



SYNERGY



Sustainability Report 2025

Reporting period: 1 January – 31 December 2025

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General Manager's foreword

Dear Readers,

Every construction project becomes part of the places where people live, work and do business. For Synergy, responsible construction means more than completing a project to the required standard. It means protecting the people who work with us, managing environmental impacts, and maintaining trust with clients, employees, subcontractors, suppliers and local communities.

In 2025, we continued to deliver complex construction and precast-concrete activities across Hungary and on international projects. Our work brought together headquarters teams, our Polgár production facility, project-site personnel and a broad network of specialist partners. This way of working makes sustainability a practical part of project planning, procurement, site management, health and safety, quality and handover.

We are pleased to share Synergy's inaugural sustainability report, prepared in accordance with the sustainability reporting standard for voluntary use by undertakings protected by the value chain cap (the "Voluntary Standard"). Synergy is currently outside the scope of mandatory EU sustainability reporting requirements. Nevertheless, we recognise that sustainability considerations are becoming increasingly important in our daily operations, business relationships and decision-making.

For this reason, we have chosen to prepare our sustainability report voluntarily, using the Voluntary Standards framework as our principal reporting reference. This provides a structured and proportionate basis for presenting sustainability information and supports increasing expectations from clients, financial institutions and other stakeholders.

This 2025 report represents an evolution in the development of our sustainability reporting system, triggered by our submission to EcoVadis. Our objective is to progressively broaden the scope of data collection, improve data quality and consistency, and strengthen our ability to analyse sustainability performance and trends from year to year.

We are proud to share the progress and achievements reflected in this report, including our work on energy use and greenhouse gas emissions, pollution, water, waste, biodiversity, workforce matters, human rights, ethics, information security and sustainable procurement. It also presents the steps we are taking to improve responsible practices across our operations and projects.

This report marks an important starting point in our sustainability journey. It brings together the information currently available across our organisation and aims to provide a transparent view of our position, distinguishing established results from baselines, estimates and information that still requires confirmation. Our next step is to improve the consistency and quality of our data, clarify the boundary between our own activities and those of project partners, and strengthen how we monitor and communicate progress over time.

I would like to thank our employees, project teams, subcontractors and business partners for their contribution to our work, and everyone who supported the preparation of this report. We see this publication as a starting point for more consistent measurement, better dialogue and continued improvement across Synergy.



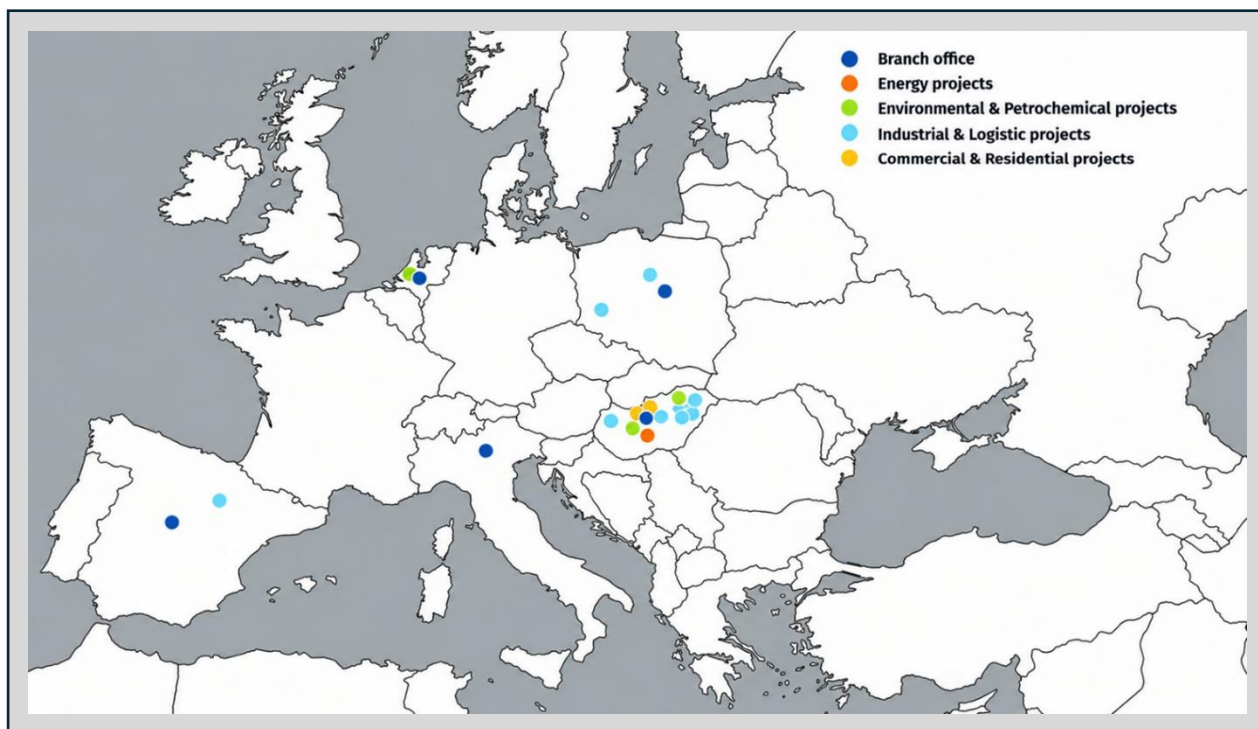
Umut Güney
General Manager

About Synergy

Synergy Construction Hungary Kft. is a Hungarian construction company established in 2018. Since then, our company has developed into an established participant in the Hungarian construction market and have expanded our capabilities through continued investment and the delivery of complex industrial, commercial, energy and infrastructure projects.

The Company has the professional expertise, organisational capacity and financial resources required to undertake construction activities and related services in Hungary and other European markets. Its international presence includes branches in the Netherlands and Poland, as well as subsidiaries in Italy, Spain.

The map illustrates Synergy's European presence and project locations, while the accompanying table identifies its European entities and branches.



Name	Site/Country
Synergy Construction Hungary Kft	Hungary
Synergy Construction Italy Srl.	Italy
Synergy Construction Poland Z.o.o.	Poland
Synergy Construction Hungary Kft. Oddział w Polsce	Poland
Synergy Construction Hungary Kft. (Dutch Branch)	The Netherlands
Synergy Industrial Solutions Iberia, S.L.	Spain
Synergy Construction Hungary Kft. (Spanish Branch)	Spain
Polfab Manufacturing Zrt.	Hungary

This report covers Synergy’s 2025 financial year and has been prepared on a voluntary basis in accordance with the sustainability reporting standard for voluntary use by undertakings protected by the value chain cap (the “Voluntary Standard”), established by the Commission Delegated Regulation of 3 July 2026 supplementing Directive 2013/34/EU. The Voluntary Standard is intended for undertakings that, on their balance-sheet date, do not exceed an average number of 1,000 employees during the preceding financial year. It also establishes the upper limit on the sustainability information that undertakings subject to mandatory sustainability reporting under Corporate Sustainability Reporting Directive (CSRD) may require from protected undertakings in their value chain.

The corporate presence shown is broader than the reporting boundary applied in this report. For the 2025 financial year, the reported financial, workforce, environmental, social and governance metrics cover operations and sites in Hungary, Poland and the Netherlands, and Spain collectively referred to as “Synergy” throughout the report.

Synergy Romania, Georgia and Turkey are outside the reporting boundary. Individual Synergy entities are identified separately where necessary to explain the organisational context.

Business model & Markets



Synergy operates through a project-based, business-to-business model. Our services include general contracting, design and build, civil works, Mechanical, Electrical, and Plumbing (MEP) coordination, procurement, construction management, specialist contracting and precast-concrete production. Depending on the project, we may act as a general contractor, design and build contractor, specialist package contractor, Engineering, Procurement, and Construction (EPC) contractor or developer and general contractor for our own projects. We support clients across the construction lifecycle, including feasibility and pre-construction activities, design coordination, procurement, project controls, subcontractor management, construction execution, commissioning support and handover. Our projects include industrial and logistics facilities, automotive and battery plants, food-manufacturing sites, energy and infrastructure facilities, commercial buildings and residential developments. These services and projects reflect Synergy’s ability to support clients across different stages of the construction lifecycle and to deliver technically complex projects in regulated and operationally demanding environments.

Precast-concrete manufacturing is an important part of our activities. We have used precast elements in our construction projects for many years and invested in a dedicated reinforced-concrete manufacturing plant in Polgár in 2023.

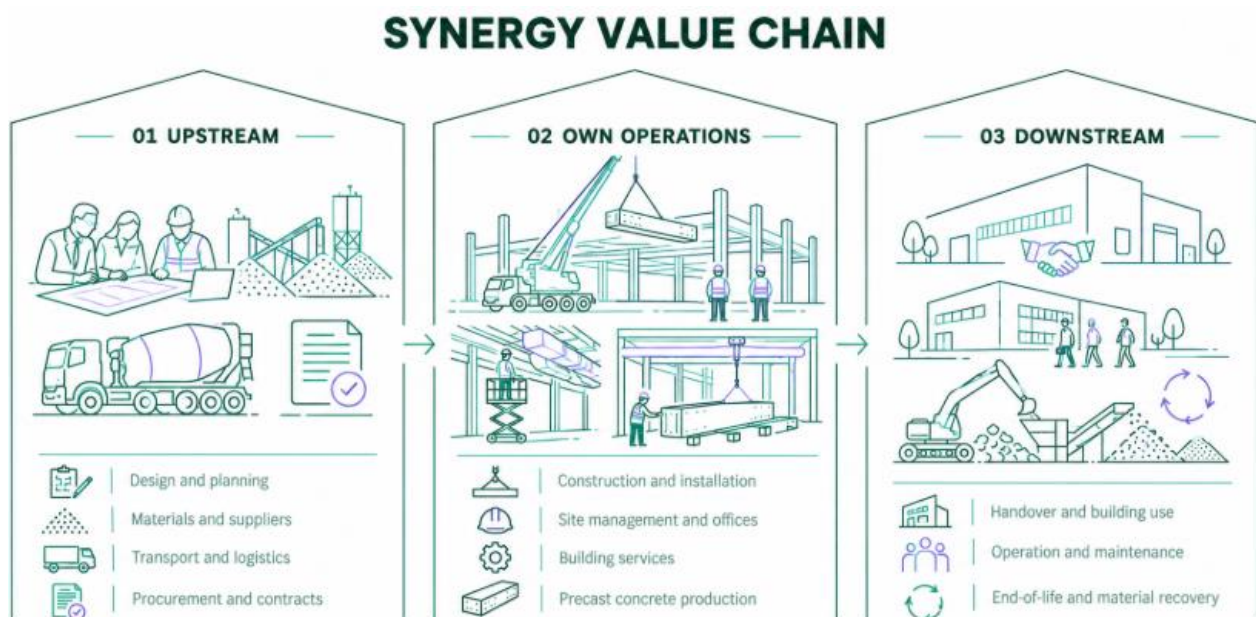
The facility produces prestressed and conventionally reinforced concrete elements, including columns, beams, foundations and other structural components.

It also supports just-in-time logistics, structural assembly and on-site precasting for large-volume or oversized elements.



Value chain & Stakeholder mapping

Synergy's key stakeholders include clients, employees, subcontractors, suppliers, design and engineering partners, regulators, and local communities. Given the project-based nature of our activities, temporary project sites, subcontractor relationships, procurement decisions and client requirements are central to understanding our sustainability impacts. We incorporate these topics into risk and opportunity assessments, management reviews, objectives and action plans, procurement and subcontractor management, project controls, internal audits and corrective-action processes. We are also developing our sustainability reporting framework, including the monitoring of Scope 1 and Scope 2 greenhouse gas emissions and the further development of our Scope 3 assessment methodology. Together, these elements support our objective of delivering industrial construction projects responsibly while progressively strengthening environmental, social and governance considerations in corporate and project-level decision-making.



Value chain stage	01 Upstream	02 Own operations	03 Downstream
Focus	Inputs, partners and project set-up	Control, delivery and site execution	Completed assets and longer-term outcomes
Activities	Client requirements and tendering Design and engineering coordination Materials, equipment and logistics Specialist subcontractors and permits	Head office, project management and QHSE Civil, structural and MEP works Precast production Logistics, commissioning and handover Accommodation of workers	Completion, acceptance and handover Client operation and maintenance End users and surrounding communities Refurbishment, reuse and end-of-life
Stakeholders	Clients and developers Designers and engineers Suppliers and manufacturers Subcontractors Authorities and financiers	Employees and site teams Subcontractor workers Clients and project partners Communities and regulators	Asset owners and operators End users and facility workers Local communities Authorities and insurers Reuse and recycling providers

Materiality and governance

In the absence of a completed formal (double) materiality assessment, Synergy selected the topics in this report based on the main activities, operating context and sustainability-related risks and opportunities. The selection was informed by our activated EcoVadis criteria, which consider our industry and geographic context, as well as our construction activities, project sites, supply chain, workforce and environmental impacts.

The topics include:

Environmental	Social	Governance
Energy and greenhouse gas emissions Air pollution Water management Biodiversity Resource efficiency Waste & chemicals	Working conditions Health & safety Career management & training Social dialogue Child labour, forced labour, human trafficking	Business ethics Sustainable procurement Responsible information

We plan to formalise our materiality process by incorporating stakeholder input, assessing impacts, risks and opportunities, and linking the results to future reporting and management decisions.

Governance structure and responsibilities

Sustainability is managed through Synergy Integrated Management System, which brings together quality, environmental management, occupational health and safety and risk management. The system is supported by documented policies and procedures covering environmental management, risk assessment, incident and accident management, chemical safety, procurement, human resources, training, business conduct, conflicts of interest and whistleblowing.

Our business strategy and Integrated Management System establish how we work responsibly. They influence every stage of our work, from protecting health, safety, and the environment to delivering quality projects and managing our suppliers and subcontractors responsibly. They also support employee development, fair working conditions, ethical business conduct, and compliance with applicable requirements.

The most senior individual accountable for the implementation and oversight of sustainability-related practices, policies and initiatives is Umut Güney, General Manager of Synergy Construction Hungary. The operational coordination and implementation are supported by the relevant functional directors and managers, including Quality, Health, Safety, and Environment, Human resources, Procurement and Project Management, according to their respective areas of responsibility.



Environment

Synergy manages environmental matters through its environmental policy and management plan, supported by the Integrated Management System and procedures for risk assessment, chemical handling, emergency response, incident management and procurement. Together, these provide a framework for compliance with applicable requirements, efficient use of energy and resources, pollution prevention and environmental performance monitoring. Operational controls cover soil and water protection, dust and noise control, waste management, chemical safety and spill prevention. These commitments are put into practice through project planning, site inspections, training, audits, management reviews and corrective actions.

We continue to improve the coverage and consistency of our environmental data and reporting, including Scope 1 and Scope 2 emissions, water, waste, resource use, air pollution and biodiversity. Further priorities include developing our Scope 3 methodology and improving records of refrigerant and industrial-gas use. We are also strengthening environmental requirements in procurement and subcontractor management, alongside the monitoring of recycling and recovery, suppliers' environmental performance and climate-related risks.

Energy & GHG emissions

Our energy commitments focus on the efficient use of energy and resources. We monitor energy consumption and prepare approximate inventories of our direct and purchased-electricity greenhouse gas emissions using available utility, fuel and internal activity data. From 2024 to 2025 we saw a significant decrease in energy consumption, driven by a decrease in fuel consumption. Our approach includes energy-efficient heating systems, optimised heating networks and project-level controls designed to avoid unnecessary fuel and electricity consumption. We also consider opportunities to use renewable energy where site conditions and available infrastructure allow.

Where site conditions allow, we also establish and operate temporary worker accommodation close to our construction sites for projects involving employees working away from their permanent place of residence.

Housing workers in a centralised facility allows energy consumption to be monitored and managed in one place, while short distances between the accommodation and the worksite reduce daily commuting, fuel consumption and the associated air emissions.

On most of our projects free company transport to the worksite is provided, preferably keeping one-way commuting time within 45 minutes.



We provide environmental awareness training for our employees to explain climate change, greenhouse gas emissions, energy conservation, renewable energy and the relationship between transportation choices and carbon footprints. The training also encourages our employees to identify practical ways to reduce energy use and emissions in their daily work.

In 2025, reported total energy consumption decreased by approximately 27% and combined Scope 1 and Scope 2 emissions decreased by 25% compared with 2024. In construction, energy use and associated emissions depend significantly on the volume and stage of project activities, as well as local infrastructure and access to energy sources. The year-on-year changes therefore primarily reflect differences in project activity and site conditions, which limit direct comparisons of energy performance between reporting periods. Ongoing monitoring is helping us better understand consumption patterns and identify opportunities for improvement.

B3 – Energy consumption metrics	2024	2025
Total Energy Consumption (MWh)	17,992.43	13,067.98
Renewable Energy Consumption (MWh)	0.00	0.00
Non-Renewable Energy Consumption (MWh)	17,992.43	13,067.98
- Purchased Electricity (MWh)	2,779.67	2,603.96
- Fuels* (MWh)	15,212.76	10,464.02
- District Heating/Cooling (MWh)	0.00	0.00

*“Fuels” comprises stationary combustion at the Polgár facility – diesel and natural gas, plus vehicle and machinery use.

B3 – Greenhouse Emissions	2024	2025
Scope 1* (tCO ₂ e)	3,703.64	2,668.80
Scope 2* (tCO ₂ e)	616.75	577.76
Total Scope 1 & Scope 2 (tCO ₂ e)	4,320.39	3,246.56

*Scope 1 direct emissions come from stationary combustion, vehicles, and machinery, while Scope 2 location-based emissions come from purchased electricity.



We plan to improve the collection of refrigerant and industrial-gas data and to develop a practical Scope 3 measurement framework. This framework will identify the most relevant value-chain categories for our construction and precast-concrete activities, define data sources and reporting boundaries, and establish calculation methods aligned with the GHG Protocol.

Climate risks & transition

The main climate-related hazards we face are extreme summer heat, winter cold and frost, as well as heavy rain, strong winds and storms. These conditions may affect outdoor workers, construction activities, worker accommodation, office facilities, vehicles and machinery, and the heating and cooling needs of our operations. We manage these risks through project-level assessments, weather monitoring and Health, Safety, and Environment (HSE) controls.

Measures include adjusting working hours during heat waves, providing shaded rest areas, drinking water and heat-stress awareness, stopping high-risk work during extreme weather, and providing suitable winter clothing, personal protective equipment and indoor heating. Worker accommodation uses electric radiant heating in winter and air-conditioning in summer.

Our Budapest office is located in a BREEAM-certified office complex, where an efficient VRV heat-pump system provides heating and cooling. This supports energy-efficient operation while maintaining a comfortable working environment for our colleagues, including during periods of extreme heat or cold.

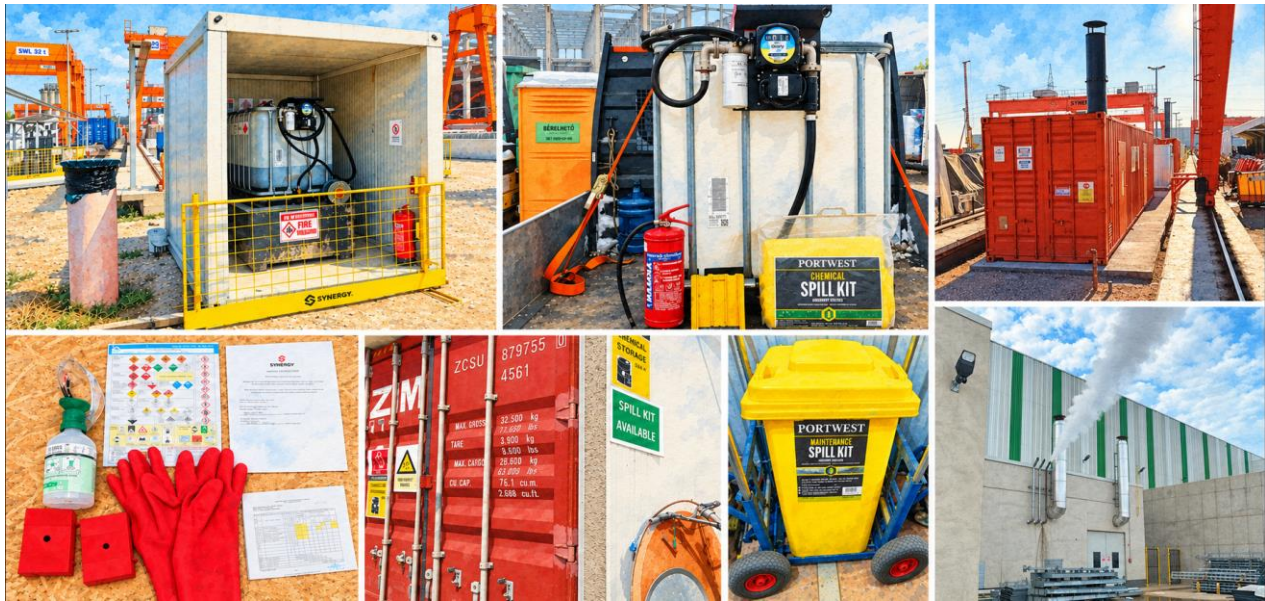


As Synergy operates in a high climate-impact sector, we remain committed to developing a formal climate transition plan and approved, time-bound Scope 1 and Scope 2 reduction targets. Our next steps are to continue monitoring climate risks and the effectiveness of existing measures, improve weather and heat-stress records, strengthen energy and emissions data, and progressively assess longer-term physical risks, value-chain exposure, transition risks and potential financial effects



Pollution of air, water and soil

Construction and precast-concrete activities may generate air emissions, dust and noise, and involve risks of spills and releases associated with chemicals, fuels and waste. Synergy manages these risks through project-specific environmental controls, assessments of pollution risks, inspections, operational controls, environmental monitoring and applicable legal and client requirements. Our air-pollution controls include monitoring stationary point-source emissions, complying with permitted emission limits, maintaining operational records, carrying out periodic measurements and completing the required regulatory reporting. We also apply site-level measures to reduce dust and prevent pollution during construction and production activities.



Potential impacts on water and soil are managed through the controlled handling and storage of fuels and chemicals, spill-prevention measures, inspections, incident-response procedures and project-level environmental controls. Our next step is to improve the systematic recording of air emissions and pollution-related incidents affecting water and soil across our operations and projects.

B4 – Air pollutant emissions (Polgár facility)	2024	2025
Nitrogen oxides (NO _x) (kg)	150.70	259.38
Sulphur oxides (SO _x) (kg)	4.46	9.85
Particulate matter (kg)	5.01	7.55
Carbon monoxide (CO) (kg)	5.15	4.55

In 2025, reported emissions of nitrogen oxides, sulphur oxides and particulate matter at the Polgár facility increased compared with 2024 due to higher production volumes and the associated increase in boiler operating hours, while carbon monoxide emissions decreased. Measured emission levels remained well below the applicable limits specified in the facility's permit.

Emissions of carbon monoxide, nitrogen oxides and particulate matter from combustion are controlled through appropriate adjustment of combustion conditions, preventive maintenance and technical supervision of the equipment. Sulphur dioxide emissions are limited through the use of diesel fuel with a sulphur content that meets applicable regulatory requirements.

Biodiversity

We recognise that biodiversity is relevant to construction activities because project sites and temporary works may interact with land, soil, vegetation, habitats and local ecosystems. During the reporting period, we identified one site located near a biodiversity-sensitive area. Our Polgár precast-concrete facility is situated near the Hortobágy National Park, covering approximately 8.267 hectares, of which approximately 1.627 hectares are sealed. We recognise that our precast-concrete activities can affect biodiversity through land use, resource consumption, emissions and disturbance of habitats.

At the Polgár facility, our approach focuses on managing these potential impacts through environmental risk assessments, site inspections, pollution prevention and compliance with applicable legal requirements.



Our potential impacts on biodiversity extend beyond the Polgár facility to the construction projects we deliver. Although project sites are generally owned by our clients and project permitting is outside our scope, our construction activities can affect soil, vegetation and habitats through earthworks, temporary site facilities, noise, dust, lighting and the risk of pollution. Indirect impacts may also arise from the sourcing and transportation of construction materials.

Our role is to manage the impacts associated with our construction methods, site organisation and subcontractor activities, in coordination with clients and in line with applicable project requirements. Relevant controls include limiting disturbance to designated work areas, protecting surrounding vegetation, preventing pollution and raising any identified biodiversity concerns with the client.

B5 – Biodiversity metric	2024	2025
Biodiversity-sensitive sites	1	1
Biodiversity-sensitive site area (ha)	8.267	8.267
Sealed area at biodiversity-sensitive site (ha)	1.627	1.627

Water

At the Polgár facility, we use groundwater from our own deep well for concrete production, while other water needs are met through the public water supply. The head office and the Debrecen temporary workers' accommodation also use water from the public supply, primarily for drinking, hygiene, cleaning and other domestic purposes. At our construction projects, we use water delivered in tanks or provided by the client, depending on site conditions.

The total reported water withdrawal of 44,279 m³ for 2025 comprises the metered quantities recorded at the Polgár facility, the Debrecen temporary workers' accommodation and the head office. The Polgár figures include both groundwater abstracted from the well and water supplied through the public network. Accurate measurement data are not currently available for water delivered in tanks or provided by clients at our construction projects; these quantities are therefore excluded from the reported total.

Our water-management approach focuses on monitoring water use, identifying water sources, maintaining meter records, managing wastewater appropriately and preventing contamination. Operation of the Polgár well is governed by its water abstraction and operating permit. Domestic wastewater from the Debrecen temporary workers' accommodation is discharged into the public sewer network.



Water-related risks are managed through site inspections, environmental checks, controlled storage and handling of fuels and chemicals, and project-level environmental risk assessments.

A preliminary assessment using the WRI Aqueduct map indicates low water stress in the Polgár and Debrecen areas. We use this regional classification as one of the starting points for assessing water-related risks.

As a next step, we plan to expand water-use data collection across our projects by incorporating available delivery records and client data. We will also improve the reconciliation of water withdrawal and wastewater discharge data to gain a more accurate understanding of water use. We will extend the preliminary water-stress assessment to our other operational locations.

Alongside providing appropriate living conditions, including adequate washing and sanitary facilities, this approach allows water withdrawal, consumption and wastewater generation to be metered, monitored and managed far more effectively than housing workers across multiple separate locations.

B6 – Water metrics	2024	2025
Total water consumption – Polgár (m³)	18,571	30,614
Total water consumption – Debrecen temporary camp (m³)	14,198	13,267
Total water consumption – Head Office (m³)	414	398
Total water consumption – All locations (m³)	33,183	44,279

Waste & circularity

We apply circular economy principles mainly through responsible resource use, waste prevention, segregation, reuse and recycling. At project level, materials are planned, stored and handled to reduce damage, unnecessary consumption and avoidable waste. Construction waste is segregated by type and managed through authorised contractors in accordance with applicable legal and client requirements. Where technically feasible, we reuse materials, equipment and temporary construction elements, respectively recyclable waste streams are directed to recovery or recycling instead of disposal. Resource efficiency is also supported through procurement controls, inventory and material management, project-level waste monitoring, environmental inspections, audits, chemical-safety training and toolbox discussions.

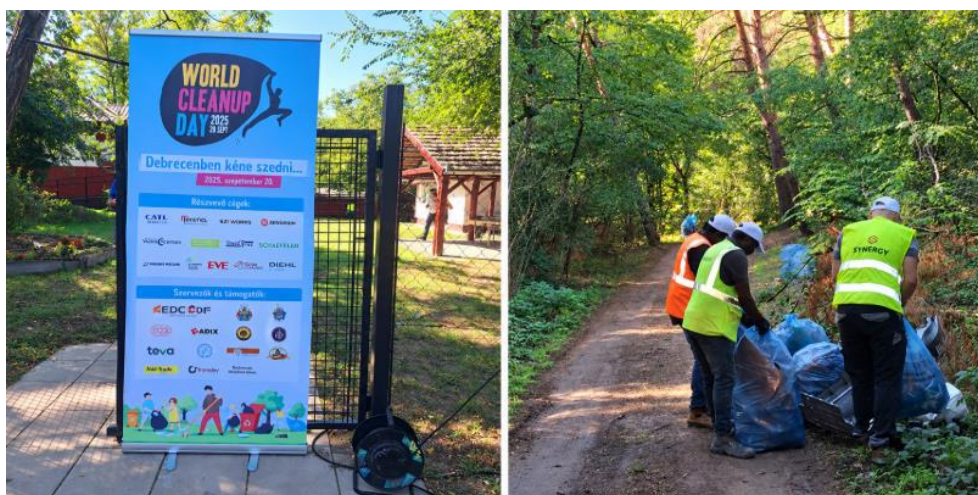


Annual consolidated data on the mass of key raw materials used at Synergy Construction sites was not available for 2025. Material quantities are currently recorded and managed at project level through procurement, delivery and material records. Synergy continues to improve the consolidation of waste and resource-use data as part of its sustainability reporting framework and to develop more detailed monitoring of circular economy performance. The same principle applies to our temporary worker accommodation facilities; concentrating residential activity in a single managed location allows the waste generated there, including from dining and catering services, to be segregated, recorded and directed to authorised contractors under the same controls we apply on our project sites.

B7 – Waste metrics	2023	2024	2025
Total waste generated (kg)	3,763,396	10,004,592	5,447,331
Hazardous waste (kg)	10,249	33,718	48,081
Non-hazardous waste (kg)	3,753,147	9,970,874	5,399,250
Recycled or recovered waste (kg)	1,605,260	4,931,886	3,132,040
Recycling rate (%)	42.7	49.3	57.5

World Cleanup Day – Taking Action Together

In September 2025, Synergy colleagues participated in the “Debrecenben kéne szedni” initiative as part of World Cleanup Day. The event brought together 120 employees from 12 companies to collect litter across nearly 60 km² of the Erdőspuszták area. Synergy Construction Hungary received a certificate of appreciation from the Municipality of Debrecen in recognition of its contribution.



Our participation demonstrates how employee engagement and local cooperation can translate environmental awareness into practical action. We thank all colleagues who contributed their time and effort to help protect our shared environment.

Social

Synergy manages social matters through its HR procedures, Code of Conduct, and human rights policy, covering fair employment, working conditions, remuneration, employee development, health and safety, equal treatment, human rights and employee representation.

Our social practices include structured recruitment and onboarding, pre-employment medical checks, health and safety induction, competence assessments, performance reviews, training-needs analysis, annual training planning and professional development. We provide training on occupational health and safety, emergency response, chemical safety, manual handling and project-specific risks. Attendance records, competency checks and learning-management tools help us monitor training completion and effectiveness. Employees can also use management, HR, grievance and whistleblowing channels to raise concerns or request support.

We are continuing to develop digital learning tools, internal knowledge sharing, certification programs, individual development plans and career-support opportunities. Further developments

include improved social-performance data, stronger human-rights due diligence, digital time tracking, subcontractor audits and more consistent site induction and refresher training.

Working conditions

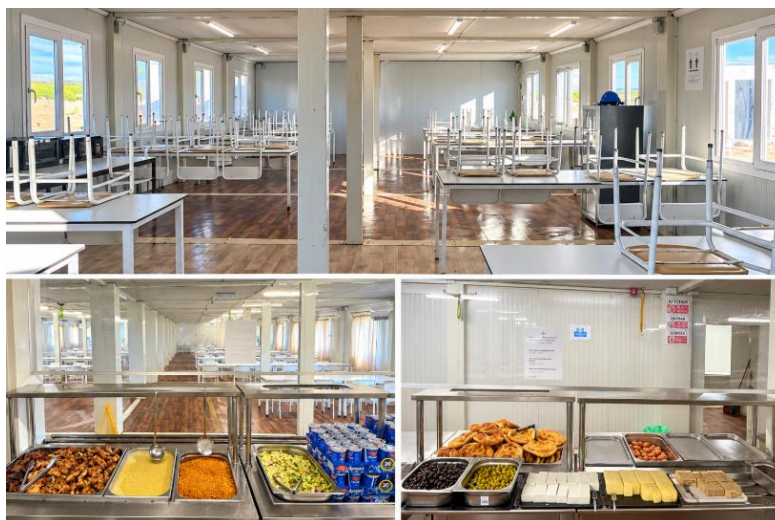
Workforce management

Our workforce is managed through defined HR processes covering employment contracts, working hours and schedules, leave, payroll, performance reviews, compensation, benefits, training, development and employee relations.

We aim to provide clear employment conditions, accurate and timely pay, appropriate rest and leave arrangements, and a supportive working environment. Employees can raise concerns about working conditions through our grievance mechanism, which provides a formal channel for concerns to be reviewed and addressed alongside direct communication with managers and HR. In 2025, employee turnover was 2.3%, meeting our objective to keep it below 5%.



Our approach also supports physical, mental and social well-being through pre-employment medical checks, health care coverage, structured onboarding, induction training, the buddy system, employee development opportunities and relevant leave arrangements. Regarding our temporary accommodations for workers, we place particular emphasis on appropriate living conditions; clean and comfortable rooms, adequate washing and sanitary facilities, dining areas with hot meal services, and communal spaces supporting rest and recreation.



On our international projects we employ local workers wherever feasible and arrange accommodation in accordance with local conditions, applicable legal requirements and available

infrastructure. For projects in the Netherlands, company-managed or arranged accommodation is selected and monitored against Dutch legal and municipal requirements, using the SNF (Stichting Normering Flexwonen) standard as the operational benchmark.

We will continue to improve workforce data and distinguish clearly between employees, temporary workers, subcontractors and other non-employee personnel in future reporting.

B8 – Workforce metrics	2024	2025
Average statistical headcount	495	454
Total employee headcount	411	393
Permanent employees (%)	96	97
Temporary employees (%)	4	3
Female employees (%)	18	19
Male employees (%)	82	81

C5 – Additional workforce metrics	2024	2025
Employee turnover rate (%)	2.60	2.30
Female representation at management level (%)	20	12
Male representation at management level (%)	80	88
Reported subcontractor population (headcount)	1.260	1,160

Social dialogue & remuneration

Synergy recognises employee representation and consultation as important elements of social dialogue. Employees are represented by occupational safety representatives who communicate with employees, management and the HSE function. Their role includes participating in workplace inspections, identifying and reporting hazardous conditions, requesting relevant information, giving opinions on occupational safety measures, and contributing to risk assessments, decision-making and incident investigations. Their contact details are communicated to employees, and their role is explained through induction and workplace awareness activities.

Social dialogue is also supported through HSE cooperation meetings, employee feedback, toolbox discussions and direct communication with managers and HR. Employees can raise concerns about working conditions through our grievance mechanism, as well as through line management, HR and HSE channels. Concerns are reviewed and addressed through defined handling and follow-up processes, with protection against retaliation.

Our remuneration approach is designed to ensure that employees receive at least the applicable minimum wage and fair compensation for their work. We support equal pay for equal work and provide compensation for overtime in accordance with applicable requirements. Our remuneration package may also include paid annual, sick and parental leave, meal allowances, transportation support and other benefits applicable to the relevant role or work location. Synergy uses position-based job evaluation and career architecture to support consistent role grading, remuneration reviews and pay transparency. The framework considers the responsibilities, knowledge, skills,

problem-solving requirements, physical and mental effort, working conditions and organisational responsibilities associated with each role.

Discrimination & harassment

We are committed to equal treatment and prohibit discrimination, harassment, violence, coercion and human trafficking in the workplace and across its employment processes. Recruitment and onboarding procedures support fair treatment, clear employment terms and identity and work-authorisation checks, including visa checks for migrant workers.

We do not permit the retention of workers' identity documents, recruitment fees charged to workers, unlawful deductions or withholding of wages. Employees and other workers can raise concerns through grievance and whistleblowing channels, with protection against retaliation.



The available data records no reported discrimination cases in 2024 or 2025.

C5, C6, B10 – Social dialogue and human rights metrics	2024	2025
Employees covered by representation (%)	100	100
Reported discrimination cases	0	0
Confirmed child or forced labour incidents	0	0
Whistleblowing reports	0	0
Average unadjusted gender pay gap (%)	0	0
Human rights impact assessments recorded	1	1

Career Management & Training

Synergy's career management and training approach is organised through the Synergy Academy, annual training plans, job descriptions, employee competence matrices, yearly employee conversations and individual development planning. Training needs are identified through performance and competency evaluations, employee qualifications, legal requirements, company strategy and project needs.



We provide technical, soft-skills, onboarding, occupational and professional training through internal sessions, external courses and digital learning platforms. Training effectiveness is monitored through participation records, training evaluations, employee feedback, learning hours, competency assessments and management reviews.

Career management and training metrics	2024	2025
Average training hours per employee	10 hours	15 hours
Employees with individual development plans (%)	25	40
Employees covered by health and safety training (%)	100	100
Employees included in 360-degree feedback	80 employees	216 employees

In 2025, the 360-degree feedback process included employees from different position levels and collected confidential feedback from supervisors, managers, peers, collaborators, subordinates where applicable and self-assessments. The results support self-awareness, leadership development, performance discussions and individual development planning. In addition, our employees completed an average of 15 hours of training in 2025, which showed an increase compared to 2024.



Synergy aims to increase average training time to more than 15 hours per employee in future reporting periods. Our next steps are to improve the consistency of development-plan data, strengthen career-path discussions, expand the use of competency-based development plans and report training participation and effectiveness by relevant employee groups where data is available.

Health & Safety

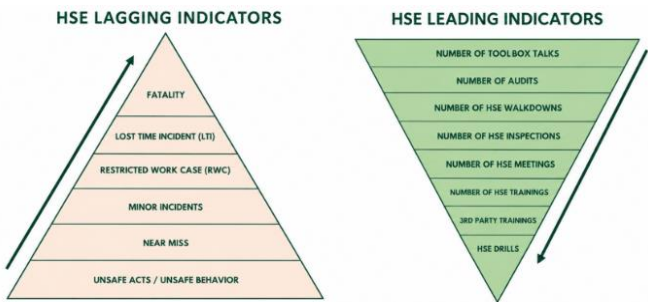
We are committed to preventing harm to our employees and other workers. We manage health and safety through our Integrated Management System, which covers hazard identification, risk assessments, inspections, emergency preparedness, medical examinations and incident management. Responsible and systematic site supervision is central to this approach, with clearly assigned responsibilities, regular safety inspections, checks on working conditions and compliance with site rules, and follow-up to verify that identified deficiencies are corrected. Our health and safety controls also extend to the temporary worker accommodation we operate. Required zoning, permitting and fire-safety conditions are verified before a facility is brought into use. Accommodation is inspected periodically thereafter.



We provide onboarding, site-specific induction, personal protective equipment and role-based training. Our key topics include work at height, machinery, chemical and electrical safety, emergency response and first aid. We use attendance records, competency checks, and certificates to monitor training. Our employees participate through occupational safety representatives, health & safety meetings and toolbox discussions. We record and investigate accidents, near misses and unsafe conditions, then implement corrective actions and share lessons learned. In 2025, the lost-time injury frequency rate (LTIFR) for Synergy employees was 1.666 per million hours worked, based on one lost-time injury and 600,106 hours worked. Our goal is to prevent all work-related injuries and maintain 100% coverage of required health and safety training. Our next steps are to continue health & safety training, improve risk assessments and near-miss reporting, strengthen site induction and refresher training, and expand digital time tracking and subcontractor audits. We will also continue to improve our monitoring of social and human-rights performance.

We monitor leading and lagging indicators separately for our own employees and for the wider workforce on Synergy-managed projects.

In the table, “Synergy” refers to our own employees within the health and safety reporting scope. Employee figures represent the annual average headcount within this scope. “Projects” refers to the wider workforce on Synergy-managed projects, including subcontractor personnel, with headcount and hours worked estimated from available project records.



Days lost are reported for Synergy employees only. Corresponding data for subcontractor personnel are not available because their post-injury absence data are not systematically collected by Synergy. Training coverage refers to participation in required health and safety training.

B9 – Health & Safety metrics	2024		2025	
	Synergy	Projects	Synergy	Projects
Workers included in the health and safety reporting population	491	~1800	347	~980
Hours worked	947 455	~5 165 357	600 106	~2 908 653
Workers covered by health and safety training (%)	100	100	100	100
Fatalities	0	0	0	0
Severe accidents	0	0	0	0
Lost-time injuries (LTI)	0	2	1	4
Restricted-work cases (RWC)	4	5	0	0
Medical-treatment cases (MTC)	1	9	1	4
First-aid cases (FAC)	11	28	3	8
Days lost	0	Not available	11	Not available

Our next steps are to strengthen site induction and refresher training, improve risk assessments and near-miss reporting, expand digital time tracking and subcontractor audits, and improve the reconciliation of employee and project data. We will continue to monitor recurring risks, maintain emergency preparedness and verify the implementation of corrective actions.



Our Employee Safety Incentive Program recognises and rewards safe working practices, proactive hazard and near-miss reporting, and active participation in safety activities. Where project conditions allow, a worker demonstrating outstanding safety performance is recognised and rewarded each week. Through recognition certificates and incentives, the program encourages employee engagement and reinforces shared responsibility for workplace safety.



Child labour & forced labour

Synergy prohibits child labour, forced labour and human trafficking in its own workforce and expects the same standards from suppliers and subcontractors. Preventive measures include employment contracts, identity checks, verification of visa documentation for migrant workers, working-hour oversight and clear communication of workers' rights. Employees and other workers can raise concerns through grievance and whistleblowing channels, with protection against retaliation. Where workers are housed in company-managed or arranged accommodation, tenancy agreements are kept separate from employment contracts and residents receive written information in a language they understand, which reduces the risk of dependency for workers recruited from abroad.

Our 2025 human-rights risk assessment identified risks related to construction activities, precast production at Polgár, subcontracted site work and migrant workers. The assessment highlighted excessive working hours among subcontracted workers, inconsistent safety induction for new hires and gaps in supplier due diligence. Existing controls include working-hour policies, supervisor oversight, identity and visa checks, personal protective equipment and toolbox discussions.

To strengthen these controls, we are introducing digital time tracking, expanding subcontractor audits, standardising mandatory site induction and refresher training, and incorporating human-rights and ESG clauses into relevant supplier and subcontractor contracts. These measures are being progressively implemented. The available data records no confirmed child or forced labour incidents in 2024 or 2025.

Governance and responsible business

Synergy's responsible business practices are guided by our Code of Conduct, anti-corruption policies, and conflict-of-interest and whistleblowing processes. These frameworks set expectations for integrity, fair competition, responsible procurement, confidentiality, compliance and the prevention of corruption, bribery and other misconduct. Gifts, hospitality, donations and interactions with public officials are subject to defined requirements and must not improperly influence business decisions.

We apply these principles through approval controls, segregation of duties, supplier and subcontractor checks, documented procurement decisions and employee awareness activities. Payments and commercial transactions must be properly approved, documented and traceable. Employees and business partners can report suspected misconduct, corruption, fraud or conflicts of interest through designated reporting channels. Reports are reviewed through established processes designed to maintain confidentiality and protect reporting persons against retaliation.

In 2025, anti-corruption training covered 87% of employees. We aim to close the remaining gap and achieve 100% coverage in future reporting periods. Our next steps include strengthening conflict-of-interest controls, supplier due diligence and procurement monitoring, extending

responsible-business requirements across relevant suppliers and subcontractors, and improving the monitoring of policy implementation and the consistency of ethics, compliance and governance reporting.

B11, C9 – Governance metrics	2024	2025
Confirmed corruption incidents	0	0
Corruption convictions or fines	0	0
Total amount of corruption-related fines (EUR)	0	0
Confirmed fraud incidents	0	0
Whistleblower reports	0	0
Employees trained on anti-corruption (%)	Not available	87
Total number of board members	Not available	3
Total number of female board member	Not available	0

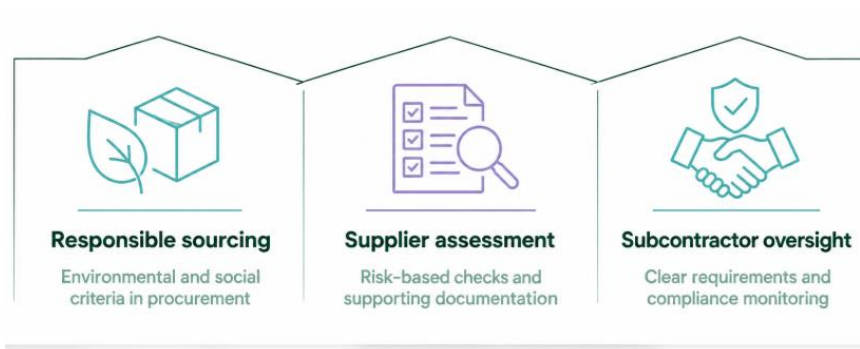


Sustainable procurement

Sustainable procurement is managed through our procurement procedure, Code of Conduct and responsible-business policies. These frameworks guide supplier selection and approval, subcontractor oversight, ethical conduct and the management of environmental, social and human-rights risks in our supply chain.

We apply risk-based supplier assessments, review supporting documentation and use contractual requirements, audits and corrective actions where appropriate. Our procurement controls also address conflicts of interest, anti-corruption, fair competition, transparency and accurate record-keeping. Further subcontracting is subject to prior approval, and our procedures allow us to verify relevant activities, records and compliance information. We also encourage worker feedback and access to grievance channels within relevant supplier and subcontractor relationships.

Our management objectives include sourcing at least 30% of purchased materials from certified sustainable sources, achieving 100% coverage of relevant sustainability and responsible-procurement training for procurement staff, and assessing or auditing all critical suppliers. These are management targets, and progress towards them will be monitored through our procurement and supplier-management processes.



Our next steps are to strengthen sustainability screening and supplier due diligence, clarify responsible-sourcing criteria and the measurement basis for our targets, and improve the traceability of assessment results. We will also strengthen contractual requirements, monitoring of higher-risk suppliers and subcontractors, and follow-up of corrective actions, supported by clearer supplier-performance indicators.

Looking ahead

This first sustainability report provides a starting point for more consistent monitoring, reporting and dialogue on Synergy's sustainability performance. Our next steps are to strengthen data quality, further integrate environmental, social and governance considerations into everyday decisions, and develop our approach to stakeholder engagement and materiality assessment.

Progress depends on the daily contribution of our employees and on cooperation with our clients, suppliers and subcontractors. We thank everyone who supports this work and shares our commitment to safe working conditions, responsible construction and continuous improvement.



Appendix

KPI dashboard

Metrics	2023	2024	2025
Energy consumption			
Total energy consumption (MWh)	Not available	17,992.43	13,067.98
Renewable energy consumption (MWh)	Not available	0.00	0.00
Non-renewable energy consumption (MWh)	Not available	17,992.43	13,067.98
Purchased electricity (MWh)	Not available	2,779.67	2,603.96
Fuels (MWh)	Not available	15,212.76	10,464.02
District Heating/Cooling (MWh)	Not available	0.00	0.00
Greenhouse gas emissions			
Scope 1 emissions (tCO ₂ e)	Not available	3,703.64	2,668.80
Scope 2, location-based (tCO ₂ e)	Not available	616.75	577.76
Total Scope 1 & Scope 2 (tCO ₂ e)	Not available	4,320.39	3,246.56
Pollution, water and biodiversity			
Nitrogen oxides (NO _x) (kg)	Not available	150.70	259.38
Sulphur oxides (SO _x) (kg)	Not available	4.46	9.85
Particulate matter (kg)	Not available	5.01	7.55
Carbon monoxide (CO) (kg)	Not available	5.15	4.55
Total reported air pollutants (kg)	Not available	165.32	281.33
Water			
Total water consumption – Polgár (m ³)	Not available	18,571	30,614
Total water consumption – Debrecen temporary camp (m ³)	Not available	14,198	13,267
Total water consumption – Head Office (m ³)	Not available	414	398
Total water consumption – All locations (m ³)	Not available	33,183	44,279

Metrics	2023	2024	2025
Biodiversity			
Biodiversity-sensitive sites	Not available	1	1
Biodiversity-sensitive site area (ha)	Not available	8.267	8.267
Sealed area at biodiversity-sensitive site (ha)	Not available	1.627	1.627
Waste and circularity			
Total waste generated (kg)	3,763,396	10,004,592	5,447,331
Hazardous waste (kg)	10,249	33,718	48,081
Non-hazardous waste (kg)	3,753,147	9,970,874	5,399,250
Recycled or recovered waste (kg)	1,605,260	4,931,886	3,132,040
Recycling rate (%)	42.7	49.3	57.5
Workforce			
Average statistical headcount	Not available	495	454
Total employee headcount	Not available	411	393
Permanent employees (%)	Not available	96	97
Temporary employees (%)	Not available	4	3
Female employees (%)	Not available	18	19
Male employees (%)	Not available	82	81
Employee turnover rate (%)	Not available	2.60	2.30
Female representation at management level (%)	Not available	20	12
Male representation at management level (%)	Not available	80	88
Reported subcontractor population (headcount)	Not available	1.260	1,160
Career management and training			
Average training hours per employee	Not available	10 hours	15 hours
Employees with individual development plans (%)	Not available	25	40

Metrics	2023	2024	2025
Employees covered by H&S training (%)	Not available	100	100
Employees included in 360-degree feedback	Not available	80 employees	216 employees
Social dialogue, and human rights			
Employees covered by representation (%)	Not available	100	100
Reported discrimination cases	Not available	0	0
Confirmed child or forced labour incidents	Not available	0	0
Whistleblowing reports	Not available	0	0
Average unadjusted gender pay gap (%)	Not available	0	0
Human rights impact assessments recorded	Not available	1	1
Governance and responsible business			
Confirmed corruption incidents	Not available	0	0
Corruption convictions or fines	Not available	0	0
Total amount of corruption-related fines (EUR)	Not available	0	0
Confirmed fraud incidents	Not available	0	0
Whistleblower reports	Not available	0	0
Employees trained on anti-corruption (%)	Not available	Not available	87
Total number of board members	Not available	Not available	3
Total number of female board member	Not available	Not available	0

Metrics	2023	2024		2025	
Health and safety	Synergy/ Projects	Synergy	Projects	Synergy	Projects
Workers included in the H&S reporting population	Not available	491	~1800	347	~980
Hours worked	Not available	947 455	~5 165 357	600 106	~2 908 653
Workers covered by H&S training (%)	Not available	100	100	100	100
Fatalities	Not available	0	0	0	0
Severe accidents	Not available	0	0	0	0
Lost-time injuries (LTI)	Not available	0	2	1	4
Restricted-work cases (RWC)	Not available	4	5	0	0
Medical-treatment cases (MTC)	Not available	1	9	1	4
First-aid cases (FAC)	Not available	11	28	3	8
Days lost	Not available	0	Not available	11	Not available

Voluntary Standards Index

Disclosure	Report chapter	Report Section	Page Number	Content mapped
B1	About Synergy	Appendix – General Information	4–5, 33	Reporting Comprehensive module Reporting basis, company context and reporting period
B2	Materiality and governance	Materiality and governance	7-8	Policies, practices and future initiatives relevant to sustainability matters
C1	About Synergy; Materiality and governance	Materiality and governance	4-7	Business model, strategy and sustainability-related initiatives

Disclosure	Report chapter	Report Section	Page Number	Content mapped
C2	Materiality and governance	Materiality and governance	p.6-7	Material sustainability matters and governance context
B3	Energy & GHG emissions	Environment	9-10, 27	2024 and 2025 energy use, Scope 1 and location-based Scope 2 emissions
C3	Climate risks and transition	Environment	10–11	Climate transition status, reduction-target status and future initiatives
C4	Climate risks and transition	Environment	10–11	Physical climate hazards, risk assessment, mitigation measures and short-term horizon
B4	Pollution of air, water and soil	Environment	12, 27	Reported stationary-source air pollutants at the Polgár facility and qualitative water and soil controls
B5	Biodiversity	Environment	13, 28	Polgár site or near a biodiversity-sensitive area, including site and sealed-area data
B6	Water	Environment	14–15, 27	2024 and 2025 water consumption data for Polgár and the Debrecen temporary camp.
B7	Waste and circularity	Environment	15–16, 28	Waste generation, hazardous waste, recycled or recovered waste and recycling rate for 2023, 2024, and 2025
B8	Workforce characteristics	Social	17–18, 28	Workforce headcount, employment type and gender indicators
C5	Workforce characteristics	Social	17–18, 28	Turnover, management gender representation and subcontractor population
B9	Working conditions	Social	21–23, 30	Employee health and safety management

Disclosure	Report chapter	Report Section	Page Number	Content mapped
B10	Working conditions	Social	18–20, 28	Remuneration, social dialogue, employee representation, career management and training
C6	Working conditions	Social	17–24	Human rights policies, grievance and whistleblowing processes, and preventive measures
C7	Working conditions	Social	19–20, 24, 28	Confirmed child or forced labour incidents and human-rights incident information
C8	Working conditions	Social	—	Not available
B11	Governance and responsible business	Governance	25, 29	Corruption incidents, convictions and fines, anti-corruption training and whistleblowing indicators
C9	Governance and responsible business	Governance	25, 29	Gender diversity of the highest governance body
Additional	Sustainable procurement	Sustainable procurement	26	Additional company disclosure on supplier and subcontractor environmental, social and ethical controls.

General Information

Item	Information
Company	Synergy Construction Hungary Kft.
Legal form	Kft Private Limited Company
Registered address/office	Váci út 99., 1139 Budapest, Hungary
Production facility (Precast facility)	4090 Polgár, Hajdú út 40, Hungary
NACE sector classification code(s)	NACE Rev. 2.1 – F 41.00 Construction of residential and non-residential buildings
Balance sheet / assets (EUR)	142,608,420*
Turnover (EUR)	272,976,399*
Number of employees	393 (Headcount)
Management system certifications and external assessments. & Description and validity	ISO 14001:2015 (7 June 2025 to 6 June 2028) ISO 45001:2018 (17 June 2025 to 16 June 2028) ISO 31000:2018 (7 December 2025 to 6 December 2028) ISO 9001:2015 (7 June 2025 to 6 June 2028) EcoVadis Bronze Medal, Top 35% (29 January 2026 to 29 January 2027)
Contact and feedback	We welcome questions and feedback on this report and our sustainability practices. Please contact us at info@syncons.eu

*Financial figures were converted from HUF into EUR using an exchange rate of HUF 385.4 per EUR and rounded to the nearest euro.

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