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Chairman of the Management Board Dāvis Eniks

By SIA "Citrus Solutions"

11 May 2026

Management Board meeting minutes No. CS.1-9/42

decision No. 26-42-1

Riga

11 May 2026 No. CS.2-1/2026/294

SIA "Citrus Solutions" Sustainability Policy

Annotation

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

The Policy has been reviewed and issued in a new version. Upon entry into force of this document, the SIA "Citrus Solutions" Sustainability Policy No. CS.2-1/2025/410, approved by decision No. 25-52-1 of the Management Board meeting of 26 May 2025, minutes No. CS.1-9/52, ceases to be in force.

Key changes

The reporting procedure on sustainability practices within the Company and the reference to the applicable reporting standard have been clarified.

1. Purpose

SIA "Citrus Solutions" (hereinafter - Citrus Solutions) commits to integrating sustainability principles into the operational aspects of design, construction and real estate maintenance, taking into account the Company's competitiveness considerations. 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 affect the communities in which we operate.

2. Explanation of concepts and terms used in the document

Sustainability (ESG) – for the purposes of this Policy, sustainability is characterised by the ESG approach, which covers three main dimensions: environmental (E), social (S) and governance (G) aspects, which together form the framework for the Company's sustainable operations.

Tet Group – SIA "Tet" and companies whose 100% shares are directly or indirectly owned by SIA "Tet" (as at the date of preparation of this document): SIA "Lattelecom", SIA "Helio Media", SIA "Data Experts", SIA "Citrus Solutions"; "Citrus Solutions" GmbH (Germany).

VSME Standard (*Voluntary Sustainability Reporting Standard for SMEs*) - a voluntary sustainability reporting framework that enables enterprises to disclose material information on ESG matters in a structured and proportionate manner. This standard is used in sustainability reporting by Tet Group companies.

3. Scope of application

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

4. Policy principles

A. Environmental responsibility

Citrus Solutions seeks to reduce the Company's environmental impact and promote efficient use of resources at all project stages.

Key commitments:

- **Pathway to climate neutrality:** We will systematically reduce greenhouse gas (GHG) emissions across construction processes, material selection and other activities, with the objective of achieving full carbon neutrality by 2050, aligned with the goals of the European Green Deal.
- **Climate change adaptation:** We will integrate climate-resilient design principles and innovative construction methods, promote the adoption of the latest technologies, improve internal processes and strengthen risk management to address both chronic and acute climate-related impacts.
- **Greening of energy used:** We will continue to identify solutions to reduce dependence on fossil fuel use in the Company's 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 management operators, we will promote the implementation of circular economy principles throughout the construction cycle by ensuring efficient material sorting, recycling and reuse, with the aim of significantly reducing or fully preventing the disposal of construction waste in landfills.
- **Digitalisation and innovation:** We will systematically develop BIM (Building Information Modelling), LCA (Life Cycle Assessment) and other modern digital technologies to ensure accurate material take-offs, reduce construction waste, optimise resource consumption and design energy-efficient buildings throughout their life cycle.

B. Social responsibility

We build a safe, inclusive and sustainable working environment and support local communities.

Key commitments:

- **Occupational health and safety:** We commit to following the highest occupational health and safety (OH&S) standards by conducting regular training, implementing preventive measures and fostering a safety culture, with the aim of fully preventing accidents and occupational diseases. We will set unconditional application of occupational health and safety requirements in accordance with laws and regulations as a prerequisite for cooperation with subcontractors.
- **Working environment:** We will provide Citrus Solutions employees with working conditions that promote equal opportunities and diversity within the Company, an inclusive working environment, zero tolerance towards any violence and harassment in the workplace, and support employees' continuous learning and professional development.
- **Community engagement:** We will cooperate with local communities, taking into account the specifics of the construction site and based on the principles of openness and transparency, and will purposefully create a positive social impact on the surrounding environment and society.
- **Respect for labour rights:** We will require all cooperation partners to provide a written commitment 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 unlawful child labour and other requirements in accordance with international and national regulatory requirements.

C. Governance and ethical business conduct

We operate transparently, responsibly and ethically at all levels.

Key commitments:

- **Corporate culture:** We will integrate the Tet Group Code of Conduct into the Company culture, including by reinforcing zero tolerance for corruption, bribery and fraud, ensuring an effective whistleblowing system and regular training at all levels of the Company.
- **Responsible supplier selection:** We will cooperate with suppliers that commit to complying with and ensuring compliance with the requirements of the Tet Group Supplier Code of Conduct in their operations.
- **ESG risk management:** We will manage ESG risks and opportunities in Citrus Solutions' operations, paying particular attention to the following material sustainability risks: (a) long-term and short-term climate-related risks; (b) occupational health and safety risks; (c)

risks related to attracting qualified staff; (d) risks created by cooperation partners in relation to employment; (e) risks related to construction waste management.¹

- **Transparency of information:** We will transparently report on ESG indicators in accordance with the VSME Standard. We will disclose public information about the Company in the annual Tet Group Sustainability Report and on the Company's website.
- **Certifications and standards:** We will maintain and integrate internationally recognised standards into the Company's operations, including ISO 14001 (environmental management), ISO 45001 (occupational health and safety), ISO 9001 (quality management), ISO 37001 (anti-bribery management).

D. Sustainable innovation and cooperation

We promote innovation and cooperation to address the sustainability challenges of the construction sector.

Key commitments:

- **Sustainable design principles:** We will support the application of "green construction" principles in all projects, seeking to ensure conformity with BREEAM, LEED or other standards certifying sustainable design and construction.
- **Industry cooperation:** We will actively participate in industry associations and other organisations to promote a sustainability approach throughout the construction process, from commissioning to delivery.

4. Policy implementation, governance and review

- **Policy oversight:** The implementation of the Policy and progress are overseen by the Company's Management Board, which sets targets for each priority area.
- **Sustainability targets:** Citrus Solutions strategic targets are integrated into the Company's strategy, which is prepared by the Management Board and approved by the SIA Tet Supervisory Board. At least once a year, the Management Board reports to the SIA Tet Supervisory Board on the implementation of the sustainability strategic targets.
- **Sustainability implementation:**
 - The Citrus Solutions Sustainability Lead is responsible for developing Citrus Solutions sustainability goals and targets and preparing the Sustainability Report.
 - Citrus Solutions structural unit managers are responsible for cascading sustainability goals approved by the Management Board into individual objectives according to the functional allocation.
 - The Citrus Solutions Management Board oversees the implementation of the Policy.
- **Publicity:** The Policy is available in the internal regulatory document information system and is published on the Citrus Solutions website (www.citrus.lv)

¹The key sustainability risks have been determined based on SIA Citrus Solutions' Double Materiality Assessment.



- **Policy review:** The Policy will be reviewed every two years or more frequently if required by changes in laws and regulations or in the business environment.

5. Related documents (with links)

- [Tet Group Sustainability Policy](#)
- [Tet Group Code of Conduct](#)
- [Tet Group Supplier Code of Conduct](#)
- [Citrus Solutions Environmental Policy](#)
- [Citrus Solutions Occupational Health and Safety Policy](#)