESG targets as part of our long-standing commitment to environmental responsibility. Using our independently-verified 2024 GHG baseline

of 7,842.10 tCO₂e, we strengthened the robustness of our emissions reporting and established a clear foundation for long-term decarbonisation.

As part of our SBTi target setting process in 2025, AMCS has committed to reducing absolute Scope 1 and Scope 2 emissions by 60% by 2034, using 2024 as our verified base year. In addition, we are committing to ensuring that 78% of our suppliers and customers covering purchased goods and services, capital goods, upstream and downstream transportation and distribution, business travel, and use of sold products, set science-based targets by 2030 to support meaningful value chain decarbonisation.

We also remain focused on enabling broader climate action through our customers. By increasing adoption of our sustainability solutions, AMCS supports organisations in measuring, managing, and reducing their own emissions across the value chain.

In 2025, AMCS achieved 100% renewable electricity across all global operations, marking a major milestone in our climate transition journey. This accomplishment

demonstrates our shift from baseline establishment to active implementation, delivering measurable progress against our decarbonisation commitments and forming a strong foundation for our SBTi aligned targets.

Our 2024 GHG inventory was externally verified to ISO 14064-3 by Goodbody Clearstream, a government-approved verification body. This verification confirms the completeness and accuracy of our inventory and formally establishes 2024 as our baseline year for ongoing target-tracking and performance assessment.

Decarbonisation levers and key actions

AMCS' decarbonisation efforts are centred on our largest GHG emission sources, with a particular focus on our most material Scope 3 categories and our operational Scope 1 and 2 footprint.

These areas represent the primary levers through which we can achieve meaningful emissions reductions across our value chain. Together, these actions form the foundation of our climate transition strategy and support our alignment with science-based climate targets:

- Having achieved 100% renewable electricity across all our office locations in 2025, we will continue to achieve this in the coming years
- Cloud efficiency optimisation to reduce energy consumption across supplier-hosted services
- Sustainable employee commuting initiatives to encourage low-carbon travel options for staff
- Business travel reduction measures through virtual collaboration and sustainable travel practices
- Implementation of a sustainable procurement policy to embed responsible sourcing and supplier selection
- Server virtualisation and energy efficiency improvements to reduce emissions from IT infrastructure.
- LED lighting upgrades across office environments to improve energy efficiency

E1: climate change

Transition plan Continued

- Heating, Ventilation, and Air Conditioning (HVAC) optimisation through smart controls and maintenance to lower direct emissions
- Supplier engagement programs to drive emissions reductions across Scope 3
- Green hosting for SaaS platforms by migrating to certified, energy-efficient data centres

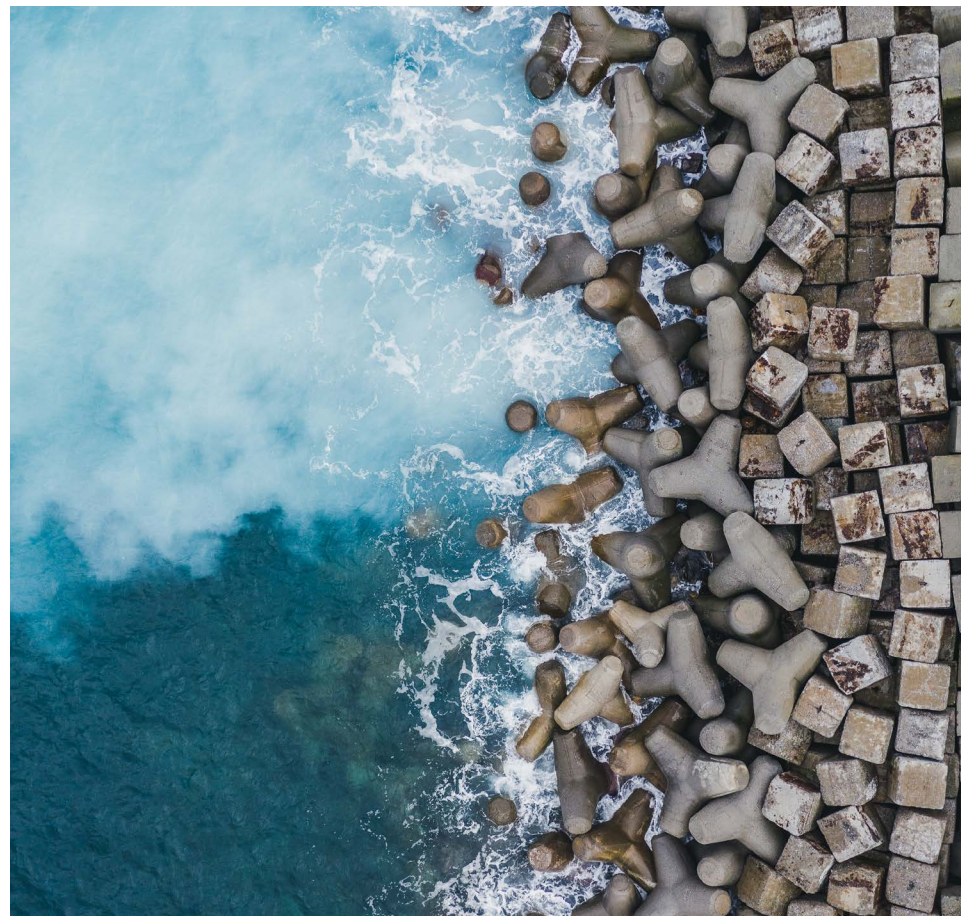
These actions are explained in more detail in Section E1-5.

Financial and investment planning

Financial and investment planning continues to play a central role in advancing AMCS' decarbonisation strategy. In 2025, AMCS strengthened the integration of environmental considerations into corporate planning by embedding the findings of our updated Double Materiality Assessment directly into strategic and financial decision-making. This reassessment of key climate related risks and opportunities ensures that our decarbonisation priorities are fully reflected in long-term planning cycles, capital allocation, and operational budgeting.

Our 10 key decarbonisation interventions are now formally incorporated into forward-looking financial models, enabling more accurate forecasting of resource requirements and ensuring that planned initiatives are appropriately funded. To support effective implementation, a dedicated sustainability budget has been allocated to GHG management measures related to emission reduction levers outlined.

This strengthened financial alignment ensures that AMCS' climate commitments are backed by the investments, resources, and governance mechanisms necessary to achieve our long-term reduction targets, including those submitted through our SBTi target setting process. It also reinforces our transition from baseline establishment to execution, ensuring measurable progress against our decarbonisation pathway.



E1: climate change

Transition plan Continued

Role of the administrative, management, and supervisory bodies

AMCS' Senior Leadership team plays an active and central role in overseeing the company's climate transition plan. They ensure alignment between organisational strategy and climate mitigation objectives, closely monitor progress against decarbonisation targets, and approve the resources required to implement key actions. This governance oversight embeds climate considerations into AMCS' long-term business planning and reinforces accountability for delivering on our climate commitments.

Embedded in strategy

AMCS' Sustainability Steering Committee meets monthly and includes senior leadership representation, with the CEO providing regular updates to the Board. This proactive engagement ensures that climate considerations remain fully integrated into organisational decision-making and that our transition plan is aligned with broader business objectives, operational priorities, and long-term strategy.

In parallel, we continue to invest in the development of products that not only deliver commercial value but also support positive environmental outcomes for our customers. Ongoing investment in research and development enables us to advance innovative digital solutions that help organisations reduce emissions, improve resource efficiency, and strengthen sustainability performance across their operations.

By embedding climate action into our strategic planning, product development roadmap, and governance structures, AMCS is well positioned to accelerate progress on our climate ambitions. Our transition plan supports long-term resilience, boosts our reputation as a responsible and forward-looking organisation, and strengthens our value proposition for customers, employees, and shareholders alike.

Locked-in emissions

AMCS recognises that certain assets and product infrastructures give rise to locked-in greenhouse gas emissions that cannot be eliminated immediately due to long-term dependencies on technology, hosting

environments, and customer integration. While 85% of our IT infrastructure is now hosted on data centres operated by providers with strong renewable energy commitments, including Microsoft, AWS, and Plusserver, some legacy systems continue to operate in environments with higher emissions intensity. These dependencies create short-term locked-in emissions until full migration to lower carbon solutions is complete.

To address this challenge, AMCS is actively engaging with cloud service providers to identify opportunities to further reduce indirect emissions associated with server usage. In parallel, we are implementing a structured plan to phase out legacy systems and accelerate migration to renewable powered hosting environments. This approach ensures that our climate transition plan remains resilient, that locked-in emissions are progressively reduced over time, and that our decarbonisation pathway remains aligned with our long-term climate goals and SBTi commitments.

Climate transition plan progress

Since 2024, we have made measurable progress in implementing our climate

transition plan, aligned with the Science Based Targets initiative. We have completed an independently verified GHG emissions inventory under ISO 14064-3 and initiated reduction strategies across Scope 1 & 2 categories to support our science-based targets. For Scope 3, our focus is reducing emissions through structured engagement plans with suppliers. Comprehensive information on this progress can be found in Section E1-6.

85%

of AMCS IT infrastructure is hosted on data centres operated by providers with strong renewable energy commitments

E1: climate change

Risks and resilience

E1-2. Climate-related risks and scenario analysis

AMCS has undertaken a structured climate-scenario analysis to identify and assess material climate-related risks and opportunities across our operations and value chain. This analysis supports compliance with the amended ESRS 2 and ESRS E1 disclosure requirements and enhances the robustness of our strategic planning framework.

Each material climate-related risk has been classified as either a physical risk, arising from climate-related hazards such as extreme weather events, or a transition risk, resulting from regulatory change, evolving stakeholder expectations, and market shifts associated with the global move toward a low-carbon economy.

The scope of analysis includes AMCS' own operations, such as office locations, datacentre dependencies, and workforce safety, along with upstream exposure linked to vendor infrastructure and energy sourcing, and downstream activities related to product development, customer delivery models, and digital service provision.

Risks and opportunities were evaluated across the following time horizons:

- **Short-term (0–3 years)** – immediate operational risks and emerging opportunities
- **Medium-term (3–10 years)** – strategic planning, infrastructure needs, and technology shifts
- **Long-term (10+ years)** – chronic impacts associated with high-emission scenarios and long-range market transitions

To assess potential impacts, AMCS applied IPCC-aligned climate pathways:

- **SSP-11.9 (1.5°C)** – NetZero 2050 trajectory, low physical risk, high transition-pressure environment
- **SSP-12.6 (2°C)** – stabilisation scenario with moderate emissions and increasing physical risks
- **SSP-58.5 (4°C)** – high-emissions scenario representing severe long-term physical impacts

These pathways were sourced directly from official IPCC documentation and applied to model potential climate-related effects on our operations, suppliers, and customers.

Our methodology combines qualitative risk mapping, cross-functional workshops, stakeholder consultation, and structured expert input. For physical risks, higher-resolution assessment was applied to locations with greater exposure to climate-related hazards. For transition risks, analysis focused on regulatory developments, ESG-reporting requirements, technology changes, and customer expectations.

This scenario-analysis approach provides AMCS with a forward-looking understanding of potential climate impacts and ensures these insights inform our strategy, risk-management processes, and climate-transition planning.

E1-3. Resilience in relation to climate change

Resilience analysis and implications

AMCS' Climate Transition Plan is designed to enhance organisational resilience by ensuring our strategy, operations, and product

ecosystem remain robust under a range of future climate scenarios. Through the implementation of targeted decarbonisation actions, strengthened governance, and expanded data coverage, AMCS is improving its ability to withstand both physical and transition-related climate risks while continuing to support sustainable, scalable business growth.

Our scenario analysis and mitigation activities demonstrate that AMCS is well positioned to adapt to evolving regulatory expectations, changes in customer demand, and shifts in global sustainability trends. By embedding climate considerations into strategic planning, financial modelling, and operational decision-making, we have increased our capacity to respond proactively to emerging risks, avoid disruption, and safeguard long-term value creation.

At the same time, the transition plan enables AMCS to contribute meaningfully to global decarbonisation efforts by reducing emissions across our operations and value chain, while empowering customers to advance their own sustainability performance through our digital solutions. Collectively,

E1: climate change

Risks and resilience

Continued

these measures reinforce AMCS' resilience and ensure that our business model remains future-ready in a rapidly changing climate landscape.

Significant areas of uncertainty

Extreme weather events and climate disasters, intensified by global warming, continue to pose operational uncertainties for AMCS. These events have the potential to disrupt office operations, affect employee safety, and impact service delivery. To mitigate these risks, AMCS maintains comprehensive disaster-recovery and business-continuity plans that enable a rapid transition to remote working, ensure continuity of customer-facing operations, and provide structured support to affected employees. These measures strengthen our resilience and ensure we can maintain operational stability even under adverse climate conditions.

Capacity to adjust strategy and business model

AMCS has allocated dedicated financial resources to support the implementation of our decarbonisation measures. Progress toward our SBTi-aligned targets is monitored closely through defined governance processes, and we remain prepared to increase investment beyond current plans if needed to remain aligned with our long-term climate objectives. This flexibility ensures that AMCS can continue to adjust its strategy and business model in response to emerging risks, regulatory developments, and technological advancements, reinforcing our ability to deliver sustainable, science-aligned growth.



E1: climate change

Policies and actions

E1-4. Policies related to climate change

AMCS has adopted comprehensive policies to manage material impacts, risks, and opportunities related to climate change that are applicable to our operations and value chain. Our policies testify to the company's commitment to sustainable business practices. They provide guidelines for preventing, mitigating, and remediating both actual and future climate-related effects, while also outlining our strategies for managing opportunities related to how our products can help our customers achieve their sustainability targets.

Environmental policy

AMCS' Environmental Policy, aligned with ISO 14001 and endorsed by the CEO, sets out our commitment to environmental leadership and continuous improvement. Through our Environmental Management System, we track performance against science-based targets and IPCC-aligned decarbonisation pathways. The policy addresses both the positive environmental contribution delivered through our software solutions and the environmental footprint associated with our operations,

emphasising pollution prevention, responsible resource use, and regulatory compliance.

Travel and expense policy

Our Travel and Expense Policy supports AMCS' climate objectives by encouraging low-emission travel choices and reducing nonessential air travel, particularly for non-customer-facing activities. By embedding sustainability considerations into travel planning, the policy helps lower emissions associated with employee mobility while maintaining operational effectiveness.

Sustainable procurement policies

AMCS' Supplier Code of Conduct includes explicit climate-related expectations, ensuring that suppliers align with our standards on environmental responsibility. This includes monitoring supplier environmental performance, promoting emissions reduction, and encouraging suppliers to mature their own sustainability practices. Our Control of External Provider Policy reinforces these requirements by integrating sustainability criteria including due diligence, risk assessment, and performance review into procurement processes. Together, these policies

strengthen responsible sourcing, improve value-chain transparency, and support long-term decarbonisation.

Governance and oversight

Accountability for these policies rests with AMCS' Senior Leadership team, who ensure alignment with strategic priorities, approve policy updates, and oversee implementation across all functions. The CEO, accountable to the Board, is responsible for ensuring effective deployment through coordination with the Sustainability Steering Committee and departmental leaders.

Stakeholder-aligned and standards-based

Our sustainability policies are informed by input from employees, customers, suppliers, investors, and local communities. This ensures our policies address stakeholder expectations, reflect operational realities, and drive meaningful action across the organisation. All policies are aligned with recognised international frameworks, including the SBTi, ISO 14001, and the GHG Protocol to maintain credibility, consistency, and assurance readiness.

Through this approach, AMCS ensures it anticipates and manages sustainability

related impacts, risks, and opportunities while adhering to prevailing laws and regulations across the regions that we operate in.

E1-5. Actions and resources in relation to climate change

AMCS' climate strategy, including our GHG reduction targets and decarbonisation approach, is outlined in detail in Section E1-1. Building on that strategy, this section highlights the key actions planned and already taken to reduce emissions across our operations and value chain.

Our products

In 2025, AMCS continued to strengthen the impact of our sustainability-focused product suite, expanding how we support customers in meeting evolving regulatory and climate expectations. Our solutions now play an even more central role in helping organisations complete double materiality assessments, align with leading reporting frameworks, and measure, manage, and reduce their emissions with greater accuracy and efficiency.

E1: climate change

Actions Continued

Climate change also presents a growing strategic opportunity for AMCS. Demand for credible, data-driven sustainability tools continues to accelerate as customers face increasing regulatory, market, and stakeholder expectations. In response, we expanded our focus on organic growth within our existing customer base while also broadening our market reach. Our product roadmap has been enhanced to meet emerging sustainability needs, and we continue to explore selective acquisitions that complement our environmental services capabilities and strengthen our long-term positioning.

By continuously innovating and evolving our sustainability solutions, AMCS is better positioned to support customers on their decarbonisation journeys and to capitalise on the global shift toward more responsible, low-carbon operations. Our strategic planning and business review processes ensure that climate-related risks and opportunities remain integrated into decision-making, guiding both product development and our broader organisational direction.

Accurate GHG accounting

After consolidating all GHG-related data collection within our own ESG System and improving data quality, AMCS re-established an accurate GHG emissions baseline for 2024. This baseline was then externally assured under ISO 14064-3 requirements, ensuring compliance with internationally recognised standards for greenhouse gas accounting and verification.

To improve the accuracy of our office operations emissions reporting, we now collect primary data for all leased office locations. As a result, 75% of our reported electricity emissions from office operations are based on actual data collected from these sites. For water and waste, 58% and 50%, respectively, of our reported figures are based on actual data from offices where measurements were available. For the remaining offices, where direct data was not available, we have extrapolated electricity, water and waste usage using normalised per-employee metrics derived from sites with primary data, applying headcount-based estimates to ensure consistency and comparability.

This progress marks a significant improvement from 2024, when our reporting was limited to baseline data from our top five office hotspots, making up 38% of our offices, and extrapolated estimates for all other locations. By expanding our data coverage, we have strengthened the transparency, accuracy, and completeness of our environmental disclosures. We remain committed to further improving data quality and coverage in future reporting periods.

Renewable electricity procurement

In 2025, AMCS achieved 100% renewable electricity coverage for global operations, matching total consumption of 740,145 kWh through certified green tariffs and the purchase of Energy Attribute Certificates (EACs), with RE100-compliant certificates used across all locations except Cebu, where I-REC instruments were procured due to market limitations. This achievement surpasses the near-term target of 80% by 2025 and positions AMCS ahead of its 2030 goal of maintaining 100% renewable electricity globally. Scope 2 emissions are reported under both location-based and market-based approaches in line with the GHG Protocol.

Governance measures include centralised certificate management, updated contract language specifying renewable provenance, and integration of renewable criteria into supplier assessments and contract reviews, ensuring alignment with standards on responsible procurement. To complement off-site procurement, a feasibility study for a 40 MW rooftop solar PV array at the Limerick headquarters was completed. The assessment indicates the potential to generate approximately 25% of annual on-site electricity demand with a payback period of under four years after grant support. The project is now under consideration as part of AMCS' broader energy strategy.

Business travel reduction

We continue to advance our efforts to reduce travel-related emissions and improve overall travel emission intensity. Our approach includes prioritising venues with recognised sustainability certifications, minimising single-use materials at events, and promoting low-carbon transport options for employees and customers. To further strengthen our capabilities in this area, AMCS transitioned in 2026 to a new global travel provider with significantly enhanced sustainability performance.

E1: climate change

Actions Continued

The improved service enables more accurate tracking of travel-related emissions, provides better access to lower-carbon travel options, and actively encourages employees to select more sustainable routes and carriers. This transition materially improves our ability to monitor, manage, and reduce the environmental impact of business travel. During the year, we also identified a minor discrepancy in our 2024 air-travel data; however, as the variance falls below the 5% materiality threshold, our independent verifying body confirmed that no baseline restatement is required.

In January 2026, AMCS implemented a more sustainable approach to major corporate events. Our annual Go-to-Market (GTM) Kick Off, a large internal event that brings together commercial teams to align on strategy, product priorities, and sales execution, was redesigned to reduce long-haul travel. Rather than holding the GTM Kick Off in a single global location, the 2026 event was delivered simultaneously across three regional hubs. This distributed model significantly reduced the volume of international flights required and demonstrated a practical, high-impact

way to integrate emission-reduction principles into core business activities.

To reinforce this direction, AMCS will introduce a formal Sustainable Event Policy in 2026. This policy will provide clear expectations for event planning, supplier engagement, and travel decision-making, ensuring sustainability considerations are consistently embedded into all future internal and external events.

Employee commuting incentives

In 2025, we continued to strengthen our existing commuting initiatives, including work-from-home supports, bike-to-work schemes, carpooling incentives, and shuttle services. These programmes remained an important part of our approach to reducing single-occupancy vehicle use and supporting low-carbon commuting across our global workforce. Building on this foundation, we are now preparing a more structured and targeted commuting programme for launch in 2026, which will further encourage low-carbon travel choices and deliver additional emissions reductions.



E1: climate change

Actions Continued

Cloud computing optimisation

We have partnered with low-emissions cloud providers such as Microsoft, AWS, and Plusserver, and have integrated carbon tracking tools into our cloud management platforms to support emissions transparency. In addition, we are progressively migrating workloads from legacy servers to renewable-powered hosting solutions. As of December 2025, over 85% of our cloud infrastructure is hosted on providers with high renewable energy usage, reinforcing our commitment to reducing the carbon footprint of our digital operations.

In 2025, we made significant progress in retiring legacy infrastructure, decommissioning 36 servers across our EMEA environments. This continues to reduce indirect emissions by lowering total energy demand and accelerating our migration to renewable powered cloud hosting.

Own workforce initiatives

We prioritise environmental awareness and continuous learning within our workforce. All employees receive mandatory environmental awareness training as part of their induction

program, ensuring sustainability principles are embedded from day one. We actively encourage employees to upskill through in-house training sessions and webinars, fostering a culture of knowledge sharing and professional growth.

To strengthen internal capabilities and ensure our teams remain aligned with evolving sustainability requirements, employees are supported through our Further Education Policy. This includes access to external learning and professional development opportunities that enhance expertise in areas such as climate strategy, environmental management, ESG reporting, and broader sustainability leadership. These learning pathways, ranging from advanced climate and emissions training to programmes focused on regulatory developments, materiality, and operational sustainability practices, help ensure our workforce remains equipped to implement our commitments and contribute effectively to the organisation's long-term sustainability objectives.

Our Sustainability Task Forces, which have been in place for several years, were re-energised in 2025 with a sharper focus on

key interventions to accelerate progress on our sustainability goals. Operating across our global offices in North America, EMEA, and APAC, the Task Forces play a critical role in embedding sustainable practices throughout the organisation.

This renewed focus has delivered meaningful progress, with sustainability initiatives advanced across all regions throughout 2025. These actions included improvements in energy efficiency, waste management, and employee engagement, helping to embed sustainable practices more deeply across our operations. The Task Forces remain a key driver of this momentum and will continue to play a central role in achieving our 2026 sustainability objectives.

To enhance collaboration and knowledge sharing, we host sustainability webinars and invite clients on-site to exchange ideas and learn from real-world examples. For instance, in 2025, we partnered with SUEZ to deliver two company-wide webinars focused on sharing their sustainability approach, key achievements, and practical strategies for building a culture of environmental responsibility. These sessions included live

Q&A to encourage interactive learning and provide actionable insights for AMCS teams. Additionally, we organised an event with one of our clients, Casella, a leading regional waste and recycling services provider, at our Boston office, where employees gained practical knowledge on waste management and circular economy initiatives.

Office initiatives

At AMCS, we recognise that small, consistent actions can drive meaningful environmental impact. Our commitment to reducing environmental impact in our offices remains strong. In 2025, we continued to implement measures introduced in previous years, including digital-first document practices, double-sided printing, reusable office items, recycling programs, and participation in the Re-Turn bottle and can schemes. These initiatives not only minimise waste and landfill contributions but also generate charitable donations, creating positive social impact. We also maintained our approach to donating or repurposing office items, sourcing environmentally-friendly supplies, and recycling printer cartridges through manufacturer take-back programs.

E1: climate change

Actions Continued

In addition to the sustainability measures already in place, 2025 saw the introduction of numerous new initiatives aimed at reducing energy and water consumption, minimising waste, and promoting sustainable behaviours across our offices. These initiatives were driven by members of AMCS' regional Sustainability Task Forces, who championed a diverse range of actions across our worldwide offices.

A significant share of activity centred on waste reduction and improved recycling. Multiple offices, including Berlin, Boston, Jacksonville, Cebu, and Limerick, made waste segregation and signage improvements, making it easier for employees to recycle correctly and consistently. The Boston office successfully implemented a four category recycling system and expanded recycling initiatives such as coffee capsule and cling film take back schemes.

Additionally, we switched to business cards made from 100% recyclable material and implemented a sustainable gift registry. These improvements, as well as the implementation of more organic waste bins, reinforce the organisation's commitment to circular practices.

Energy efficiency initiatives were another prominent area of completed work. This year, we introduced an initiative placing reminder stickers on all laptop screens to encourage staff to turn off their screens when not in use. Across our key offices which cover around 60% of our employees, we introduced reminder labels encouraging employees to switch off energy-consuming equipment such as heating and lights when not needed.

Infrastructure-related improvements complemented behavioural ones. Boston completed an upgrade to its water refill station, which has so far helped avoid over 2,000 plastic bottles, and the Jacksonville office installed darker east facing blinds to improve indoor cooling efficiency.

Employee engagement continued to be central to AMCS' sustainability progress. A number of offices implemented Sustainability Walls or digital displays, including those in Cebu, Jacksonville, Boston, Hoofddorp and other regions, offering employees a visible and accessible platform to understand AMCS' environmental performance and ongoing initiatives.

Employee spotlight programmes across multiple offices highlighted individuals modelling sustainable behaviours, helping embed sustainability into everyday practice.

As AMCS looks ahead to 2026, a range of in-office sustainability initiatives will move into implementation across the global office network. One major area of progress will be the automation of energy efficiency practices. In several offices, including those in the Philippines and North America, teams are advancing initiatives that will transition away from reliance on manual reminders toward automated systems designed to minimise unnecessary electricity consumption. This includes exploring automated shutdown protocols for equipment during evenings, weekends, and periods of low occupancy, as well as investigating options for automated control of meeting room screens, air conditioning units, and lighting systems.

Water conservation initiatives will also progress. In Cebu, plans are underway to reduce unnecessary water use in shared kitchen areas. This includes optimising dishwasher scheduling and usage to reduce both water consumption and associated emissions.

We will continue to expand our employee spotlight programmes and introduce friendly cross office competitions to encourage reductions in water, energy, and waste. By combining automation, awareness and team spirit, AMCS is positioning 2026 as a year of meaningful, measurable progress in lowering the environmental footprint of our workplaces.

Sustainability accreditations

AMCS continues to strengthen our alignment with recognised global sustainability standards to reinforce transparency, credibility, and consistent progress in climate-related actions. In 2025, we expanded our sustainability accreditations to reflect our maturing environmental management practices and our commitment to responsible business conduct across the organisation.

We maintained ISO 14001 certification at our Limerick headquarters, ensuring a strong environmental management foundation for our climate strategy.

E1: climate change

Actions Continued

This year, our greenhouse gas inventory was externally verified in accordance with ISO 14064-3. ISO 14001 provides the systematic framework that guides our environmental management programmes within our certified operations, while ISO 14064-3 verification provides independent assurance that our GHG inventory has been prepared and assessed against internationally recognised standards. Together, these standards underpin the accuracy, credibility, and continuous improvement of our climate-related actions across operations and reporting.

To further enhance transparency in our climate and sustainability performance, AMCS also pursued EcoVadis assessment in 2025. This accreditation provides an independent and widely recognised evaluation of our environmental, social, and ethical performance. In our first year of participation, we achieved the EcoVadis Committed badge, reflecting our dedication and progress in integrating responsible practices across our operations. Participation in the assessment supports our efforts to strengthen supplier engagement, meet

customer expectations on ESG due diligence, and benchmark our progress against global peers. Insights from the EcoVadis evaluation are now informing targeted improvements in our climate actions, procurement processes, and responsible business policies.

In addition, AMCS became a signatory to the United Nations Global Compact (UNGC), committing the organisation to uphold the Ten Principles spanning human rights, labour, environment, and anti-corruption. This commitment reinforces our alignment with internationally recognised norms and strengthens our governance of sustainability topics, including climate mitigation, climate adaptation, responsible environmental management, and ethical supply chain practices. Participation in the UNGC also supports our forward-looking climate actions by ensuring that environmental and social considerations remain embedded in strategic planning, stakeholder engagement, and corporate governance processes. In line with our ongoing commitment, we will submit our Communication on Progress (COP) to the UNGC in June 2026.

Sustainability Accreditations



E1: climate change

Actions Continued

These accreditations collectively strengthen AMCS' ability to deliver on the commitments outlined in our climate strategy, support high-quality ESG reporting, and ensure that our actions in relation to climate change are aligned with global best practice. They provide external validation of the systems, policies, and mitigation actions that underpin our decarbonisation pathway and reinforce our ongoing commitment to transparent, responsible, and science-aligned climate leadership.

In addition to our certification and governance achievements, AMCS has been recognised as a Leader in the Verdantix Green Quadrant for ESG & Sustainability Reporting Software 2025 report. This recognition places AMCS among the top software vendors worldwide, reflecting its robust capabilities and ongoing innovation in helping organisations address complex sustainability and regulatory requirements.

AMCS further strengthened our leadership position through acceptance into the Friends of EFRAG programme. This collaboration enhances AMCS' engagement with the

development of the European Sustainability Reporting Standards, which underpin the Corporate Sustainability Reporting Directive. As sustainability disclosure requirements continue to evolve across the EU and globally, AMCS leverages this insight to support organisations in navigating shifting regulations with confidence. Through the Quentic ESG Solution, customers can align with these standards, automate ESG data management, and produce audit-ready, verifiable reports that simplify compliance and demonstrate meaningful environmental and social impact.



E1: climate change

Metrics and targets

E1-6. Targets related to climate change

At AMCS, setting ambitious ESG targets is integral to our ongoing commitment to being an environmentally-responsible organisation. Consistent with the goals of the Paris Agreement to limit global warming to 1.5°C, we have committed to establishing climate targets that are formally aligned with the Science Based Targets initiative. This alignment ensures our targets meet internationally recognised best practices for corporate climate action.

We have committed to setting an absolute external science-based target with the SBTi, ensuring our long-term emissions reduction pathway is aligned with climate science. Internally, we will continue to track and manage our progress using CO₂ emission intensity per employee targets. This approach allows us to maintain visibility over efficiency as the company grows, while remaining aligned with our overarching and absolute reduction commitments.

- SBTi Validation: Submit and obtain formal validation on targets by 2026

- Reduce absolute Scope 1 and 2 emissions by 60% by 2034 from our 2024 base year, aligned with SBTi
- Ensure 78% of suppliers and customers across key Scope 3 categories have science-based targets by 2030
- Achieve our internally set targets to reduce Scope 3 emissions intensity by 5% annually in key areas: cloud computing, waste, non-customer facing air travel, and employee commuting
- Increase waste diversion rate to 58% (+5%)
- Decrease energy intensity by 5% (MWh per employee)
- Decrease water intensity by 5% (m³ per employee)

E1-7. Energy consumption and mix

While AMCS is primarily a software and services company with relatively low direct-energy intensity, we recognise the importance of transparency in our operational

ENERGY CONSUMPTION AND MIX	CONSUMPTION MARKET BASED (MWH)	CONSUMPTION LOCATION BASED (MWH)
Total Energy Consumption	1508.2	1508.2
Fossil Sources	701.7 (47%)	1094.2 (73%)
Coal and Coal Products	0	0
Crude Oil and Petroleum	58.6 (4%)	58.6 (4%)
Natural Gas	631.4 (42%)	631.4 (42%)
Other Fossil Sources	0	0
Purchased Electricity, Heat, Steam, or Cooling from Fossil Sources	11.69 (1%)	404.11 (27%)
Nuclear Sources	0	36.82 (2%)
Renewable Sources	806.42 (53%)	377.18 (25%)

* Energy Attribute Certificates (EACs) were procured for all AMCS locations. However, EACs for the Philippines do not meet RE100's asset-age requirements. While they cannot be counted towards RE100 compliance, they remain fully acceptable under CDP and the GHG Protocol. Based on this approach, AMCS achieved a market-based renewable electricity share of 100% in 2025.

E1: climate change

Metrics and targets

footprint. Our energy use is primarily limited to electricity and heating across our office locations. We are committed to reducing our reliance on non-renewable energy sources and integrating renewable energy options wherever feasible.

In 2025, our energy consumption was 1,508.15 MWh, of which 53% is derived from renewable sources under market-based accounting. This was made possible through the purchase of Energy Attribute Certificates (EACs) that certify the use of renewable electricity across all AMCS offices and our electric vehicles.

As our operations expand, we expect to gain greater control over energy sourcing and improve our ability to influence supplier practices.



E1: climate change

Metrics and targets Continued

E1-8. Gross Scopes 1, 2, 3 GHG emissions

Total emissions

In our 2024 ESG reporting cycle, we completed a partial GHG inventory, establishing initial visibility into our emissions profile. Following the publication of that report, we engaged an independent third party to conduct a GHG verification in accordance with the ISO 14064 standards.

This verification process enabled us to expand the scope of our inventory to include all relevant emission categories across our operations. As a result, the year 2024 now serves as our verified base year for emissions tracking and future performance comparisons.

Following this verification, we revisited our GHG inventory data to provide more comprehensive and accurate coverage. The 2024 baseline figures provided in this report reflect these improved data. Because the improvements resulted in a change of more than 5% to our total baseline GHG emissions, we will undergo external revalidation of the 2024 baseline in 2026 to ensure continued accuracy and robustness.

GHG CATEGORY	2025 ABSOLUTE EMISSIONS (tCO2E)	2024 ABSOLUTE BASE YEAR EMISSIONS (tCO2E)*	% CHANGE	2025 INTENSI- TY EMISSIONS (tCO2E/ EMPLOYEE)	2024 INTENSITY EMISSIONS (tCO2E/ EMPLOYEE)	% CHANGE
Scope 1 GHG emissions						
Gross Scope 1 GHG emissions (tCO2eq)	154.6	137.0	+13%	0.115	0.117	-1%
% of Scope 1 GHG emissions from regulated emission trading schemes	0%	0%	0%	0%	0%	0%
Scope 2 GHG emissions						
Gross location-based Scope 2 GHG emissions (tCO2eq)	278.7	317.0	-12%	0.208	0.270	-23%
Gross market-based Scope 2 GHG emissions (tCO2eq)	2.7	317.0	-99%	0.002	0.270	-99%
Significant Scope 3 GHG emissions						
Total gross indirect (Scope 3) GHG emissions (tCO2eq)	7,287.0	7,114.6	+2%	5.430	6.070	-11%
1. Purchased goods and services	2,810.8	2,539.9	+11%	2.094	2.167	-3%
- Cloud computing and data centre services	196.2	349.0	-44%	0.146	0.298	-51%
2. Capital goods	269.8	304.1	-11%	0.201	0.259	-23%
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)	101.1	102.0	-1%	0.073	0.087	-13%
4. Upstream transportation and distribution	284.0	521.9	-46%	0.212	0.445	-52%

* The 2024 baseline figures shown here reflect enhanced data quality following a post-verification review of AMCS' GHG inventory. These figures therefore differ from the baseline previously validated by Goodbody Clearstream. Because the refinements resulted in a change of more than 5% to total baseline emissions, AMCS will proceed with external revalidation of the baseline in 2026 in line with recognised best practice.

E1: climate change

Metrics and targets Continued

Scope 1 and 2

In 2025, AMCS' combined market-based Scope 1 and Scope 2 emissions totalled 157.32 tCO₂e, representing a 65% reduction compared to 2024 (453.95 tCO₂e). This significant year-over-year decrease is primarily driven by the near-elimination of market-based Scope 2 emissions through the procurement of Energy Attribute Certificates (EACs) covering 100% of electricity consumption in 2025.

Our market-based absolute Scope 1 emissions in 2025 are 154.62 tCO₂e, representing a 13% increase compared to 2024. This rise is driven by improved tracking of natural gas consumption as well as higher natural gas use for space heating during the year.

Our absolute Scope 2 emissions in 2025 are 2.7 tCO₂e, a 99% decrease compared to 2024, resulting from the purchase of Energy Attribute Certificates (EACs) covering 100% of AMCS' electricity consumption for 2025. These certificates ensure that, under the market-based methodology, all electricity consumed during 2025 is matched with verified renewable energy attributes. For more information, refer to the accounting policies.

GHG CATEGORY	2025 ABSOLUTE EMISSIONS (TCO ₂ E)	2024 ABSOLUTE BASE YEAR EMISSIONS (TCO ₂ E)*	% CHANGE	2025 INTENSI- TY EMISSIONS (TCO ₂ E/ EMPLOYEE)	2024 INTENSITY EMISSIONS (TCO ₂ E/ EMPLOYEE)	% CHANGE
5. Waste generated in operations	3.8	3.3	+15%	0.003	0.003	+1%
6. Business travel	1,198.3	1,037	+16%	0.893	0.885	+1%
7. Employee commuting	1,059.7	1,283.3	-17%	0.790	1.095	-28%
9. Downstream transportation	31.1	48.1	-35%	0.023	0.041	-43%
11. Use of sold products	1333.7	925.8	+44%	0.992	0.790	+26%
12. End-of-life treatment of sold products	0.2	0.2	0%	0.000	0.000	0%
TOTAL SCOPE 1, 2, and 3 MARKET-BASED EMISSIONS (tCO ₂ e)	7,446.2	7,568.6	-2%	5.547	6.458	-14%

E1: climate change

Metrics and targets

Continued

Scope 3

Our absolute Scope 3 emissions in 2025 are 7,284.3 tCO₂e, which is a 2% increase on 2024 due to the continued growth of the business and the associated rise in activity levels. However, our intensity-based emissions, measured using headcount, show an 11% decrease, demonstrating the positive impact of our sustainability initiatives as well as those implemented by our suppliers.

The increase in absolute emissions from Purchased Goods and Services reflects AMCS' continued business growth during 2025, which resulted in higher procurement volumes. Cloud computing emissions decreased over the same period, potentially reflecting ongoing advances in data-centre energy efficiency and cleaner energy sourcing among major cloud service providers.

Emissions from Capital Goods decreased due to the application of more refined emission factors that more accurately represent the carbon intensity of the regions in which AMCS operates. In addition, emissions associated with Fuel- and Energy-Related Activities decreased as a result of AMCS'

energy-efficiency efforts, including behavioural initiatives and improvements in office energy performance.

Upstream and Downstream Transportation and Distribution emissions decreased significantly due to the implementation of lower-carbon logistics practices, including the use of more efficient transport methods and cleaner fuels within third-party shipping networks, which collectively reduced the emissions associated with the movement of goods.

By contrast, emissions from Waste Generated in Operations increased slightly due to improved access to actual waste data which enabled AMCS to replace estimates with more complete, activity-based information, revealing higher waste volumes than previously captured.

Emissions from Business Travel increased as a result of higher travel demand in 2025 driven by operational needs, customer engagements, and internal collaboration requirements. Employee Commuting emissions, however, show a decrease, which may be influenced by more refined emission

accounting based on the updated employee commuting survey.

Emissions associated with Use of Sold Products increased in 2025 due to a higher number of VTech devices deployed compared with 2024, which expanded the downstream operational footprint of products in use. In contrast, emissions from End-of-Life Treatment of Sold Products remained unchanged year-on-year, as disposal volumes and treatment methods were consistent with 2024.

Our operations do not involve the combustion or biodegradation of biomass, nor do we rely on bioenergy sources in our facilities or value chain. As such, AMCS has assessed biogenic CO₂ emissions as immaterial to our business activities and will not report on them in this ESG cycle. We will continue to monitor this assessment in future reporting periods should our operations or partnerships evolve.

**Scope 3 intensity
down 11% in 2025.**

E1: climate change

Carbon credits

E1-9. GHG removals and GHG mitigation projects financed through carbon credits

At AMCS, we're deeply committed to promoting genuine climate action, which, in the current moment, does not involve engaging with carbon credits. Our focus is on reducing our environmental footprint directly through our own activities and operations. However, sustainability is a dynamic field, and we're proactive in exploring and adapting to new practices. As such, we're open to considering GHG removal initiatives and mitigation projects in the future, if they can provide effective and credible contributions to our overall goal of environmental sustainability. We remain steadfast in our commitment to conducting business responsibly and directly addressing the environmental impact of our activities, while also being open to new avenues for achieving sustainability goals.



E1: climate change

Accounting policies

E1-10. Internal carbon pricing

AMCS does not apply internal carbon pricing schemes at this stage, as current emissions levels and assessments indicate that other decarbonisation measures provide more effective impact. The company will continue to review the relevance of internal pricing as our sustainability strategy evolves.

Direct GHG emissions (Scope 1)

AMCS Group reports Scope 1 emissions in accordance with the GHG Protocol, covering direct emissions from owned or controlled sources. The following categories are included:

- **On-Site Fuel Combustion:** Collected actual consumption data from our office sites and applied country-specific emissions factors for natural gas to calculate total emissions from heating and other fuel-based energy use
- **Refrigerant and Fuel Leakage:** Data on refrigerant and fuel leakage was gathered from relevant facilities. Emissions were calculated using applicable emissions factors based

on the type and quantity of leakage reported

- **Company-owned and leased vehicles:** Calculation involved compiling comprehensive list of all company-owned and leased vehicles, categorising them by type (electric, hybrid, diesel). Using government-published industry statistics, we estimated the average annual distance travelled per vehicle type. Emissions were then calculated using the UK Department for Environment, Food & Rural Affairs (DEFRA) emission factors per km

Indirect GHG emissions (Scope 2)

At AMCS, we follow the GHG Protocol criteria for reporting our Scope 2 emissions, which encompass the indirect GHG emissions emanating from the power and heat we purchase and utilise. This includes electricity usage from our office sites and electric leased vehicles, as well as district heat. The data is measured in MWh and gathered via global contributors before input and validation checks within our in-house Quentic ESG data platform.

The environmental data across locations was calculated using a combination of actual readings covering the equivalent to 87% of employees and refined estimates for the remainder to ensure accuracy and comparability. By employing methods like adjusted prorated shares, occupancy-based adjustments, and per-employee estimations, we aim to provide a comprehensive and consistent representation of our environmental impact while addressing data limitations at certain locations.

The following data is taken into consideration in each assumption:

1. Actual or average number of employees who report to the office monthly
2. Total area of the building
3. Total area occupied by AMCS
4. Pro-rata share

Our Quentic ESG sustainability platform calculates Scope 2 emissions by automating the collection and processing of energy-related data and using built-in emission factor libraries. These libraries include over 1,500

emission factors from globally recognised agencies like the EPA (USA), DEFRA (UK), International Energy Agency (IEA), and others.

We simplify Scope 2 emissions in the ESG systems by integrating data from multiple sources, ensuring accurate and auditable reporting. This also supports dual reporting for Scope 2 emissions (location-based and market-based approaches) to align with the GHG Protocol's requirements.

Indirect GHG emissions (Scope 3)

As outlined in our previous ESG report, AMCS Group committed to expanding the measurement of Scope 3 emissions. In 2025, we successfully fulfilled this commitment by quantifying emissions across all relevant Scope 3 categories, in alignment with the GHG Protocol. This comprehensive approach enhances the accuracy and transparency of our climate impact assessment and supports our broader decarbonisation strategy.

E1: climate change

Accounting policies

The Scope 3 categories assessed and their respective methodologies are as follows:

Category 1: Purchased goods and services

- Emissions were calculated using a spend-based approach, supplemented with supplier-specific emission factors where available and of sufficient quality. AMCS also applied a relevance-based screening assessment, as permitted by the GHG Protocol Scope 3 Standard. Suppliers representing the bottom 15% of Category 1 spend were excluded from calculations because their emissions were not material to total Category 1 results, had limited data availability, and would have required disproportionate effort to quantify relative to their impact
- For Cloud Computing Services, emissions were based on usage data provided directly by the cloud service provider (85%). Where this data was not available, emissions were calculated using activity data and country-specific emission factors

Category 2: Capital goods

- Emissions calculated using a spend-based approach

Category 3: Fuel- and energy-related activities (not included in scope 1 or 2)

- Well-to-Tank (WTT) emissions are calculated and allocated to Category 3 only when they are not already accounted for within Scope 1 or Scope 2, ensuring full alignment with the GHG Protocol and preventing any duplication of emissions

Category 4: Upstream transportation and distribution

- Emissions calculated based on logistics data and distance-weighted emission factors

Category 5: Waste generated in operations

- Weight data collected from service providers and extrapolated for offices without data based on office occupancy rates. Emissions estimated using waste volumes and treatment-specific emission factors

Category 6: Business travel

- Emissions calculated using distance-based and spend-based emission factors by mode of transport. This category also includes emissions associated with hotel stays

Category 7: Employee commuting

- Calculated using employee survey data. This category also includes emissions associated with homeworking. In 2025, AMCS refined its methodology to better capture regional commuting patterns and working-from-home behaviours, and this improved approach will be applied during the rebaselining exercise to ensure consistency and comparability over time

Category 9: Downstream transportation and distribution

- Emissions calculated and provided by service providers

Category 11: Use of sold products

- Calculated using product usage profiles and lifecycle emissions assumptions

Category 12: End-of-life treatment of sold products

- Calculated using disposal method assumptions and material-specific emission factors

This expanded Scope 3 inventory provides a more complete picture of AMCS' climate impact and will inform future reduction strategies across our value chain.

PART 4

social: own workforce



S1: own workforce

Impacts, risks, and opportunities

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

Impact on employee well-being due to rapidly growing and fast-paced work environment

AMCS operates in a rapidly growing and fast-paced environment. While this growth drives our business mission of a more sustainable future, it could potentially place high demands on our employees, leading to extended working hours, high stress levels, and reduced well-being. If not addressed adequately, this is a potential negative on our own workforce which occurs in our own operations in the short- and medium-time horizon.

Empowering employees through talent development

Investing in talent development presents significant opportunities for AMCS to boost our organisational performance and competitive edge. By implementing comprehensive training and development programmes, we also equip our employees with skills and knowledge to enhance their development. Training and development

programmes empower our employees to grow professionally, adapt to new challenges, and achieve their career goals. This opportunity can foster personal growth, build confidence, and enhance job satisfaction, creating a supportive and positive work environment where employees can excel. This potentially positive impact occurs in our own operations across all time horizons.

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON	
Negative Impact (Actual)	Upstream	Short (less than 1 year)	●
Negative Impact (Potential)	Own Operations	Medium (1-5 years)	●
Positive Impact (Actual)	Downstream	Long (more than 5 years)	
Positive Impact (Potential)			
Risk			
Opportunity			

Impact on employee well-being due to rapidly growing and fast-paced work environment

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON	
Negative Impact (Actual)	Upstream	Short (less than 1 year)	●
Negative Impact (Potential)	Own Operations	Medium (1-5 years)	●
Positive Impact (Actual)	Downstream	Long (more than 5 years)	●
Positive Impact (Potential)			●
Risk			
Opportunity			

Empowering employees through talent development

S1: own workforce

Policies

S1-1. Policies related to own workforce

At AMCS, our respect for human rights is embedded in our values and applies in every region where we conduct business. Our Global Human Rights Principles and Approach solidify our dedication to respecting human rights as enshrined in the International Bill of Human Rights, which includes the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Economic, Social and Cultural Rights (ICESCR), and the eight core International Labour Organization (ILO) conventions.

Our Principles and Approach align with universally-recognised principles, such as the United Nations (UN) Global Compact, the UN Guiding Principles on Business and Human Rights, the Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, and the laws of the countries in which we operate.

We communicate our Principles and Approach to everyone involved with our operations, including our suppliers, and we seize every opportunity to increase

awareness and educate our employees and contractors. We expect our suppliers to comply with the AMCS Code of Conduct and applicable laws and regulations, to uphold our Principles and Approach, and to adopt and implement comparable policies and practices within their operations.

AMCS is committed to maintaining and improving systems and processes to avoid causing or contributing to negative impacts on human rights in our operations, products, and supply chain. We engage with and listen to the individuals whose human rights may be affected by our operations, continuously striving to implement our Principles and Approach, and we assess our business practices to ensure alignment with respect for internationally recognised human rights.

In instances where we identify that our actions have caused or contributed to a negative human rights impact, we're committed to providing for, or cooperating in, suitable remediation through legitimate processes.

If we find that our operations, products, or services are directly linked to an adverse human rights impact, we're pledged to work

with our business partners and suppliers to drive best practices. AMCS will always strive for a positive influence in minimising adverse effects on human rights within our operational realm.

AMCS conducted a human rights assessment using the framework of United Nations' Guiding Principles on Business and Human Rights. We assessed where we had the most potential to cause negative impact within our own operations, the regions we operate in, the industry we operate in and our suppliers. We ranked issues by severity of impact to people and likelihood of those impacts occurring and identified the following human rights issues which were addressed with the following actions:

- Labour Practices in Supply Chain: addressed through site visits and audits of critical vendors where we reviewed practices, policies, and procedures and made recommendations for improvement.
- Supplier Sustainability Practices: addressed through surveys and requests where possible of independent
- attestation reports. We have documented a supplier engagement plan, started supplier assessments by spend and emissions, and implemented a [Supplier Code of conduct](#).
- Adherence to Human Rights Framework: addressed through documenting a [Human Rights Policy](#) which describes our approach, strategy, and policies in line with the framework.
- Use of Our Product: addressed through documenting case studies on sustainability results from customers, product marketing research, and customer feedback sessions with Customer Experience team.
- Data Protection and Privacy: addressed through policies and training on safe handling of sensitive data.
- Promoting a safe and healthy workplace by documenting policies to ensure that employees work in a safe and healthy environment with no discrimination or harassment.

S1: own workforce

Policies Continued

At AMCS, respect for human rights is a core value embedded across all our operations and business relationships. Our [Human Rights Policy](#) reflects our commitment to uphold internationally-recognised standards, including the UN Guiding Principles on Business and Human Rights, the eight core International Labour Organization (ILO) conventions, the OECD Guidelines for Multinational Enterprises, and the International Bill of Human Rights.

Our policy applies globally to AMCS employees, contractors, and extends to our upstream and downstream value chain, including suppliers. This approach ensures that our principles are consistently applied across all geographies and stakeholder groups, including our workforce, workers in the value chain, customers, end users, and communities.

The policy addresses key areas such as diversity and non-discrimination, anti-harassment, workplace safety, freedom of association, anti-slavery and human trafficking, fair wages, privacy, and responsible technology development. It also emphasises environmental stewardship as

a human right, recognising the link between sustainability and well-being.

The [Human Rights Policy](#) directly addresses material topics identified in AMCS' 2025 Double Materiality Assessment, including:

- **Impact on employee well-being (potential negative impact):** Rapid growth and a fast-paced work environment can create stress and affect employee well-being. Our policy mitigates this risk through commitments to workplace safety, dignity at work, and grievance mechanisms, supported by mental health initiatives and flexible work arrangements.
- **Empowering employees through talent development (potential positive impact):** The policy promotes equal opportunities, equity, and inclusion, ensuring employees have access to training and development programmes. This creates opportunities for professional growth, increases job satisfaction, and strengthens AMCS' ability to attract and retain talent.

- **Risk of data privacy and security (risk):** Protecting privacy is a core principle of the policy. We implement strict data protection measures and provide mandatory training to prevent breaches that could harm individuals and erode trust. This reduces reputational and regulatory risks while reinforcing stakeholder confidence.

We actively engage with stakeholders whose rights may be affected by our operations, paying particular attention to vulnerable groups such as women, children, individuals with disabilities, migrant workers, and human rights defenders. Our processes include human rights due diligence, grievance mechanisms, and remediation measures to prevent and address adverse impacts. These processes are guided by board-level oversight and an ESG Steering Committee, ensuring accountability and continuous improvement.

As detailed in our [Human Rights Policy](#), AMCS is committed to freely-chosen employment and explicitly prohibits trafficking in human beings, forced or compulsory labour, and child labour. We will not use or tolerate

forced, debt-bonded, indentured, or prison labour in any form within our operations or supply chain. Additionally, we do not employ anyone under the age of 16, and workers under 18 are not permitted to perform hazardous work, overtime, or night shifts. These standards apply equally to our suppliers, who are expected to comply with AMCS' Code of Conduct and uphold equivalent human rights principles.

In addition, AMCS recognises its obligation to ensure the safety, health, and welfare of all employees, contractors, and visitors to its premises. Our [Global Health and Safety Statement](#) outlines this commitment, aiming to protect every individual working on or visiting our sites. This includes compliance with relevant regulations in all countries where we operate and continuous improvement of workplace safety standards.

The [Human Rights Policy](#) is shared with all employees and contractors as part of mandatory induction training through the Global Online AMCS Learning Portal. Completion of training is tracked, and HR follows up on any incomplete modules to ensure compliance.

S1: own workforce

Policies Continued

In addition to the overarching [Human Rights Policy](#) described, the following AMCS policies also serve to safeguard the rights and well-being of people throughout our operations. The policies are readily accessible via our intranet, ensuring that every employee can access them whenever necessary. The following policies apply to all AMCS employees, contractors, and people associated with AMCS at all stages, such as recruitment, training, customer interactions, or employee engagement activities.

AMCS is committed to fostering an inclusive and equitable workplace through its [Diversity, Equity, and Inclusion \(DEI\) Policy](#). The policy aims to eliminate discrimination, promote fairness, and create a culture where all employees feel valued and respected. It addresses risks such as bias and exclusion while leveraging diversity to drive innovation and competitiveness. The policy aligns with United Nations guidance on diversity and inclusion and considers stakeholder interests through feedback mechanisms and employee resource groups.

AMCS maintains a zero-tolerance approach to modern slavery and human trafficking, as

outlined in its [Anti-Slavery Policy](#). The policy's objective is to prevent slavery, servitude, forced or compulsory labour, bonded and child labour, and human trafficking within its operations and supply chain. It addresses risks of unethical labour practices and ensures transparency and compliance with the Modern Slavery Act 2015.

AMCS' [Dignity at Work Policy](#) ensures a workplace free from bullying, harassment, and sexual harassment, safeguarding employee well-being and equality. Its objective is to prevent unacceptable behavior, protect employees' rights, and mitigate risks of discrimination and reputational harm. The policy also promotes opportunities for a respectful and inclusive culture. The policy reflects employee interests by providing grievance mechanisms, a procedure for investigating complaints of bullying and harassment, and disciplinary measures for violations.

AMCS' [Disability Discrimination Policy](#) ensures compliance with the Disability Discrimination Act 1995, aiming to provide equal opportunities and fair treatment for all employees and applicants with disabilities.



S1: own workforce

Policies

Continued

The policy addresses risks of discrimination and exclusion while promoting diversity and inclusion as a strategic advantage. The policy applies to all employees as well as job applicants globally, including those who become disabled during employment and outside agency staff working on AMCS premises.

AMCS' Equal Opportunities Policy promotes fairness, dignity, and respect in the workplace by ensuring all employment decisions are based solely on merit, qualifications, and job-related criteria. Its objective is to ensure fair, unbiased and objective employment practices. The policy forms part of every employment contract and covers recruitment, training, compensation, promotion, and conditions of employment.

AMCS' Global Work From Home (WFH) Policy supports flexible working arrangements while safeguarding employee well-being, productivity, and health and safety. The policy aims to manage risks related to remote work, such as isolation, ergonomic hazards, and data security, while creating opportunities for improved work-life balance and engagement. This policy reflects employee interests by promoting flexibility,

supporting mental health, and ensuring safe working conditions. It includes mechanisms for feedback and collaboration to maintain engagement.

AMCS' Grievance Procedure provides a structured process for addressing employee concerns, misunderstandings, or dissatisfaction in a fair and timely manner. Its objective is to resolve issues early, prevent escalation, and maintain a respectful and inclusive work environment, reducing risks of conflict and reputational harm while supporting employee well-being.

The policy covers grievances between staff or between employees and the company, including those related to dignity at work. Employees may escalate issues through informal discussion, formal stages, and, if necessary, referral to external bodies. The policy reflects employee interests by ensuring confidentiality, fairness, and the right to representation during formal grievance stages.

AMCS' Whistleblowing Policy ensures that employees and agents can report concerns about fraud, misconduct, or wrongdoing safely and confidentially. Its objective is to

protect the public interest and uphold ethical standards, mitigating risks such as legal non-compliance, health and safety hazards, and reputational damage while fostering a culture of transparency and accountability.

The policy covers concerns related to criminal offences, breaches of legal obligations, health and safety dangers, and attempts to conceal such issues. In all instances, employees are protected from retaliation when raising concerns in good faith. The policy reflects employee interests by ensuring a safe mechanism for reporting concerns without fear of reprisal, supporting trust and integrity in the workplace.

AMCS' Business Ethics Policy sets out clear standards for ethical conduct, integrity, and conflict-of-interest management across all operations, in line with Generally Accepted Accounting Principles (GAAP). Its objective is to prevent unethical practices, protect employees and the company from legal and reputational risks, and promote transparency and fairness in business dealings. The policy addresses risks such as bribery, fraud, misuse of confidential information, and conflicts of interest, while creating opportunities for trust and compliance.

AMCS' Global Health and Safety Policy sets out our commitment to providing safe and healthy workplaces for all employees, contractors, and visitors worldwide. The policy aims to prevent work-related accidents and illnesses, manage health and safety risks, and promote continuous improvement in safety performance. It addresses material risks such as workplace hazards, emergency preparedness, and ergonomic concerns, while creating opportunities for employee well-being and engagement. Employee interests are reflected through consultation with safety representatives, grievance channels, and mechanisms for reporting hazards confidentially.

Taken together, these policies highlight our firm commitment to human rights and offer practical mechanisms to ensure we translate this commitment into everyday business operations. We also conduct regular reviews of these policies to ensure ongoing relevance and effectiveness. The policies are readily accessible via our intranet, ensuring that every employee can access them whenever necessary.

S1: own workforce

Engagement with workforce

S1-2. Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs, and approaches to remedy

We promote a non-hierarchical structure and have an open-door policy, providing all employees access to senior leadership. To this end, we actively engage with our employees through regular check-ins, feedback surveys, quarterly town hall meetings, and regular business unit forums. These initiatives create opportunities for dialogue, encourage the sharing of ideas, and ensure that every voice is heard. By incorporating employee feedback into our decision-making processes, we reinforce a culture of collaboration, mutual respect, and shared ownership of our company's success.

Employee feedback gathered through these channels directly informs initiatives to address workforce-related risks and opportunities, such as improving health and safety measures, improving well-being programs, and shaping career development pathways.

We've established a Grievance Procedure and a Whistleblowing Policy, and both are accessible to all employees to report any violations of human or labour rights. We investigate any reported violations, and ensure timely remediation through corrective actions or other appropriate measures. Should the problem remain unresolved, the matter is referred to a third party, such as Rights Commissioner, a Labour Relations Commission, or Labour Court.

AMCS assesses the effectiveness of its grievance and engagement channels in line with the effectiveness criteria outlined in Principle 31 of the UN Guiding Principles on Business and Human Rights, ensuring they are legitimate, accessible, predictable, equitable, transparent, rights-compatible, and continuously improved.

Workforce engagement

Employee engagement is of great importance at AMCS, and is integrated at various stages in an employee's journey with the company. Through our participation in the Great Place to Work Certification Program in 2024 and 2025, we obtained structured employee survey feedback to inform improvements to our work environment. This year, our

overall score increased to 68, which is 3 points higher than 2024. We observed improvements across all categories, indicating positive momentum in overall employee experience.

This feedback has directly influenced management decisions, including risk mitigation, thereby reinforcing our commitment to a supportive and engaging workplace culture, benefitting both our talent strategy and productivity.

We organise quarterly town hall and monthly all-hands meetings, where senior management provides updates and handles staff inquiries. We also reserve time for employees to voice their feedback, concerns, or suggestions, promoting an open, feedback-driven culture.

This year, our global ESG Suggestion Box has continued to enable employees to propose ideas, initiatives, and improvements related to ESG practices. This initiative empowers employees to play an active role in shaping our sustainability efforts. All submissions are reviewed by our ESG team, with viable ideas integrated into our broader sustainability strategy.

Our regular risk management sessions enable department managers to raise any significant business risks to senior leadership. This bottom-up approach to risk management ensures we consider all perspectives, culminating in better decision-making and strategic planning.

Our Human Resources Department plays a pivotal role in facilitating employee engagement, overseeing the integration of feedback into our operational approach.

We assess the effectiveness of our engagement with our workforce through a combination of direct and indirect measures. We conduct regular employee surveys to gather feedback and gauge levels of engagement and satisfaction, and identify areas that may need improvement. We also hold regular one-to-one meetings between employees and line managers. Beyond these surveys and meetings, we also measure and trend key metrics such as turnover and attrition rates.

S1: own workforce

Actions

S1-3. Actions and resources related to own workforce

At AMCS, we place the highest priority on actively managing the potential impacts, risks, and opportunities associated with our workforce. Recognising that our employees are our most valuable asset, we are committed to fostering a safe, inclusive, and supportive working environment.

In alignment with our expertise, we leverage our own advanced solution for health and safety management and sustainability management to set and uphold exemplary standards within our organisation. These tools enable us to strengthen workforce well-being, proactively mitigate negative impacts, and drive sustainability in our operations. By integrating these solutions into our policies and practices, we ensure a workplace that not only supports our employees' health, safety, and productivity but also reflects our commitment to sustainability and responsible business practices.

Employee engagement and community impact

AMCS' Global Day

AMCS organises an annual Global Day that brings together employees across all office locations and virtual teams to strengthen connection, collaboration, and engagement across the organisation. During the 2025 Global Day, employees participated in team-building activities celebrating AMCS as a global organisation. The day began with local community cleanups across nearly all office locations, reinforcing a shared sense of responsibility toward the communities in which AMCS operates.

Engagement activities also included interactive quizzes designed to increase awareness of AMCS and the countries where it has a presence, alongside a talent showcase highlighting the diversity of skills across our workforce, such as singing, cake decorating, and paper crafting. As part of the initiative, employees were invited to vote on charitable causes, ensuring that AMCS' community contributions align with employee values and priorities.

To further support employee development and engagement, AMCS welcomed renowned author and performance psychologist Damian Hughes as a guest speaker, who delivered a keynote session on The Psychology of Change, exploring how individuals and organisations can successfully navigate transformation.

Regional initiatives

Alongside our annual Global Day, AMCS supports a range of locally-led employee engagement and well-being initiatives. In 2025, the Cebu, Philippines team organised an offsite team-building day focused on sports-based activities, designed to strengthen communication, improve collaboration, and build trust across teams.

At our Limerick office, we also support employee engagement through a dedicated Sports and Social Club that meets monthly and provides opportunities for employees to engage outside their day-to-day roles. Activities include a range of events, from sports such as paddle to creative sessions like holiday wreath-making, which help bring colleagues together in an informal and inclusive setting.

Participation is open to employees across all departments and organisational levels, encouraging interaction among individuals who may not otherwise have the opportunity to collaborate. By facilitating relationship-building and social engagement, the Sports and Social Club contributes to a supportive and cohesive work environment, strengthens cross-functional connections, and improves overall employee well-being.

In North America, AMCS hosted an End of Summer Celebration that brought together over 200 participants across three main office locations, Boston, Jacksonville, and Toledo, alongside virtual participants from across the United States and Canada. Activities included drawing games, music trivia, speed-typing challenges, and a barbeque, creating community spirit and enabling colleagues to connect regardless of location or working model. In the Netherlands, employees attended a summer company event at Fort Noxx in Hoofddorp, featuring shared meals, games, and music in a unique historical setting.

S1: own workforce

Actions Continued

AMCS also supported employee participation in externally organised well-being and sporting events. In Amsterdam, eight colleagues took part in the Dam tot Dam Business Run, promoting physical wellness and team cohesion. Similarly, 14 colleagues in Berlin participated in the B2Run race, and AMCS took part in the Limerick Run Fittest Company Challenge, achieving second place. These initiatives encouraged regular physical activity, friendly competition, and cross-team engagement, reinforcing AMCS' commitment to employee well-being.

Charitable donations

Through our Global Day initiatives, AMCS employees play an active role in directing our community investment by selecting charities to support each year. In 2025, donations were made to seven employee-nominated organisations across mental health, cancer support, youth development, environmental protection, animal welfare, and community relief.

In Limerick, employees also supported community well-being through a series of charity-based engagement activities in aid of Limerick Suicide Watch, the

chosen AMCS charity for the 2025 reporting period in this location. Initiatives included a Charity Breakfast Morning, where employees contributed homemade desserts and all proceeds were donated to the charity, as well as a Eurovision-themed charity competition and a team-based Steps Challenge. Employees participated in the Steps Challenge by making a charitable donation, with fantastic prizes awarded to the top walkers.

Additional donations were generated through the office Deposit Return Scheme, with funds directed to the same charity. Collectively, these initiatives promoted mental well-being awareness and reinforced AMCS' connection to the local community, while ensuring that charitable contributions reflected a high level of employee participation and shared social values.

During the relocation of its Copenhagen office, AMCS donated surplus office furniture and IT equipment to the Red Cross. This initiative ensured that usable assets were repurposed rather than disposed of, supporting circular resource use while contributing positively to the local community.



S1: own workforce

Actions Continued

Preventing negative impacts

AMCS takes a proactive and structured approach to managing health, safety, and well-being risks across its operations. To prevent negative impacts, we conduct regular risk assessments at all sites and remote work environments to identify hazards early. All employees complete mandatory health and safety training during onboarding and receive periodic refreshers to maintain awareness. Emergency response plans for fire, flooding, and other critical incidents are in place and tested through drills. Additionally, we provide ergonomic equipment and carry out workstation assessments for both office-based and remote employees to reduce physical strain.

AMCS values the well-being of our employees and is committed to creating an environment that supports their personal and professional growth. We've implemented numerous initiatives to foster a culture of learning, mental health awareness, and personal development.

Recognising the importance of mental health, we have certified mental health first-aiders in our head office in Limerick, and we plan to roll this out globally in the coming year.

In addition to our mental health efforts, we share wellness seminars. We've covered interesting topics such as strategies to prevent or manage osteoporosis, fostering positive mental health in men, and a masterclass on financial well-being.

We've also taken steps to ensure that employee feedback shapes our initiatives. For example, we modified office catering at our Cebu office to reflect preferences conveyed in a recent employee survey, ensuring that our offerings align with local tastes and dietary needs.

At AMCS, our commitment to employee growth doesn't stop at wellness programmes and cultural training. We also have an annual performance review system in place. This system allows us to assess the development and progress of our team, recognise their accomplishments, and provide constructive feedback for future improvement. These reviews are an integral part of our commitment to fostering personal and professional growth within our team. This year, to further streamline and improve this process, we've brought the performance review forward as part

of our efforts to improve the overall experience for employees and managers.

We firmly believe in continuous learning and sponsor further education for our employees. This not only aids their personal development, but also strengthens their abilities and contributions to AMCS.

A key way we foster employee development is through the provision of e-learning training platforms. This flexible learning approach allows our team to develop new skills and knowledge in a way that fits within their schedules.

Mitigating negative impacts

To mitigate risks, we conduct Health and Safety assessments of sites, regular audits and safety on-site checks that help monitor compliance and address unsafe conditions before they escalate. We have a Health and Safety taskforce with representatives from all AMCS regions, which helps us ensure risks are identified and addressed across all operations.

Our Global Health and Safety Officer also performs ergonomic assessments to mitigate risks associated with prolonged sitting and

promote a healthier work environment. The AMCS Learning Portal is also a key tool in training employees on best practices to reduce the likelihood of hazards occurring. Recognising the pressures of a fast-paced environment, we also offer Employee Assistance Programs (EAP) and mental health support to help employees manage stress and maintain well-being.

Additionally, we conduct regular legislative reviews to ensure our policies and practices are aligned with legal requirements and best practices.

Remediating negative impacts

Where harm occurs, AMCS takes steps to remediate impacts. To report incidents, we use our own advanced solution, Quentic, which enables prompt tracking and investigation of accidents and near misses, ensuring corrective measures are applied quickly. All reported incidents are thoroughly investigated, and follow-up actions are implemented to prevent recurrence.

Retraining through the AMCS Learning Portal is provided in cases of non-compliance with safety protocols, which reinforces accountability.

S1: own workforce

Actions Continued

In regions where required, we provide medical support and rehabilitation assistance, including access to occupational health nurses and company physicians, ensuring employees receive appropriate care and support during recovery.

If we find that our operations, products, or services are directly linked to an adverse human rights impact, we're pledged to work with our business partners and suppliers to drive best practices. AMCS will always strive for a positive influence in minimising adverse effects on human rights within our operational realm.

Aligning our actions with material topics

These actions directly address AMCS' material topics: managing well-being in a rapidly growing, fast-paced environment and empowering employees through talent development. Quentic, our in-house tool, enables us to enhance workforce well-being, proactively mitigate negative impacts, and drive sustainability in our operations.

By integrating these solutions into our policies and practices, we ensure a workplace that not only supports our employees' health, safety, and productivity but also

reflects our commitment to sustainability and responsible business practices.

AMCS monitors the effectiveness of these actions through a combination of quantitative and qualitative measures. Incident trends and near-miss reports are tracked in the Quentic system, enabling analysis of recurring hazards and the effectiveness of corrective actions. Regular health and safety audits, compliance checks, and workstation assessments provide ongoing assurance.

Additionally, employee feedback from engagement surveys and town halls is reviewed to identify stress-related concerns and measure well-being improvements. Training completion rates are monitored through the AMCS Learning Portal, and performance indicators such as reduced incident frequency and improved ergonomic compliance inform continuous improvement. Annual policy reviews ensure alignment with legal requirements and evolving workforce needs.

Our goal at AMCS is to support our team holistically, creating a work environment that nurtures growth, supports mental health, and fosters a positive company culture.



S1: own workforce

Metrics and targets

100%

of employees are entitled to family-related leave

67%

of employees received formal performance evaluations in 2025

12

average training hours per employee

S1-4. Targets related to own workforce

In 2025, improving employee satisfaction and reducing turnover were high priorities for our Human Resources team. We set a target Great Place to Work (GPTW) score of 65 and achieved an overall score of 68, exceeding our target and reflecting improvements across all categories. We are currently applying for GPTW certification in the United States and the Philippines. Our goal is to improve our GPTW score by 3 points compared to 2025 and to achieve a 5-point increase in our employee Net Promoter Score (eNPS) in 2026.

In 2025 we also targeted an overall employee turnover rate of 20% and achieved 17%. In addition, in 2025 we set a voluntary attrition target of 12%, which was met. In 2026, we will maintain our employee turnover rate in line with industry benchmarks, targeting 17.12% total turnover and 12.6% voluntary turnover, noting that the broader industry typically fluctuates between 13% and 21%.

In our prior reporting, we set a target of achieving 50% female representation among the top 20% of earners within five years;

however, following a review, this target was deemed unachievable without unintended consequences, such as forced attrition. We remain committed to advancing diversity, as a diverse workforce strengthens organisational resilience, decision-making, and long-term performance, and have set a revised target. We aim to increase female representation among the top 20% of earners to 35% by 2026, with a further increase to 50% by 2030.

In terms of employee benefits, we're proud to say that 100% of our staff are entitled to family-related leave. We plan to continue to promote this initiative in 2026.

For training and development, our 2025 target was to achieve an average of 30 training hours per employee. In 2025, we averaged 12 training hours per employee. To better understand the basis for this variance, in 2026 we will track the number of training programs delivered through Skilljar, including product training, onboarding, compliance, and HR-led sessions. We will also measure the impact of training through participant surveys, monitor completion rates, and track learning satisfaction (CSAT).

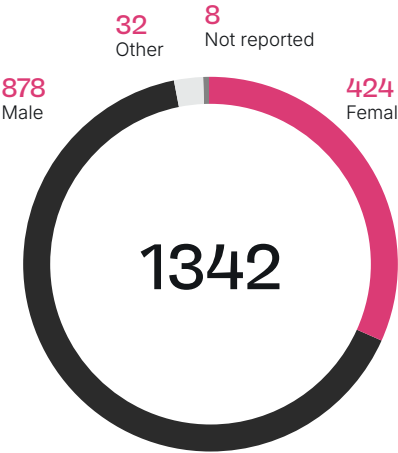
In 2025, 67% of employees received formal performance evaluations, down from 76% in 2024. We will ensure that 95% of employees receive a formal performance evaluation in 2026, with a focus on improving reporting and strengthening the evaluation process through the redesign of our existing programme.

S1: own workforce

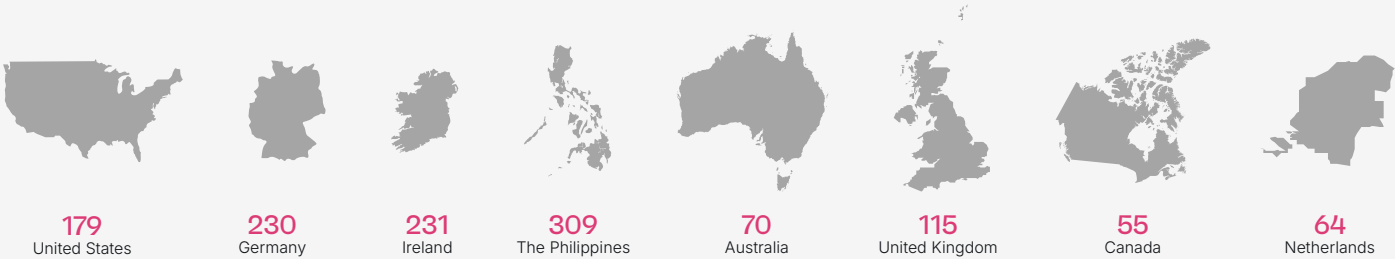
Metrics and targets
Continued

S1-5. Characteristics of the undertaking's employees

Employee headcount by gender:



Employee headcount in countries where AMCS has at least 50 employees:



Number of employees by contract type, broken down by gender:

GENDER	PERMANENT	TEMPORARY	NON GUARANTEED HOURS	TOTAL
Male	843	33	2	878
Female	387	35	2	424
Other	29	2	1	32
Not reported	8	0	0	8
Total	1267	70	5	1342

*Gender as specified by the employees themselves

17%

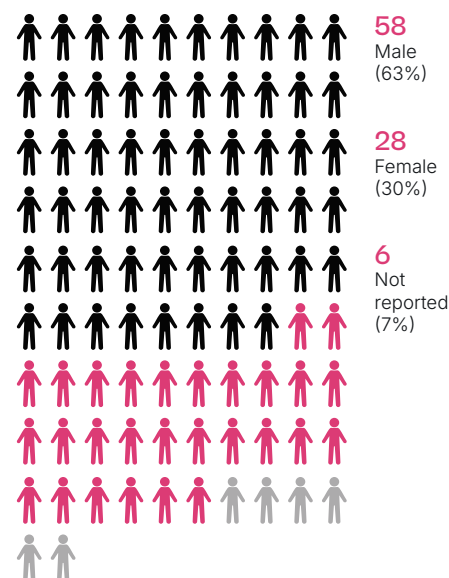
employee turnover

S1: own workforce

Metrics and targets Continued

S1-8. Diversity metrics

Gender distribution in number and percentage at top management level:



S1-9. Adequate wages

At AMCS, we're committed to ensuring fair compensation for all our employees, irrespective of their geographical location. All our employees based in the European Union are paid an adequate wage in accordance with Directive (EU) 2022/2041. For our employees working outside the European Union, we ensure they're paid an adequate wage that aligns with the relevant national living wage of their specific region. This commitment underscores our dedication to maintaining a motivated, fairly compensated workforce across all our global operations.

S1-12. Training and skills development metrics

Percentage of employees that participated in regular performance and career development reviews:



12

the average number of training hours per employee

S1-13. Health and safety metrics

The percentage of people in the AMCS workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines: 100%

The sum of the number of fatalities from work-related injuries among everybody in the undertaking's own workforce, as well as other workers that work on its sites, and the number of fatalities from work-related ill health among its employees: 0

The number and rate of recordable work-related accidents: 2

With regard to the undertaking's employees, the number of days lost to work-related injuries, recordable work-related accidents and work-related ill health: 109

S1: own workforce

Metrics and targets

Continue

0

incidents of discrimination

0

severe human rights incidents

€0

in fines, penalties, and compensation for damages

S1-14. Work-life balance metrics

In the reporting period, 100% of employees were entitled to take family-related leave.



S1-15. Remuneration metrics

The gender pay gap is the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees. The gender pay gap reported at AMCS during the reporting period is 21%. The gender pay gap of the last reporting period was also 21%.

S1-16. Incidents of discrimination and other human rights incidents

During the reporting period, 0 incidents of discrimination, including harassment, were reported. 0 complaints were filed through AMCS grievance mechanisms. The total amount of fines, penalties, and compensation for damages resulting from these incidents and complaints was €0.

Regarding severe human rights incidents, such as forced labor, human trafficking, or child labour, 0 incidents were identified in the reporting period. No cases involved non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. The total amount of fines, penalties, and compensation for damages resulting from severe human rights incidents was €0.

S1: own workforce

Accounting policies

Top management

Top management is defined as the two levels below the administrative and supervisory bodies.

Employee retention rate

The number of employees who left in the year includes employees who left voluntarily, involuntarily (including restructuring), or retired as a percentage of employees on January 1, 2025.

The employee turnover rate was calculated using the following formula:

$$\frac{\text{Number of employees who left the company in the reporting period}}{\text{Number of employees at the end of the reporting period as a percentage}}$$

Total number of employees

Employee data source is AMCS Suite People system.

The total number of employees, and the number of permanent and temporary employees, are expressed on a headcount basis.

The data represents status at year end (December 31, 2025).

Gender pay gap

Gender Pay was calculated using the following formula:

$$\left(\frac{\text{Average gross salary of male employees} - \text{Average gross salary of female employees}}{\text{Average gross salary of male employees}} \right) \times 100$$



PART 5

social: consumers and end users



S4: consumers and end users

Impacts, risks, and opportunities

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

Carbon reduction for customers through use of AMCS’ software solutions

AMCS is a market leader in Performance Sustainability, the paradigm that enables resource-intensive industries to boost sustainability and profitability at the same time. Through AMCS’ solutions, consumers achieve sustainable growth while prioritising social responsibility, safeguarding the environment, and reducing operational risks. Our solutions have a positive impact on consumers and end users, which occurs across all time horizons.

Risk of data privacy and security

Data privacy and security represent critical areas of risk for AMCS. As a provider of industry-leading software solutions, we handle vast amounts of data. Any failure in our data security systems or lapses in enforcing data privacy protocols could lead to unauthorised access, data leakage, or breaches. This, in turn, could damage our reputation, result in significant financial losses due to regulatory penalties and recovery costs, and erode trust among our clients. The increasing integration of artificial intelligence (AI) into our products and operations introduces additional complexity and risk. AI systems rely on large datasets and advanced algorithms, which, if not properly governed, could amplify vulnerabilities such as biased decision-making, unintended data exposure, or misuse of sensitive information. Addressing these potential risks is vital in maintaining the integrity of our operations and the trust of our customers. This risk occurs both in our operations and downstream in our value chain across all time horizons.

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON	
Negative Impact (Actual)	Upstream	Short (<1 year)	●
Negative Impact (Potential)	Own Operations	Medium (>1 year)	●
Positive Impact (Actual)	Downstream	Long (5 years+)	●
Positive Impact (Potential)			
Risk			
Opportunity			

Carbon reduction for customers through use of AMCS’ software solutions

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON	
Negative Impact (Actual)	Upstream	Short (<1 year)	●
Negative Impact (Potential)	Own Operations	Medium (>1 year)	●
Positive Impact (Actual)	Downstream	Long (5 years+)	●
Positive Impact (Potential)			
Risk			●
Opportunity			

Risk of data privacy and security

S4: consumers and end users

Policies and engagement with consumers and end users

S4-1. Policies related to consumers and end users

AMCS has policies on sustainable development, artificial intelligence, data privacy, and security to effectively manage material impacts, risks, and opportunities related to consumers and end users. Information security policies define an organisation-wide approach to how we protect systems and data. These include policies around how we design and develop the service, how we operate the system, how we manage the internal business systems and networks, and how we hire and train employees.

S4-2. Engagement with consumers and end users, existence of channels for consumers and end users to raise concerns or needs, and approaches to remedy

Engagement with consumers and end users

AMCS maintains a strong customer-centric approach across our Professional Services, Customer Success, and Customer Support functions. These teams work closely with customers through implementation, training,

configuration support, and ongoing advisory services to ensure our solutions are deployed effectively and deliver sustained value.

We engage continuously with customers through structured feedback channels, including success reviews, roadmap discussions, advisory boards, usability pilots, surveys, and our Customer Insights Portal. Insights gathered from these interactions directly inform product design, enhancement priorities, and future roadmap decisions. Feedback captured through support interactions, Employee Net Promoter Score (NPS) surveys, and our built-in rating tools further strengthens our understanding of customer needs and helps us refine user experience and performance across our platform.

Customer insights also play a central role in identifying both actual and potential impacts linked to the use of our ESG and operational systems. These insights enable AMCS to refine existing features, address emerging needs, and incorporate new functionality.

We extend our engagement approach by monitoring digital interaction data

across our website, campaigns, and social media platforms. These analytics, combined with industry benchmarking and advisory input, help us anticipate evolving expectations and remain aligned with market and regulatory developments.

Through this comprehensive engagement model, AMCS gains visibility into potential customer-related risks, using structured reviews, support tickets, and account management discussions to identify recurring issues or shifts in customer requirements. To date, no vulnerable consumer groups have been identified, reflecting our business-to-business model in which customers are professional organisations with established capacities to manage technology adoption. We continue to monitor customer interactions and market dynamics, and will adjust our approach if future product expansions introduce new types of users or risk considerations.

Across all channels, our commitment to customer-centric decision-making remains central to how we manage impacts, improve our products, and deliver high-quality, resilient, and future-focused solutions.

Channels for concerns and remedies

Customers and end users can raise concerns through several channels, including the AMCS Customer Portal, direct engagement with account managers, and contact options on our websites. Where AMCS identifies that it has caused or contributed to a material negative impact on customers or end users, we implement a structured remediation process. This includes immediate corrective actions such as technical fixes or service adjustments, compensation or service credits where contractual obligations are affected, and preventive measures such as process improvements and staff training. Our approach is guided by principles of fairness, timeliness, and continuous improvement, ensuring that remedies are effective and contribute to long-term trust and customer satisfaction.

S4: consumers and end users

Actions

We safeguard information so our customers, partners, and employees can operate with confidence, knowing their data is always protected.

S4-3. Actions and resources related to consumers and end users

Data privacy and security

In addition to our Data Security and Privacy policies, we have documented standard operating procedures on how to carry out specific manual and automated processes required in the operation and development of various AMCS services and offerings. These include entity-level controls, logical and physical access controls, system operations controls, risk monitoring and management, change management controls, incident management controls, and processing capacity controls. We provide information security training and acceptable use awareness to AMCS employees and contractors as part of mandatory annual training, to educate them on applicable policies, standards, and information security practices. We also provide awareness training on the security, availability, and confidentiality of information to our employees at the time of joining as part of induction.

We take our responsibility to protect employee and customer data seriously and have established a comprehensive cybersecurity and service-provision risk-management process to prevent privacy-related impacts. This process is embedded within our SOC 1 & 2 frameworks and addresses potential disruptions arising from technological failures, cyber-attacks, or climate disasters at hosting facilities. It follows four key steps: risk identification, risk assessment, risk evaluation, and risk mitigation. As part of this approach, we maintain a structured risk register that includes mitigation plans and assigns a designated risk owner for each identified risk.

These measures aim to strengthen resilience against operational disruptions, achieve zero data breaches or legal proceedings related to user privacy, and enhance risk oversight through proactive monitoring and mitigation strategies.

Subject to privacy regulations, we disclose any substantiated human rights incidents related to consumer data misuse or breaches. In 2025, no such incidents have been reported.

Carbon reduction for customers through use of AMCS' software solutions

Our product suite is described in the General Information section of this report. In the context of consumers and end-users, AMCS focuses on actions that help customers improve the sustainability, safety, and quality outcomes associated with the services they deliver to people and communities, as well as the information and insights needed to make responsible decisions.

Key actions

1) Strengthening information and sustainability decision making

AMCS' Quentic ESG solutions support customers across the full cycle of ESG strategy and delivery, including data management, materiality analysis, strategy mapping, carbon accounting, emissions management, water stewardship, climate action, and reporting frameworks.

In 2025, we progressed AI-enabled automation to strengthen ESG performance in areas including narrative generation for reporting, scraping of utility bills, and supporting the selection of emission factors, helping organisations improve efficiency and consistency in sustainability workflows.

S4: consumers and end users

Actions Continued

2) Improving personal safety outcomes supported by digital EHS programmes

Quentic EHS solutions helps customers digitise and automate occupational safety and environmental programmes in a single integrated solution, covering hazardous chemical management, incidents and observations, environmental management, risk assessments and audits, legal compliance, control of work, and related processes supported by a modern, intuitive, and mobile user experience.

In 2025, AMCS introduced AI-driven automation within Quentic EHS to support safety performance and operational efficiency, including:

- On-demand translations to allow for incident reports in different languages and to facilitate further processing seamlessly.
- AI-generated training videos to support safety training engagement and compliance.
- Smart data handling to assist the uploading and modification of data extracted from Safety Data

Sheets, reducing manual effort and improving accuracy.

3) Supporting safer and more sustainable services delivered to communities and cities

Transport and Logistics solutions are designed to help customers operate safer and more sustainable fleet and collection services. Automated and optimised routes can incorporate safety considerations, including avoiding risks such as low bridges, congestion points, and school zones, and supporting balanced workloads for drivers.

In 2025, AMCS launched the AMCS Platform for Municipalities, a new suite of solutions for municipalities and their service providers designed to streamline the delivery of services from curbside collections through to specialist services such as street cleansing and public area maintenance. This new generation of purpose-built automation will deliver great efficiency in service delivery as well as cleaner, greener and safer cities.

AMCS' AI-powered camera vision on collection vehicles can detect environmental and safety exceptions such as contaminated

or overfilled containers and hazardous items. Customers use this capability to reduce contamination, improve recycling rates, and reduce waste sent to landfill. In some cases, it has supported identification of combustible items (e.g., gas canisters), helping prevent hazards to public safety and operational facilities.

4) Unlocking more value from material resources

In 2025, AMCS investments in purpose-built automation in the AMCS Platform for the recycling sector enabled large organisations to extract greater economic and environmental value from the materials they manage and transform. New innovations included improvements to material flow controls and inventory management, offering real-time insights, cost tracking, and trading support – key to maximising the value of recovered materials. A new range of dashboard and analytics support, provide smarter data-driven insights to unlock material management opportunities and improve both the quality and value of recovered materials.

5) Optimising asset performance and lifetime

In 2025, AMCS leveraged real-time vehicle and plant asset data to optimise preventive maintenance programs, reducing downtime and extending asset lifecycles. Our AMCS Asset Maintenance solution automates the monitoring of asset performance and service scheduling, companies reduce maintenance costs while ensuring that fleet and plant equipment operate efficiently, safely and sustainably.

6) Enabling the circular economy

The AMCS Platform is the automation engine powering Ireland's new successful beverage container Deposit Return Scheme, Re-turn.

It manages the full reverse logistics network—from reverse vending machines to retailers and recyclers—while ensuring every load is **traceable, weighed, and accurately categorised** at the destination recycling plant.

The Platform's digital backbone has delivered exceptional transparency and efficiency, helping the scheme quickly become one of Ireland's most effective circular economy initiatives, that is on target to achieve an 80% recovery rate.

S4: consumers and end users

Actions
Continued

Sustainability embedded in decision-making.

Sharing insights through leadership

We're creating a community focused on Sustainability Leadership. We attend and organise a range of webinars (over 35 in 2025) and in-person events (over 50 in 2025) to create and support a community of sustainability specialists. We actively promote knowledge sharing and collaboration within the sustainability community through our annual Visions Summit, which took place in September 2025 over two days. The event brought together more than 200 sustainability professionals, including academics, practitioners, and industry experts, to exchange insights and experiences on their sustainability journeys. The summit serves as a platform for thought leadership, fostering dialogue on critical topics such as circular technology, digital transformation, and environmental best practices. We share our insights and expertise on sustainability, circular technology, and digital transformation with keynote speaking events on webinars and in-person events each year.

Delivering effective outcomes to customers

We provide sustainability strategy mapping and business analytics tools for our customers that enable them to plan their sustainability programs, set goals, and track KPIs. Users can visualise progress and results on dashboards and share them with key stakeholders such as staff, customers, suppliers, and the general public. Our solutions also help our customers report against a wide variety of voluntary and mandatory reporting frameworks, which ensures that the effectiveness of ESG impact is transparent.

Our products help sustainability leaders face unique challenges, such as reducing the time and effort required to collect and report ESG data, understand the complexity of mandatory and voluntary framework reporting, and align their organisations around sustainability goals and action plans. Our solutions help them address these challenges in an effective and efficient way.

Our solutions help clients navigate complex sustainability reporting requirements by providing a centralised, automated framework for Double Materiality

Assessments (DMA). This functionality enables organisations to identify and score their impacts, risks, and opportunities across ESG topics, ensuring alignment with CSRD standards. By digitising the evaluation of how a company affects the world and how external factors affect the company's finances, our solution streamlines the path to audit-ready sustainability disclosures.

We go beyond carbon capture and control, with automated reporting to industry requirements with our analytics and reporting tool, allowing simplified stakeholder communication with real-time insights on ESG progress. Our solutions for case reporting (including best practice sharing) and change management can help identify issues and manage them across the whole organisation. Technical interfaces between our solutions and third-party BI tools enable ESG key figures and content to be shared and understood across the business units responsible for these issues.

With the AMCS Sustainability platform, our client's technology investment grows with their sustainability program and their operations, helping them measure and

S4: consumers and end users

Actions Continued

manage the metrics that are material to their business today and in the future. We go beyond carbon accounting. We know that sustainability leaders aren't accountants, their priorities extend beyond basic compliance to managing their environmental and social impact, and so does the AMCS Sustainability platform.

We designed our solutions to assist our customers in making positive ESG impacts to support the Sustainable Development Goals (SDG).

SDG 3: Manage occupational health and safety for the entire workforce and take appropriate precautions for external companies and visitors.

SDG 6: Keep production facilities hazardous to water under control, store and use chemicals safely, and track the company's fresh and waste water volumes.

SDG 7: Our solution helps resource companies source and convert renewable materials (e.g. organic waste, biowaste) into sources of low carbon and renewable energy.

SDG 8 and 12: Comply with environmental and safety regulations and ensure sustainable production processes and sustainable development of the company.

SDG 11: Support resource-intensive industries in digitalisation with future-proof EHS software solutions. For cities and communities, we provide purpose-built solutions to manage residential waste and recycling with a focus on increased recycling and reducing the environmental footprint of these operations.

SDG 12: Supporting the transition to a circular economy.

SDG 13: Track and reduce CO2 emissions, waste volumes, and energy use, and efficiently operationalise climate action measures. Position companies to lead in the circular economy by decoupling resource use from extraction and emissions.



S4: consumers and end users

Metrics and targets

S4-4 Targets related to consumers and end users

Data security and privacy

In 2025, we successfully achieved all of our ambitious targets related to data security and privacy. We maintained our exemplary track record of clean opinions on SOC 1 and SOC 2 reports, reaffirming the strength of our internal controls and data protection measures. We are targeting the same clean opinions on our reports for 2026. We successfully expanded ISO 27001 certification to our Limerick headquarters as planned, further strengthening our commitment to world-class information security and data protection.

Our compliance performance remains strong, with full adherence to GDPR requirements and no recorded fines or breaches. We continue to monitor evolving regulations globally and proactively adapt our processes to ensure compliance across all jurisdictions.

Employee engagement in data security remains a cornerstone of our approach. In 2025, we achieved 100% completion of mandatory data security training for all

new hires, supported by periodic refresher courses to keep teams updated on emerging risks and best practices. We are targeting the same 100% completion rate for 2026, ensuring every employee is equipped to uphold our commitment to data protection from day one.

Our commitment to data privacy and security is both strong and ongoing. By continuing to lead in innovation and compliance, we will maintain the trust of our customers and partners while supporting our ESG strategy of delivering value ethically and sustainably. Data privacy and security will remain a cornerstone of our operations in 2026 and beyond, as we strive to stay at the forefront of technological developments and regulatory expectations.

Innovation and technological development continue to shape the landscape of data privacy and security. In 2026, we aim not only to respond to these changes but to lead them, by expanding automation in compliance monitoring, sharpening AI-driven threat detection, and integrating advanced security features across all solutions. These initiatives will ensure that AMCS remains a

trusted partner in safeguarding data in an increasingly digital world.

This commitment is fully aligned with our ESG strategy of delivering value to consumers while operating in a highly ethical and sustainable manner. Data privacy and security are fundamental to our operations, and we will continue to prioritise them in the years to come.

Carbon reduction for customers through use of AMCS' software solutions

AMCS is dedicated to helping our customers operate more sustainably by decarbonising operations and improving resource management. This year, we continued to make tangible progress toward our customer carbon reduction targets. We empower clients across waste, energy, and logistics sectors to measure and mitigate emissions as integral parts of their business strategy.

Waste and Recycling: Leading environmental companies use AMCS to drive circular economy outcomes. For example, Recology, a waste services firm, uses the AMCS Platform to power its "Waste Zero" mission across 130+ communities in the western

United States. By standardising routes and centralising data, Recology gains real-time insight into collection efficiency and diversion rates, helping reduce landfill waste and associated emissions. In Australia, Dubbo Regional Council modernised its waste management with an AMCS-powered solution, consolidating systems and setting an ambitious waste diversion target for 2030. These efforts translate to fewer dumpsite methane emissions and a smaller carbon footprint for the communities served.

Enterprise Sustainability Management:

Large organisations are using AMCS' Quentic technology to monitor and cut their emissions at scale. The Dussmann Group (65,000 employees across 21 countries) adopted our AMCS Quentic ESG software to replace spreadsheets and enable reliable sustainability reporting. Dussmann's team defined 250+ sustainability indicators in our system, tracking everything from electricity consumption to fleet fuel use in real time. This centralised platform allows contributors worldwide to input data online and visualise carbon emissions instantly, forming the basis for setting quantitative reduction targets. As Dussmann's Head of QHSE noted, full

S4: consumers and end users

Metrics and target Continued

Scope 1 and 2 GHG reporting for a company of that size “is only possible with Quentic.” By embedding such data-driven sustainability into operations, Dussmann can swiftly identify hotspots and drive down CO₂ across its company divisions.

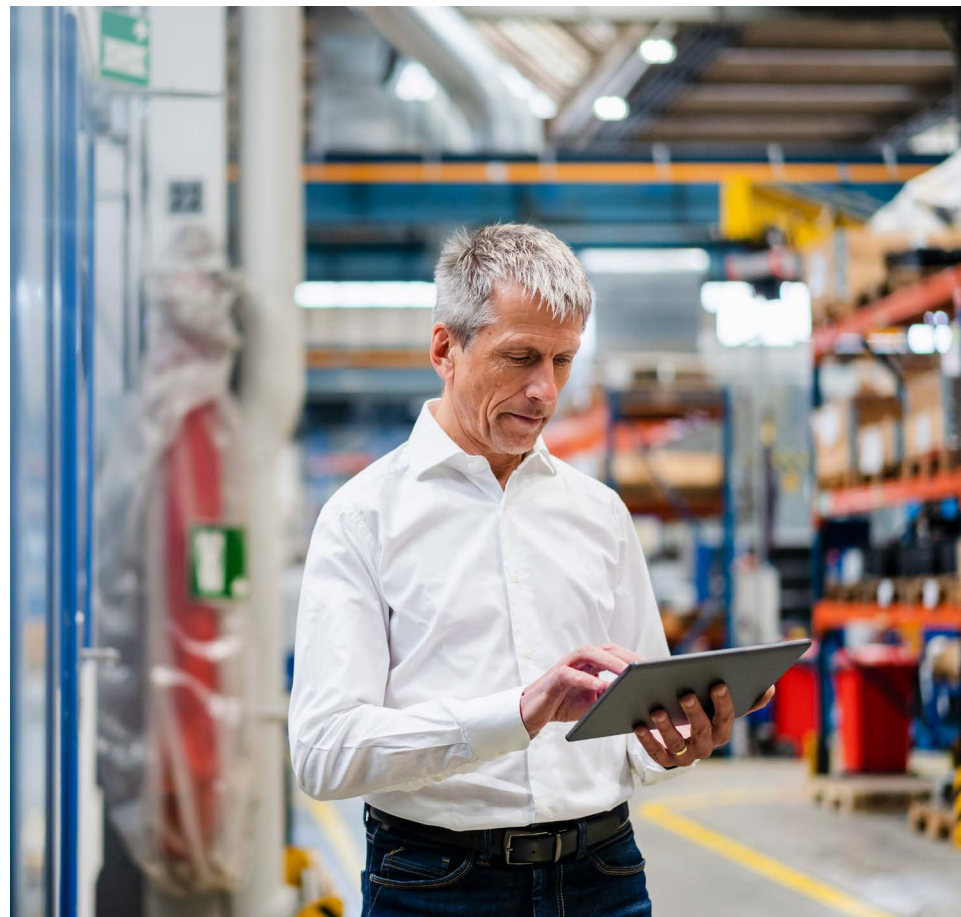
Energy and Technology: AMCS solutions also enable progress toward clean energy goals. ZEN Energy, Australia’s first energy retailer with a 1.5 °C science-based emissions target, needed to rapidly scale its customer billing to support renewables growth. In 2021, ZEN deployed AMCS Utility Billing and migrated its complex system in just two months, a digital transformation that helped facilitate ZEN’s zero-carbon future ambitions.

Transport and Logistics: Miller Waste Systems improved the efficiency of its 45-site fleet operation by replacing outdated manual processes with AMCS Fleet Maintenance, a cloud platform that centralises maintenance, inventory, and safety compliance while providing real-time visibility across its 1,900-vehicle fleet.

This modernisation nearly doubled preventative maintenance compliance

and strengthened overall operational performance while supporting sustainability through reduced downtime, better resource optimisation, and more efficient fleet health management, helping lower overall environmental impact across all waste-management activities.

Conclusion: Across these success stories, AMCS has enabled its customers and users to make measurable strides toward their carbon reduction goals. By decarbonising day-to-day operations through smarter software, our clients are shrinking their Scope 1 and 2 footprints in tandem with improved business performance. Whether it’s facilitating a 15% cut in fleet emissions via intelligent route planning, empowering a zero-waste initiative for municipalities, or streamlining corporate carbon accounting for science-based targets, AMCS is delivering on its ESG commitment to drive real-world environmental impact through technology. This progress underscores a core message: helping customers achieve their sustainability targets is central to our mission and a key indicator of our shared success.



PART 6

governance



G1: business conduct

Impacts, risks, and opportunities

No convictions, fines, or legal actions related to bribery or corruption.

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

Leveraging ethical business practices for sustainable growth

Upholding strong ethical business practices presents a valuable opportunity for AMCS to strengthen our reputation and build long-term trust with stakeholders, employees, suppliers, and the public. By maintaining compliance with applicable laws and regulations relating to corruption, discrimination, fair trade, and related areas, AMCS reduces regulatory and legal risk while supporting consistent and responsible business operations. A commitment to ethical standards not only strengthens our reputation, but also attracts top talent, improves employee morale, and contributes to higher retention rates. As a result, AMCS can benefit from a stronger workforce, a more resilient brand, and sustainable growth in a socially conscious business environment. This is a financial opportunity for AMCS which would occur throughout our value chain in the short-, medium-, and long-term time horizons.

IMPACT, RISK, OR OPPORTUNITY	VALUE CHAIN LOCATION	TIME HORIZON
Negative Impact (Actual)	Upstream	Short (<1 year)
Negative Impact (Potential)	Own Operations	Medium (>1 year)
Positive Impact (Actual)	Downstream	Long (5 years+)
Positive Impact (Potential)		
Risk		
Opportunity		

Leveraging ethical business practices for sustainable growth

G1: business conduct

Policies

G1-1. Policies related to business conduct

AMCS is dedicated to upholding high standards of business conduct and corporate culture. To guide our operations and maintain these standards, we've established a comprehensive collection of policies, including the following:

- Anti-Slavery Policy
- Anti-Bribery and Corruption Policy
- Business Ethics Policy
- Supplier Code of Conduct
- Alcohol and Drug Misuse Policy
- Data Security and Protection Procedures
- DEI Policy
- Human Rights Policy
- Employee Handbook
- Employee Code of Conduct
- Adoptive Leave Policy
- Group Carer's Leave Policy
- Parental Leave Policies
- Performance Review Policy
- Attendance Policy
- Dignity at Work Policy

- Disability Discrimination Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Further Education Policy
- Global Work From Home Policy
- Maternity Leave Policy
- Referral Policy
- Grievance Procedure
- Whistleblowing Policy

We've closely aligned our corporate culture with our sustainability goals. Supporting diversity, equity, and inclusion is integral to our corporate culture. In a modern and hybrid working environment, we leverage advanced communication and collaboration platforms to promote a connected and cohesive culture, enabling employees across different regions to engage seamlessly and contribute to shared goals. Our culture of innovation and collaboration encourages an environment where employees are encouraged to think creatively, embrace change, and deliver cutting-edge solutions.

We also recognise the importance of extending these principles beyond our own operations. By promoting responsible practices across our value chain, we aim to work with partners and suppliers who share our commitment to ethical conduct and sustainability. This approach helps us foster positive impacts not only within our organisation but throughout the broader ecosystem in which we operate.

G1-2. Actions related to business conduct

Corporate culture

We established our culture on the company's core principles and values, which are infused into all areas of business operations. This is done through clear communication of our mission, vision, and values to all employees. The development of our corporate culture is an ongoing process. It involves the integration of our company values into all processes and practices. Training programs, team-building activities, and leadership initiatives are some of the means we employ to promote the desired culture. We actively promote our culture through various internal communication channels. This includes town

hall meetings, newsletters, and an intranet platform. Additionally, we showcase our culture externally through our website, social media, and in all our correspondences and interactions with clients and partners. To evaluate our culture, we conduct surveys and feedback sessions to measure staff understanding and commitment to our values. We look at metrics such as employee engagement, retention, and job satisfaction. We address any areas of concern in a timely manner, with changes implemented as necessary to ensure our culture remains strong and beneficial. The result is a vibrant, collaborative culture where employees feel valued, included, and inspired to contribute their best work. It's a culture that positions us well for innovative solutions, customer satisfaction, growth, and resilience, today and in the future.

G1: business conduct

Policies Continued

At AMCS, we consider the ability to freely report irregularities, both within and outside our organisation, as vital to upholding our values of integrity and transparency.

Management of supplier relationships

We recognise that suppliers are critical partners in achieving our sustainability objectives. We have embedded social, environmental, and ethical criteria into our procurement processes to ensure responsible practices across the value chain. All suppliers are expected to comply with the AMCS Supplier Code of Conduct, which sets minimum standards for human rights, labor practices, environmental responsibility, and anti-corruption. Compliance with this Code is a pre-condition for doing business with AMCS. During onboarding, suppliers undergo ESG screening to assess their alignment with our standards, and preference is given to those holding certifications such as ISO 14001 for environmental management and ISO 27001 for information security. Suppliers are encouraged to align with AMCS' climate commitments, including Science Based Targets, and to adopt practices that reduce emissions and improve resource efficiency.

To maintain accountability, AMCS conducts periodic evaluations through self-assessment questionnaires, targeted audits for high-risk suppliers, and annual performance reviews. Beyond compliance, AMCS collaborates with

suppliers to build capacity for sustainability improvements by sharing best practices and providing guidance on ethical sourcing. Procurement teams receive specialised training to strengthen engagement with suppliers on sustainability performance. Transparency is central to our approach, and suppliers are required to report any material misconduct or breaches of the Code including those related to corruption and bribery promptly via an anonymous Supplier Whistleblowing Form.

AMCS actively monitors the progress of suppliers in setting and implementing Science Based Targets through structured engagement and annual reviews, as per our Supplier Engagement Plan. Data is collected from public disclosures, direct communications with suppliers, and comprehensive ESG surveys covering climate strategy, emissions reporting, human rights, labor practices, and governance standards. This information is consolidated into a centralised system and used to generate supplier scorecards, which evaluate performance across environmental, social, and governance dimensions alongside traditional procurement metrics. These

scorecards inform sourcing decisions and business continuity, ensuring that suppliers demonstrating strong ESG performance and credible climate commitments are prioritised, while persistent underperformance may lead to reduced business allocation or termination of contracts. This approach embeds accountability and transparency into supplier relationships and aligns procurement decisions with AMCS' long-term sustainability objectives and its 2025 Science Based Target commitment.

Safeguards for reporting

At AMCS, we consider the ability to freely report irregularities, both within and outside our organisation, as vital to upholding our values of integrity and transparency. We have stringent safeguards in place to ensure that our employees can report any incidents or concerns without fear of retaliation or reprisal.

To facilitate the reporting of any irregularities, we have established a secure and confidential whistleblowing system. This system allows for anonymous reporting where required, ensuring that employees feel safe to freely communicate any workplace concerns.

G1: business conduct

Policies Continued

Code of Conduct training mandatory for all employees.

Our [Whistleblowing Policy](#) outlines the process of reporting potential wrongdoings and informs employees about the protections in place. These protections include strict confidentiality clauses to protect the identity of the whistleblower, and strong nonretaliation policies to prevent any backlash or adverse action against the whistleblower.

To support this, we have established a vigilant compliance team that swiftly and impartially investigates any reported allegations. Any substantiated claims are effectively addressed, and appropriate disciplinary actions are taken to deter any future misconduct.

We communicate our whistleblowing program to our employees and the protections it offers to create a secure and open environment within our organisation. We regularly disclose this commitment to ensuring a safe, transparent reporting avenue in our compliance reports, reinforcing our commitment to ethical conduct at all levels of our organisation.

We're dedicated to promptly, independently, and objectively investigating all instances of business conduct incidents. These investigations are carried out, and if an agreement cannot be made internally, either AMCS or the employee may involve an impartial third party to ensure fairness and minimise bias.

Training and awareness

Induction training on the Code of Conduct is mandatory for all employees. We have a full program of onboarding trainings covering a broad spectrum, ensuring our employees are well-equipped to uphold our ethical standards across all areas of our operations. The induction program includes modules on anti-corruption, anti-slavery, and business ethics topics, equipping employees to uphold our ethical standards across all areas of our operations. We use digital on-demand technology for delivering trainings in an engaging and accessible manner. This allows us to reach our global workforce efficiently, providing interactive modules, real-time assessments, and on-demand refresher courses.

If necessary, we conduct refresher training sessions on specific topics to ensure ongoing compliance and understanding among staff. For instance, to keep up with the evolving digital landscape, we provided refresher training on data privacy and security this year to reinforce the crucial role employees play in maintaining confidentiality and secure data handling.

G1: business conduct

Policies Continued

Prevention and detection of corruption and bribery

We have a robust Business Ethics Policy in place, and we take the issue of corruption and bribery extremely seriously. Our position is clear: we don't tolerate any form of corruption or bribery at any level of our organisation. We understand, however, that certain functions could potentially be more at risk due to the nature of their operations.

Primarily, our Procurement and Sales departments can be more prone to such risks because of their direct interaction with third-party vendors, customers, and partners. They handle negotiations and transactions which could present potential risks involving unethical practices to influence business outcomes.

Additionally, our Operations and Regulatory departments, which deal with different legal jurisdictions and operational procedures, also may be at a higher risk of encountering potential bribery or corruption. To mitigate these risks, we maintain a strong internal control system which includes regular audits, risk assessments, and stringent monitoring of these potential high-risk areas. This includes applying a formal due diligence process to

trading partners identified as high-risk for corruption or information security issues, ensuring 100% coverage. We also provide targeted training and awareness programs for employees in roles that deal with outside organisations. We have also put clear protocols in place for whistleblowing and transparent reporting of any suspicious transactions to our Compliance Committee.

Approval procedure for sensitive transactions

AMCS has established clear procedures for managing gifts, hospitality, and other sensitive transactions to ensure compliance with ethical standards and legal requirements. All business gifts or hospitality must be approved by AMCS in advance and must comply with applicable local laws. Any gifts or hospitality must be reasonable in type and value, given transparently, and never intended to influence business advantage. Employees are required to disclose any gifts or hospitality offered or received that could be perceived as a conflict of interest. These measures reinforce AMCS' commitment to integrity and responsible business conduct and are included in the AMCS Business Ethics Policy.



G1: business conduct

Metrics and targets

G1-3. Targets related to business conduct

AMCS has set targets to maintain the highest standards of ethical business conduct across its operations and value chain. These commitments include maintaining a zero-tolerance approach to corruption, bribery, fraud, antitrust violations, and breaches of the Code of Conduct; requiring all employees to complete mandatory training on the Code of Conduct and business ethics; and requiring suppliers to adhere to AMCS' Supplier Code of Conduct, including anticorruption and human rights standards. These commitments support the prevention of misconduct, strengthen compliance, and reinforce a culture of integrity and transparency across the organisation.

G1-4. Metrics related to Incidents of corruption or bribery

Throughout the reporting period, AMCS, across our entire value chain, has maintained full compliance with all procedures and standards related to corruption and bribery.

We have had no instances of violation, resulting in convictions, fines, or legal ramifications, against anti-corruption and anti-bribery laws. There have been no cases of any employees being penalised or dismissed related to corruption or bribery incidents.

G1-5. Metrics related to political influence and lobbying activities

AMCS is committed to maintaining the highest standards of ethical conduct and impartiality, demonstrated by our abstention from political lobbying. During the reporting period, AMCS Group made no financial or in-kind political contributions, either directly or indirectly, in any country or geographical area. Our policies are grounded on factual information, reflecting our commitment to integrity. We collaboratively work with stakeholders for a sustainable and equitable future, and our ESG strategies are dictated by these principles, not influenced by politics or lobbying. No members of AMCS' administrative, management, or supervisory bodies hold a position in public administration or regulatory bodies.

G1-6. Metrics in relation to payment practices

AMCS maintains a strong commitment to timely and reliable payments to our suppliers and partners. On average, 80% of all payments are made within the agreed contractual or statutory payment terms. For suppliers operating under our standard terms, payments are typically issued within three days of the invoice due date. AMCS continues to uphold diligent payment processes and, at present, has no outstanding legal proceedings related to late payments.

At AMCS, we're committed to conducting our business with the highest level of integrity and treating all individuals with respect. We're pleased to report that in 2025, there were no recorded breaches of our Code of Conduct. Furthermore, there were no incidents reported in relation to human rights abuses, fraud, corruption, bribery, or breaches of anti-trust or competition laws.

Moreover, AMCS is strongly against any form of corruption or bribery, and complies strictly with all relevant laws. Correspondingly, in 2025, we didn't receive any convictions or

fines for any violation of anti-corruption or anti-bribery laws. Nor were we subjects of any legal actions regarding corruption or bribery. We at AMCS continue to uphold our commitment to ethical business practices and compliance with all relevant regulations.

PART 7

additional disclosure requirements



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PAGE	DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	MATERIAL / NOT MATERIAL
-	ESRS 2 GOV-1: Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		Not Material
Page 22	ESRS 2 GOV-3: Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		Material
Page 32	ESRS 2 SBM-1: Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a 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	Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 32	ESRS 2 SBM-1: Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
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Page 32	ESRS 2 SBM-1: Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 56	ESRS E-1: Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	Material
Page 69	ESRS E1-6: GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material
-	ESRS E1-7: Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Not Material
Page 69	ESRS E1-7: Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				Material
Page 71	ESRS E1-8: Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material

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Page 74	ESRS E1-9: GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Material
-	ESRS E1-11: Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex I Delegated Regulation (EU) 2020/1816, Annex II		Not Material
-	ESRS E1-11: Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Not Material
-	ESRS E1-11: Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not Material
-	ESRS E1-11: Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Not Material
-	ESRS E2-4: Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not Material
-	ESRS E3-1: Water-related policies	Indicator number 7 Table #2 of Annex 1				Not Material
-	ESRS E3-1: Policy covering areas at water risk, including areas of high-water stress	Indicator number 8 Table #2 of Annex 1				Not Material
-	ESRS E3-4: Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				Not Material
-	ESRS E4-5: Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				Not Material

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-	ESRS E4-2: Policy covering sites in or near	Indicator number 14.2 Table #2 of Annex 1				Not Material
-	ESRS E5-5: Non-recycled waste	Indicator number 13 Table #2 of Annex 1		Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives		Not Material
-	ESRS E5-5: Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1		According to Council Directive 2011/70/Euratom of 19 July 2011 establishing a community framework for the responsible and safe management of spent fuel and radioactive waste.		Not Material
Page 53	ESRS 2 IRO-2: Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex 1				Material
Page 53	ESRS 2 IRO-2: Risk of incidents of child labour	Indicator number 12 Table #3 of Annex 1				Material
Page 79	ESRS 2 GDR-P: Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
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Page 90	ESRS S1-13: Rate of work-related accidents	Indicator number 2 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 90	ESRS S1-13: Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 91	ESRS S1-15: Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material

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-	ESRS S1-15: Annual total remuneration ratio	Indicator number 8 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not Material
Page 91	ESRS S1-16: Incidents of discrimination	Indicator number 7 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 91	ESRS S1-16: Human rights incidents	Indicator number 11 Table #1 and Indicator n. 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
-	ESRS S2-1: Code of conduct	Indicator number 4 Table #3 of Annex 1				Not Material
-	ESRS S3-2: Grievance mechanism	Indicator number 11 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not Material
-	ESRS S2-3: Human rights incidents	Indicator number 10 Table #1 of Annex 1 and Indicator n. 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not Material
-	ESRS S3-3: Human rights incidents	Indicator number 14 Table #3 of Annex 1 and Indicator n. 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not Material
Page 95	ESRS S4-2: Grievance mechanism	Indicator number 11 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 96	ESRS S4-3: Human rights incidents	Indicator number 14 Table #3 of Annex 1 and Indicator n. 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material
Page 101	ESRS G1-1: Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Material
Page 101	ESRS G1-1: Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Material
Page 108	ESRS G1-4: Convictions and Fines for violation anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Material

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Page 15	ESRS 2 GOV-1: Board's gender diversity	Indicator number 13 of Table #1 of Annex 1		Delegated Regulation (EU) 2022/1288		Material
-	ESRS E4-5: Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				Not Material
-	ESRS E4-5: Operations that affect threatened species	Indicator number 14.1 Table #2 of Annex 1				Not Material
-	ESRS E4-2: Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				Not Material
-	ESRS E4-2: Sustainable oceans / seas practices or policies	Indicator number 1 Table #2 of Annex 1				Not Material
-	ESRS E4-2: Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				Not Material

about AMCS

Sustainability that means business

AMCS is the market leader in Performance Sustainability, enabling you to boost sustainability and profitability at the same time. With AMCS, you can achieve sustainable growth and transparent social responsibility while also safeguarding the environment and reducing operational risks.

The AMCS Performance Sustainability Suite is an operating system for business executives, managers, and frontline employees that provides end-to-end value and powers strategic decision making.

Ensuring our enterprise software and SaaS solutions deliver digital innovation to the emerging circular economy around the world.

Learn more at www.amcsgroup.com.



