

# ESG report 2024

Issued March 2025



PART 1

# introduction



# message from the CEO

We are proud to present our Environmental, Social, and Governance (ESG) report for the 2024 reporting period. Although AMCS is not mandated to comply with European Sustainability Reporting Standards (ESRS) until 2028 for the financial year 2027, we are taking the initiative to demonstrate our unwavering commitment to transparent reporting and a sustainable future.

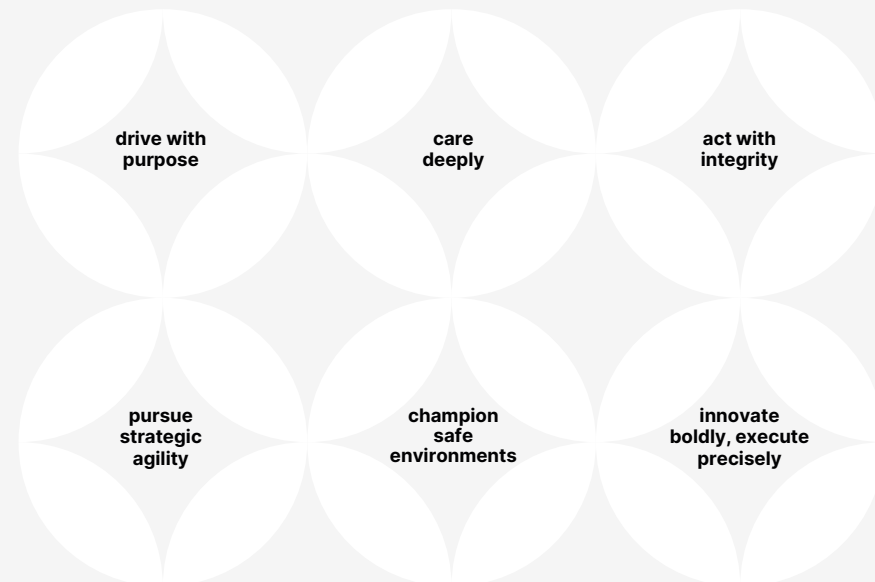
At AMCS, we are driven by a mission to empower the companies that sustain our world to build a more sustainable and profitable future. Sustainability is deeply woven into our business model, and we have identified key areas where we can lead the transition towards a more sustainable future. By investing in sustainability, we not only build mutual trust and respect among our stakeholders but also contribute to the circular economy and the long-term success of our business, industry, and society.

Our dedication to responsible business practices, transparency, and accountability is reflected in this report, aligning with the Corporate Sustainability Reporting Directive guidelines. We are committed to fostering an environment that respects ESG standards, embraces transparency, encourages innovation, and positively impacts our communities.

The AMCS Performance Sustainability suite and our operational practices are designed to support sustainable development goals, making our business more resilient and prepared for future uncertainties and challenges. Through transparent communication, we meticulously track our progress towards sustainability, providing a comprehensive view of our performance across our suite of products and organisation.

Together, we can build a more sustainable future for our businesses and our planet.

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



# executive summary

The connection between our strategy and business model illustrates how sustainability is integrated in our core operations, reflecting our sustainability goals.

At AMCS, we are deeply committed to integrating ESG principles into our operational framework. In alignment with the Corporate Sustainability Reporting Directive (CSRD) guidelines, our report offers transparency on our governance structure, risk management strategies, and the incorporation of sustainability practices within our performance sustainability suite of products and daily operations.

The report begins by outlining the basis of preparation, policy purpose, and scope. Our Sustainability Governance section highlights our robust framework and its integral role in our operations. We discuss governance responsibilities, including leadership oversight, relevant expertise, and performance management. Additionally, we emphasize our proactive risk management approach, detailing specific control mechanisms to identify and manage potential risks in a timely manner.

We elaborate on our performance management and due diligence measures embedded in our business functions. The connection between our strategy and business model illustrates how sustainability is integrated in our core operations, reflecting our sustainability goals. We explore our business model and value chain, demonstrating the integration of sustainability across all aspects of our operations. Insights into our Stakeholder Engagement initiatives and our adaptable approach to changes in strategy or business model are also shared.

Our materiality assessment process, including the 'double materiality' methodology, prioritizes sustainability matters, helping us identify impacts, risks, and opportunities. We outline actions taken on material risks, opportunities, and impacts, and discuss their effectiveness. The report concludes with mandatory disclosures, reaffirming our commitment to transparency and accountability as per ESRS guidelines.

In essence, this report provides a transparent, comprehensive account of AMCS's deep-rooted commitment to sustainability, risk management, and stakeholder engagement, in line with ESRS's rigorous standards.

# table of contents

## 06 General information - ESRS 2 General Disclosures

Basis for preparation  
Sustainability governance  
Strategy and business model  
Stakeholder engagement  
Materiality assessment process  
Impact, risk, and opportunity approach

## 39 Environment

ESRS E1. Climate change

## 56 Social

ESRS S1. Own workforce  
ESRS S4. Consumers and end users

## 80 Governance

ESRS G1. Business conduct

## 88 Mandatory disclosures

ESRS 2 BP-2: Disclosures in relation to specific circumstances  
ESRS 2 IRO-2: Disclosure requirements in ESRS covered by sustainability statement  
ESRS 2 IRO-2: Data points that derive from other EU legislation

## 101 About AMCS



PART 2

# general information - ESRS 2 general disclosures



# basis for preparation

## Scope of the Report

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### ESRS 2 BP-1. General basis for preparation of the sustainability statement

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Our Sustainability report covers all parts of our company mentioned in our financial report. This includes any companies we hold majority control over, regardless of where they're located. By using the same scope for both financial and sustainability reports, we make sure the information is easy to compare. We do this to provide a well-rounded view of our performance in business and sustainability efforts. This approach makes our sustainability information more reliable and useful for all stakeholders.

Just as we do with our financial statements, we have implemented robust internal control systems to ensure the reliability of the information provided. Our sustainability data is collected, verified, and reviewed as part of this process.

Details on our consolidation principles and a list of consolidated subsidiaries are available in the notes to our Consolidated Financial Statements.

Our sustainability statement recognizes the environmental, social, and governance (ESG) impacts that extend beyond our immediate operations, addressing both our upstream and downstream value chain. In our upstream value chains, we delve into the processes and relationships that contribute to our service development, ranging from procurement practices to human resources management. We understand that our suppliers and the resources we harness significantly impact our sustainability footprint. Therefore, we have incorporated measures to assess and manage ESG considerations with our suppliers, which includes due diligence, screening for ESG factors, and promoting responsible procurement practices.

Our downstream value chain focuses on use by consumers and end users. Determining the environmental and social impact associated with the use of our services is a critical aspect of our sustainability commitments. We value customer feedback and engagement, which helps us in continuously improving our services and achieving our sustainability goals.





# basis for preparation

Scope of the Report  
**Continued**

**Our intent is to provide a balanced, fair, and comprehensible assessment of the group's position and prospects.**

We strive to inform and equip our customers with the necessary tools to utilize our services in the most sustainable and secure manner. Our sustainability strategy extends to the full lifecycle of our offerings, from conception to use, ensuring each stage adheres to robust sustainability standards.

It's crucial for us to engage with stakeholders across our value chain, as their actions and decisions play a significant role in our sustainability journey. By taking this expansive view, we can work on potential impacts, risks, and opportunities at every stage of our value chain, thereby aligning our business procedures with a sustainable future.

While we remain committed to transparency and comprehensive disclosure in our sustainability reporting, we must also safeguard our competitive position in the marketplace. Therefore, certain information relating specifically to intellectual property, know-how, or results of innovation has been omitted from our sustainability statement. This decision aligns with the guidelines

provided under the Corporate Sustainability Reporting Directive (CSRD), which allow companies to withhold specific information if its disclosure would be seriously prejudicial to the company's commercial position, provided this does not interfere with assessing the company's development, performance, or position.

In such instances, we have carried out a thorough evaluation to ensure that the omission of specific details does not inhibit stakeholders' understanding of our general sustainability initiatives, performance, and impacts.

While we continue to invest in innovation and preserve the confidentiality of our competitive assets, we remain cognizant of our commitment to contribute to positive societal and environmental changes. We assure our stakeholders that this decision does not undermine our overall sustainability objectives and endeavors.

In line with specific provisions allowed by certain jurisdictions, AMCS Group has

opportunistically opted to omit disclosures of impending developments or matters currently under negotiation. This decision is driven by interests of business sensitivity and to prevent potential commercial damage. We assert that any non-disclosed information does not materially distort the true state of affairs of the group.

Our intent is to provide a balanced, fair, and comprehensible assessment of the group's position and prospects.



# basis for preparation

## Changes in the Preparation or Presentation of Sustainability Information

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### ESRS 2 BP-2. Disclosures in relation to specific circumstances

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



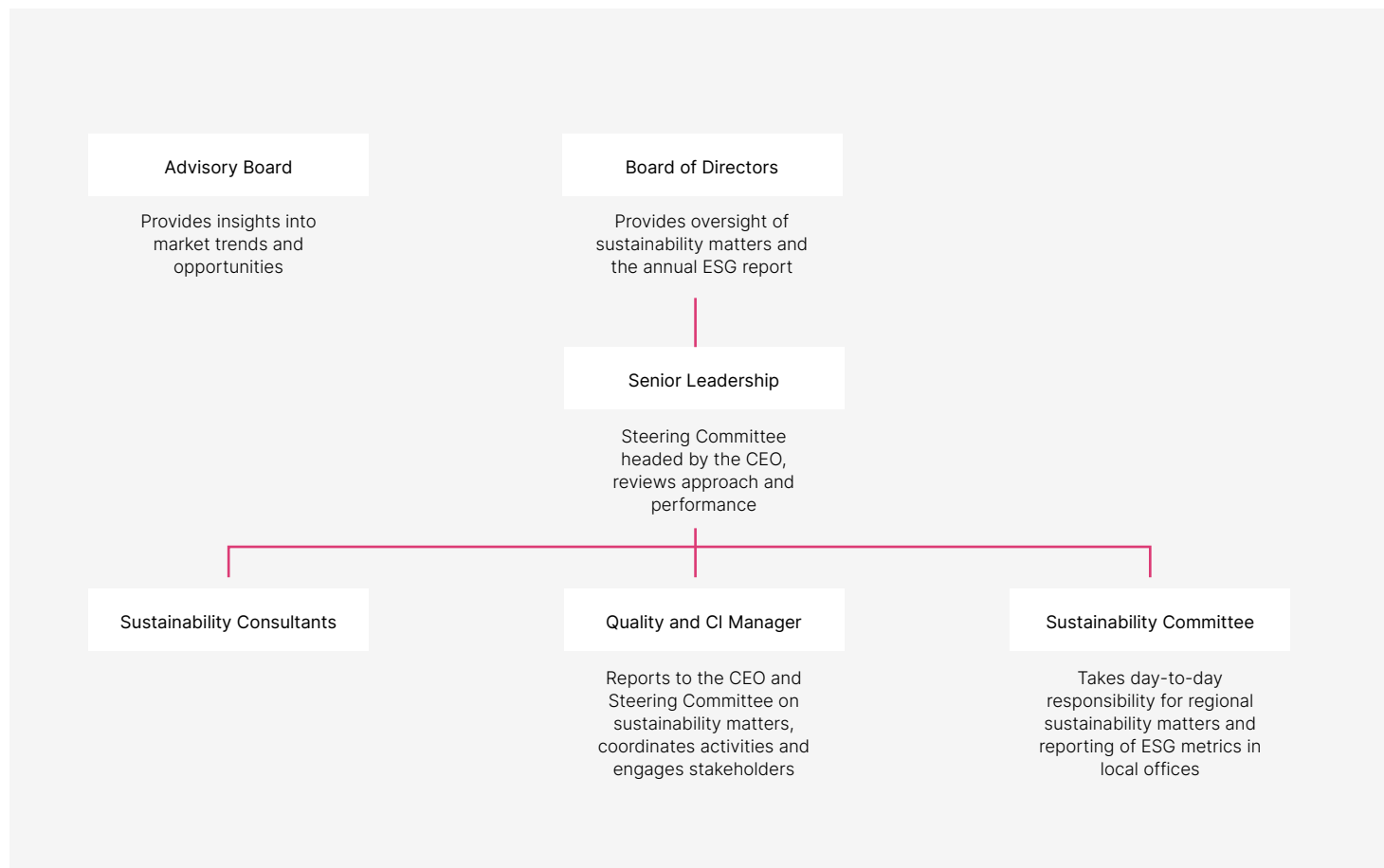
# sustainability governance

## Role of the Administrative, Management, and Supervisory Bodies

**ESRS 2 GOV-1.** The role of the administrative, management, and supervisory bodies

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

Responsibility for ESG matters at AMCS resides with the Board of Directors, which has delegated authority to the CEO. The Board receives regular updates on ESG matters from the CEO, and has approved this report, including the selection of materiality topics.



# sustainability governance

## Board of Directors and Senior Management

While the exact number may vary over time, it's typical for our organization to have 14 Senior Leadership Team members. They're responsible for the day-to-day running of our business activities and the execution of our strategic plans.














Similarly, the number of non-executive members might fluctuate, but typically we maintain around 4 non-executive members on our Board. These individuals primarily provide strategic advice and serve to challenge and provide oversight to the executive team.

We firmly believe in the value of broad representation across our organization. Hence, we aim to ensure that employees and workers at all levels are adequately represented in decision-making processes. We give employees multiple opportunities to provide input and feedback, like regular townhall meetings, surveys, and structured dialogues with management. The specifics of this representation might vary depending on the level, department, and location, but the principle of inclusive communication remains central to our operations.

Our administrative, management, and supervisory bodies contain individuals with a breadth of experience spanning our industry sector, product lines, and the geographic areas where we operate. This experience includes past leadership roles within similar industries, direct involvement in product development or oversight in comparable organizations, and understanding of the cultural and regulatory contexts of our key markets.

As of the end of the reporting period, the Board consisted of 5 directors, including 4 non-executive (independent) members, one of whom serves as the Board Chairman. All five directors are male.

Certain senior executives are specifically tasked with overseeing our impact management, risk assessment, and opportunity identification processes.

|   |  |  |  |  |
|---|--|--|--|--|
| <br><b>Jimmy Martin</b><br>Co-Founder & CEO                                    | <br><b>Freddie Kavanagh</b><br>COO  | <br><b>Conor Curley</b><br>CFO  | <br><b>Noreen Cantillon</b><br>Head of HR | <br><b>Dr. Eamon Hynes</b><br>CTO |
| <br><b>Dr. Torsten Thurmann</b><br>Director of EHSQ/ESG Product Business Unit | <br><b>Leonard Dolan</b><br>Director of Business Systems & Processes               | <br><b>Elaine Treacy</b><br>Director Global Product Management                 | <br><b>Mark Abbas</b><br>SVP EMEA        | <br><b>Angela Schmidt</b><br>CMO |
| <br><b>Michael Bates</b><br>Head of APAC                                     | <br><b>Lasse Jiborn</b><br>Commercial Director Intelligent Optimisation Solutions | <br><b>Florian Lichtwald</b><br>Operating Partner EHSQ and ESG Business Units |  |  |

Senior leadership team

# sustainability governance

Board of Directors and Senior Management  
**Continued**

## CEO

Jimmy Martin, our CEO, is the strategic leader of AMCS, setting the overall vision and aligning sustainability initiatives with our broader business objectives. Jimmy ensures that sustainability efforts receive adequate resources and remain a key focus across all levels of our organization.

## CFO

Conor Curley, our CFO, supports AMCS' sustainability initiatives through financial alignment and reporting. This includes budgeting and allocating resources for sustainability projects, tracking financial risks and opportunities, and assessing the economic viability of sustainability investments.

## Head of HR

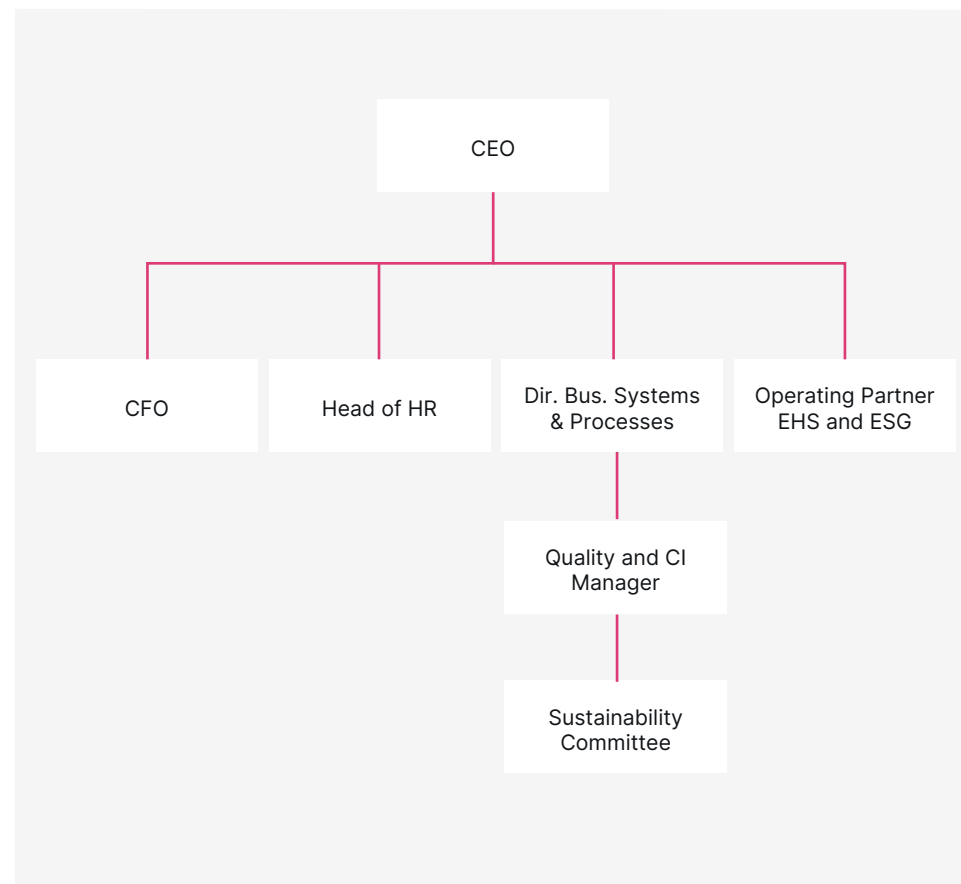
Noreen Cantillon, our Head of HR, serves as the champion of people and culture, ensuring sustainability principles are deeply embedded within our workplace. This includes promoting diversity, equity, inclusion, and employee well-being. The Head of HR also leads sustainability-related training programs and oversees the reporting of workforce-related ESG metrics.

## Director of Business Systems and Processes

Leonard Dolan, the Director of Business Systems and Processes, focuses on integrating sustainability into our everyday work. Leonard's role involves implementing sustainable business processes and driving digitization projects to reduce the company's environmental footprint. By embedding sustainability into our processes, Leonard ensures our internal structures fully support the company's ESG Goals.

## Operations Partner for EHS/ESG Products

Florian Lichtwald, the Operations Partner for Environmental, Health, and Safety (EHS) and ESG Products, is responsible for embedding sustainability into our EHS and ESG products. Florian's role also provides valuable insights to the Steering Committee regarding customer expectations and needs, ensuring that this ESG report aligns with market demands and sustainability trends.



Sustainability oversight organizational structure

# sustainability governance

Board of Directors and Senior Management  
**Continued**

We leverage the collective expertise of our diverse group of stakeholders, from our CEO and Senior Leadership team to mid-level management and inputs from our global employees.

## Quality and CI Manager

Suzanne Fehily serves as the Quality and Continuous Improvement (CI) Manager at AMCS and leads the process of publishing our inaugural ESG Report. In her role, Suzanne engages with stakeholders such as employees, regulatory bodies, and other audiences on sustainability topics and works closely with Senior Management, Finance, HR, and other departments. Suzanne plays a central role in implementing sustainability initiatives and advancing the company's continuous improvement efforts.

## ESG Team

The ESG Team is the driving force behind AMCS' sustainability initiatives, developing and executing ESG strategies throughout the company. The team plays a key role in supporting report writing, ensuring alignment with the ESRS framework, collecting and analyzing data, and leading projects to advance AMCS' metrics and targets.

## Sustainability Committee

The Sustainability Committee at AMCS is primarily tasked with championing and overseeing the company's ESG report. The committee is responsible for setting the

agenda for ESG initiatives and policies, ensuring the company is communicating openly and transparently about its ESG performance. They are also tasked with conducting thorough assessments of the company's ESG impacts, risks and opportunities. Moreover, they play a crucial role in embedding sustainability into the company's strategy for resilience and long-term growth. Finally, they are also responsible for liaising with various stakeholders including customers, employees, and investors to garner feedback and increase engagement in ESG matters.

## Governance Responsibilities

These responsibilities are clearly reflected in our corporate governance guidelines, Board mandates, and policy documents. We have put regular reporting, reviewing, and updating mechanisms in place to ensure ongoing efficacy. Our management plays an integral role in our governance processes, implementing internal controls, procedures, and reporting systems to monitor and manage our impacts, risks, and opportunities.

Our organization adopts a robust and layered governance model in supervising the functions and responsibilities related to our ESG (Environmental, Social, and Governance) commitments. We leverage the collective expertise of our diverse group of stakeholders, from our CEO and Senior Leadership team to mid-level management and inputs from our global employees. The highest level of oversight lies with a Steering Committee that includes our CEO and other members from the Senior Leadership team. This body sets the strategic direction for our ESG initiatives, ensuring they are attuned to our organizational mission and values. They monitor the progress, effectiveness, and alignment of these initiatives with our broader business strategies. The Steering Committee also provides high-level oversight regarding ESG-related risks and opportunities.

Beneath the Steering Committee, operational jurisdiction for ESG commitment execution sits with a dedicated committee headed by members of the extended leadership. This committee comprises representatives from across various company strata, including mid-level management and frontline staff.

# sustainability governance

Board of Directors and Senior Management

**Continued**

By involving representation from multiple tiers of our company, we uphold a diverse, inclusive perspective that considers viewpoints from all levels of the organization. This broad spectrum of experience and insight informs the execution of our strategies more effectively and inclusively.

This committee operates under the directive of the Steering Committee, but enjoys operational freedom, thus ensuring tasks are executed efficiently while maintaining alignment with broader strategic ESG goals. They are involved in day-to-day implementation of ESG strategies, ensuring adherence to regulations and standards, and also manage the communication of our ESG progress to our stakeholders.

We conduct oversight of this committee through regular reporting to the Steering Committee and robust internal communication channels. This ensures transparency and allows the Steering Committee to carry out their supervisory role effectively.

Starting at the frontline, employees are typically first responsible for reporting to their immediate supervisors or managers. This is where the majority of the day-to-day activities, task assignments, updates, and issues are discussed and addressed. Individual contributors have direct reporting lines to their respective team leaders or managers, who provide the first level of supervision and guidance.

These team leaders or mid-level managers, in turn, report to their department heads or senior managers. These exchanges often involve updates about team performance, milestones reached, challenges faced, and strategic discussions about departmental goals and objectives. The senior managers play a critical role in translating strategic plans into operational goals, and ensuring they communicate those goals to the team leaders.

Moving up the hierarchy, department heads report to the extended leadership. Their exchanges revolve around broader strategic matters, departmental performance, resource allocation strategies, key risks and challenges, and other high-level

organizational efforts. It's at this level where cross-departmental coordination and alignment occur.

At the apex of our administrative structure are our CEO and the Steering Committee, who provide overall organizational leadership. The top-tier executives and the heads of departments report to the CEO or the Steering Committee, providing updates related to their respective areas of operation and executing directives originating from the CEO level.

## Integration of Internal Controls and Procedures

Our organization places heavy emphasis on the integration of dedicated controls and procedures with other internal functions. We have an integrated system of controls and procedures that are intertwined with all internal functions. These controls and procedures serve as the backbone of our operational, financial, and compliance initiatives. They provide a standardized way to deal with both routine tasks and unique scenarios.

Each internal function, whether it be Marketing, Operations, HR, or Finance, has explicitly defined controls and procedures, designed to mitigate risks and promote efficiency. Rather than operating in segregated silos, we have blended these procedures with other inter-departmental functions, creating a network of integrated processes across the business.

Furthermore, for the integration of these functions to be effective, we utilize rigorous training methods for all employees. By ensuring everyone understands and is comfortable with both their role-specific procedures and those related to inter-department collaboration, we plant the seeds of a truly integrated operational framework.

Our IT systems also play a pivotal role in this integration. We leverage technology platforms that facilitate real-time collaboration, information sharing, and process alignment across various functions, reinforcing the cohesion of our controls and procedures.



# sustainability governance

## Board of Directors and Senior Management Continued

We review the effectiveness of our integrated controls and procedures regularly through internal audits, as well as external audits where required. We use feedback from these audits to continuously improve our standard procedures and control efficacy.

### Oversight and Expertise in Driving Sustainability and ESG Strategy

The Senior Leadership team oversees the setting of specific sustainability targets, monitoring the progress toward achieving these targets. They meet on a monthly basis to review performance to objectives, risks, and opportunities. They define and monitor key performance indicators (KPIs) in alignment with company objectives and strategies, and to support risk identification. On at least an annual basis, executive management reviews performance against material impacts.

AMCS, as an organization pioneering sustainability solutions for our customers, realizes the importance of ensuring appropriate skills and expertise are available within our management team. This is essential to effective oversight of sustainability matters.

At the highest level, our Steering Committee, which includes our CEO and other senior leaders, determines the strategic path for our sustainability matters. This team evaluates both the existing skills and the development needs within the organization. They identify the key capabilities necessary to execute our sustainability strategy effectively.

Recognizing that the sustainability landscape is consistently evolving, ongoing learning and development are fundamental components of our approach. Our employees who are designing and developing sustainability software solutions are encouraged to participate in professional development opportunities, in-house training programs, and relevant seminars and webinars.

Regular training programs and performance evaluations help us determine the availability or development of appropriate skills to oversee sustainability matters. We understand that sometimes the necessary expertise may lie outside of our organization. In such instances, we collaborate with industry experts, consultants, or even academic institutions, bringing in external wisdom to supplement our in-house aptitude.





# sustainability governance

Board of Directors and Senior Management

**Continued**

**Our combined internal and external sustainability-related expertise places us in an advantageous position to further our mission of scaling sustainable growth in the resources and recycling industry.**

At AMCS, we understand the importance of sustainability-related expertise in today's business landscape. To cultivate and leverage such proficiency, we follow a multi-faceted approach:

**Internal Expertise:**

Our internal teams comprise professionals with extensive knowledge and experience in sustainability fields. These individuals, drawn from diverse disciplines such as environmental science, social policy, public health, and corporate governance, ensure that our products and services align with best sustainability practices and support our clients in their endeavors.

In addition, our decision-making bodies are knowledgeable about the implications and benefits of integrating sustainability principles into strategies and operations. This internal expertise allows us to design cutting-edge sustainability solutions that optimize operational efficiencies, reduce environmental impact, improve health and safety standards, and promote sound governance practices in a wide variety of industries.

**Training and Development:**

We believe in continuous learning and improvement. Therefore, we invest in regular training and professional development activities for our staff in areas such as environmental management, social responsibility, workplace safety, and corporate governance. These initiatives not only enhance our internal competence in handling sustainability matters, but also ensure our solutions are built to meet evolving standards and regulations.

**Leveraging External Expertise:**

We recognize the value of external expertise to supplement our internal capabilities. To this effect, we engage with a network of sustainability consultants, strategists, experts, and regulatory bodies. Their guidance and inputs refine our processes, shape our decisions, sharpen our sustainability solutions, and keep us abreast of the latest trends and loopholes we must address.

Our combined internal and external sustainability-related expertise forms the backbone of our business strategy and operational effectiveness.

# sustainability governance

Impact, Risk & Opportunity Management Approach

**Investing in sustainability-related expertise at AMCS is a strategic commitment.**

We are fully aware that our sustainability-related expertise plays a crucial role in mitigating risks, managing impacts, and seizing opportunities. Our commercial success is dependent on us upskilling and creating experts in-house on sustainability-related matters.

## **Material Impact**

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

## **Risks**

We diligently use our sustainability knowledge to identify, assess, and tackle potential sustainability risks. This covers risks related to regulatory compliance, operational disruptions, reputational damage, and changing market scenarios due to evolving sustainability preferences among consumers and investors.

## **Opportunities**

Risk management at AMCS leverages opportunities through our own product line in several ways:

AMCS follows a rigorous development lifecycle for our products, ensuring a detailed and thorough review at every 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 earlier 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.

Investing in sustainability-related expertise at AMCS is a strategic commitment. It's coupled with our endeavor to address material impacts, anticipate and manage risks, and grasp opportunities presented by sustainability trends. We acknowledge that the cultivation of this expertise is pivotal to preserving our competitive advantage and creating long-term value for our stakeholders.

# sustainability governance

Impact, Risk & Opportunity Management Approach

**Continued**

## Risk Management Controls

**ESRS 2 GOV-5.** Risk Management and Internal controls over reporting

The design of our risk management and internal control processes includes risk identification, analysis, evaluation, treatment, and monitoring. They account for risks associated with economic, environmental, and social impact, as well as governance practices.

Our risk assessment approach is systematic and based on best practices. It includes identifying and assessing potential risks to our business, analyzing the likelihood and severity of these risks, and developing strategies to mitigate their impact. We have identified key risks such as operational risks, regulatory risks, and sustainability risks. And, we have mitigation strategies in place, such as strong compliance programs, continuous monitoring, and periodic risk assessments.

We have integrated the results of risk assessments into our operations, influencing our strategic planning, decision-making, and performance monitoring processes.

We periodically report these findings to our senior leadership, communicate them to all levels of management, and include them in our annual sustainability report.



# sustainability governance

## Performance Management

Our administrative, management, and supervisory bodies integrate consideration of 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.



# sustainability governance

## Due Diligence

**GOV-4.** Disclosure of mapping of information provided in sustainability statement about due diligence process

Our sustainability statement outlines a due diligence process that spans the lifecycle of our operations and products. This includes diligent assessment of environmental impact, labor practices, social impact, economic impact, and governance.

This Core Elements of Due Diligence table provides a guide to the location of the core elements of due diligence within the report.

|  |  |  |
|--|--|--|
| <b>Governance, Strategy, and Business Model</b>                  | <ul style="list-style-type: none"> <li>• ESRs 2 GOV-2</li> <li>• ESRs 2 GOV-3</li> <li>• ESRs 2 SBM-3-E1</li> <li>• ESRs 2 SBM-3-S1</li> <li>• ESRs 2 SBM-3-S4</li> <li>• ESRs 2 SBM-3-G1</li> </ul>   | <ul style="list-style-type: none"> <li><a href="#">pages 10-17</a></li> <li><a href="#">page 40</a></li> <li><a href="#">pages 46-47</a></li> <li><a href="#">page 58</a></li> <li><a href="#">page 71</a></li> <li><a href="#">page 82</a></li> </ul>   |
| <b>Engaging with Affected Stakeholders</b>                       | <ul style="list-style-type: none"> <li>• ESRs 2 GOV-2</li> <li>• ESRs 2 SBM-2</li> <li>• ESRs 2 IRO-1</li> <li>• ESRs 2 MDR-P: E1-2</li> <li>• ESRs 2 MDR-P: S1-1</li> <li>• ESRs 2 MDR-P: S4-1</li> <li>• ESRs 2 MDR-P: G1-1</li> <li>• S1-2</li> <li>• S4-2</li> <li>• G1-1</li> </ul> | <ul style="list-style-type: none"> <li><a href="#">pages 10-17</a></li> <li><a href="#">pages 29-32</a></li> <li><a href="#">pages 23-25</a></li> <li><a href="#">page 50</a></li> <li><a href="#">pages 59-61</a></li> <li><a href="#">page 72</a></li> <li><a href="#">pages 83-85</a></li> <li><a href="#">pages 62-63</a></li> <li><a href="#">pages 72-73</a></li> <li><a href="#">pages 83-85</a></li> </ul> |
| <b>Identifying and Assessing Adverse Impacts</b>                 | <ul style="list-style-type: none"> <li>• ESRs 2 IRO-1</li> <li>• ESRs 2 SBM-3-E1</li> <li>• ESRs 2 SBM-3-S1</li> <li>• ESRs 2 SBM-3-S4</li> <li>• ESRs 2 SBM-3-G1</li> </ul>   | <ul style="list-style-type: none"> <li><a href="#">pages 33-35</a></li> <li><a href="#">pages 46-47</a></li> <li><a href="#">page 58</a></li> <li><a href="#">page 71</a></li> <li><a href="#">page 82</a></li> </ul>  |
| <b>Taking Actions to Address Adverse Impacts</b>                 | <ul style="list-style-type: none"> <li>• E1-1</li> <li>• G1-1</li> <li>• G1-3</li> <li>• ESRs 2 MDR-A: E1-3</li> <li>• ESRs 2 MDR-A: S1-4</li> <li>• ESRs 2 MDR-A: S4-4</li> </ul>   | <ul style="list-style-type: none"> <li><a href="#">pages 41-46</a></li> <li><a href="#">pages 83-85</a></li> <li><a href="#">pages 85-86</a></li> <li><a href="#">page 51</a></li> <li><a href="#">pages 59, 64</a></li> <li><a href="#">pages 74-77</a></li> </ul>  |
| <b>Tracking Effectiveness of These Efforts and Communicating</b> | <ul style="list-style-type: none"> <li>• ESRs 2 MDR-T: E1-4</li> <li>• ESRs 2 MDR-T: S1-5</li> <li>• ESRs 2 MDR-T: S4-5</li> <li>• ESRs 2 MDR-M: S1-6</li> <li>• ESRs 2 MDR-M: S4-4</li> </ul>   | <ul style="list-style-type: none"> <li><a href="#">page 52</a></li> <li><a href="#">page 65</a></li> <li><a href="#">pages 78-79</a></li> <li><a href="#">page 66</a></li> <li><a href="#">pages 74-77</a></li> </ul>  |



# strategy and business model

**ESRS 2 SBM-1.** Strategy, business model and value chain

AMCS is a leading global technology company providing advanced solutions to the recycling and resource industries. Our portfolio of products and services is comprehensive and purpose-built to address the diverse and complex needs of our clients.

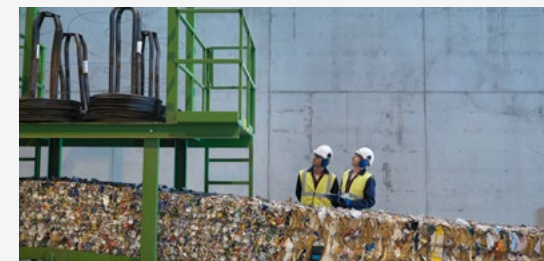
## Resources and Recycling

We provide innovative solutions to manage resources and recycling operations efficiently. Our offerings in this sector include an integrated software platform and a suite of mobile solutions. These technologies support the end-to-end process of resource collection, recycling, landfilling, and disposal, enabling us to assist businesses in improving their productivity, reducing costs, and observing sustainability requirements in their resources and recycling processes.

## Logistics and Transportation

We designed AMCS' logistics and transportation solutions to improve operational efficiency and reduce environmental impact. We offer route optimization technologies, fleet management systems, and digital engagement platforms, all designed to streamline logistics operations. These solutions aid businesses in decreasing transport time and costs, reducing fuel consumption, and subsequently improving their overall carbon footprint.

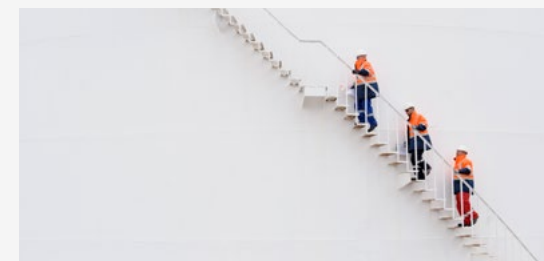
## Resources + Recycling



## Transport + Logistics



## Sustainability Intelligence (ESG + EHS Management)



# strategy and business model

## Continued

### Sustainability Intelligence (EHS & ESG Management)

Understanding the growing need for businesses to manage their sustainability commitments and metrics, we provide an intelligent platform for sustainability management. This system enables businesses to track, manage, and report on a wide range of sustainability metrics in a streamlined and efficient manner. It's specifically designed to help organizations meet their sustainability goals, maintain compliance with relevant regulations, and manage sustainability performance effectively.

Our goal at AMCS is to enable our customers to drive efficiency while also improving their environmental sustainability. We are committed to continuous innovation, and we aim to deliver cutting-edge solutions that provide quantifiable benefits to our customers while promoting a more sustainable world.

AMCS Solutions are used globally by:

- **Municipal and Regional Authorities**, these entities oversee resources at the community level, and use AMCS' tools to

coordinate the collection and disposal of resources, keeping their communities clean and sustainable.

- **Resources and Recycling Private Companies**, engaged in the collection, processing, and disposal of resources, utilize AMCS solutions to improve their operations and bottom line.
- **Recycling Companies**, focused on turning resources into reusable material use AMCS' technologies to optimize their processes, better track their output, and maintain regulatory compliance.
- **Manufacturers and Industrial Companies**, producing significant resources, use AMCS' tools to manage their resources effectively, reduce their environmental impact, and meet sustainability goals.

Our significant operations are in areas such as resources and recycling and sustainability management. AMCS has no direct operations in the fossil fuel sectors, however, customers using our Logistics and Transportation solution generate revenue from fuel distribution.





# strategy and business model

Offices Worldwide

We have approximately 1172 employees worldwide.

639

EMEA

283

APAC

250

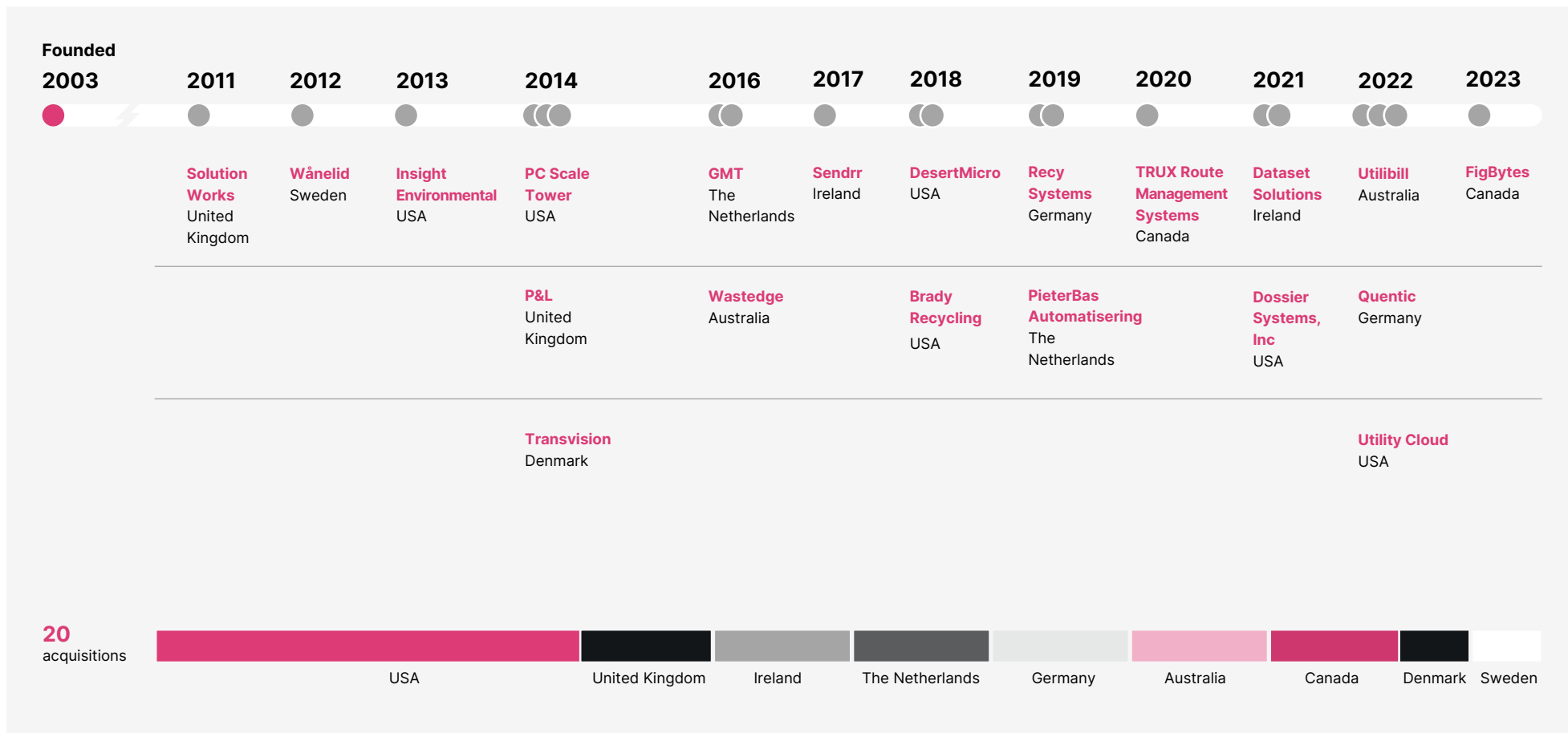
North America



Offices worldwide + global headcount by region, December 2023

# strategy and business model

## Acquisitions



# strategy and business model

## Sustainability Goals

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

AMCS aims to support a wide variety of industries in improving their efficiency and sustainability with comprehensive software solutions. We strive for innovation in our products to cater to various customer categories across several geographic areas.

We understand the inherent sustainability considerations within the industry, and have crafted our solutions with these standards at the forefront. These include resources and recycling companies, municipalities, and material entering facilities in many regions globally. Our innovative product suite caters to a diverse array of customers, ranging from resources and recycling companies, municipalities, material recovery facilities, manufacturing, heavy industry, and transport— across various global regions.

We actively invest in research and development to ensure that our offerings stay up to date with the latest sustainability standards and practices, and help our clients improve their sustainability performance and reporting. At the heart of our operations, open communication underpins all relationships, be it with our customers,

employees, investors, or community. We believe that transparency in our actions and intentions is foundational to achieving shared sustainability goals. Thus, at AMCS, we not only service the resources and recycling industry, but we enable it.

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

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

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.

# strategy and business model

## Business Strategy

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, minimize 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 an edge in their respective sectors.

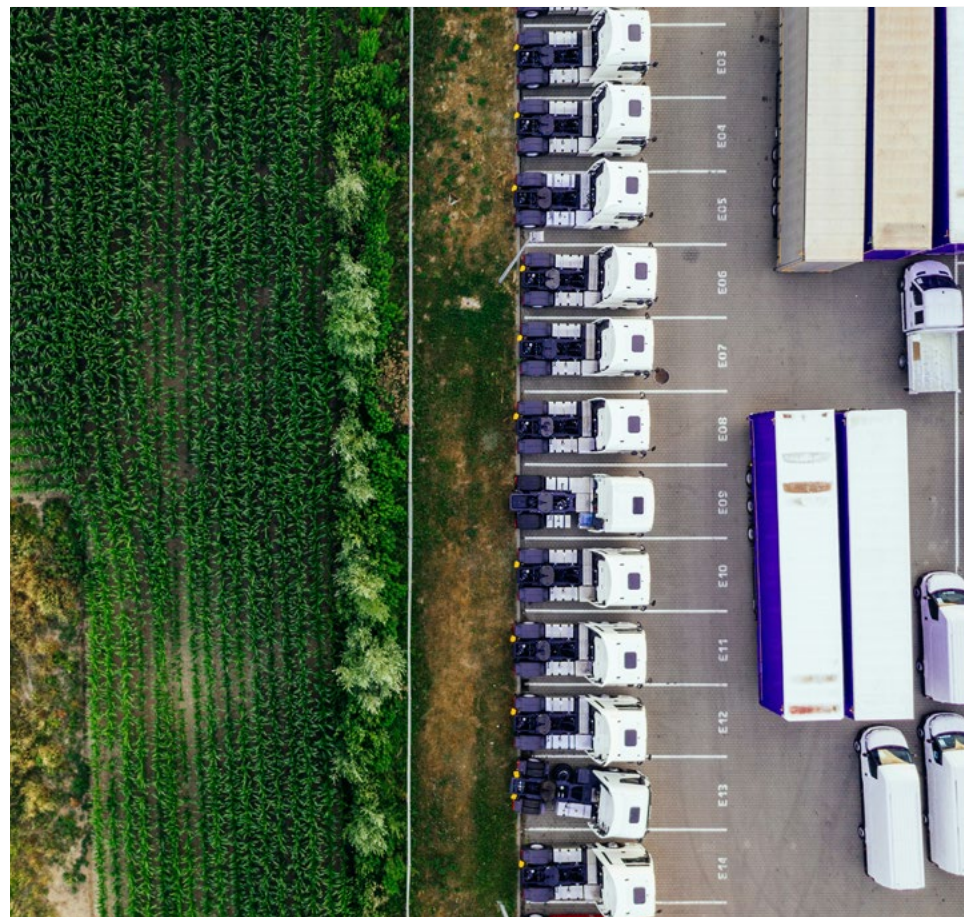
Apart from the benefits our software brings to clients, AMCS is deeply committed to continuously reducing our own environmental impact. Our sustainability initiatives encompass energy efficiency, resource reduction, digitization, and support for remote working. This assertive drive toward environmental 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.

The ESRS sectors are integral to AMCS, contributing significantly to the development of our specialized software solutions and informing our strategic direction.

### Environmental Sector

AMCS' focus on resources and recycling solutions aligns us deeply with the environmental sector. Our commitment to these areas is manifested through our array of sustainability-tailored solutions designed to optimize resources and recycling practices, reduce resource generation, and enhance recycling processes. Additionally, we maintain a firm internal policy aimed at reducing our environmental impact and enabling sustainability within our operations.



# strategy and business model

## Business Strategy Continued

### Social Sector

Our ties with the social sector are based on the responsibilities we hold toward our employees and customers. We focus on developing software solutions that create safer work environments and streamline operations within the resources and recycling industries, contributing to improved working conditions and productivity. We also prioritize customer satisfaction, delivering customizable and scalable solutions that cater to evolving business needs.

### Regulatory Sector

We designed our sustainability solutions to help clients comply with regulatory standards within their industries. By automating and streamlining compliance processes, we reduce the risk of non-compliance and assist our customers with navigating the complex landscape of local, state, and federal regulations.

### Supervisory (Governance) Sector

The governance sector significantly influences AMCS' strategic and operational decisions. This influence is evident in our adherence to strong ethical practices, our commitment to transparency, and our strong governance structures. Our ESG solutions guide our customers in maintaining good governance, adhering to best practices, and fostering sustainable growth.

In conclusion, the ESRS sectors form the backbone of AMCS' strategic outlook and operational considerations. Our offerings in sustainability solutions reflect this, enhancing operational efficiencies, compliance, and sustainability within the resources and recycling industries.





# strategy and business model

## Business Model and Value Chain

By embedding sustainability principles across our business model and value chain, AMCS continues to drive sustainable growth in the resources, recycling, manufacturing, transport, and other industries, promoting both environmental stewardship and responsible governance.

AMCS operates on a business model that integrates deep sustainability principles with a compliance-focused approach.

### Business Model

At the heart of our business initiatives are our advanced software solutions designed to improve operational efficiency, promote sustainability, and facilitate compliance with industry regulations in the resources and recycling, manufacturing, transport and other heavy industries.

Our solutions form an integral part of our business model. We empower resources and recycling companies to adopt better environmental management practices, improve workplace safety, maximize efficiencies, reduce resources, and increase recyclability. We also help them align with sustainability goals by implementing transparent governance practices.

We engage our customers through a software-as-a-service (SaaS) model that ensures scalability, regular updates, continuous support, and seamless adaptability to evolving industry trends and regulatory standards.

### Value Chain

Our value chain is a testament to the sustainable and socially responsible principles we uphold:

**Research and Development:** We invest significantly in researching and developing software that incorporates the latest sustainability standards and trends. Our research underscores environmental conservation efforts, social responsibility, and corporate governance measures.

**Procurement:** Working in a digital space, our principal resources involve skilled human capital and technologically advanced systems. We adhere to fair hiring and procurement practices, ensuring our procedures align with ESG principles.

**Product Development:** Our solutions are conceptualized and developed to address user-specific regulatory compliance needs and drive efficiency in resources and recycling operations.

**Sales and Marketing:** We engage with customers across multiple channels, providing them with in-depth knowledge about our products and guiding them toward suitable sustainability outcomes.

**Customer Service and Support:** Our after-sales engagement is an integral part of our value chain, ensuring that customers derive optimal value from our software and that our solutions continually respond to their dynamic needs.

**End-Life Management:** In the digital solutions realm, end-life management involves regular software upgrades and phasing out outdated or redundant functions, always with minimal environmental impacts in mind.

# strategy and business model

## Business Model and Value Chain Continued

### Approach to Inputs

Our primary inputs are customer feedback, industry trends, regulations, and technological advancements. We gather these inputs through market research, customer engagement, and following regulatory changes. Our research and development teams take these inputs into account while developing state-of-the-art software solutions.

Our leading-edge software solutions are the primary outputs, bringing about increased efficiency, improved customer service, enhanced transport optimization, and operational cost reductions for our customers. We anticipate our solutions will continue to drive positive benefits and ROI for our customers, attractive returns for our investors, and contribute to a sustainable planet for all stakeholders.

AMCS' upstream value chain includes engagement with industry experts, research and technology partners, and regulatory bodies. We gather business insights, technological advancements, and regulatory changes from these collaborations, which inform our solution development. In this

regard, our position in the upstream value chain is as a consumer of information and a developer of solutions.

### Changes to Strategy or Business Model

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**ESRS 2 SBM-2.** Interests and views of stakeholders

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In a dynamic business environment, amendments to our strategy and business model are inevitable and necessary. Over the years, we had to enhance our focus on digital and agile solution development. Additionally, we continue to increase our emphasis on sustainability in response to growing stakeholder expectations. Our business model has evolved from simply providing resources and recycling software to offering comprehensive solutions that span EHS, ESG, resources and recycling, transport, and intelligent optimization, reflecting our commitment to creating a more sustainable and efficient world.

The evolution of our strategy and business model over time reflects our commitment to aligning our operations with stakeholder interests. For example, we have broadened

our product line and service offerings to meet customers' needs more effectively. We have incorporated sustainability aspects more prominently into our strategy to address increasing societal and customer demand for environmentally friendly solutions. We have also implemented flexible work policies in response to employee feedback and shifting work culture trends.

We plan to intensify our investments in research and development over the next 2-3 years in order to continue driving innovation in our software solutions. We aim to further integrate advanced technologies such as AI, IoT, and environmental solutions to enhance the efficiency and sustainability performance of our products, in line with the circular economy. We also plan to introduce additional training and development initiatives for our employees within the coming year to promote a work environment that prioritizes growth, work-life balance, and well-being.

The steps we aim to implement are designed with our stakeholders' interests and views in mind, and we anticipate these will deepen and strengthen our relationships. Our focus

on the continued evolution of our products should further build customer trust and satisfaction. By investing in our employees, we aim to ensure a more engaged and satisfied workforce, leading to better performance and growth for our organization. Contributing to global sustainability goals will enhance our standing with communities and society at large, promoting a positive perception of AMCS as a socially responsible organization.



# stakeholder engagement

We have implemented a structured consultation process to engage stakeholders in our transition journey.

## **Internal Consultations:**

This comprises regular engagement with employees across all levels. We have encouraged open discussions and feedback about our resource use, resource generation and management, and ideas for improving our circular economy practices. This engagement involves workshops, surveys, and team meetings, contributing to a more inclusive and informed circular economy strategy.

## **External Consultations:**

Our engagement extends to external stakeholders including customers, suppliers, investors, regulators, and industry bodies. We regularly conduct a series of forums, panels, and meetings to gauge their perceptions, expectations, and ideas regarding our transition toward a circular economy.

## **Investors and Regulators:**

Regular meetings ensure we align with legal requirements and investor expectations around sustainability and resources and recycling.

## **Customers:**

We solicit feedback regarding our product lifecycles and disposal.

## **Suppliers:**

We engage with them to understand how they are implementing circular economy principles, which impacts our decision-making regarding procurement.

## **Industry bodies:**

Interaction with them helps us remain aware of best practices and emerging trends in the circular economy.

## **Engagement Strategy**

Through these engagements, we are not only able to identify potential areas of improvement, but also to foster a culture of sustainability within our organization and enhance the synergy of our operations with the principles of a circular economy.

At AMCS, we value open dialogue with our stakeholders, seeking their feedback and input to shape our products, services, and sustainability strategies. We engage with our stakeholders in several ways, including but not limited to, annual meetings, surveys,



# stakeholder engagement

## Continued

customer forums, webinars, and one-on-one interactions. Our key stakeholders include our customers, employees, investors, partners, regulators, and the communities within which we operate.

Engagement occurs across all stakeholder categories. This extends from customers (where we strive to meet their evolving needs and exceed their expectations) to employees (who are central to our success), investors (who trust us to deliver on our mission and yield value), partners (who help us access new markets and capabilities), and communities (who we aim to positively impact through our focus on resource efficiency and sustainability).

The primary purpose of our stakeholder engagement strategy is to create an open dialogue that supports mutual trust and understanding. We believe this is vital for aligning our business strategy with the expectations and interests of our stakeholders. We aim to understand our stakeholders' needs and concerns to improve our products, redefine our strategies, promote transparency, and ultimately achieve our shared sustainability goals.

| 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 centers                             |
| Employees               | All employees                               | Surveys (Great Place to Work), town halls, one-on-ones, performance reviews, ESG suggestion box, whistleblowing systems | Surveys, Feedback    | Talent retention & 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, organizations | Participation in local events   | Interviews           | Diversity, equity and inclusion; responsible governance; talent development & retention               |
| Competitors             | Industry peers                              | Competitor benchmarking   | Research             | Data security, data privacy, business operations data center 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

## Decision-Making and Internal Controls

Stakeholder feedback plays a significant role in influencing our decision-making process. We ensure their voices are heard and their interests are represented in our strategic planning and operational execution. We collect feedback through various channels, and aggregate this data into actionable insights that can guide policy and process tweaks, strategy revisions, and innovations in our product line.

We understand that our key stakeholders have a vested interest in how our business operates and grows. Our customers want reliable, innovative, and efficient solutions that make their processes more sustainable; our employees seek rewarding work and a supportive work environment; our investors look for sustainable returns and sound governance; while the communities we operate in expect us to minimize environmental impacts and foster a sustainable industry.

We systematically gather and analyze stakeholder views and interests, and convert that information into detailed reports that we share with our administrative, management, and supervisory bodies. The methods include:

**Regular reporting:** This includes the sharing of summary findings from stakeholder meetings, surveys, and engagements, that inform about their views on sustainability-related impacts.

**Annual review meetings:** These meetings discuss in depth the stakeholders' views and explore adjustments needed in our strategies and operations.



# materiality assessment process

## Process to Identify Sustainability Topics

# 47%

social weighting,  
double materiality chart

**ESRS 2 IRO-1.** Description of the processes to identify and assess material impacts, risks and opportunities

AMCS conducted our first double materiality assessment (DMA) in 2024. The DMA aligns with the UN 17 Sustainable Development Goals, GRI (Global Reporting Initiative) topics by sector, the SASB (Sustainability Accounting Standards Board) and MSCI (Morgan Stanley Capital Investment) industry weightings tailored to the software industry, which allocate importance across Environmental (15%), Social (47%), and Governance (38%) factors. This breakdown reflects the particular significance of social and governance aspects within the software sector, which prioritizes data security, compliance, and responsible governance due to the critical role of trust and ethical standards. Our results, as displayed in the materiality chart, show a clear alignment with these weightings.

The process for scoring and weighting topics involved consideration of the context of our organization and comprehensive stakeholder engagement across our value chain, which

helped us identify and prioritize the most financially and impact-material topics. This involved three primary methods:

1. We conducted surveys with senior leaders across our organization globally to gather quantitative data on the perceived importance of each topic. Participants rated topics based on their relevance to financial impact, business operations, regulatory compliance, and overall environmental and social impact.
2. We analyzed industry trends, regulatory guidelines, and competitive benchmarks. This research informed our understanding of how each topic aligns with both financial performance and broader societal impact, especially in areas like data protection, ethical business practices, and air pollution.
3. We conducted in-depth interviews with key stakeholders, including executive leaders, Customer Success Leaders globally, and ESG consultants. These discussions provided qualitative insights into specific areas, including entity-specific topics that required focus. These discussions highlighted nuances in areas

like responsible governance, retention, qualitative perspectives, and analysis, adding depth to our understanding.

The outcomes in the double materiality chart reflect the cumulative insights gathered. Environmental topics such as climate change scored high on both financial and impact materiality. Social topics like talent development, retention, and data security reflect the software industry's heavy emphasis on human capital. Governance-related areas, such as ethical business practices, align with the high regulatory and ethical demands in the software industry. These factors align with MSCI's industry weightings for ESG criteria.

# 38%

governance weighting,  
double materiality chart

# 15%

environmental weighting,  
double materiality chart

# materiality assessment process

## Materiality Scoring Approach

We ensured that each topic's scoring was grounded in comprehensive, cross-functional feedback and aligned with the industry weightings, supporting a well-rounded materiality assessment.

The impact materiality assessment process followed was in line with the guidelines set by the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. This process enabled the evaluation of the actual and potential impacts of our operations, products, services, and business relationships on people and the environment.

For negative impacts, we conducted due diligence to assess materiality by considering severity, including the scale, scope, and irremediable character of the impact. For potential negative impacts, we also considered the likelihood of occurrence. When evaluating potential negative human rights impacts, we focused on the severity of the impact over its likelihood. For positive impacts, we scored the materiality assessment on the scale and scope for actual impacts, and included the scale, scope, and likelihood for potential positive impacts.

The financial materiality assessment approach enabled us to identify and evaluate the risks and opportunities that could affect the financial position of our organization. We assessed the materiality of financial risks and

opportunities based on a combination of the likelihood of occurrence and the potential magnitude of the financial effects.

When we assessed impacts, risks, and opportunities (IROs), those deemed material were above the threshold. By utilizing this structured, multi-method approach, we ensured that each topic's scoring was grounded in comprehensive, cross-functional feedback and aligned with the industry weightings, supporting a well-rounded materiality assessment. This transparent process strengthens the credibility of our results and demonstrates adherence to a balanced, stakeholder-informed evaluation. We undertook the final assessment and selection of sustainability matters in a Steering Committee workshop.

### Decision-Making and Internal Controls

Our decision-making process for identifying, assessing, and managing sustainability impacts, risks, and opportunities is structured, and involves collaboration across multiple functions. The Steering Committee oversees the process, ensuring alignment with corporate strategy and regulatory requirements.

### 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.

# materiality assessment process

## Double Materiality Matrix

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

Materiality distribution of ESRS topics



Materiality distribution of potentially material IROs

# impact, risk, and opportunity approach

The methodology involves quantitative measurements, qualitative assessments, and stakeholder inputs to determine the severity, likelihood, scale, and scope of each impact.

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

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Our impact, risk, and opportunity identification process relies on a range of methodologies, including stakeholder analysis and risk and opportunity assessment. We based assumptions on our industry knowledge, experience, and expert insights, and regularly revise them to maintain their relevance and accuracy.

Our process involved determining potential and actual impacts through stakeholder engagement, industry analysis, and internal assessments. We then evaluated the severity, likelihood, and potential impacts of the identified factors. To prioritize responses, we ranked impacts based on their potential consequences and likelihood. Finally, we initiated regular tracking of identified impacts to gauge progress and make necessary adjustments.

This process considers specific operational activities, business relationships, and geographies that might present heightened risks. For instance, we

consider the environmental implications of our data centers, the economic and social ramifications of our supply chain relationships, and ethical business practices across the different countries in which we operate.

We considered both direct impacts resulting from our own operations, such as energy consumption of our data centers, and indirect impacts stemming from our business relationships, like the environmental influence exerted through our clients' use of our software solutions for resources and recycling.

Our process incorporated consultations with both affected stakeholders and external experts. We engage with stakeholders through a variety of methods, such as surveys, discussions, and meetings to gauge their opinions and concerns. We also collaborated with external experts and consultants to gain objective, specialized insights and to ensure our evaluations conform to industry best practices and norms.

We employed a rigorous process to prioritize negative and positive impacts based on their relative severity, likelihood, scale, and scope. We prioritized negative impacts based on severity and likelihood, providing a critical risk management framework. On the other hand, we prioritized positive impacts based on their scale and scope, enabling us to strategize efforts to enhance sustainability performance.

Our prioritization process systematically evaluates each potential impact through a comprehensive analysis. The methodology involves quantitative measurements, qualitative assessments, and stakeholder inputs to determine the severity, likelihood, scale, and scope of each impact.

This structured approach ensures optimal allocation of our resources and efforts toward managing significant sustainability impacts effectively. By prioritizing impacts in this manner, we ensure our sustainability efforts are focused, effective, and aligned with our overall strategic goals, stakeholder expectations, and our commitment to corporate responsibility and sustainable growth.



# impact, risk, and opportunity approach

Continued

## Our EHS internal system has a risk assessment module which assists with assessing and managing risk.

● More on page 74

We identify potential financial risks and opportunities through strategic business analysis, financial trend observations, and through stakeholder and expert inputs. We then evaluate based on their potential financial magnitude and likelihood. Our prioritization is based on a balancing act between the possible impact and probability. We conduct regular monitoring through financial analysis and management.

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

Our evaluation of likelihood and impact of effects begins with understanding the risk or opportunity's context, then quantifying, or qualitatively assessing each factor. Our EHS internal system has a risk assessment module which assists with assessing and managing risk. Sustainability-related risks are prioritized

along with other types of risks, like financial or operational risks. The prioritization is driven by potential impact and likelihood. If a sustainability-related risk poses significant potential harm or it's highly likely to occur, it gets higher priority.

Decision-making processes involve collection and analysis of relevant data, consultation with relevant stakeholders, and due diligence in considering all possible options. Post-decision evaluation measures the effectiveness of decisions made. Internal control mechanisms include routine audits, monitoring activities, and clearly defined roles and responsibilities to ensure adherence to organizational policies and procedures.

Our process to identify, assess, and manage impacts and risks is fully integrated into our overall risk management process. The results from these processes are fed into our overall risk profile, which forms part of the holistic risk assessment of the organization for strategic planning.

Our opportunity identification, assessment, and management process is a key component

of our strategic planning and performance management process. Opportunities identified, particularly those related to sustainability, guide our strategic goals, establish benchmarks for success and create pathways for innovation and value creation.

Input parameters include a range of qualitative and quantitative data from both internal and external sources:

- Industry reports and trends
- Regulatory changes
- Stakeholder feedback
- Financial data
- Data concerning resource generation, energy use, and carbon emissions

This is our first reporting period however, the process can evolve based on:

- New or revised regulatory requirements
- Changes in stakeholder expectations
- Lessons learned from previous risk management experiences
- New industry trends or research insights

# impact, risk, and opportunity approach

## Material Impacts, Risks, and Opportunities

From our materiality assessment, we've recognized the following material impacts, risks and opportunities:

AMCS' strategy focuses on providing software for resources, recycling, and EHS and ESG management, positively impacting resource efficiency, pollution reduction and financial performance. However, business operations, air travel, and data hosting, have a negative environmental impact. Regular updates allow efficient risk management and future planning, while disclosing reasonably expected time horizons of material impacts provides insight into strategic planning. Regulatory shifts and technological innovation could lead to significant future risks and opportunities, requiring adaptive strategies. This first reporting period will focus on changes due to factors like regulatory alterations, global trends, and stakeholder expectations, alongside disclosures mandated by the ESRS framework.

| 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      |                      | ●              |            |              | ●           | ●         | ● |
|             |                              | GHG emissions from business air travel  | Actual Negative Impact      |                      | ●              |            |              | ●           | ●         | ● |
|             |                              | GHG emissions from externally managed data centers                                  | 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 Postitive 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                 | ●                    | ●              | ●          | ●            | ●           | ●         |   |

PART 3

# environment



# ESRS E1: climate change

## Governance

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### ESRS 2 GOV-3. Integration of sustainability-related performance in incentive schemes

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We have established remuneration policies and incentive schemes which are reflective of achieving our objectives related to the design and development of sustainability software which meets customers' requirements. These structures aim to ensure that the leaders of our organization maintain a focus on sustainability in their decision-making.

Our incentive schemes typically include both short-term annual incentives based on the achievement of annual sustainability targets, and long-term incentives that reward sustained performance against multi-year sustainability objectives related to the design and development of sustainability software which meets customers' requirements. Depending on their specific roles and responsibilities, we might conduct assessments on targets related to resource diversification and CO2 emission reductions from sales of our products, employee retention, customer satisfaction, or other sustainability dimensions relevant to our context.

The remuneration policies for senior leaders in our organization incorporate performance against these sustainability targets as a significant component of the overall performance assessment. A substantial portion, typically around 30-50%, of the variable pay is linked to achieving sustainability targets related to the design and development of sustainability software which meets customers' requirements.

The remuneration committee of our Board typically reviews and approves the terms of these incentive schemes. This group ensures that the remuneration structures support our strategic objectives, including those related to sustainability, and provide appropriate incentives for our leadership. The terms are reviewed and updated as necessary, usually on an annual basis.



# ESRS E1: climate change

## Strategy

### Our Approach to Climate Change

#### E1-1. Transition plan for climate change mitigation

AMCS is committed to being a global leader in the environmental services industry. To this end, we've established an environmental management system which consistently reviews progress toward meeting our environmental objectives.

AMCS has considered the nature and scale of our environmental impacts on the activities, services, and products which we produce. We have created a framework for monitoring, measuring, mitigating, and reducing our emissions. Our approach aligns with scientifically validated pathways provided by the Intergovernmental Panel on Climate Change (IPCC), ensuring that our actions are compatible with limiting global warming to 1.5°C, as outlined in the Paris Agreement. By adhering to these principles, we aim to not only meet, but exceed industry standards in sustainability and climate action, actively contributing to a more resilient and sustainable global environment.

### Decarbonization Levers

AMCS has identified critical decarbonization levers to mitigate our carbon footprint.

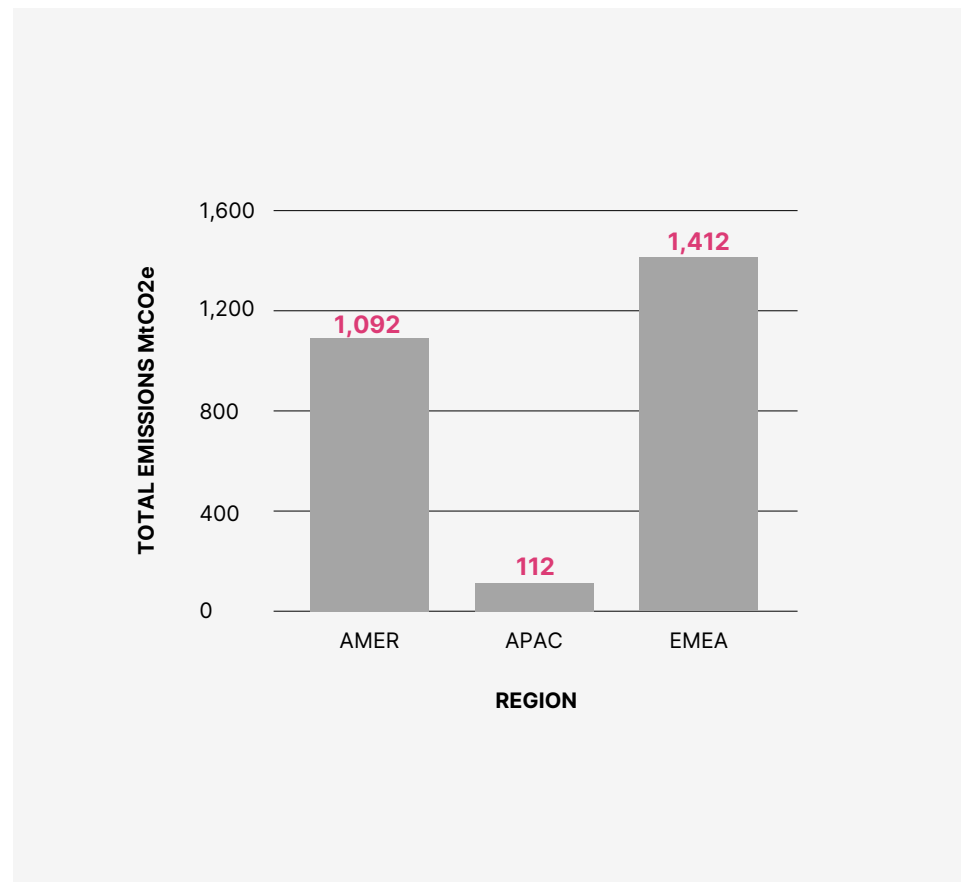
Our 3 largest GHG emission contributors identified through environmental data tracking are:

- Indirect emissions from air travel
- Indirect emissions from external data centers
- Energy consumption from our office locations

In 2024, our business-related air travel resulted in total emissions of 2615 metric tonnes of CO2 equivalent (tCO2eq).

### Business Air Travel

To reduce business travel, we have a global travel policy in place requiring management approval for all expense-incurred business travel with the aim of reducing non-essential travel. We encourage working from home or coworking spaces near employees' residences to cut down on commuting emissions.



Global air travel emissions by region, 2024

# ESRS E1: climate change

## Strategy Continued

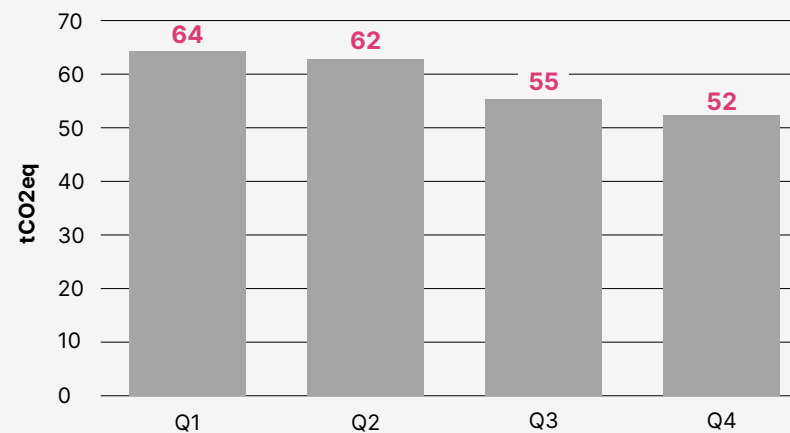
We utilize digital conference tools like Microsoft Teams to conduct meetings, discussions, presentations, and even training sessions virtually, eliminating the need for in-person gatherings and reducing associated travel. When air travel is necessary, we have worked with our travel vendors to promote sustainable options for flight, ground transport, and accommodation based on CO2 emissions and sustainability-certified organizations. We regularly educate employees through our E-Learning system about sustainable practices, and encourage them to adopt greener travel practices.

We limit non-essential business travel and encourage using public transportation or shared vehicles for essential travel. In Cebu, we provide a bus to bring employees to and from work to reduce vehicles on the road, and are considering other electric options in 2025. We promote carpooling programs at our head office by offering carpool parking spaces to reduce the number of vehicles on the road, and offer the “cycle to work” scheme and bike shelters to employees to incentivize responsible commuting.

### External Data Centers

Our reliance on data centers owned by cloud-hosting providers exerts a considerable impact on our indirect emissions. At AMCS, we diligently monitor our carbon footprint and are committed to continuously working toward reducing our emissions. In 2024, we emitted 232 metric tonnes of CO2 equivalent (tCO2eq), primarily due to our use of Microsoft Azure Cloud services. However, we made significant progress in reducing emissions, with notable reductions in Q3 and Q4.

Since Microsoft owns and manages the majority of our externally managed data centers, they are primarily responsible for powering them. However, we consider ourselves partners in their sustainability initiatives, and share their commitment to environmental responsibility. As part of this collaborative approach, we align ourselves with Microsoft’s sustainability plan and their progress toward powering systems with renewable energy.



Carbon emissions from cloud usage, 2024



# ESRS E1: climate change

Strategy  
Continued

## 667,870

total kwh electricity usage, 2024  
generating 303 tCO<sub>2</sub>eq

Microsoft is on a path to powering their data centers with 100% renewable energy by 2025. As of 2021, approximately 61% of the energy used in Microsoft's data centers came from renewable sources, and they are determinedly working on increasing this figure.

## 3,618,785

total litres water consumption, 2024  
generating <1 tCO<sub>2</sub>eq

As part of Microsoft's renewable energy goal, AMCS is committed to collaborating on strategies that reduce our carbon footprint and increase utilization of renewable resources through maximizing the use of advanced sustainability tools provided by Microsoft Azure, such as cloud emissions dashboards, Azure Cost Management, and Azure Advisor, to monitor, manage, and optimize our cloud resource usage, subsequently reducing our carbon emissions.

## 51%

of our waste is recycled or composted

Landfill: 5,399 kg  
Recycled: 3,261 kg  
Composted: 2,304 kg

We're working on optimizing data storage and processing methods. This includes reducing data redundancy, using energy-saving algorithms, and improving data flow, which lowers the need for large-scale, energy-consuming data centers.

Given that Microsoft offers tools like Microsoft Teams, AMCS is promoting more virtual meetings and remote working culture to reduce travel emissions. We

are implementing energy-efficient coding practices and designing software that requires less computational power, which in turn will reduce energy needs. We use power-saving features available in Microsoft's operating systems and products to minimize energy consumption. We educate employees about energy conservation and sustainability, and encourage them to use Microsoft's greener applications.

We remain dedicated to this partnership with Microsoft, and to our larger goal of aiding in the global efforts to achieve the targets set by the Paris Agreement.

### Regular Business Operations Emissions 2024

To address energy consumption in our offices, we measured baseline data for waste, water, and electricity across our top five office hotspots, comprising approximately 51% of our employees. A further 24% of employees were extrapolated based on normalized per-employee metrics from the top five. The remaining 25% of employees operate from shared office spaces, which were not fully integrated into the reporting framework.

Looking ahead, AMCS is committed to expanding these measurements to all office locations, ensuring 100% of sites and employees are included in our sustainability performance assessments. The newly incorporated offices will be subject to the same targets established using 2024 baseline data, maintaining consistency in reporting and performance tracking.

As a result, we will provide full operational coverage, strengthening the transparency, accuracy, and completeness of our environmental and social impact disclosures. This expansion aligns with our broader commitment to continuous improvement, accountability, and sustainable business practices.

By tracking this data in our ESG system, normalizing these metrics per employee, and setting improvement targets, we aim to keep a check on our environmental impact. We reduced water pressure in our head office in Limerick to reduce the amount of water used in restrooms. We use water-efficient dishwashers in office kitchens and encourage employees to only run dishwashers when full and turn off faucets while not in use.



# ESRS E1: climate change

## Strategy Continued

We use sensors and timers on lights and switched to energy-efficient lighting options such as LED or CFL bulbs that use less energy and last longer. We have smart thermostats to manage HVAC systems efficiently and reduce energy consumption. We encourage the use of natural light during daytime to reduce the reliance on artificial light and we set computers to energy-saving modes.

We complete regular maintenance of plumbing systems to ensure there are no leaks and maintain and service electrical appliances to keep them running efficiently and reduce energy waste. We are currently considering investing in renewable energy sources, such as solar panels on our office roofs.

At three of our biggest offices in Limerick, Ireland, Berlin, Germany and Cebu, the Philippines we've installed designated bins for paper, plastic, metal, and glass so these items can be recycled instead of sent to a landfill. We provide compost bins to reduce waste going to landfill. We encourage employees to view documents digitally whenever possible. If printing is necessary, printers are set to print double-sided. We provide employees with reusable items like cups, bottles, and bags.

We host training sessions facilitated by our resources and recycling customers to educate employees on waste reduction strategies. This includes teaching them about which materials are recyclable and how to reduce waste in their daily work.

At our Limerick and Berlin offices, we have implemented the Re-Turn bottle and can scheme. Every bottle and can deposited contributes to minimizing landfill waste and lowering our environmental footprint, aligning with our broader sustainability goals. The proceeds generated from this initiative are donated to charity, ensuring that our sustainability efforts create a positive social impact as well.

Items in our offices that are no longer needed are donated or sold rather than thrown away. This can include old furniture, electronics, and office supplies.

When purchasing office supplies, we look for environmentally friendly products. These include items made from recycled materials or products that have less packaging. Printer cartridges are a contributor to waste in our offices, and we recycle these at specific



# ESRS E1: climate change

Strategy  
Continued

**AMCS' primary objective is to reduce CO2 emissions from its operations by 10% per employee in 2025.**

● See page 52

drop-off locations or using take-back programs offered by manufacturers. Finally, we regularly check what's in our waste bins to see how we can recycle or reuse more. This helps us understand the type of waste our offices generate most often, and contributes to a comprehensive waste reduction strategy.

By implementing water and electricity conservation and waste management strategies, we can significantly reduce our environmental impact while also saving costs. These metrics and ongoing plans are reviewed at least annually by the Senior Leadership team, reflecting our commitment to continual assessment and improvement in our decarbonization efforts.

### Locked-in Emissions

At AMCS, we understand that our key assets and products may have potential locked-in GHG emissions. In particular, our reliance on business travel, energy consumption from our office locations, and data center significantly contribute to our overall emissions.

As we grow and acquire more offices globally, the need for business travel increases. If

not properly managed, this could lead to significant locked-in emissions, jeopardizing our GHG emission reduction targets.

In the same line, as our physical presence expands with more office locations, the accompanying energy usage for operating these offices could also substantially contribute to our locked-in GHG emissions.

Data centers are also major contributors. They demand high energy use, and while we don't directly control these emissions, they indirectly impact our total emissions footprint due to the nature of our business operations.

Achieving our GHG emission reduction targets will require careful management of these assets and potential sources of emissions. Consequently, we've implemented strict policies limiting non-essential business travel and continue to work on increasing the efficiency of our operations. Simultaneously, we're exploring strategies to make our office locations more energy efficient.

Furthermore, we're proactively engaging with our cloud service providers to explore opportunities to reduce the indirect emissions arising from server usage.

### Transition Plan

Our Steering Committee, which meets on a monthly basis, includes representation from senior leadership, including our CEO who provides updates to our Board. The proactive involvement of senior leadership ensures that our transition plan aligns with our business goals and is incorporated into our strategic decision-making processes.

Furthermore, the company's annual assessment of environmental aspects and impacts form a critical part of our business strategy and financial planning. In 2024, we undertook our first double materiality assessment, which allows us to identify and tackle the most significant sustainability-related impacts, risks, and opportunities relevant to our business and stakeholders.

We're also committed to strengthening our social responsibility. This will involve investing more in our communities to foster development and ensure our operations do not disrupt but rather enhance social harmony. We'll prioritize employee training to ensure everyone at our company understands their role in our ESG transition and is prepared to contribute effectively.

# ESRS E1: climate change

## Strategy Continued

For the second phase, we'll focus on developing products and services that aren't just profitable but also have a positive environmental or social impact. This will include investing more in research and development to find innovative ways to serve our customers, while limiting our carbon footprint.

Our long-term aim is to limit global warming to 1.5 °C in line with the Paris Agreement. We have a robust strategy drafted to help us reach this ambitious goal. We'll continuously invest in renewable energy, prioritize energy efficiency across all operations, and employ carbon capture technologies to further reduce our emissions.

We believe our ESG transition plan will help us make significant strides in our journey toward becoming a more sustainable, responsible, and innovative business. At the same time, it will strengthen our corporate reputation, resonate with increasingly conscious customers, and ensure long-term value creation for our shareholders.

### 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, including office activities and use of heating systems, contribute to greenhouse gas emissions and resource depletion. These operations largely rely on fossil-fuel generated electricity and produce carbon emissions which negatively impact the environment, across all time horizons.

#### GHG emissions from business air travel

As AMCS continues to rapidly expand, there is a corresponding increase in business-related travel. These travel emissions significantly contribute to AMCS' carbon footprint. International travel for business meetings results in greenhouse gas emissions, causing negative effects on the environment. As expansion is expected to continue over all time horizons, we'll implement proactive management to ensure mitigation of CO2 intensity levels.

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

GHG emissions from business air travel

# ESRS E1: climate change

## Strategy Continued

### GHG emissions from externally managed data centers

AMCS' reliance on energy-consuming servers managed by external providers contributes to the company's overall energy consumption and associated carbon emissions. These servers often run 24/7 and need extensive cooling systems, which consume significant amounts of energy, contributing as a negative impact to greenhouse gas emissions occurring upstream in the value stream across all time horizons.

### Business growth from sale of environmental software solutions

The growing global emphasis on sustainability presents an opportunity for AMCS to offer our resources, recycling, transport, and EHS and ESG software solutions to consumers. These products not only contribute to a more sustainable business landscape for our customers, but also position AMCS as a leader in the environmental solutions space. As more organizations utilize our products, AMCS will strengthen our market presence in the rapidly growing sustainability sector. This opportunity occurs downstream in the value chain across all time horizons. We discuss the tangible impacts of our software solutions for consumers in section S4 on [page 70](#).

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

GHG emissions from externally managed data centers

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

Business growth from sale of environmental software solutions



# ESRS E1: climate change

## Impact, Risk, and Opportunity Management

**ESRS 2 IRO-1.** Description of the process to identify and assess Material climate related impacts risks and opportunities.

At AMCS, we're keenly aware of the climate change impact of our operations. Although predominantly a digital solutions provider, we continually strive to minimize our carbon footprint through efficient use of resources.

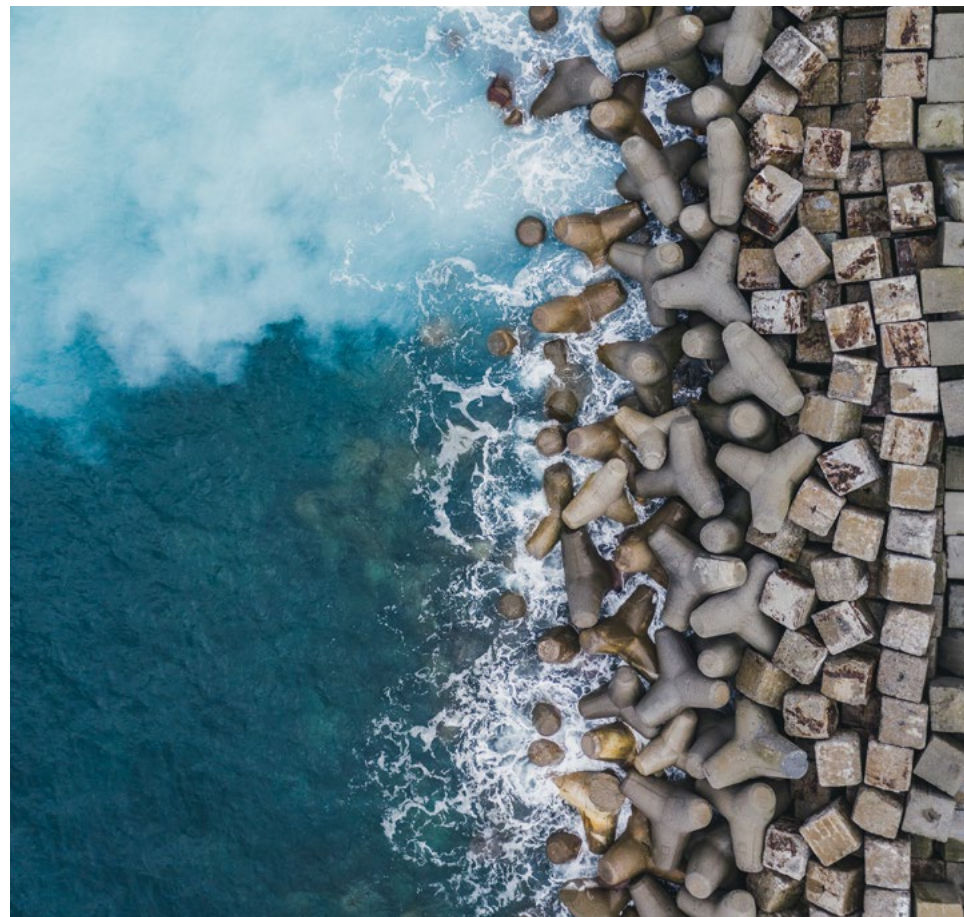
Our process identifies and assesses climate-related physical risks in our own operations and along our value chain. We're mindful of direct operational risks, such as potential disruptions in service due to extreme weather conditions in Florida and the Philippines where we have support functions. Also, we're aware of supply chain risks, which can occur during a pandemic or in instances such as Brexit.

We recognize the potential climate-related hazards that may impact our business in the short-, medium-, and long-term periods. To manage these risks, we've carried out climate scenario analysis, screening assets and operations that may be vulnerable to these hazards. Our Climate-Related Risk and Disclosure (CRD) reporting adopts a comprehensive approach, regularly

evaluating our business to proactively identify risks and opportunities tied to climate change.

Our operations are embedded within a volatile macroeconomic environment, which greatly influences our risk and opportunity landscape. Several factors, such as cost and wage inflation, global financial instability, and the systemic effects of climate change significantly impact our operations. To tackle these risks, we focus on minimizing the disruption to our people, customers, and partners, while aspiring to preserve the resilience and continuity of our operations.

To effectively manage these uncertainties, we have implemented a rigorous horizon-scanning process. This allows us to timely identify and respond to emerging risks, adopting efficient strategies to either mitigate these risks or seize potential opportunities.



# ESRS E1: climate change

Impact, Risk and Opportunity Management  
**Continued**

**At AMCS, our absolute Scope 1 emissions stand at 0, while our absolute Scope 2 location-based emissions are 303 tCO<sub>2</sub>eq.**

● See page 52

When assessing the landscape, our primary focus areas include:

#### **Macroeconomic Changes**

We continually monitor global and regional economic indicators, as well as significant events like Brexit and other geopolitical developments. We consider their potential impact on our operations, markets, and on the broader economic environment in which we operate.

#### **Supply Chain Resilience**

Our operations rely heavily on having a resilient supply chain. Events like COVID-19 have highlighted the importance of preparing for and responding to disruptions. We conduct regular assessments and audits to ensure the ability of our supply chain to withstand and adapt to changes in circumstances.

#### **Technology Evolution**

Rapid technological advancement is both an opportunity and a risk. While it can drive efficiency and create new markets, technological changes can also disrupt industries. We continuously assess how

these changes may impact our business model, operations, products, and services.

#### **Data and Cybersecurity**

Security of our information assets is paramount, and the risk of a cyber-security breach is an ongoing concern. We conduct regular reviews and audits of our data security measures to ensure that we stay ahead of potential threats.

#### **Impact on Climate Change**

We recognize our responsibility to reduce our footprint and contribute to global sustainability efforts. We regularly assess and report how our operations impact the environment, including the emissions from our activities, and our energy and resource consumption.

Through climate-related scenario analysis, we assess physical risks across various time frames, a crucial step in ensuring our operations' sustainability and resilience. This key tool identifies risks across short-, medium-, and long-term horizons.

Our focus includes managing climate-related transition risks and opportunities within our operations and value chain. This entails conducting risk and opportunity assessments, stakeholder engagement, creating mitigation strategies, collaborating with suppliers, and monitoring performance. An example is the assessment of potential transition risks, like moving customers toward more sustainable digital solution providers. We have found an opportunity here – by adapting to this change, we can gain a competitive edge, grow market share, and build stronger ties with eco-friendly clients.

We have identified potential events, like the rising costs of switching to new energy providers and the impact of reducing air emissions on sales, across various timeframes. We've also screened our assets and business activities to determine their exposure to these events and carried out extensive evaluations to discover potential risks and opportunities tied to a less carbon-oriented, more sustainable economy. We consider numerous elements, including regulatory changes, market demand shifts, and reputational concerns.

# ESRS E1: climate change

## Impact, Risk and Opportunity Management Continued

Our thorough assessment informs our exposure extent and sensitivity to identified transition events. This also aids in identifying any business components incompatible with, or needing significant effort to be suitable for, a shift to a climate-neutral economy.

Furthermore, climate-related scenario analysis assists with identifying and assessing transition risks and opportunities across various timeframes. For instance, if governments or other entities rapidly introduce stringent data center energy efficiency standards and carbon taxes worldwide, we anticipate potential risks such as operational disruptions and increased operating costs.

Lastly, we ensure that our used climate scenarios align with the assumptions made in our financial statements, preserving transparency and honesty in our financial reporting.

### Policies Related to Climate Change Mitigation

#### E1-2. Policies related to climate change mitigation and adaptation

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

The policies' scope covers all aspects of the company's operations, in every location, and includes relationships with all stakeholders. Our policies are applicable to employees at all levels, suppliers, customers, as well as a broader business network. AMCS relies on energy-consuming servers managed by external providers, which contribute to the company's overall energy consumption and risks associated with carbon emissions. Our

supplier code of conduct policy ensures we monitor the performance of their sustainability practices also. Our policies don't apply to independent entities or businesses in which the company doesn't have a controlling stake.

The company's Senior Leadership team has primary accountability for the policies, ensuring their alignment with strategic goals, approval, and integration across all functions of the organization. The CEO, accountable to the Board, is responsible for the operational implementation of the policy in coordination with a Steering Committee and department heads.

The policies emphasize the importance of stakeholder engagement. They count on input from employees, customers, suppliers, investors, and local communities to shape understanding and inform actions for sustainability.

Accessibility to the policies is a priority for both internal and external stakeholders. Internally, we share the policies on the company's intranet, in emails, and in team meetings, and include them in employee

training. Externally, we publish the policies on the corporate website, include them in the annual sustainability report, and share them directly with suppliers. AMCS also invites and incorporates stakeholder feedback to ensure the policies' relevance and effectiveness.

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 it operates in.



# ESRS E1: climate change

Impact, Risk and Opportunity Management  
Continued

In 2025, we will further refine our GHG accounting mechanisms and relentlessly pursue opportunities to reduce emissions

## Climate Change Actions and Resources

**Disclosure Requirement E1-3.** Actions and resources in relation to climate change policies

### Our Products and Policies

We have a suite of sustainability performance products, and we partner with our customers to complete double materiality assessments, align with sustainability frameworks, and measure, manage, and reduce their emissions, currently over 9 billion tonnes of CO<sub>2</sub>e is tracked through our ESG solution. We've implemented an ESG system internally to account for our GHG data and allocated resources across our regions to input data. We've created environmental policies that address impacts, risks and opportunities across all our global operations and offices. Our travel policy is specifically designed to decrease overall travel and focus on essential customer interactions, reducing our carbon emissions. In our procurement policies, we've incorporated sustainability criteria and integrated environmental considerations into the design and development of our products.

### Our Partnerships and Compliance Efforts

We've established fruitful partnerships with our landlords for more responsible resource

usage and energy/water usage. We're also actively collaborating with Microsoft on their sustainability plans, particularly concerning their data centers. Compliance is key to our operations, and we consistently review environmental legislation to ensure we comply with all necessary protocols in the regions where we operate. Regional office managers have engaged with the Sustainability Committee on activity-based accounting of emissions and the global sustainability team from across all regions and levels of the organization to share ideas and plan initiatives to drive a sustainability culture.

### Our Workplace Initiatives and Customer Engagement

We've established work-from-home policies, and we continuously promote environmental awareness among our staff with initiatives such as global cleanup days. We've implemented energy-saving strategies, including automated screen shutdowns and paperless billing in our offices. Our partnerships with our customers play a crucial role, as our products help them manage and track their emissions, contributing to over 9 billion tonnes of GHG emissions being tracked across all our ESG customers.

### Business Growth from Sale of Environmental Software Solutions

Climate change represents a significant financial opportunity for AMCS, as our software solutions drive sustainable improvements for our customers, who are all required to comply with environmental regulations. The opportunity comes from creating avenues for revenue growth in the near-, medium- and long-term horizon. We're actively capitalizing on this opportunity by focusing on organic growth within our existing client base, and expanding our solution offerings into new markets. In addition, we plan to grow inorganically by identifying complementary environmental services solutions and adding them to our portfolio through acquisition. By continuously introducing new solutions, we cater to the evolving needs of our clients and the market.

AMCS' strategic planning and business review processes are fully geared toward managing these impacts and opportunities, and we're committed to integrating climate change considerations into our business operation.

# ESRS E1: climate change

## Metrics and Targets

### Targets Related to Climate Change

**E1-4.** Targets related to climate change mitigation and adaptation

At AMCS, setting ambitious ESG targets is integral to our ongoing commitment to being an environmentally responsible organization. Consistent with the goals of the Paris Agreement to limit global warming to 1.5°C, and in alignment with our broader strategy, we've meticulously established a baseline for our greenhouse gas (GHG) emissions. Using this foundation, AMCS' primary objective is to reduce CO2 intensity emissions from our own operations (scope 1, 2 and 3) and from air business travel (Scope 3) by 10% per employee in 2025. Additionally, AMCS commits to increasing the use of our sustainability product among customers to help those customers reduce their emissions (scope 3) and to get a baseline for renewable energy across our operations in 2025 so that we can set targets to improve.

**Disclosure Requirement E1-6.** Gross Scopes 1, 2, 3 and Total GHG emissions

### Gross Scopes 1,2,3 and Total GHG Emissions

The methodologies, assumptions and emissions factors used to calculate or measure our GHG emissions are provided in the Accounting Policies ([page 54](#)).

### Scope 1+2 Emissions

At AMCS, our absolute Scope 1 emissions stand at 0. We plan on completing a full review of our asset register in 2025 to calculate the small additional GHG emissions from owned assets across the business. Our scope 2 absolute emissions are 303 tCO2eq and our intensity emissions based on employee numbers contributing to this are 0.308 tCO2eq. In 2024, we defined our data collection methods and implemented an ESG system to track our emission factors in line with SBTi (Science Based Targets Initiatives). We collected data on energy usage from our five largest offices comprising 51% of our workforce and extrapolated a further 24% using employee averages. We're actively striving to lower our intensity emissions from Scope 2 sources by 10% in 2025 and 25% by 2030. Our approach includes broadening data collection each year, establishing further connections with property owners and energy providers, and seeking opportunities to procure renewable energy.

### Scope 3 Emissions

We recognize that key contributors to our Scope 3 emissions include waste from our own operations, business air travel, and the energy consumption of our data centers. In these operations, they account for greater than 90% of our indirect emissions, occurring from the actions of others within our value chain, but instigated by our business activities.

We're operating with the acknowledgment that as we increase in scale, so too may these emissions. However, we understand the importance of monitoring and tackling these emissions in line with our growth. To ensure we account for this, we measure our emissions' intensity relative to our employee numbers. In 2024 our scope 3 emissions intensity per employee for non billable and non customer facing business travel was 0.97 tCO2eq, waste (less recycling and composting) 0.004 tCO2eq and water 0.0007 tCO2eq. We have set a 10% reduction in these metrics for 2025. This intensity measure allows us to keep a keen eye on our emissions' trajectory relative to the growth of our company, better guiding our initiatives towards mitigating our environmental impact.

Moreover, in order to gain a more comprehensive picture of our environmental footprint, we anticipate adding more categories to our Scope 3 emissions reporting process in the years to come. Each business operation we undertake has potential sustainability implications, and recognizing these additional categories will ensure we leave no stone unturned in our mission to minimize our environmental impact.

Our commitment to mitigating our Scope 3 emissions falls in line with our overall strategy to work within the horizons of our planet's boundaries. We're dedicated to aligning our growth with the pursuit of sustainability, ensuring we innovatively chart our course toward a future that is not just profitable and successful, but also sustainable and resilient in the face of the environmental challenges ahead of us. The primary factors influencing our Scope 3 emissions are indirect waste generated from our own operations, business air travel, and data center emissions. Our cumulative Scope 3 emissions are 2850 tCO2eq, and we anticipate this will grow as we scale our business and increase the categories assessed.

# ESRS E1: climate change

## Metrics and Targets Continued

### Total Emissions

The Total GHG Emissions table reflects that our total emissions amounted to 3153 tCO<sub>2</sub>eq in 2024. We project increments in business air travel due to our expanding customer base, some of whom are based outside our operational countries. We foresee a similar increase in emissions from our data centers, travel necessities, and resource use as our business evolves. As a result, we've instituted a more rigorous data collection process using our in-house ESG system to aid in mapping our carbon footprint accurately and planning emission reduction tasks in critical areas. In 2025, we'll further refine our GHG accounting mechanisms and relentlessly pursue opportunities to reduce emissions wherever possible within the constraints of our business model.

### Carbon Credits

**E1-7.** 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, involves not 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 Greenhouse Gas (GHG) removal initiatives and GHG 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.

| GREENHOUSE GAS EMISSIONS  | 2024<br>(tCO <sub>2</sub> eq) |
|---|-------------------------------|
| Gross Scope 1 GHG emissions   | 0                             |
| Gross location-based Scope 2 GHG emissions                                  | 303                           |
| Total Gross indirect (Scope 3) GHG emissions                                | 2850                          |
| 1 - Purchased goods and services - Cloud computing and data center services | 232                           |
| 5 - Waste generated in operations   | 3                             |
| 6 - Business travel   | 2615                          |
| Total GHG emissions (location-based)  | 3153                          |

Total GHG Emissions

# ESRS E1: climate change

## Accounting Policies

Our ESG sustainability platform calculates emissions by automating the collection and processing of energy-related data and using built-in emission factor libraries.

### E1-8. Internal carbon pricing

AMCS doesn't apply internal carbon pricing schemes.

#### Scopes 1, 2 and 3 and Total GHG Emissions Direct GHG Emissions (Scope 1)

AMCS consumes very little energy directly, however, we are committed to a full review of our asset register in 2025 to capture any emissions however insignificant related to scope 1.

#### 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 utilize. The data is measured in MWh and gathered via global contributors before input and validation checks within our in-house ESG data platform.

The environmental data across locations was calculated using a combination of actual readings where 51% of employees are located and refined estimates for a further 24% 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

We've chosen to avail of the phase-in provision, and aren't discounting the financial impacts of significant physical and transition risks or the potential benefits related to climate change.

Our 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 recognized

agencies like the EPA (USA), DEFRA (UK), IEA, and others. The platform converts energy consumption data (e.g., electricity usage) into greenhouse gas (GHG) emissions using these factors, following standards such as the GHG Protocol.

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)

At AMCS, our reporting of Scope 3 emissions adheres to the Greenhouse Gas (GHG) Protocol guidelines. We uphold the principles and provisions of the GHG protocol accounting and reporting standard in all our environmental accounting measures.

In our ongoing assessment of total Scope 3 GHG emissions, we screen against the 15 Scope 3 categories as identified by the GHG Protocol Corporate Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Version

# ESRS E1: climate change

## Accounting Policies Continued

Our ESG platform's emission factor libraries include over 1,500 emission factors from globally recognized agencies like the EPA (USA), DEFRA (UK), IEA, and others.

2011). For this report, we've measured emissions in the following three Scope 3 categories: Purchased Goods and Services (Cloud computing and data center services), Waste Generated in Operations, and Business Travel (air only). We aim to review this scope in the coming year.

### Total Emissions (Scope 1, 2 and 3)

Category 1: calculated by applying country-specific emission factors to data collected or extrapolated from consumption data (e.g., kWh), with data provided by service providers such as Microsoft.

Category 5: Collected weight data from office managers and extrapolated to offices with no data available based on FTEs.

Category 6: Data collected through our travel agencies. Data is collected based on the distance travelled across short-, medium-, and long-haul trips.

GHG Intensity emissions are based on employee numbers, calculated by the following formula:

$$\frac{\text{Total GHG emissions (tCO}_2\text{eq)}}{\text{Employee Numbers}}$$

Employee Numbers

### Emissions Excluded from Total Emissions

As part of our commitment to transparency and continuous improvement in emissions reporting, we've identified specific categories currently excluded from our total emissions calculations. While some will be integrated into future reporting cycles, others aren't material to AMCS due to our business model.

### Planned for Inclusion in Future Reports

To enhance the accuracy of our carbon footprint assessment, the following emission sources will be incorporated in the next reporting cycle:

- Fuel and energy-related activities (not included in scope 1 or scope 2)
- Purchased goods and services (currently, only data center emissions are included)
- Upstream transportation and distribution costs
- Business travel from rail and car (currently, only air travel is included)
- Employee commuting

### Categories Not Material to AMCS

Given our predominantly software-driven operations, the following categories have been assessed as non-material to our emissions impact:

- Capital goods
- Upstream leased assets
- Downstream transportation
- Processing of sold products
- Use of sold products
- End-of-life treatment of sold products
- Downstream leased assets
- Investments
- Franchises

We remain committed to refining our emissions reporting, aligning with industry best practices, and driving meaningful sustainability action. By continuously evolving our carbon accounting, we ensure a more comprehensive and responsible approach to environmental impact measurement.

PART 4

# social





# ESRS S1: own workforce

## Strategy

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### ESRS 2 SBM-2. Interests and views of stakeholders

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AMCS has grown year on year with our current headcount at 1172 as of December 31st, 2024. We integrate the interests, views, and rights of our workforce, including their human rights, into our business model and strategies, as we recognize them as essential stakeholders.

Our workforce played a pivotal role in informing our decision-making process on material matters like employee retention and talent development. Regular feedback channels like employee surveys, town hall meetings, and issue-specific forums allowed us to account for our staff's interests and viewpoints.

Their honest feedback helped us realize the need for strong employee development and retention strategies, which led to initiatives such as improved benefits packages, flexible work hours, and a more inclusive work environment. The views shared by employees emphasized the importance of talent development within our organization.



# ESRS S1: own workforce

## Strategy Continued

We responded by enhancing in-house training programs, creating opportunities for professional development, and implementing a robust succession planning process.

### S1 Own Workforce: Impacts, Risks, 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 enhance our organizational performance and competitive edge. By implementing comprehensive training and development programs, we also equip our employees with skills and knowledge to enhance their development. Training and development programs 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 (<1 year) | ● |
| Negative Impact (Potential)  | Open Operations      | Short (<1 year) | ● |
| Positive Impact (Actual)     | Downstream           | Long (5 years+) |   |
| Positive Impact (Potential)  |                      |                 |   |
| Risk                         |                      |                 |   |
| Opportunity                  |                      |                 |   |

Impact on Employee Wellbeing Due to Rapidly Growing and Fast-Paced Work Environment

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

Empowering Employees Through Talent Development

# ESRS S1: own workforce

Impacts, Risks, and Opportunities Management

By integrating our own 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.

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**S1-4.** Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

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At AMCS, we place the highest priority on actively managing the potential impacts, risks, and opportunities associated with our workforce. Recognizing 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 solutions for health and safety management and sustainability management to set and uphold exemplary standards within our organization. These tools enable 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.

## Human Rights

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### S1-1. Policies related to own workforce

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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 recognized principles, such as the United Nations (UN) Global Compact, the UN Guiding Principles on Business and Human Rights, the Organization for Economic Co-operation 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 recognized 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.

# ESRS S1: own workforce

## Impacts, Risks, and Opportunities Management Continued

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 minimizing 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:

- Labor 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.
- Vendor Sustainability Practices: addressed through surveys and requests where possible of independent attestation reports.
- 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 imbalance or harassment.





# ESRS S1: own workforce

Impacts, Risks, and Opportunities Management  
Continued

We have certified mental health first-aiders in our head office and our largest satellite office in Cebu, with plans to roll out globally based on success criteria.

## Human Rights Policies

AMCS is committed to upholding and promoting human rights within our workforce in all areas of our business operations. We've implemented a [human rights policy](#) in line with the United Nations' Guiding Principles on Business and Human Rights to help ensure compliance with these principles.

- [Diversity, Equity, and Inclusion \(DEI\) Policy](#): This policy reinforces our commitment to fostering a diverse, inclusive, and equitable workplace where all employees are valued, respected, and given equal opportunities to thrive, regardless of their background or identity.
- [Anti-Slavery Policy](#): This policy aims to prohibit all forms of modern slavery, including forced labor and human trafficking, within any part of our business or supply chains.
- [Dignity at Work Policy](#): This policy ensures an environment that respects human rights and values dignity, diversity, and the rights of all AMCS employees.
- [Disability Discrimination Policy](#): We're committed to equal opportunities and treatment for all employees. We designed this policy to ensure that

those with disabilities aren't subjected to discrimination and are provided with necessary accommodations.

- [Equal Opportunities Policy](#): This policy sets out our commitment to treating all employees within our organization equally, regardless of their race, religion, gender, age, or disability.
- [Global Work From Home Policy](#): We recognize the importance of flexibility in work locations to foster a dynamic and inclusive work environment. Our Global Work From Home Policy provides employees the opportunity to work remotely, subject to an eligibility assessment. This approach promotes a healthy work-life balance, supports diverse needs, and contributes to our commitment to sustainability by reducing the environmental impact of commuting.
- [Grievance Procedure](#): This procedure allows individuals to report any issues related to human rights and unfair treatment, and ensures they'll be addressed in a fair and transparent manner.

- [Whistleblowing Policy](#): This policy encourages and provides avenues for employees to report concerns about misconduct, including any potential human rights violations.
- [Business Ethics Policy](#): This outlines our commitment to acting ethically in all our business dealings, which includes respecting and promoting human rights.
- [Health and Safety Policy](#): This policy sets guidelines for ensuring the physical safety of employees. It serves to underscore our responsibility to protect the well-being of our employees, and prevent workplace accidents and injuries.

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.

# ESRS S1: own workforce

Impacts, Risks, and Opportunities Management  
**Continued**

## Own Workforce Approach

**S1-2.** Processes for engaging with own workforce and workers' representatives about impacts

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.

We've established a grievance procedure and a whistleblowing policy, and both are accessible to all employees to report any violations of human or labor rights. We investigate any reported violations, and ensure timely remediation through corrective actions or other appropriate measures.

Our policies are structured to align with both local and international standards, ensuring we maintain a work environment that values dignity, respect, and equality.

## Workforce Engagement

Employee engagement is of great importance at AMCS, and is integrated at various stages in an employee's journey with the company. We participated in the Great Place to Work Certification Program in 2024, gaining invaluable feedback through an employee survey about our work environment. 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 organize 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.





# ESRS S1: own workforce

Impacts, Risks, and Opportunities Management  
Continued

## 28

training hours logged per employee in 2024

We introduced a global ESG Suggestion Box this year, providing employees with a dedicated channel 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.

## 30

training hours per employee targeted in 2025

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. Overseen by head of HR, the department coordinates engagement activities such as town-hall and all-hands meetings, enhancing our work culture, nurturing talent, and driving higher productivity across the organization.

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 rate and attrition rates.

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**S1-3.** Processes to remediate negative impacts and channels for own workforce to raise concerns

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We're committed to ensuring a safe and inclusive environment for all our employees. As part of this commitment, we've established safe channels where all employees, including those who may be particularly vulnerable or marginalized, can openly voice their concerns and experiences. This is laid out in our [Dignity at Work Policy](#), which underscores treating all employees with respect and dignity.

In addition to this, AMCS has a Disability Discrimination Policy in place, which ensures that employees with disabilities are treated fairly, have the necessary support, and are not facing any form of discrimination.

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 minimizing adverse effects on human rights within our operational realm.

# ESRS S1: own workforce

## Impacts, Risks, and Opportunities Management Continued

### Taking Action on Material Impacts on Workforce and Effectiveness

**S1-4.** Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

At AMCS, we value the well-being of our employees and are 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.

Recognizing the importance of mental health, we have certified mental health first-aiders in our head office and our largest satellite office in Cebu, and we plan on rolling this out globally if successful. We also regularly host seminars on mental health. For instance, in October this year, we launched a 6-week Online Mindfulness Program with expert trainers. This program offered our team tools to manage stress, improve focus, and incorporate mindfulness into their

daily routines. Also, to mark World Mental Health Day, rather than holding a webinar, we introduced Wellness Hour, encouraging employees to spend an hour on self-care activities that resonate with them personally.

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

We also participate in "Great Place to Work" surveys as part of our commitment to creating a positive and supportive workplace. Our employees' input is valuable in enabling us to continually improve our work environment and practices.

In addition to our mental health efforts, we initiate wellness seminars. We've covered interesting topics such as breathwork and

Emotional Freedom Techniques (EFT), providing valuable insights into holistic well-being practices. We held "Healthy Heart" webinars with the aim of educating our team about heart diseases, their prevention strategies, and the importance of maintaining a healthy lifestyle. For World Health Day, we featured engaging events facilitated by mental health experts.

We recognize the advantages of having a diverse and international team, and therefore introduced a training program titled "Working Better Internationally." This program is designed to help participants understand their own cultural dynamics, and how they influence our collaborative international work environment.

At AMCS, our commitment to employee growth doesn't stop at wellness programs 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, recognize 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.

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.

### Diversity, Equity & inclusion

AMCS values diversity. We don't discriminate based on race, color, religion, belief, political opinion, sex, national origin, ethnic origin, ancestry, age, physical or mental disability, medical condition, genetic information, military and veteran status, marital status, pregnancy, gender, gender expression, gender identity, sexual orientation, or any other characteristic protected by local law, regulation, or ordinance. We provide equal employment opportunity for all employees and applicants. All AMCS employees are expected to treat co-workers, customers, and suppliers with dignity. Please refer to our [DEI Policy](#) for more information.

# ESRS S1: own workforce

## Metrics and Targets

# 50%

female representation among our top 20% of earners within the next 5 years

**S1-5.** Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

2024 was a dynamic year for AMCS, marked by rapid growth and significant changes. These changes may have led to reduced employee satisfaction and an increased turnover rate, for which we've established targets under GPTW (Great Place to Work) standards to address. Analyzing our social metrics in collaboration with our GPTW team has paved the way for multiple measures scheduled for 2025.

In 2024, the GPTW survey gauged our employee satisfaction at 64%, which fell short by 1% of our target of 65% to be certified. Employee turnover was 20%, leading to a retention rate of 80%. We had a voluntary attrition goal of less than 15%, and achieved 13%, 2% below target. Our merger and acquisition strategy in 2024, which resulted in restructuring and organizational changes, made up the additional 7%. The goal for 2025 is 12% voluntary attrition.

Moving forward into 2025, improving employee satisfaction and reducing turnover are high priorities for our Human Resources team. Our targets for 2025 entail achieving a GPTW score of 65%, maintaining an employee turnover rate of 20%, and encouraging diversity by targeting 50% female representation among our top 20% of earners within the next 5 years.

In terms of employee benefits, we're proud to say that 100% of our staff are entitled to family-related leave, with 7% utilizing this provision in 2024. We plan to continue to promote this Initiative in 2025.

For training and development, we averaged 28 training hours per employee, and we've set targets to increase this to 30 hours in 2025. The average for male training was 35 hours versus 13 hours for females, primarily driven by the concentration of upskilling opportunities in our development and professional services teams, which are predominantly male. To address this imbalance, we are implementing a robust strategy aimed at promoting equal access

to training and development opportunities across all teams. We also plan to have 100% of employees supported in their training requirements to enable us build and develop the competencies required in each role.

A full 76% of our employees received formal performance evaluations in 2024, enabling us to identify their strengths and areas for improvement. We plan on improving this to 100% in 2025. This supports our commitment to fostering continuous growth and development among our team. At AMCS, our employees are our most valuable asset, and their satisfaction and retention are paramount to our ongoing success.

# 100%

of staff are entitled to family-related leave

# 76%

of employees received formal performance evaluations in 2024

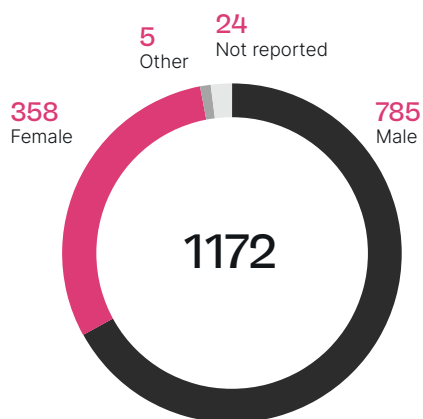
# ESRS S1: own workforce

## Metrics and Targets Continued

### Characteristics of Employees

**S1-6.** Characteristics of the undertaking's employees

Employee head count by gender:



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

| GENDER       | PERMANENT   | TEMPORARY | TOTAL       |
|--------------|-------------|-----------|-------------|
| Male         | 779         | 6         | <b>785</b>  |
| Female       | 350         | 8         | <b>358</b>  |
| Other        | 5           | 0         | <b>5</b>    |
| Not reported | 22          | 2         | <b>24</b>   |
| <b>Total</b> | <b>1156</b> | <b>16</b> | <b>1172</b> |

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

| REGION       | PERMANENT   | TEMPORARY | TOTAL       |
|--------------|-------------|-----------|-------------|
| EMEA         | 623         | 16        | <b>639</b>  |
| APAC         | 283         | 0         | <b>283</b>  |
| NA           | 250         | 0         | <b>250</b>  |
| <b>Total</b> | <b>1156</b> | <b>16</b> | <b>1172</b> |

Employee head count in countries where AMCS has at least 50 employees representing at least 10% of our total number of employees:



# 249

The total number of employees who left the undertaking during 2024

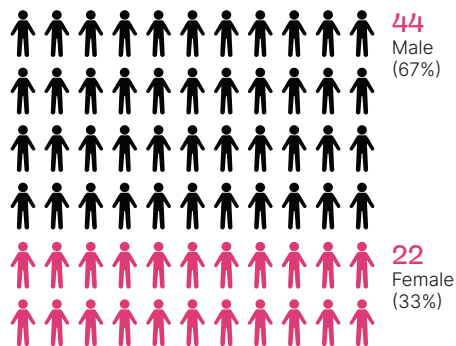
# ESRS S1: own workforce

## Metrics and Targets Continued

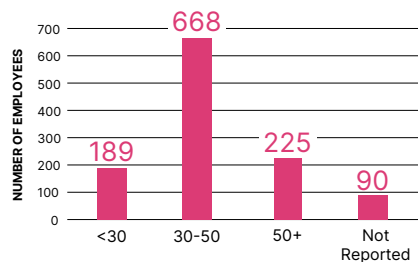
### Diversity Metrics

#### S1-9. Diversity metrics

Gender distribution in number and percentage at top management level:



Distribution of employees by age group:



### Commitment to Fair and Adequate Wages

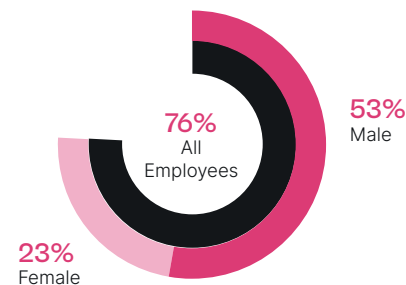
#### S1-10. Adequate wages

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.

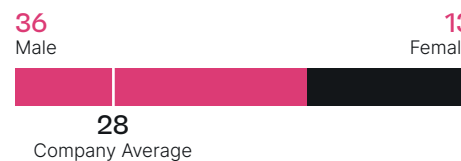
### Training and Skills Development

#### S1-13. Training and skills development metrics

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



The average number of training hours per employee and by gender:

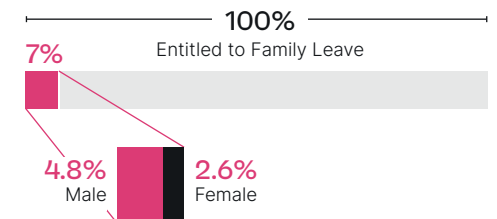


### Work-Life Balance Metrics

#### S1-15. Work-life balance metrics

In the reporting period, 100% of employees were entitled to take family-related leave. Of those who took leave, 4.8% were male and 2.6% were female.

The percentage of employees entitled to take family-related leave and the percentage of entitled employees that took family-related leave, broken down by gender:



# ESRS S1: own workforce

## Metrics and Targets Continued

0

incidents of discrimination

0

severe human rights incidents

€0

in fines, penalties, and compensation for damages

### Gender Pay Gap

#### S1-16. 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%.

### Discrimination and Harassment Incidents

#### S1-17. Incidents, complaints and severe human rights impacts

During the reporting period, 0 incidents of discrimination, including harassment, were reported. Only 1 complaint was filed through AMCS grievance mechanisms.

The total amount of fines, penalties, and compensation for damages resulting from these incidents and complaints was €0.

### Severe Human Rights Incidents

Regarding severe human rights incidents, such as forced labor, human trafficking, or child labor, 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.



# ESRS S1: own workforce

## Accounting Policies

### 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, 2024.

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, 2024).

### Gender Pay Gap

Gender Pay was calculated using the following formula:

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



# ESRS S4: consumers and end-users

## Strategy

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### ESRS 2 SBM-2. Interests and views of stakeholders

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We actively engaged with our consumers and end users to incorporate their interests and views into our decision-making process. To achieve this, we initiated a series of interviews conducted globally by our Heads of Customer Success and their managers. We complemented these interviews with feedback gathered during our quarterly business reviews, which provided further insights into the needs and perspectives of our consumers and end users.

The collected data provided us with valuable insights and grounded our strategy within the expectations of our customers. The feedback significantly highlighted Product Stewardship as a key area of interest. We've aligned our strategies with these insights to enhance the sustainability and profitability of our customer base, recognizing that sustainable practices aren't just an ethical obligation, but also a core driver of growth.



# ESRS S4: consumers and end-users

## Strategy Continued

The conclusive outcome of this engagement process has been a clear, customer-focused direction in our strategies. By actively engaging with and reflecting on the feedback from our customers, we've fine-tuned our Product Stewardship policies. This not only underscores our commitment to sustainability, but also boosts both our customers' and our own profitability due to increased operational efficiencies and enhancement of long-term brand value. This engagement process has positively influenced our business model, enabling us to better deliver on our customers' expectations and to further our company's growth.

### 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 prioritizing 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 unauthorized 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. 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)  | Open Operations      | Short (<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)  | Open Operations      | Short (<1 year) | ● |
| Positive Impact (Actual)     | Downstream           | Long (5 years+) | ● |
| Positive Impact (Potential)  |                      |                 |   |
| Risk                         |                      |                 | ● |
| Opportunity                  |                      |                 |   |

Risk of Data Privacy and Security

# ESRS S4: consumers and end-users

Impact, Risk, and Opportunity Management

**Our customers' feedback acts as a roadmap that better informs us about potential challenges, shifts in customer needs, and emerging trends, which enables us to proactively update and adapt our technology.**

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**Disclosure Requirement S4-1.** Policies related to consumers and end-users

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AMCS has policies on sustainable development, data privacy, and security to effectively manage material impacts, risks, and opportunities related to consumers and end users. Information security policies define an organization-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.

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**Disclosure Requirement S4-2.** Processes for engaging with consumers and end-users about impacts

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Our Professional Services and Customer Success teams work closely with customers to ensure that our products and services align with users' expectations and needs, providing services such as implementation assistance, training, system configuration, and advice. This ensures our solutions are effectively implemented and utilized by

customers. Our Customer Support team is also available to troubleshoot any technical or usage issues our customers might face.

We proactively engage with our customers directly through regular feedback sessions, business reviews, and roadmap discussions to anticipate their needs and continuously improve our solutions. We also gather customer insights indirectly through our support channels and success initiatives, and analyze them systematically to drive continuous improvement in our products and services, ensuring they evolve to meet changing industry demands.

At AMCS, one of our core tenets is customer-centric decision-making. We firmly believe that our customers — the consumers and end-users of our platform and ESG tracking system — provide vital insights that inform our actions, and help us manage both real and potential impacts effectively.

We adopt a systematic approach to gather feedback and suggestions from our consumers and end-users through various channels such as surveys, focus group discussions, customer servicing interactions,

and digital platforms. These insights directly influence our decisions, resulting in the delivery of products and services that are more aligned with our customers' experiences and expectations.

In managing actual impacts, this feedback is crucial for understanding any alterations required in our existing ESG tracking system. It helps us in troubleshooting, refining, and enhancing our products on an ongoing basis, ensuring that we continually meet, and indeed exceed, customer needs and expectations.

In terms of potential impacts, consumer perspectives play a pivotal role in our risk assessment and future planning. Our customers' feedback acts as a roadmap that better informs us about potential challenges, shifts in customer needs, and emerging trends, which enables us to proactively update and adapt our technology. A key example of this is our recent system update, which was largely based around end-user feedback requesting additional features for better ESG data analysis.



# ESRS S4: consumers and end-users

## Impact, Risk, and Opportunity Management Continued

We remain committed to the principle of customer-centricity as a driver of our efforts toward managing impacts, and advancing our ESG tracking system.

The Chief Operating Officer (COO) oversees the overall operational responsibility for customer engagement and the integration of its outcomes into our strategic approach. The Senior Leadership Team directly supervises Professional Services, Support, and Customer Experience to ensure effective customer engagement and that we integrate insights gained into decision-making.

Finally, our system includes a built-in feedback tool that allows customers to rate their interactions with us. We also run Net Promoter Score (NPS) surveys, which give us a clear indication of how likely customers are to recommend our products and services.

In addition, we track our digital engagement on our website, email, and social media platforms through various metrics like page views, click-through rates, open rates, and likes/shares/comments on our content.

We periodically review these metrics and seek to optimize our engagement strategies based on the insights extracted from them. These mechanisms of assessment ensure our engagement with consumers and end-users stays effective, helps us in better understanding their needs and outlook, and aids us in delivering a high-quality customer experience.



# ESRS S4: consumers and end-users

Impact, Risk, and Opportunity Management  
Continued

Through rigorous third-party evaluations and internal audits, we have received clean opinions on our SOC 1 and SOC 2 reports, a testament of our stringent internal controls, data privacy proceedings, and the ability of our company to safeguard customer data.

● See page 78

## Data Security and Privacy

**S4-3.** Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

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.

## Carbon Reduction for Customers through Use of AMCS' Software Solutions

**S4-4.** Taking action on material impacts on consumers and end-users, and approaches to managing risks and pursuing opportunities related to consumers and end users and effectiveness of those actions.

AMCS is the market leader in Performance Sustainability, the paradigm that enables resource-intensive industries to boost sustainability and profitability at the same time. With AMCS, companies achieve sustainable growth while prioritizing social responsibility, safeguarding the environment, and reducing operational risks.

We offer a range of solutions from our Performance Sustainability suite to help customers to meet their sustainability goals:

**Sustainability Intelligence:** An all-in-one solution covering both ESG/Sustainability as well as purpose-built functionality for EHS automation.

**ESG:** This solution helps customers with every stage of the planning and execution of their ESG strategy, including data management, materiality analysis, strategy mapping, carbon accounting, emissions, water stewardship, climate action, reporting frameworks, and offers support for a full range of ESG insights such as safety, DEI, and CSR.

Our AMCS Sustainability solution supports organizations around the world at every step of their sustainability journeys with an integrated ESG platform that connects data with purpose. Our clients work in diverse industries from hospitality to technology, energy, finance, and beyond.

**EHS:** This solution helps customers digitize and automate their occupational safety and environmental programs in a single integrated system. It covers a full range of topics such as hazardous chemical management, incidents and observations, online instructions, environmental management, risk assessments and audits, legal compliance, control of work, and processes. It provides a modern intuitive and mobile experience to bring all stakeholders onto a single integrated system.



# ESRS S4: consumers and end-users

Impact, Risk, and Opportunity Management  
Continued

## 30+

webinars for our community organized and attended in 2024

## 50

in-person events in 2024 to create and support a community of sustainability specialists

**Enterprise Management:** This is a purpose-built solution that allows companies to benefit from the emergence of the circular economy as it enables them to pivot from primary materials to secondary recovered materials to create new circular products and service offerings. It is a complete, end-to-end solution covering collections, material management (weighing, inspection, grading etc.) material transformation, inventory valuation, trading, financials, contract management, invoicing, payments, and compliance.

**Transport and Logistics:** This is a purpose-built solution that allows companies to manage all aspects of their fleet with a focus on leveraging data and automation to support an agile, safer, and sustainable model that's necessary to support the circular economy. The solutions cover all aspects of transport, including planning, rostering, tracking, optimization, and fleet maintenance. The route optimization solution is proven to reduce mileage, emissions, pollution, and wear and tear on vehicles by 10% or more.

We designed the Fleet Maintenance solution to maximize the safety and environmental performance of the fleet, extending fleet lifetime as well as providing the data to support a transition to alternative fuels. An AI camera vision solution allows the automatic detection of environmental exceptions such as contaminated and overfilled containers, hazardous items, and safety issues.

### Sharing Insights through Leadership

We're creating a community focused on Sustainability Leadership. We attend and organize a range of webinars (over 30 in 2024) and in-person events (over 50 in 2024) to create and support a community of sustainability specialists.

We host an annual Visions Summit that's attended by over 200 sustainability professionals with the objective of subject matter experts, including academics, practitioners, and industry authorities, sharing experiences and insights on their sustainability journeys. 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.

In 2024, we carried out one of the largest global surveys of resource and recycling companies to gain insights which would allow companies to compare and benchmark their performance in digital transformation and their transition to a circular economy with their peers. We published the results in our [2024 Global Waste & Recycling Benchmark Report](#).

Our AMCS Sustainability solution supports organizations around the world in diverse industries from hospitality to technology, energy, finance, and beyond at every step of their sustainability journeys with an integrated ESG platform that connects data with purpose.

# ESRS S4: consumers and end-users

Impact, Risk, and Opportunity Management  
Continued

The AMCS Sustainability Platform provides customers with the tools they need to power their sustainability goals: supporting the 17 SDGs, boosting performance, and helping to achieve climate pledges.

## 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 performance KPIs. Users can visualize 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 organizations around sustainability goals and action plans. Our solutions help them tackle these challenges in an effective and efficient way.

Our solutions provide full automation to support an ESG double materiality assessment for our customers, as well as strategy mapping tools so companies can prioritize topics for specific ESG impacts. They make sustainability measurable and actionable, so companies can understand their impacts, risks, and opportunities.

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 organization. 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

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 have a variety of means to get input and feedback from customers about our product design and roadmap, including advisory boards, interviews, usability pilots, and various other feedback channels. One 2024 initiative was the launch of a Customer Insights portal, which allows customers to view, rank, and provide feedback on potential new features. We evaluate improvement suggestions and customer requests internally in a regulated process, and incorporate them into further product development.

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

# ESRS S4: consumers and end-users

Impact, Risk, and Opportunity Management  
**Continued**

**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 + 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 digitalization 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 operationalize climate action measures. Position companies to lead in the circular economy by decoupling resource use from extraction and emissions.





# ESRS S4: consumers and end-users

## Metrics and Targets

**S4-5.** Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

### Data Security and Privacy

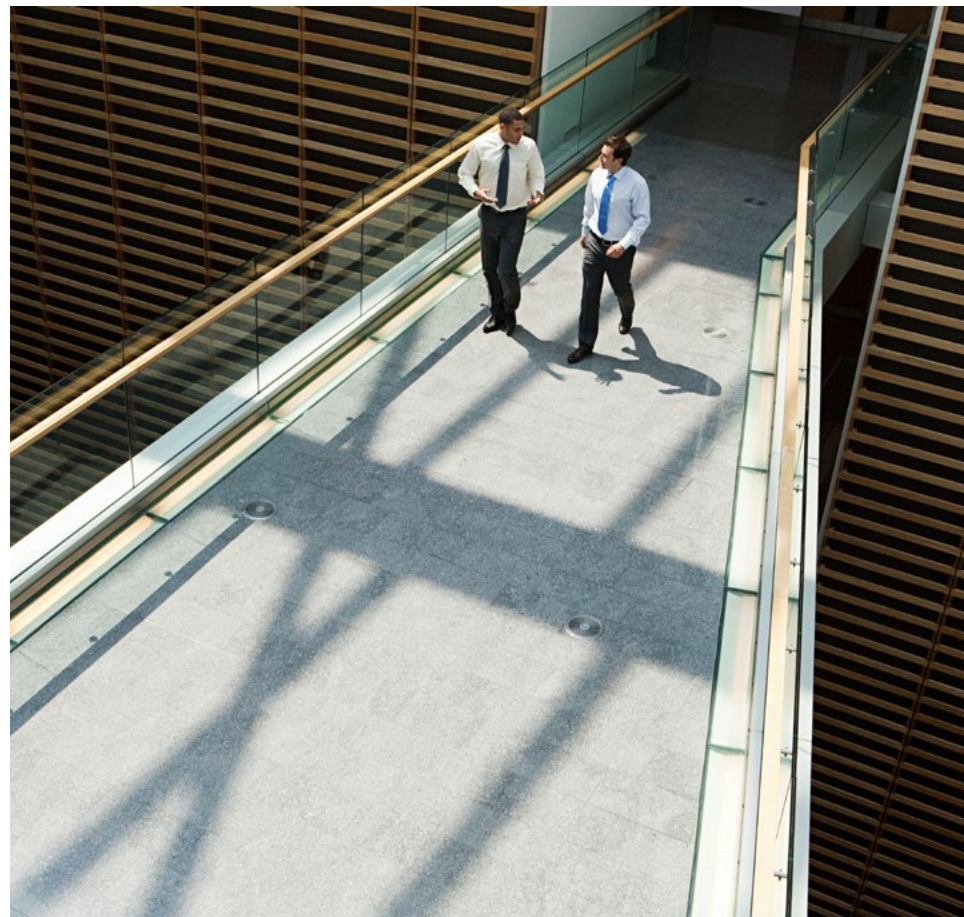
At AMCS, we place immense value on maintaining and continually improving the best levels of data privacy and security as a part of our commitment to our customers, employees, and partners. We firmly believe in the principle of data privacy as a fundamental right, and have taken thorough measures to ensure our systems are designed and maintained to uphold this.

Through rigorous third-party evaluations and internal audits, we have received clean opinions on our SOC 1 and SOC 2 reports, a testament of our stringent internal controls, data privacy proceedings, and the ability of our company to safeguard customer data. We plan to maintain our exemplary track record of clean opinions on our SOC 1 and SOC 2 reports. We're committed to continuously improving our internal processes and controls, further increasing the resilience of our security infrastructure.

We aim to expand our ISO 27001 standards across all of our products and services in 2025 to stress our commitment to world-class information security and data protection.

Our successful track record in data protection extends to our performance in regulatory compliance. We take pride in our compliance with the General Data Protection Regulation (GDPR), reinforcing our commitment to safeguarding our customers' data privacy rights across all European territories. Moreover, we have a clean slate, with no recorded fines for breaches. We'll continue to adhere to and bridge the evolving regulations around data privacy.

We ensure mandatory data security training for our new employees, a measure that has yielded 100% completion. This is our strategy to prepare each team member to maintain our priority toward data protection and security from their very first day. We implement periodic refresher courses to keep all employees up to date on developments within data privacy and security.



# ESRS S4: consumers and end-users

## Metrics and Targets Continued

# 600M+

tonnes of materials are managed through our platform every year across 37 countries

To maintain our stringent data security standards and to encompass upcoming potential vulnerabilities, we conduct extensive penetration tests annually. These tests have proven invaluable in strengthening our frameworks and preparing for ever-evolving cybersecurity threats. In the face of growing digital threats, we aim to invest more in our cybersecurity infrastructure. Our goal is to perform more frequent and rigorous penetration tests, and swiftly act on the insights gained.

data privacy and security posture, keeping our customer's data safe and secure in an increasingly digital world.

This commitment is also aligned with our ESG strategy of delivering value to our consumers while ensuring we operate in a highly ethical and sustainable manner. Data privacy and security are fundamental to our operations, and we'll continue to prioritize them in the years to come.

data points. These include 22 million in Health and Safety, 6.2 million in Hazardous Chemicals (HazChem), and 4 million in Legal Compliance modules. The breadth and depth of this data, collected and curated meticulously, mirror AMCS' commitment to offering comprehensive EHS solutions.

Our ESG solution is instrumental in tracking substantial carbon footprints worldwide. Clients have collectively tracked over 9.7 billion tonnes of carbon dioxide equivalent (CO<sub>2</sub>e) in emissions using our solution. This showcases our commitment to leveraging digital solutions to combat climate change and promote sustainability at a global scale.

# 700K+

vehicles under management in 40+ countries yielding ~15% carbon footprint reduction

Our commitment to data privacy and security is both strong and ongoing, and we will strive to stay at the forefront of technological developments to protect our valuable data resources now and in the future. We are proud to uphold our high data security standards, which reflect both our commitment to our customers and the success of our security measures.

### Carbon Reduction for Customers through Use of AMCS' Software Solutions

AMCS has become a global player in sustainability solutions. Over 600m tonnes of materials are tracked through our Platform every year across 37 countries. We have more than 700K of vehicles under management in over 40 countries delivering an estimated 15% carbon footprint reduction.

Our EHS solution is expanding beyond geographical and linguistic boundaries. Boasting over 2 million registered employees worldwide, hailing from over 60 countries and operating in 34 different languages. The solution currently encompasses an extensive database of over 40 million

# 9.7B+

tonnes of CO<sub>2</sub>e emissions tracked using our ESG solution

Innovation and technological development continue to shape the landscape of data privacy and security. By 2025, we hope to not just react to these changes, but to lead them. We believe that by adhering to these targets, we'll continue to strengthen our

PART 5

# governance





# ESRS G1: business conduct

## Governance

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**ESRS 2 GOV-1.** The role of the administrative, supervisory and management bodies

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At AMCS, our management plays a pivotal role in ensuring ethical and acceptable business conduct. They set the tone for our corporate culture, instilling a commitment toward integrity and ethical business conduct throughout the organization. The leadership team presents a rich blend of proficiency across varied fields. With a strong foundation in ethical business practices, our leaders have extensive know-how in sectors such as technology, sustainability, sales, and operations. Their combined efforts drive our ESG agenda forward, engraining these principles into our day-to-day business operations.

The Senior Leadership team is primarily responsible for the day-to-day operations of the organization. They ensure that our organization operates efficiently and effectively, in compliance with all relevant laws, regulations, and standards, and in accordance with our internal policies and procedures. They also play a vital role in

promoting a culture of transparency, trust, and respect.

They're responsible for making key business decisions, managing operational risks, and fostering a culture of compliance and ethical conduct. They lead by example and ensure that all associates understand the importance of ethical behavior and the potential consequences of non-compliance.

The supervisory body is responsible for overseeing the actions of both the administrative and management bodies. They monitor and review the organization's operations to ensure that AMCS is being run in a sustainable and ethically responsible manner. They also play a pivotal role in developing and implementing corporate governance policies and procedures.

All these bodies collaborate to ensure that rules, regulations, and procedures related to business conduct are established, implemented effectively, and adhered to at all levels. This fosters an environment of ethical conduct and accountability in the organization which is disclosed in our periodic governance and corporate reports.



# ESRS G1: business conduct

## Strategy

80%

of our payments to vendors on standard payment terms are completed within 3 business days

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

### G1 Business Conduct: Impacts, Risks, and Opportunities

#### Leveraging Ethical Business Practices for Sustainable Growth

Upholding strong ethical business practices presents a valuable opportunity for AMCS to enhance our reputation and build long-term trust with stakeholders, employees, and the public. By ensuring compliance with laws concerning corruption, discrimination, fair trade, and more, AMCS can avoid legal issues and penalties, while building our corporate image. 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)  | Open Operations      | Short (<1 year) |
| Positive Impact (Actual)     | Downstream           | Long (5 years+) |
| Positive Impact (Potential)  |                      |                 |
| Risk                         |                      |                 |
| Opportunity                  |                      |                 |

Leveraging Ethical Business Practices for Sustainable Growth

# ESRS G1: business conduct

## Impact, Risk, and Opportunity Management

### G1-1. Business conduct policies and corporate culture

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:

- Alcohol and Drug Misuse Policy
- Anti-Slavery Policy
- Anti-Bribery 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
- Business Ethics Policy
- Dignity at Work Policy
- Disability Discrimination Policy
- Disciplinary Policy
- Equal Opportunities Policy
- Further Education Policy

- Global Work From Home Policy
- Grievance Procedure
- Maternity Leave Policy
- Referral Policy
- 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. Our Global Innovation Day, held annually, is an excellent example.

#### 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.



# ESRS G1: business conduct

Impact, Risk, and Opportunity Management  
Continued

**We encourage a collaborative culture where employees feel valued, included, and inspired to contribute their best work.**

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.

## **Safeguards for Reporting**

At AMCS, we consider the ability to freely report irregularities, both within and outside our organization, 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.

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 non-retaliation policies to prevent any backlash or adverse action against the whistleblower.

To support this, we've 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 organization. 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 organization.

At AMCS, 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 minimize bias.

# ESRS G1: business conduct

Impact, Risk, and Opportunity Management  
Continued

We actively support our teammates, communicate openly, disagree with respect, commit wholeheartedly, and celebrate our achievements.

## 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. This ensures that every member of our workforce understands and aligns with our commitment to ethical business practices from the very start. We utilize 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.

## G1-3. 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 organization. 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. We also provide targeted training and awareness programs for employees in roles that deal with outside organizations. We have also put clear protocols in place for whistleblowing and transparent reporting of any suspicious transactions to our Compliance Committee.

We routinely communicate our commitment to maintaining a transparent, ethical environment across our organization. We believe in maintaining complete openness about these potential risks as well as our ongoing efforts to counter them, addressing them regularly in our corporate and ethics policies and procedures.

AMCS is committed to operating with integrity and upholding lawful and ethical practices. In overseeing this commitment, we have comprehensive procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery.



# ESRS G1: business conduct

## Impact, Risk, and Opportunity Management Continued

We have a clear [Anti-Bribery Policy](#) that outlines our zero-tolerance stance toward such activities. We conduct regular trainings and awareness programs to ensure all staff understand the policies and the implications of non-compliance. In dealing with third-party vendors and partners, we conduct due diligence checks to ensure compliance with our ethical business conduct.

We've put in place robust monitoring and auditing systems to identify potentially suspicious activities. We conduct regular internal audits and risk assessments to examine conformance to the anti-bribery policy. Furthermore, we encourage employees and other stakeholders to report any suspected illicit activities through our established whistleblowing system.

Any allegations or incidents of corruption or bribery are thoroughly investigated by our Compliance Committee. These investigations are conducted impartially and are guided by principles of fairness, confidentiality, and promptness. If allegations are substantiated, we bring disciplinary actions against the

involved party, ranging from counselling to termination of services or legal action, as applicable.

Moreover, we afford any whistleblower or person reporting such concerns anonymity and protection against any retaliation. We incorporate transparency of such actions into our governance policies and we report the same in internal communications and compliance reports. We believe that these stringent measures reinforce our commitment to uphold ethical practices and maintain credibility within our organization and among our stakeholders.

At AMCS, we have a structured and transparent process in place to report outcomes of all significant activities, assessments, and investigations to our administrative, management, and supervisory bodies. This process starts at the departmental level. The head of each department is responsible for compiling reports on the various activities, including financial performance, personnel changes, project progress, and any issues that have arisen.

If any serious incidents, such as allegations of corruption or irregularities are detected, they are immediately escalated. The concerned department, alongside our Compliance Committee, conducts a thorough investigation of the issue. They then compile the findings and recommendations from the investigation in an incident report.

These departmental and incident reports are then brought to the administrative and management bodies. The reports are discussed in regular meetings, and any necessary action or decision-making is carried out based on the information provided in these reports.

The supervisory body, which has an oversight role, receives a summarized version of these reports, usually on a quarterly basis or as required. The report to the supervisory body includes highlights of significant achievements, challenges faced, and the steps taken to address them.

We maintain all reports with utmost confidentiality, and accessibility is restricted to relevant personnel. The process ensures

information flow is seamless, and decisions taken are based on accurate, timely information. This holistic reporting process aids strategic planning, operational efficiency, and risk management in our organization.

AMCS promotes its stance against bribery and corruption to all employees through the Code of Conduct training, which is part of the induction process. The Code of Conduct is also readily available to all staff members via our shared intranet portal, AMCS Connect.



# ESRS G1: business conduct

## Metrics and Targets

0

recorded breaches of our Code of Conduct

0

legal actions or fines for corruption or bribery

### Incidents of Corruption or Bribery

**G1-4.** Prevention and detection of corruption and 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 penalized or dismissed related to corruption or bribery incidents.

### Political Influence and Lobbying Activities

**G1-5.** 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. 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.

### Payment Practices

**G1-6.** Payment practices

Our organization prides itself on ensuring swift and efficient payments to our suppliers and partners. On average, from the date when the contractual or statutory term of payment starts to be calculated, 80% of our payments are processed within agreed payment terms.

As for our standard payment terms, depending on the main category of suppliers, payments are typically completed within a period of 3 days. We are steadfast in aligning our payments with these standard terms, with approximately 80% of our payments adhering to these timelines. We strive to maintain a robust and diligent payment system, and currently have no legal proceedings outstanding due 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 2024, 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 2024, 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 6

# mandatory disclosures



# ESRS 2 BP-2

## Disclosures in Relation to Specific Circumstances

### BP-2\_01

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 organization 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.

### BP-2\_02

Categorizations 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.

### BP-2\_03

In our reports, we may include metrics that are computed using indirect sources. These estimates relate to different aspects of our value chain, such as upstream and downstream emissions, overall environmental impact, and socio-economic effects.

### BP-2\_04

The estimation of metrics is based on a range of indirect sources such as industry averages, peer-reviewed research, and established computational models. We employ these sources when direct measurement isn't feasible due to constraints in data availability or cost-effectiveness.

### BP-2\_05

While we ensure we utilize the most reliable and relevant indirect sources, it's important to note that these estimated metrics carry a higher level of uncertainty compared to metrics based on direct measurements. The exact degree of uncertainty varies depending on the specific indirect source and estimation methodology used.

### BP-2\_06

To increase the accuracy of metrics in the future, we plan to increase direct measurements across our value chain where possible, and have developed an in-house advanced ESG monitoring and management tool to improve results and provide enhanced target setting. We also aim to collaborate more closely with our suppliers and partners to strengthen the quality of third-party data.

### BP-2\_07

Some of the quantitative metrics and monetary amounts we present in our reports may be subject to a high level of measurement uncertainty. This is particularly true for estimated metrics based on indirect sources or complex calculations. When such metrics and amounts are presented, we aim

to clearly indicate their level of uncertainty and the potential factors influencing them. We believe it's integral to present these metrics transparently, as they still provide important insights into trends and potential impacts, even if absolute precision isn't feasible.

### BP-2\_08

Sources for measurement uncertainties can vary, stemming from factors such as estimation methodology, variances within indirect data sources, changes in regional operations, and unpredictability of certain environmental impacts. We endeavor to transparently disclose these sources whenever data is presented, recognizing the importance of context in assessing and using the reported data.

### BP-2\_09

For data measured indirectly or estimated, we make certain assumptions and approximations. We strive to base these on industry best practices and standards, and use careful judgement in applying these to our unique context. We aim to explicitly articulate these assumptions and approximations when presenting such data.

# ESRS 2 BP-2

## Disclosures in Relation to Specific Circumstances Continued

### BP-2\_11

Adjusting comparative data of prior periods has proven impracticable due to legitimate challenges such as limited data availability, system variability obstructing direct comparisons, and disproportionate costs. Our commitment to transparency and adherence to CSRD remains strong, and this issue doesn't undermine the veracity of our current and future sustainability reporting.

### BP-2\_12

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.

### BP-2\_13

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.

### BP-2\_14

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.

### BP-2\_15

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.

### BP-2\_16

Along with ESRS, our sustainability statement may also incorporate elements of other relevant legislation, standards or frameworks, aligning with our commitment to best practices. These can include initiatives like the United Nations Sustainable Development Goals, the Global Reporting Initiative, or specific regional environmental laws. Any such references will be openly stated in our sustainability statement, contributing to the comprehensiveness of our sustainability

reporting. Data points that derive from other EU legislation are outlined on [page 95](#).

### BP-2\_17

Within our sustainability reporting, we make sure to provide clear reference to the specific provisions or paragraphs of the standards or policies we apply. This helps our stakeholders understand the context of our performance metrics and assertions, and allows them to cross-reference these to the original literature if desired.

### BP-2\_18

AMCS aligns its operations and reporting with European standards approved by the European Standardisation System (ISO/IEC or CEN/CENELEC standards). This commitment ensures process efficiency, risk minimization, improved governance, and transparency in communication, fostering continual improvement and enhancing stakeholder confidence in our operations

### BP-2\_19

AMCS' sustainability reporting data and processes undergo strict external verification by an accredited assurance provider to ensure alignment with ISO/IEC or corresponding standards. This thorough

review not only assures the accuracy and completeness of our data, but also bolsters trust and confidence among our stakeholders.

### BP-2\_20

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.

### BP-2\_21

Concerning the sustainability topics E4 (Environmental), S1-S4 (Social), we have conducted a materiality assessment. Based on the results of this analysis, E4 (Environmental), S2, and S3 have been assessed as not material, while S1 and S4 have been determined to be material to our organization.

# ESRS 2 BP-2

## Disclosures in Relation to Specific Circumstances

### Continued

#### BP-2\_22

The list of material sustainability matters, based on our phase-in assessment, is tailored to our business context and stakeholder concerns. For the 2024 reporting period, AMCS has identified the following material sustainability matters as being in scope: climate change, consumers and end-users, our workforce, and business conduct. Topics such as pollution, water and marine resources, biodiversity and ecosystems, resource use and the circular economy, workers in the value chain, and affected communities were deemed out of scope.

#### BP-2\_23

Our business model and strategy are built with our material sustainability matters intrinsically incorporated. We believe that addressing these issues isn't just ethical, but also strategically beneficial in the long term. Our guiding principle of 'Sustainable Development' reflects in our investment decisions, operations, and product design. We develop and distribute software which follows the "Performance Sustainability" vision, helping our customers to measure and reduce their environmental impact in a circular economy. By doing so, we aim

to minimize our environmental footprint, promote social welfare, and contribute to a more sustainable sector and society.

#### BP-2\_24

We've set concrete, time-bound targets for our material sustainability matters. We have targets focused on key material matters such as climate change, our own workforce, consumers and end-users, and business conduct. Progress towards these targets is regularly monitored and disclosed in our sustainability reports, showing our commitment to capitalizing on our sustainability efforts.

#### BP-2\_25

We've instituted various policies that directly address our material sustainability matters. These include our Environmental Policy, Employee Code of Conduct, Data Privacy Policy, and Control of External Providers Policy, among others. Each of these policies outlines our commitments, strategies, and compliance requirements in relation to the respective sustainability issue.

#### BP-2\_26

A range of actions are taken to manage our material sustainability matters, including conducting regular audits, implementing preventative measures, product stewardship, and engaging in continuous dialogue with our stakeholders. The outcomes of our actions, whether they've led to reduced emissions, improved labor conditions, or more sustainable procurement practices, are reported to demonstrate the effectiveness of our interventions.

#### BP-2\_27

Key performance metrics related to our material sustainability matters are reported as part of our commitment to transparency and performance tracking. These could include metrics like carbon intensity (for environmental performance), employee turnover rates (for social performance), or data security incidents (for data privacy), among others. They serve as visible indicators of our sustainability performance and progress toward set targets.

# ESRS 2 IRO-2

Disclosure requirements in ESRS covered by sustainability statement

## **IRO-2\_03**

The materiality assessment for climate change impact is evaluated as positive, as AMCS' operations do contribute to greenhouse gas emissions. Our services primarily revolve around software development, which inherently has a low carbon footprint. However, server emissions, flight travel, and energy usage were deemed as material.

## **IRO-2\_04**

Due to the nature of our business, AMCS doesn't engage in manufacturing activities or other operations typically linked with significant pollution, leading to a negative materiality assessment for this aspect.

## **IRO-2\_05**

As a digital solution provider, our operations don't disrupt water and marine resources, translating to a negative materiality assessment in this area.

## **IRO-2\_06**

As a digital solution provider, our operations don't disrupt biodiversity or ecosystems, translating to a negative materiality assessment in this area.

## **IRO-2\_07**

We concluded that certain topics such as pollution, water and marine resources, biodiversity and ecosystems, resource use and circular economy, workers in the value chain, and affected communities weren't material and therefore omitted. Note that this doesn't mean the topic isn't important; the impacts simply might not be as material compared to our core business operation of predominantly software and digital solution provision.

## **IRO-2\_08 , IRO-2\_09**

As AMCS primarily operates in a digital environment, we don't have extensive value chains typically linked with substantial workers' rights issues, resulting in a negative materiality assessment.

## **IRO-2\_10**

Given the nature of our operations and the sectors we serve, AMCS' activities do not directly impact local communities in a material way, leading to a negative materiality assessment.

## **IRO-2\_11**

Our software and digital solutions are designed with user health, safety, and privacy as priorities. We have a positive track record in these areas, hence a negative materiality assessment for associated risks.

## **IRO-2\_12**

We uphold high standards of ethical business conduct and have stringent policies in place to prevent misconduct. As this is critical to our stakeholders it was deemed material in our assessment.

## **IRO-2\_13**

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 organizational objectives and values all play key roles in determining the material information to be disclosed in relation to the material impacts, risks, and opportunities.



# ESRS 2 IRO-2: content index of ESRS disclosure requirements

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement

| TOPIC                               | DISCLOSURE REF | REQUIREMENT   | PAGE NUMBERS             |
|-------------------------------------|----------------|---|--------------------------|
| <b>ESRS 2 - General Disclosures</b> | BP-1           | General basis for preparation of the sustainability statement   | <a href="#">7-8</a>      |
|                                     | BP-2           | Disclosures in relation to specific circumstances   | <a href="#">9, 89-92</a> |
|                                     | GOV-1          | The role of the administrative, management, and supervisory bodies  | <a href="#">10-17</a>    |
|                                     | GOV-2          | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies | <a href="#">10-17</a>    |
|                                     | GOV-3          | Integration of sustainability-related performance in incentive schemes  | <a href="#">40</a>       |
|                                     | GOV-4          | Statement on due diligence  | <a href="#">20</a>       |
|                                     | GOV-5          | Risk management and internal controls over sustainability reporting   | <a href="#">18-19</a>    |
|                                     | SBM-1          | Strategy, business model, and value chain   | <a href="#">21-29</a>    |
|                                     | SBM-2          | Interests and views of stakeholders   | <a href="#">29-32</a>    |
|                                     | SBM-3          | Material impacts, risks, and opportunities and their interaction with strategy and business model                                   | <a href="#">36-38</a>    |
|                                     | IRO-1          | Description of the processes to identify and assess material impacts, risks, and opportunities                                      | <a href="#">33-35</a>    |
|                                     | IRO-2          | Disclosure Requirements in ESRS covered by the undertaking's sustainability statement   | <a href="#">92-100</a>   |

| TOPIC                      | DISCLOSURE REF   | REQUIREMENT  | PAGE NUMBERS          |
|----------------------------|--|--|-----------------------|
| <b>E1 - Climate Change</b> | GOV-3 E1   | Integration of sustainability-related performance in incentive schemes   | <a href="#">40</a>    |
|                            | E1-1   | Transition plan for climate change mitigation  | <a href="#">41-46</a> |
|                            | SBM-3  | Material impacts, risks, and opportunities and their interaction with strategy and business model              | <a href="#">46-47</a> |
|                            | IRO-1  | Description of the processes to identify and assess material climate-related impacts, risks, and opportunities | <a href="#">48-50</a> |
|                            | E1-2   | Policies related to climate change mitigation and adaptation   | <a href="#">50</a>    |
|                            | E1-3   | Actions and resources in relation to climate change policies   | <a href="#">51</a>    |
|                            | E1-4   | Targets related to climate change mitigation and adaptation  | <a href="#">52</a>    |
|                            | E1-6   | Gross Scopes 1, 2, 3 and Total GHG emissions   | <a href="#">52-53</a> |
| E1-7                       | GHG removals and GHG mitigation projects financed through carbon credits | <a href="#">53</a>   |                       |
| E1-8                       | Internal carbon pricing  | <a href="#">54</a>   |                       |

# ESRS 2 IRO-2: content index of ESRS disclosure requirements

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement  
Continued

| TOPIC                     | DISCLOSURE REF | REQUIREMENT  | PAGE NUMBERS           |
|---------------------------|----------------|--|------------------------|
| <b>S1 - Own Workforce</b> | SBM-2          | Interests and views of stakeholders  | <a href="#">57-58</a>  |
|                           | SBM-3          | Material impacts, risks, and opportunities and their interaction with strategy and business model  | <a href="#">58</a>     |
|                           | S1-1           | Policies related to own workforce  | <a href="#">59-61</a>  |
|                           | S1-2           | Processes for engaging with own workforce and workers' representatives about impacts   | <a href="#">62-63</a>  |
|                           | S1-3           | Processes to remediate negative impacts and channels for own workforce to raise concerns   | <a href="#">63</a>     |
|                           | S1-4           | Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions | <a href="#">59, 64</a> |
|                           | S1-5           | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   | <a href="#">65</a>     |
|                           | S1-6           | Characteristics of the undertaking's employees   | <a href="#">66</a>     |
|                           | S1-9           | Diversity metrics  | <a href="#">67</a>     |
|                           | S1-10          | Adequate wages   | <a href="#">67</a>     |
|                           | S1-13          | Training and skills development metrics  | <a href="#">67</a>     |
|                           | S1-15          | Work-life balance metrics  | <a href="#">67</a>     |
|                           | S1-16          | Remuneration metrics (pay gap and total remuneration)  | <a href="#">68</a>     |
|                           | S1-17          | Incidents, complaints and severe human rights impacts  | <a href="#">68</a>     |

| TOPIC                               | DISCLOSURE REF   | REQUIREMENT  | PAGE NUMBERS          |
|-------------------------------------|--|--|-----------------------|
| <b>S4 - Consumers and End-Users</b> | SBM-2-S4   | Interests and views of stakeholders  | <a href="#">70-71</a> |
|                                     | SBM-3-S4   | Material impacts, risks, and opportunities, and their interaction with strategy and business model | <a href="#">71</a>    |
|                                     | S4-1   | Policies related to consumers and end-users  | <a href="#">72</a>    |
|                                     | S4-2   | Processes for engaging with consumers and end-users about impacts                                  | <a href="#">72-73</a> |
|                                     | S4-3   | Processes to remediate negative impacts and channels for consumers and end-users to raise concerns | <a href="#">74</a>    |
| S4-4                                | Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions | <a href="#">74-77</a>  |                       |
| S4-5                                | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   | <a href="#">78-79</a>  |                       |
| <b>G1 - Business Conduct</b>        | GOV-1-G1   | The role of the administrative, management, and supervisory bodies                                 | <a href="#">81</a>    |
|                                     | SBM-3-G1   | Material impacts, risks, and opportunities and their interaction with strategy and business model  | <a href="#">82</a>    |
|                                     | G1-1   | Business conduct policies and corporate culture  | <a href="#">83-85</a> |
|                                     | G1-3   | Prevention and detection of corruption and bribery   | <a href="#">85-86</a> |
|                                     | G1-4   | Incidents of corruption or bribery   | <a href="#">87</a>    |
|                                     | G1-5   | Political influence and lobbying activities  | <a href="#">87</a>    |
|                                     | G1-6   | Payment practices  | <a href="#">87</a>    |

# ESRS 2 IRO-2: data points that derive from other EU legislation

## Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement

| PAGE               | DISCLOSURE REQUIREMENT AND RELATED DATA POINT  | SFDR REFERENCE                             | PILLAR 3 REFERENCE  | BENCHMARK REGULATION REFERENCE  | EU CLIMATE LAW REFERENCE                | MATERIAL / NOT MATERIAL |
|--------------------|--|--|---|---|---|-------------------------|
| <a href="#">11</a> | ESRS 2 GOV-1: Board's gender diversity paragraph 21 (d)  | Indicator number 13 of Table #1 of Annex 1 |   | Commission Delegated Regulation (EU) 2020/1816, Annex II  |   | Material                |
| <a href="#">11</a> | ESRS 2 GOV-1: Percentage of Board members who are independent paragraph 21 (e)                               |  |   | Delegated Regulation (EU) 2020/1816, Annex II   |   | Material                |
| <a href="#">20</a> | ESRS 2 GOV-4: Statement on due diligence paragraph 30  | Indicator number 10 Table #3 of Annex 1    |   |   |   | Material                |
| <a href="#">22</a> | ESRS 2 SBM-1: Involvement in activities related to fossil fuel activities paragraph 40 (d) i                 | 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                |
|                    | ESRS 2 SBM-1: Involvement in activities related to chemical production paragraph 40 (d) ii                   | Indicator number 9 Table #2 of Annex 1     |   | Delegated Regulation (EU) 2020/1816, Annex II   |   | Not Material            |
|                    | ESRS 2 SBM-1: Involvement in activities related to controversial weapons paragraph 40 (d) iii                | Indicator number 14 Table #1 of Annex 1    |   | Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II |   | Not Material            |
|                    | ESRS 2 SBM-1: Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv |  |   | Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II |   | Not Material            |
| <a href="#">41</a> | ESRS E1-1: Transition plan to reach climate neutrality by 2050 paragraph 14                                  |  |   |   | Regulation (EU) 2021/1119, Article 2(1) | Material                |
|                    | ESRS E1-1: Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)                              |  | 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 12.1 (d) to (g), and Article 12.2                    |   | Not Material            |
| <a href="#">52</a> | ESRS E1-4: GHG emission reduction targets paragraph 34   | Indicator number 4 Table #2 of Annex 1     | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics  | Delegated Regulation (EU) 2020/1818, Article 6  |   | Material                |

# ESRS 2 IRO-2: data points that derive from other EU legislation

## Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement Continued

| PAGE               | DISCLOSURE REQUIREMENT AND RELATED DATA POINT  | SFDR REFERENCE   | PILLAR 3 REFERENCE  | BENCHMARK REGULATION REFERENCE                                | EU CLIMATE LAW REFERENCE   | MATERIAL / NOT MATERIAL |
|--------------------|--|--|---|---|--|-------------------------|
|                    | ESRS E1-5: Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38 | Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1 |   |   |  | Not Material            |
|                    | ESRS E1-5: Energy consumption and mix paragraph 37   | Indicator number 5 Table #1 of Annex 1                             |   |   |  | Not Material            |
|                    | ESRS E1-5: Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43                  | Indicator number 6 Table #1 of Annex 1                             |   |   |  | Not Material            |
| <a href="#">53</a> | ESRS E1-6: Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44  | 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                |
| <a href="#">52</a> | ESRS E1-6: Gross GHG emissions intensity paragraphs 53 to 55   | Indicators number 3 Table #1 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 8(1)             |  | Material                |
| <a href="#">53</a> | ESRS E1-7: GHG removals and carbon credits paragraph 56  |  |   |   | Regulation (EU) 2021/1119, Article 2(1)  | Material                |
|                    | ESRS E1-9: Exposure of the benchmark portfolio to climate-related physical risks paragraph 66                              |  |   |   | Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II | Not Material            |
|                    | ESRS E1-9: Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)                          |  | 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 E1-9: Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)         |  | 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 E1-9: Degree of exposure of the portfolio to climate-related opportunities paragraph 69                               |  |   |   | Delegated Regulation (EU) 2020/1818, Annex II  | Not Material            |

# ESRS 2 IRO-2: data points that derive from other EU legislation

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement  
**Continued**

| PAGE | DISCLOSURE REQUIREMENT AND RELATED DATA POINT   | SFDR REFERENCE   | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE | MATERIAL / NOT MATERIAL |
|------|---|--|--------------------|--------------------------------|--------------------------|-------------------------|
|      | ESRS E2-4: Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil paragraph 28 | 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 and marine resources paragraph 9   | Indicator number 7 Table #2 of Annex 1   |                    |                                |                          | Not Material            |
|      | ESRS E3-1: Dedicated policy paragraph 13  | Indicator number 8 Table 2 of Annex 1  |                    |                                |                          | Not Material            |
|      | ESRS E3-1: Sustainable oceans and seas paragraph 14   | Indicator number 12 Table #2 of Annex 1  |                    |                                |                          | Not Material            |
|      | ESRS E3-4: Total water recycled and reused paragraph 28 (c)   | Indicator number 6.2 Table #2 of Annex 1   |                    |                                |                          | Not Material            |
|      | ESRS E3-4: Total water consumption in m <sup>3</sup> per net revenue on own operations paragraph 29                         | Indicator number 6.1 Table #2 of Annex 1   |                    |                                |                          | Not Material            |
|      | ESRS 2- SBM 3 - E4: paragraph 16 (a) i  | Indicator number 7 Table #1 of Annex 1   |                    |                                |                          | Not Material            |
|      | ESRS 2- SBM 3 - E4: paragraph 16 (b)  | Indicator number 10 Table #2 of Annex 1  |                    |                                |                          | Not Material            |
|      | ESRS 2- SBM 3 - E4: paragraph 16 (c)  | Indicator number 14 Table #2 of Annex 1  |                    |                                |                          | Not Material            |
|      | ESRS E4-2: Sustainable land/agriculture practices or policies paragraph 24 (b)  | Indicator number 11 Table #2 of Annex 1  |                    |                                |                          | Not Material            |
|      | ESRS E4-2: Sustainable oceans/seas practices or policies paragraph 24 (c)   | Indicator number 12 Table #2 of Annex 1  |                    |                                |                          | Not Material            |
|      | ESRS E4-2: Policies to address deforestation paragraph 24 (d)   | Indicator number 15 Table #2 of Annex 1  |                    |                                |                          | Not Material            |

# ESRS 2 IRO-2: data points that derive from other EU legislation

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement  
Continued

| PAGE               | DISCLOSURE REQUIREMENT AND RELATED DATA POINT  | SFDR REFERENCE  | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE                | EU CLIMATE LAW REFERENCE | MATERIAL / NOT MATERIAL |
|--------------------|--|---|--------------------|---|--------------------------|-------------------------|
|                    | ESRS E5-5: Non-recycled waste paragraph 37 (d)   | Indicator number 13 Table #2 of Annex 1                                 |                    |   |                          | Not Material            |
|                    | ESRS E5-5: Hazardous waste and radioactive waste paragraph 39  | Indicator number 9 Table #1 of Annex 1                                  |                    |   |                          | Not Material            |
|                    | ESRS 2-SBM3 - S1: Risk of incidents of forced labor paragraph 14 (f)   | Indicator number 13 Table #3 of Annex I                                 |                    |   |                          | Not Material            |
|                    | ESRS 2-SBM3 - S1: Risk of incidents of child labor paragraph 14 (g)  | Indicator number 12 Table #3 of Annex I                                 |                    |   |                          | Not Material            |
| <a href="#">59</a> | ESRS S1-1: Human rights policy commitments paragraph 20  | Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I |                    |   |                          | Material                |
| <a href="#">59</a> | ESRS S1-1: Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21 |   |                    | Delegated Regulation (EU) 2020/1816, Annex II |                          | Material                |
| <a href="#">61</a> | ESRS S1-1: Processes and measures for preventing trafficking in human beings paragraph 22  | Indicator number 11 Table #3 of Annex I                                 |                    |   |                          | Material                |
| <a href="#">61</a> | ESRS S1-1: Workplace accident prevention policy or management system paragraph 23  | Indicator number 1 Table #3 of Annex I                                  |                    |   |                          | Material                |
| <a href="#">63</a> | ESRS S1-3: Grievance/complaints handling mechanisms paragraph 32 (c)   | Indicator number 5 Table #3 of Annex I                                  |                    |   |                          | Material                |
|                    | ESRS S1-14: Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)                                    | Indicator number 2 Table #3 of Annex I                                  |                    | Delegated Regulation (EU) 2020/1816, Annex II |                          | Not Material            |
|                    | ESRS S1-14: Number of days lost to injuries, accidents, fatalities, or illness paragraph 88 (e)  | Indicator number 3 Table #3 of Annex I                                  |                    |   |                          | Not Material            |



# ESRS 2 IRO-2: data points that derive from other EU legislation

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement  
Continued

| PAGE | DISCLOSURE REQUIREMENT AND RELATED DATA POINT  | SFDR REFERENCE   | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE  | EU CLIMATE LAW REFERENCE | MATERIAL / NOT MATERIAL |
|------|--|--|--------------------|---|--------------------------|-------------------------|
| 68   | ESRS S1-16: Unadjusted gender pay gap paragraph 97 (a)   | Indicator number 12 Table #1 of Annex I                                  |                    | Delegated Regulation (EU) 2020/1816, Annex II   |                          | Material                |
|      | ESRS S1-16: Excessive CEO pay ratio paragraph 97 (b)   | Indicator number 8 Table #3 of Annex I                                   |                    |   |                          | Not Material            |
| 68   | ESRS S1-17: Incidents of discrimination paragraph 103 (a)  | Indicator number 7 Table #3 of Annex I                                   |                    |   |                          | Material                |
|      | ESRS S1-17: Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)  | Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I |                    | Delegated Regulation (EU) 2020/1816, Annex II;<br>Delegated Regulation (EU) 2020/1818 Art 12 (1)  |                          | Not Material            |
|      | ESRS 2-SBM3 – S2: Significant risk of child labor or forced labor in the value chain paragraph 11 (b)                                      | Indicators number 12 and 13 Table #3 of Annex I                          |                    |   |                          | Not Material            |
|      | ESRS S2-1: Human rights policy commitments paragraph 17  | Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1  |                    |   |                          | Not Material            |
|      | ESRS S2-1: Policies related to value chain workers paragraph 18  | Indicator number 11 and number 4 Table #3 of Annex 1                     |                    |   |                          | Not Material            |
|      | ESRS S2-1: Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19                                   | Indicator number 10 Table #1 of Annex 1                                  |                    | Delegated Regulation (EU) 2020/1816, Annex II;<br>Delegated Regulation (EU) 2020/1818, Art 12 (1) |                          | Not Material            |
|      | ESRS S2-1: Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19 |  |                    | Delegated Regulation (EU) 2020/1816, Annex II   |                          | Not Material            |
|      | ESRS S2-4: Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36                             | Indicator number 14 Table #3 of Annex 1                                  |                    |   |                          | Not Material            |

# ESRS 2 IRO-2: data points that derive from other EU legislation

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement  
**Continued**

| PAGE               | DISCLOSURE REQUIREMENT AND RELATED DATA POINT  | SFDR REFERENCE   | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE  | EU CLIMATE LAW REFERENCE | MATERIAL / NOT MATERIAL |
|--------------------|--|--|--------------------|---|--------------------------|-------------------------|
|                    | ESRS S3-1: Human rights policy commitments paragraph 16  | Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1 |                    |   |                          | Not Material            |
|                    | ESRS S3-1: Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17 | Indicator number 10 Table #1 Annex 1   |                    | Delegated Regulation (EU) 2020/1816, Annex II;<br>Delegated Regulation (EU) 2020/1818, Art 12 (1) |                          | Not Material            |
|                    | ESRS S3-4: Human rights issues and incidents paragraph 36  | Indicator number 14 Table #3 of Annex 1  |                    |   |                          | Not Material            |
| <a href="#">72</a> | ESRS S4-1: Policies related to consumers and end-users paragraph 16  | Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1            |                    |   |                          | Material                |
|                    | ESRS S4-1: Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17                | Indicator number 10 Table #1 of Annex 1  |                    | Delegated Regulation (EU) 2020/1816, Annex II;<br>Delegated Regulation (EU) 2020/1818, Art 12 (1) |                          | Not Material            |
|                    | ESRS S4-4: Human rights issues and incidents paragraph 35  | Indicator number 14 Table #3 of Annex 1  |                    |   |                          | Not Material            |
|                    | ESRS G1-1: United Nations Convention against Corruption paragraph 10 (b)                                     | Indicator number 15 Table #3 of Annex 1  |                    |   |                          | Not Material            |
| <a href="#">84</a> | ESRS G1-1: Protection of whistle-blowers paragraph 10 (d)  | Indicator number 6 Table #3 of Annex 1   |                    |   |                          | Material                |
|                    | ESRS G1-4: Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)                     | Indicator number 17 Table #3 of Annex 1  |                    | Delegated Regulation (EU) 2020/1816, Annex II   |                          | Not Material            |
|                    | ESRS G1-4: Standards of anti-corruption and anti-bribery paragraph 24 (b)                                    | Indicator number 16 Table #3 of Annex 1  |                    |   |                          | Not Material            |

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