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Chairman of the Board Dāvis Eniks

By the Minutes of the Board meeting No CS.1-9/52
of SIA "Citrus Solutions"
decision No 25-52-1

Riga

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Sustainability policy of SIA "Citrus Solutions"

Abstract

A sustainable approach strengthens a company's reputation, fosters innovation and helps attract talented employees, while reducing risks in the supply chain. The Sustainability Policy of SIA Citrus Solutions (the **Policy**) has been developed to highlight the areas of sustainability to which the company pays particular attention in its operations.

1. Purpose

SIA "Citrus Solutions" (hereinafter referred to as **Citrus Solutions**) is committed to integrating sustainability principles into the design, construction and property maintenance aspects of its business, taking into account the company's competitive position. This Policy sets out our commitment to environmental protection, social responsibility and good governance (ESG) in order to create long-term value, reduce environmental impact and positively impact the communities in which we operate.

2. Explanation of terms and concepts used in the document

Sustainability (ESG) - Within the framework of this Policy, sustainability is characterised by the ESG approach, which covers three main dimensions: Environment, Social and Governance, which together provide a framework for the sustainable operation of the company.

ESRS - standards describing the content of reports required to be disclosed under EU Directive 2022/2464 on corporate sustainability reporting, including principles for assessing the materiality of sustainability issues.

Tet grupa – SIA "Tet" and capital companies in which SIA "Tet" directly or indirectly owns 100% of shares (as at the date of preparation of the document): SIA "Lattelecom", SIA "Helio Media"; SIA "Baltijas datoru akadēmija"; SIA "Data Experts", SIA "Citrus Solutions"; "Citrus Solutions" GmbH (Germany).

3. Scope

This Policy is binding on all Board members and employees of Citrus Solutions and its subsidiaries.

4. Policy principles

A. Environmental responsibility

Citrus Solutions strives to reduce the company's environmental impact and promote resource efficiency at all stages of the project.

Key commitments:

- **The path to climate neutrality:** we will systematically reduce greenhouse gas emissions in construction processes, material choices and other activities, with the aim of achieving full carbon neutrality by 2050 in line with the European Green Deal targets.
- **Adaptation to climate change:** We will integrate climate-resilient design principles and innovative construction methods, promote the adoption of the latest technologies, the redesign of internal processes and risk management, taking into account the challenges of chronic and acute climate change.
- **Greening the energy used:** We will continue to identify ways to reduce our dependence on fossil fuels in our operations.
- **Sustainable materials:** We will promote the use of recycled, climate-resilient, low carbon footprint and certified materials.
- **Waste management:** In cooperation with clients and waste managers, we will introduce circular economy principles throughout the construction cycle, ensuring efficient sorting, recycling and reuse of materials, with the aim of significantly reducing or completely eliminating landfilling of construction waste.
- **Digitalization and innovations:** We will systematically develop BIM (Building Information Modelling), LCA (Life Cycle Analysis) and other state-of-the-art digital technologies to ensure accurate calculation of materials, reduce construction waste, optimise resource consumption and design energy-efficient buildings throughout their life cycle.

B. Social responsibility

We create safe, inclusive and sustainable working environments and support local communities.

Key commitments:

- **Occupational safety:** We are committed to the highest standards of occupational safety and health through regular training, preventive measures and the promotion of a safety culture, with the aim of eliminating accidents and occupational diseases. We will make the unconditional application of safety requirements in accordance with the relevant legislation a prerequisite for cooperation with subcontractors.
- **Work environment:** we will provide Citrus Solutions employees with working conditions that promote equal opportunities and diversity in the company environment, an inclusive work environment, address any violence and harassment in the workplace, and support continuous learning and professional development.

- **Community involvement:** We will engage with local communities in a construction-site specific manner, based on the principle of openness and transparency, and purposefully create a positive social impact in the surrounding environment and community.
- **Compliance with labour rights:** We will require a written commitment from all business partners to comply with the core principles of the Tet Group Supplier Code of Conduct, which include the prohibition of forced labour, fair working conditions, the prohibition of the unlawful use of child labour and other provisions in line with international and national regulatory requirements.

C. Governance and ethical business

We act transparently, responsibly and ethically at all levels.

Key commitments:

- **Corporate culture:** We will integrate the Tet Group Code of Conduct into our corporate culture, including zero tolerance of corruption, bribery and fraud, an effective whistleblowing system and regular training at all levels of the company.
- **Responsible sourcing of suppliers:** We will work with suppliers who are committed to complying with the Tet Group Supplier Code of Conduct.
- **ESG risk management:** We will manage ESG risks and opportunities in the operations of Citrus Solutions, with a particular focus on the following material sustainability risks¹: (a) (a) long-term and short-term climate change risks; (b) occupational safety risks; (c) risks to attract skilled workers; (d) employment risks stemming from business partners; (e) risks related to construction waste management.
- **Information disclosure:** We will report openly on ESG performance in line with ESRB standards. We will disclose public company information in the annual TET Group Sustainability Report and on the company website.
- **Certifications and standards:** We will maintain and integrate internationally recognised standards, including ISO 14001 (environmental management), ISO 45001 (occupational health and safety), ISO 9001 (quality management), into our operations).

D. Sustainable innovation and cooperation

We foster innovation and collaboration to address the sustainability challenges of the construction industry.

Key commitments:

- **Sustainable design principles:** we will support the application of green building principles in all projects, aiming to meet BREEAM, LEED or other standards for sustainable design and construction.
- **Industry-wide collaboration:** We will actively participate in industry associations and other organisations to promote a sustainable approach throughout the construction process from order to completion.

¹ The most significant sustainability risks are identified on the basis of a double materiality analysis.

4. Implementation, management and review of the Policy

- **Policy monitoring:** The implementation and progress of the Policy is monitored by the Board of Directors of the Company, setting targets for each priority area.
- **Sustainability goals:** strategic goals of Citrus Solutions are integrated into the company's strategy, which is prepared by the Management Board and approved by the Tet Supervisory Board. The Management Board reports to the Tet Supervisory Board at least once a year on the implementation of the strategic sustainability goals.
- **Implementation of sustainability:**
 - The Sustainability Manager of Citrus Solutions is responsible for the development of sustainability goals and targets for Citrus Solutions, the collection of information on the performance of Citrus Solutions for the purposes of sustainability report, and other.
 - Heads of Business Units of Citrus Solutions are responsible for cascading the sustainability objectives into individual achievable targets according to functional allocation.
 - The Management Board of Citrus Solutions supervises the implementation of the Policy.
- **Publicity:** The Policy is available in the Internal Regulatory Information System and is published on the Citrus Solutions website (www.citrus.lv)
- **Policy review:** The Policy will be reviewed every two years or more frequently if required by changes in legislation or the business environment.

5. Related documents (*with links*)

- [TET Group Sustainability Policy](#)
- [TET Group Code of Conducts](#)
- [TET Group Supplier Code of Conduct](#)
- [Citrus Solutions Environmental policy](#)
- [Citrus Solutions Occupational safety policy](#)