ESG REPORT 2025



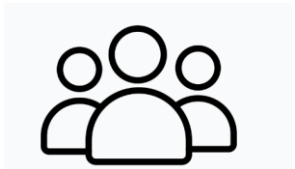
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ENVIRONMENT



SOCIAL



GOVERNANCE



CEO'S MESSAGE

GRI 2-22

Dear Reader,

Sustainability is no longer merely a matter of corporate responsibility; it is one of the fundamental conditions for long-term success. At CÉH Zrt., we are convinced that only an organization capable of operating in a manner that is simultaneously economically stable, socially responsible, and environmentally conscious can effectively respond to the challenges of the future.

Every decision our company makes is guided by a forward-looking perspective. Our goal is not merely to adapt to the current market environment, but to build an organization that creates long-term value for its customers, employees, and partners. This approach permeates our organizational development efforts, business development decisions, market presence, project implementation, and community-building activities alike. The same philosophy also defines our sustainability goals and our day-to-day operations.

The period ahead holds many challenges. The economic, technological, and social changes shaping the built environment demand ever-greater adaptability and foresight from all economic actors. However, we view these challenges not as obstacles, but as opportunities for growth. We believe that through openness, innovation, and collaboration, we can not only respond to change but also actively shape it.

For CÉH, ESG considerations are becoming an increasingly integral part of our operations year after year. We are committed to reducing our environmental impact, supporting the development of our employees, and maintaining transparent and ethical corporate governance. We are convinced that sustainability is not a separate program, but rather a mindset that is reflected in all our decisions and activities.

This ESG report provides insight into the results, initiatives, and efforts through which we are contributing to the creation of a more sustainable future. We are proud of the progress we have made so far, but we also recognize that continuous improvement is an ongoing commitment. We are committed to working together with our company, our employees, and our partners to build a future that is successful, responsible, and sustainable.

We thank our employees, customers, and partners for their cooperation, trust, and partnership in thinking , which enable us to continue on this path together.

Sincerely,
Borbély Attila, CEO

ABOUT THE REPORT

GRI 2-1, GRI 2-2, GRI 2-3, GRI 2-5

Contributing to the development and progress of sustainability is an integral part of CÉH's mission. In our fourth ESG Report, we present our annual performance in the areas of sustainable development that are of key importance to us, in a transparent way to both external and internal stakeholders.

Reporting organization	CÉH Planning, Developing and Consulting Ltd. (in the following referred to as CÉH Ltd. or CÉH) **Head quarter**: 1112 Budapest, Dió street 3-5. **Site:** 4025 Debrecen, Barna street 23., SE-11863 Stockholm, Maria Bangata 6.
Reporting period	We publish the ESG Report for the period 1 January 2025 to 31 December 2025. For some publications, we also present data for two years prior to the year under review (if available).
Reporting cycle	Annual
Content of the report	A The Report presents the ESG approach and performance of CÉH Ltd. and does not include data from other affiliated companies within the CÉH Group.
Aspects taken into consideration in the preparation of the report	A The Report has been prepared based on the disclosures set out in the BÉT Pilot ESG Consultancy Program GINOP-1.1.7-17-BÉT-6-015 and with reference to the GRI Standards (2021).
External party verification	The information and data in the Report have not been verified by an external party.

We welcome your questions and feedback on our ESG Report and activities at ceh@ceh.hu.

ABOUT OUR COMPANY

1.1 About CÉH

GRI 2-6

We are proud that CÉH Design, Investment and Development Ltd., founded in 1989, is now one of the leading Hungarian engineering companies. Our wide range of activities include the provision of full engineering services, we are involved in the field of building and bridge construction as designers, project managers, as well as techno-economic preparation and expertise for planned or ongoing investment projects.

Our primary goal is to bring value, order and values to the world through our engineering and development work. We want to build the future for the following generations around these key ideas. By integrating the opportunities offered by modern digital technologies, we are also at the forefront of sustainable development and improvement. We believe that knowledge works best collectively, and we strive to share our knowledge with our partners and professional communities in our daily work.

We aim to be a leading engineering player in the construction and development market in Hungary, an organization that can adapt to technological, social, economic, and environmental changes. We aim to promote an environmentally sustainable and healthy built environment for well-being, supported using advanced digital technologies.

Today, CÉH employs more than 152 people. We are pleased to say that we work with more than 180 cooperation partners on over 150 projects a year, managing an investment value of €2 billion. Although the majority of our projects are located in Hungary, our portfolio is regularly enriched by work for foreign clients or project sites.

11 671 million HUF revenue	152 employees	180+ cooperating partner

1.2 Business sectors and services

GRI 2-6

CÉH is divided into three main specializations: Building Design and Engineering Office, Project Management Office and the Bridge Design and Engineering Office.

Building Design and Engineering	As a general design company, we provide a professional approach to building design and engineering; architecture, statics, building mechanical engineering and building electrics as basic specializations are handled in-house, mainly by our own colleagues, while additional and supplementary specializations are handled by permanent partners. Our services include general building design, sectional design, engineering expertise and consultancy, design control, BIM services, surveys, sustainability services, simulation, and analysis.
Project Management	Our project management office deals with project management, technical supervision, preparation of investment plans, design tendering, design control, construction management and cost management, environmental certification, technical advice and expertise, banking expertise. The office also aims to meet the needs of its partners by carrying out technical and economic feasibility studies and preparing building management systems.
Bridge Design and Engineering	In bridge design, we play the role of general designer for all related fields. Our bridge design office provides our partners with full-service design, form and visual design, construction technology design, expert and consultancy services, bridge project management, design review, design consultancy and decorative lighting design. We also use our BIM service in our bridge design office, with simulations and analyses.

We pay particular attention to the quality of our BIM consultancy services, obtaining BSI ISO 19650:2018 certification in 2020 and BSI ISO 19650:2018 Kitemark (BIM) certification in 2021, which was renewed in 2025.

THE ESG APPROACH OF CÉH LTD.



2.1 ESG strategy

WHY do we deal with ESG?

We are committed to building a sustainable economy, society and environment, and believe that our organization can play an active role in making the positive changes needed to achieve this. Our aim is to develop a time-proven business model that promotes the achievement of our ESG objectives in a complex and economically efficient and profitable way, while ensuring that in the long term, CÉH Ltd. is able to compete internationally and have access to markets and funding opportunities. We aim to create developments that will contribute to sustainability goals through both resource reduction and efficiency gains.

WHAT do we want to achieve?

Our organization's ESG vision is to contribute to a sustainable future that is economically efficient and effective, where the built environment serves people's health and well-being, and is environmentally sustainable. Designing for sustainability is fundamental to the engineering community, and CÉH Ltd.'s professional community leads by example with advanced engineering solutions and working practices. To this end, we have begun to transform our business models and organization to facilitate the further development of our products and services in an ESG-compliant manner.

HOW do we achieve our goals?

The ESG strategy of CÉH Ltd. was developed in 2022, in which we highlighted 5 ESG strategic pillars:

1. **Managing our own environmental footprint** with a focus on reducing CO2 emissions
2. Developing and consistently applying technical **solutions for a green transition in projects**
3. **Improving the sustainability-related knowledge and skills** of our current and future employees through training
4. **Sharing sustainability principles in the engineering community**, participating in professional organizations and transparent communication of our ESG performance
5. **Obtaining ESG certification** to objectively assess our ESG performance

In relation to the strategic objectives, we have set milestones until 2030, which will be achieved through **CÉH's organizational governance** of ESG topics. These include **the transformation and further development of our production processes, methodologies, and tools**. We view this journey as a continuous learning process, believing and professing that every year more advanced technological solutions become available, affordable, and economically viable to the market, which we can incorporate into our services. This will require a lot of learning, from both of our employees and from our overall organizational culture, which we consider a valuable investment.

2.2 Corporate management of ESG issues

BÉT-26, GRI 2-12, GRI 2-13

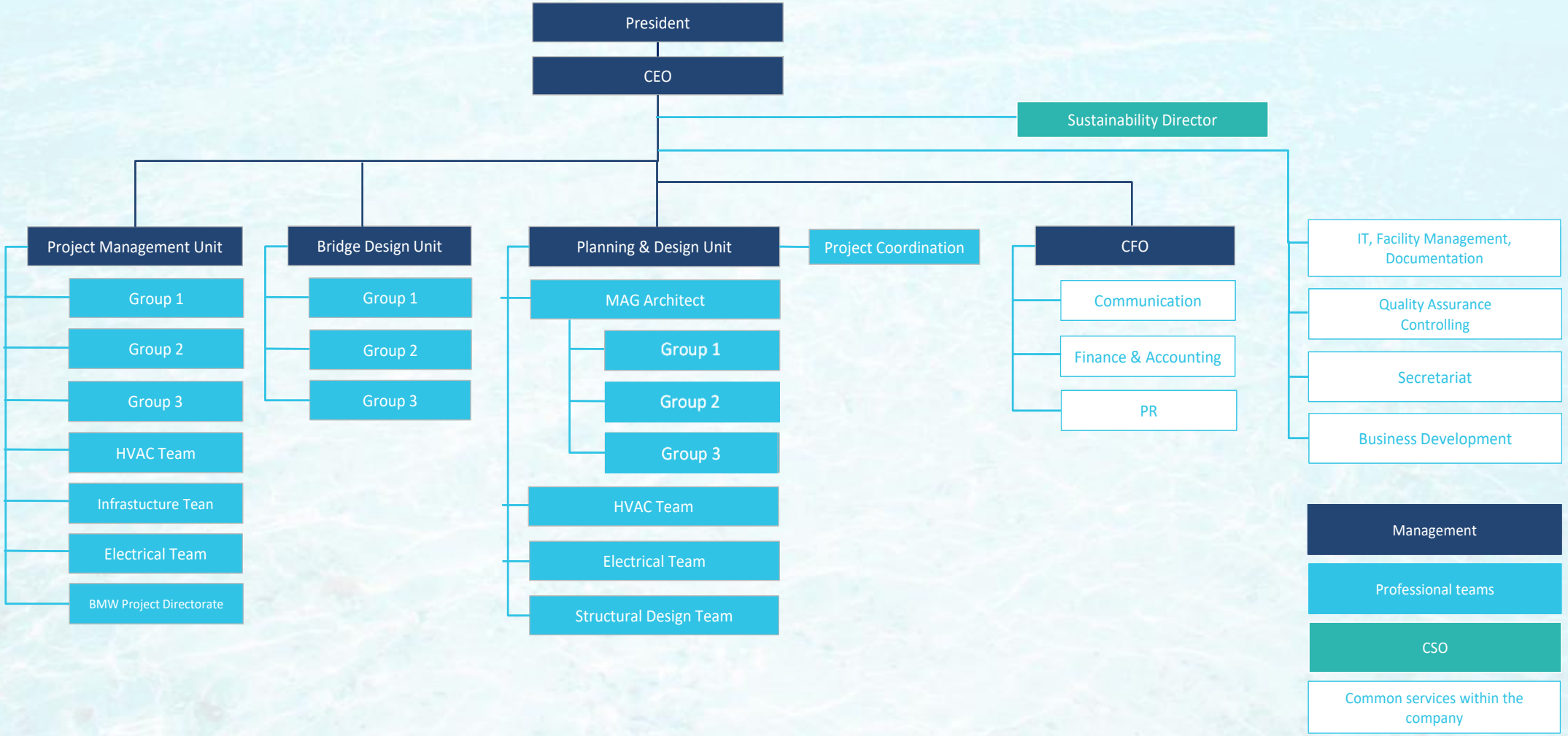
The management of CÉH Ltd. is actively involved in advocating ESG issues and integrating them into corporate governance.

Our ESG operations are largely anchored in company policies and procedures, ensuring stable, systemic operations. Our organization operates integrated quality management, environmental management, occupational health and safety management systems based on ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018, among others, and has a Code of Business Ethics, Human Rights Code, Complaints Handling Policy and Responsible Procurement Policy.

From the beginning of 2023, sustainability leadership will be led by a **dedicated manager** at management level. **The Sustainability Director leads our internal Green Cabinet**, as set out in the job description. He is responsible for, among other things, monitoring the implementation of the ESG strategy, senior management reports and presentations on ESG progress, and contributes to the ESG report. On the technical side, it will support the sustainability aspects of CÉH's projects, propose sustainability elements for the internal system of planning and project management processes, and develop and operate "sustainability checklists". It also represents CÉH Ltd. at relevant events, conferences and professional meetings, builds cooperation with higher education institutions and professional organizations, and supports internal knowledge sharing on sustainability.

SUSTAINABILITY STRATEGY	CEO level
ENVIRONMENTAL AND CLIMATE PROTECTION	Deputy CEO level
OCCUPATIONAL HEALTH AND SAFETY	Office director level
ETHICS	Deputy CEO level
TALENT DEVELOPMENT	HR management level
DIVERSITY	HR management level
INNOVATION	Deputy CEO level
SOCIAL RESPONSIBILITY	CEO level
SUPPLY CHAIN MANAGEMENT	Office director level
CUSTOMER RELATIONSHIPS	Deputy CEO level

The structure of our company and the position of the Sustainability Director within the CÉH organization



2.3 Professional knowledge sharing in ESG dimensions

BÉT-29, GRI 2-17

We believe that the key to our sustainable operations is **the acquisition and effective transfer of up-to-date ESG knowledge to all our employees and subcontractor partners**. We are proud to say that our colleague, Dr. Krisztián Verók, played a key role in the establishment of the Sustainability Section of CÉH, and our company was an active participant in the process. CÉH helped to collect, organize and transfer sustainability knowledge to ÉVOSZ.

Our colleagues **took part in a study tour** in Denmark, where—with the participation of six companies and a university—the two main topics were LCA (Life Cycle Assessment) and CCS (Carbon Capture and Storage). In both areas, the focus was on **collecting and learning about best practices and adapting them to our work** in an environment where sustainability is part of everyday thinking.

GRI 2-13

The internal knowledge management of the ESG is the responsibility of our Green Cabinet, formerly known as Sustainability Cabinet, whose working schedule and regular operation was established in 2023. According to this, volunteer members **will carry out continuous research on selected topics, collect and evaluate the information obtained and disseminate it within the organization through the defined channels**. The Cabinet meets monthly according to a co-operative schedule and a report of each meeting is prepared by the Cabinet leader for the management. The Director of Sustainability leads the research work, participates in events on the themes and supports the implementation of training and development based on the research findings. The Cabinet reports regularly to the President and CEO on its work.

We believe it is important to collaborate and share knowledge with the next generations, and we are pleased to report that young people are also participating in large numbers and with interest in **our program called CÉH Summer University** focusing on digitalization, sustainability and soft skills. The completion of the BIM modelling and LCA study of the CEH headquarters building also worths mentioning, which will allow us to take further effective steps to improve our CO2 emissions. In one of our largest design projects, we have carried out a sustainable pilot project in cooperation with the client Semmelweis University and have prepared studies and solutions that **will result in a project of above-average sustainable quality**. It will provide a way to reduce both the CO2 inputs during construction and the emissions during operation.

Among our developments aimed at improving sustainability performance, an important milestone was the BIM-based modelling and life cycle assessment (LCA) study of the CÉH headquarters building. The results obtained provide valuable information for defining measures aimed at reducing CO2 emissions, as well as for identifying future development opportunities.

In one of our most significant design projects, we carried out the design tasks within the framework of a sustainability pilot project in cooperation with Semmelweis University. During the project, analyses, assessments and technical solutions were developed that enable the investment to achieve above-average sustainability performance. The solutions applied contribute to reducing both embodied CO2 emissions and the emissions arising during the operation of the building, thereby supporting long-term sustainable operation.

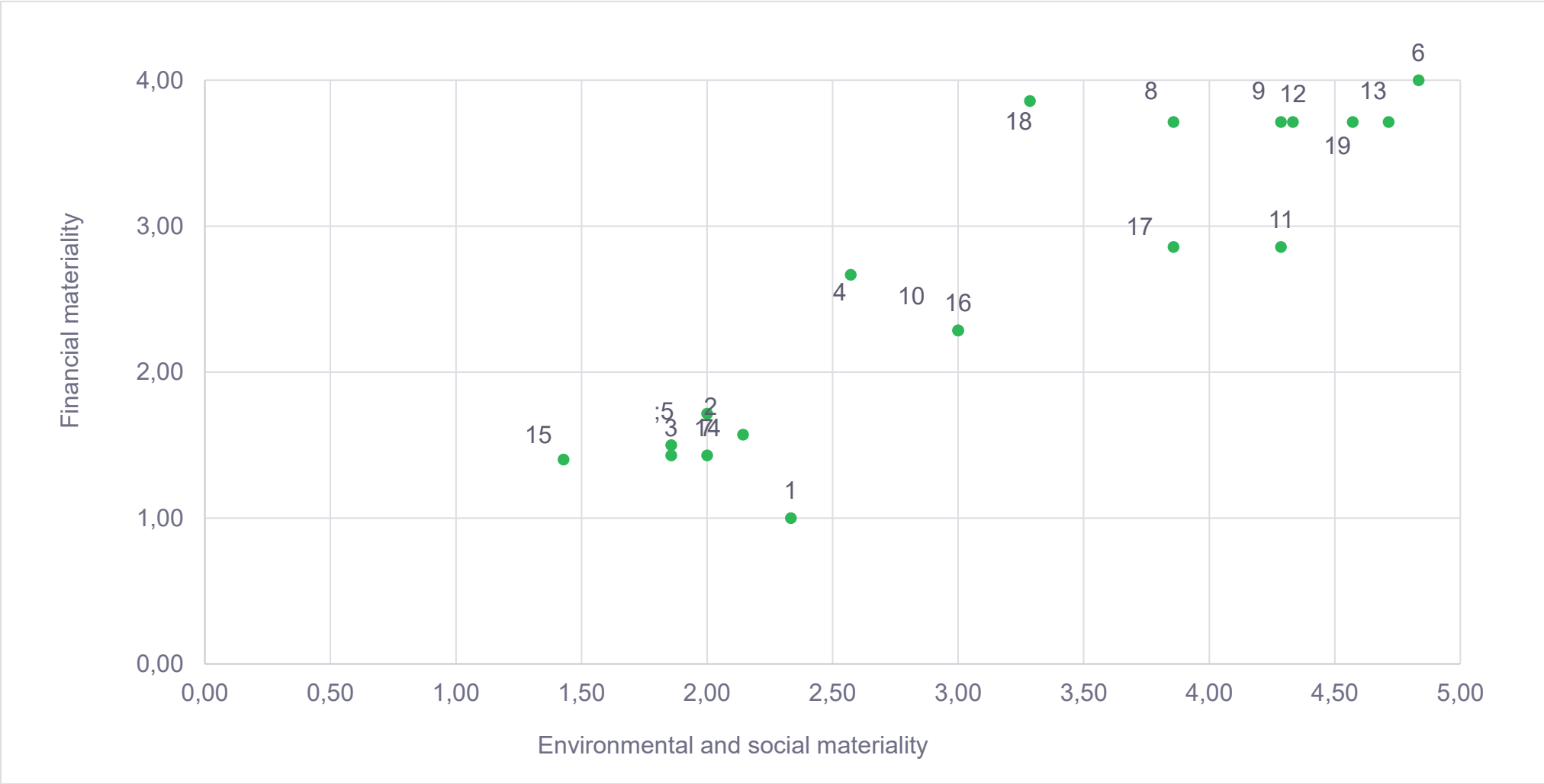
2.4 Relevance assessment and our relevant topics

GRI 3-1, GRI 3-2

To identify the sustainability issues most relevant to our operations, as well as those disclosed in our ESG Report, we conducted a materiality assessment. The methodology for the survey was developed partly in line with the GRI standard and the dual materiality guidance of the EU Corporate Sustainability Reporting Directive (CSRD).

Senior managers anonymously assessed 17 potentially relevant topics, ranked using double materiality. During the materiality assessment, senior managers of the organization represented the perspectives of CÉH Ltd.'s stakeholder groups considering the recommendations of the European Financial Reporting Advisory Group (EFRAG), financial materiality was scored on a scale of 0 to 4, while environmental-social materiality was scored on a scale of 0 to 5. The threshold for inclusion was set at 2.2 for financial materiality and 2.5 for environmental-social materiality. Based on the thresholds, 12 material issues were identified.

Result of the CÉH materiality survey:



Serial number	Title of topic
Key topics	
6	Encouraging a green transition, creating a circular economy
13	Creating an organizational culture of innovation
19	Overall efficiency gains through improvements (dimensions ESG)
12	Talent management, human capital development
9	Retaining employees
8	Employee's well-being, health and safety
18	Business development
11	Professional knowledge sharing in ESG dimensions
17	Business ethics, compliance
10	Diversity, equity and acceptance
16	Sustainable procurement
4	Climate protection
Other topics covered	
14	Data protection and data security
2	Energy efficiency and use of renewable energy
7	Supporting local communities
5	Water resources management
1	Protecting biodiversity
3	Waste management
15	Human rights

RESPONSIBLE AND SUTAINABLE BUSINESS SOLUTIONS

3.1 Sustainability in professional and business solutions

By constantly monitoring the changing trends of the world and innovations in our industry, we operate according to our strategic vision and mission. Our vision also places a **strong emphasis on integrating sustainability into our services and business solutions**. We do this by **staying up to date with technological innovations** and **digitalisation trends** and integrating them into our work processes.

The aim of CÉH Ltd. is the continuous improvement of the organization, in which the application of sustainability solutions and related technologies plays a key role in achieving the desired goal. In our work we strive to improve our engineering activities, maximize efficiency and promote innovation. CÉH aims to meet the growing global and domestic ESG expectations in a timeless way. We aim to improve our competitiveness not only in the domestic market but also internationally.

And the work of the Green Cabinet, which has been operational since 2023, is essential to achieving these goals. **The Green Cabinet is open to all CÉH Group and CÉH Partnership staff who want to transform and improve the future of construction and engineering services.** The research, information gathering and sharing, collective thinking, support for development, training and education, lectures and events that take place within the Cabinet are all irreplaceable processes for achieving these goals.

Our services focus on promoting the circular economy, the use of environmentally and energy conscious and smart solutions, sustainable modular construction, sustainable materials, products and equipment. Our design and project management services will shortly be based on full life cycle analysis, but we also pay particular attention to the integration of new EU sustainability regulations, energy efficiency standards and **Green Deal directives**. For the projects we design or manage, we aim to reduce water use in line with the **Blue Deal directives**. Our ambition is to make the digitalization of the construction industry and sustainability mutually reinforcing.

During the preparation phase of our projects, we regularly provide our clients with sustainability recommendations and support them in selecting the most advanced, long-term value-creating solutions. In the later stages of project implementation, we conduct ongoing analyses and reviews to assess potential savings in materials, energy, and waste management, as well as to identify development opportunities that can further enhance the sustainability and efficiency performance of the given investment.

3.2 Cooperation and partnership with Clients

Client satisfaction

BÉT-22

As part of our integrated management system**, we continuously monitor customer satisfaction** and, based on their responses, we strive to adapt our services to meet our customers' expectations. The annual satisfaction survey allows our clients to rate their satisfaction with our work on 11 topics, office by office. The criteria include the professionalism and competence of our staff, the professionalism of the service we provide, the breadth and flexibility of our response to client needs, the efficiency of our problem-solving and our ability to meet deadlines.

We are proud that the overall score of our customer satisfaction survey has remained consistently high for several years now. Although we achieved a score in 2025 that was slightly lower than the previous year's, our clients rated our employees' **professional knowledge and expertise** (5.84 points), **the professional quality of the services provided by our** company (5.78 points), and **our employees' personal conduct and demeanor** (5.76 points) even higher in 2025.

*Client satisfaction survey results **

Year	Total score (1-6)
2023	5,67
2024	5,72
2025	5,70

**Clients rate the aspects covered by the satisfaction survey on a sale of 1 to 6, where 1-not satisfied, 6- not very satisfied.*

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3.3 Memberships of specialist organizations

GRI 2-28

Memberships of CÉH Ltd.

ÉVOSZ (Építési Vállalkozók Országos Szakszövetsége)	**MAGÉSZ** (Magyar Acélszerkezeti Szövetség)	**MAÚT** (Magyar Út- és Vasútügyi Társaság)	**Mesterséges Intelligencia (MI) Koalíció**	**FIABCI** (Nemzetközi Ingatlanszakmai Szövetség)

Key national and international professional memberships and positions held by our employees

Name of Organization	Filled Position	Employee
ÉVOSZ (Építési Vállalkozók Országos Szakszövetsége)	Member of presidency, Vision and Strategy Task Force Leader (sustainability, digitalization)	Tóth Attila
MABIM (Magyar BIM Épület Információs Szövetség)	Member of the Presidency	Borbély Attila
MKIK Nyugat-Balkáni tagozat	Member of the Presidency	Tóth Attila
MKIK arab tagozat	Member of the Presidency	Ifj. Tóth Attila
TMSZ (Tervező Mérnökök Szövetsége)	Vice President	Kégl Árpád
HUGBC (Hungarian Green Building Council)	Member representing CÉH Ltd.	dr. Verók Krisztián
FIEC Construction 4.0 working group	Member	Tóth Attila és Tudlik Balázs
FIB (Nemzetközi Betonszövetség)	Member	dr. Kisbán Sándor, Gács Sándor, Pusztai Pál
KTE (Közlekedés Tudományi Egyesület)	Member of the Presidency	dr. Kisbán Sándor
Royal Institution of Chartered Surveyors (RICS)	Member	Riesz Szabolcs
Műegyetemi Baráti Társaság	Member of the Presidency	Tóth Attila
VISZ (Vezető Informatikusok Szövetsége)	Member representing CÉH Ltd.	Spisák Attila

RESPONSIBLE CORPORATE MANAGEMENT

4.1 Business philosophy and values

CÉH zRt.'s business philosophy, which also includes the content of our Code of Conduct, is publicly available on our website. Our primary objective is **value creation**, from which we believe **profitability should be derived**. The hallmark and competitive advantage of CÉH zRt. lies in its **solution-oriented approach**, **high level of professionalism**, and **commitment to quality**, which we continuously develop through **education**, as well as the **transfer of knowledge and experience**.

In the implementation of our projects, we place particular emphasis on a **systemic, comprehensive approach**, which enables us to meet our clients' needs in a complex and high-quality manner. We define partnership as **long-term cooperation**, based on **mutual trust**, the quality of human relationships, and **shared values**. We are convinced that sustainable professional success is built on collaboration formed around **common objectives**.

We attach great importance to supporting the professional development of our employees, fostering creativity, and continuously expanding knowledge in order to ensure that our competencies meet the requirements of a rapidly changing market and technological environment. The necessary **training and educational programmes** are organised and financed by our company, ensuring the conditions for continuous development.

Our organisational operation is based on a **transparent and efficient structure**, in which roles and areas of responsibility are clearly defined. Our operations are characterised by **cooperation**, **mutual respect**, and **shared responsibility**. Employees jointly bear responsibility for the quality of the work performed and the results achieved. Our leadership approach is centred on **people**, attentiveness, and a supportive corporate culture.

Our long-term objectives include preserving the professional knowledge and experience accumulated by previous generations, as well as transferring it to future professionals. To this end, we place strong emphasis on **knowledge sharing** and the development of future talent.

Our company continuously monitors **global, European, and domestic political, economic, and social developments**. Based on the analysis of observable trends and directions of development, we define our vision and align our **strategic objectives and development programmes** accordingly.

We are convinced that **responsible management**, **long-term financial stability**, and **conscious reserve building** are key pillars of **sustainable development and future-oriented value creation**.

4.2 Business ethics and legal compliance

BÉT-24, BÉT-27, GRI 2-26

Our company has a Code of Ethics detailing the fundamental principles of the CÉH philosophy, which guide the way CÉH conducts its business and the way it seeks to relate to the profession, the economy, society, local communities and natural resources. Within the community, we strive to ensure that opinions are diverse and freely expressed. We also avoid conflicts of interest at the company and individual levels. It is the responsibility of management to find the right balance, a framework for cooperation and partnership with other

companies, individuals and organizations in a way that allows us to maintain our independence.

On this basis, our Code of Ethics sets out the values that guide our operations: compliance with the law, anti-corruption practices, confidentiality, privacy and data security, sustainability, avoidance of conflicts of interest and ethical behavior of management.

Ethical principles guiding the operation of CÉH Ltd.

Legal compliance	Anticorruption	Confidentiality	Data protection and data security	Sustainability	Avoid conflicts of interest	Ethical behavior of management

We reject corruption in all its forms. Our employees are strictly prohibited from making, soliciting, or accepting, directly or indirectly, promises or offers that exceed the value of a standard small business gift.

In 2023, in addition to the existing Complaints Handling Mechanisms, we developed a **Whistleblowing Policy** and procedures that apply to all members of our organization. Under these, complaints can be made to resolve issues relating to unfair treatment at work, harassment and/or health and safety concerns, violation of personal rights, damage to professional prestige, deliberate obstruction of work, unjustified or negligent causing of business loss.

9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System and ISO 45001:2018 Occupational Health and Safety requirements and guidelines. We reassess our subcontractors on a quarterly basis or at the end of projects.

4.3 Responsible and sustainable procurement

Responsible procurement policy

BÉT-25

The successful implementation of our projects requires a **comprehensive understanding of our clients' business objectives, expectations, and strategic considerations**. Together with our partners and cooperating organisations, we establish **open, trust-based relationships** grounded in **shared values**, which support the effective achievement of **common objectives** and long-term cooperation.

Responsible and sustainable procurement practices form an integral part of CÉH zRt.'s operations. This approach is defined in our **Responsible Procurement Policy**, which is based on the principles and procedures set out in our **Integrated Management System**. In our procurement decisions, we strive to ensure that our partners' operations are aligned with our **quality, environmental, and sustainability requirements**.

Prior to engaging any new subcontractor, we conduct a **preliminary assessment** to ensure that the given partner is capable of meeting the **professional, quality, and environmental requirements** expected by our company. A condition of cooperation is that our partners are familiar with and accept the principles under which our organisation operates, including the requirements of **ISO 9001:2015 (Quality Management System)**, **ISO 14001:2015 (Environmental Management System)**, and **ISO 45001:2018 (Occupational Health and Safety Management System)**.

We regularly monitor and evaluate the performance of our subcontractors. Reassessments are carried out on a **quarterly basis** and upon **project completion**, providing an opportunity for continuous improvement of cooperation and verification of compliance with **quality and sustainability requirements**.

Human right in the supply chain

BÉT-23

In 2022, we adopted our Human Rights Policy, which is based on respect for the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights, and applies across the entire value chain. Our organisation expects the same from its contracted business partners; in the absence of such compliance, we do not establish business relationships.

In line with our Human Rights Code, CÉH zRt. places particular importance on openness to **cultural diversity and on freedom of association as fundamental human rights.** We reject all forms of discrimination in the workplace and provide equal opportunities to all employees regardless of age, gender, religion, cultural background, or working ability. CÉH zRt. is proud to have created an environment in which the **development of employees' knowledge and skills is the primary driver of the company's business success.**

We also reject all forms of forced labour and child labour. We emphasise that our non-Hungarian employees are entitled to the same rights as Hungarian employees. CÉH zRt. does not operate in any area, nor does it engage with any business partner or supplier, where there is a risk of forced labour or of young workers being exposed to hazardous work.

Principles of partnership at CÉH

Cooperation with our partners within the CÉH Partnership operates as a structured business, professional, and ethical alliance and community. Our Partnership Principles Policy defines the shared market, business, professional, ethical, and community rules that form the basis for project-based contractual relationships. The starting point of these agreements is CÉH's values, mission, and business philosophy.

Under this policy, partners within the CÉH Partnership may be supported in various ways, subject to defined conditions. Partners may, among other things, participate in professional training programmes organised by CÉH to facilitate joint work, as well as in BIM-related knowledge sharing, joint development initiatives, and consultancy activities. In joint projects, access to CÉH's infrastructure, administrative, and documentation resources is provided. In accordance with confidentiality and conflict-of-interest rules, it is also possible to share market information and provide mutual support in competitive and tendering situations. CÉH Partners may be referenced in market communications and promotional publications, and CÉH may also provide marketing, branding, strategy, and communication advisory services to partners upon request.

IN PARTNERSHIP WITH EMPLOYEES

5.1 Recognition of our employees

We regard our employees as one of our most important values and aim to establish and maintain long-term employment relationships. We pay particular attention to the retention and continuous training and development of our colleagues. With the CÉH Ltd. in-house engineers' career path, we offer them a predictable, stable career path that demonstrates our long-term thinking.

The career levels are differentiated by responsibility, level of qualification, professional knowledge and experience. Each year, based on annual performance appraisal interviews, decisions on promotions are made with the involvement of management, as well as development objectives and training for the following year.

We provide opportunities for employees to take on new challenges and greater responsibilities, with a broad portfolio of projects to help them develop professionally. Not only does this provide staff with the opportunity for continuous renewal, it also guarantees stability and stable, high-quality engineering capacity to serve our clients.

We place a high priority on ensuring the right talent pool, primarily through internal career development and promotion opportunities. However, we also value our senior experts with extensive industry-specific experience recruited from outside, who bring higher added value experience to the organization or help build new competences.

In the year reported, our company employed 152 people, of which more than 90% were engineers, with the remainder in the central office.

*Number of employees of CÉH Ltd. (persons)**

	2023	2024	2025
Total employees*	140	150	152

** Data for all employees is provided on a headcount basis, averaged over the reporting period.*

At CÉH Ltd., we believe that a cohesive, stable community is the basis of our work together. We strive to ensure that all our staff understand their roles and responsibilities in the day-to-day running of CÉH Ltd. Our management involves employees in the preparation of decisions and takes their suggestions into account.

The basics of building an ORGANISATION and COMMUNITY at CÉH Ltd.

- We provide **advanced technical tools and technologies for collaborative working**.
- In management, we apply the principles and method of 'coaching', **thinking in terms of structure** rather than hierarchy.
- **Encourage knowledge sharing** and consultative support in daily professional work and workshops (internal design jury, internal design forum and architect's workshop).
- We organize **employee forums** for the whole company **every 3-6 months** to inform our colleagues about business developments, plans, major projects and other updates on company operations.
- We **show solidarity with our employees**, supporting them in times of personal or private challenges.
    - Our employees regularly participate in centrally or regionally **organized community programs**. Employee-initiated community programs are encouraged and supported by the company's management.





Employee satisfaction

BÉT-21

Not only our customers', but also our employees' opinions and satisfaction are surveyed annually, for which HR and Controlling are responsible. We also carry out a detailed analysis of the responses by business area and demographic breakdown, and by comparing the results with those of the previous year. The strengths and areas for improvement in each area are identified and a presentation is made to senior management and then to middle management, identifying possible actions. In addition to the key indicators, the agreed action areas are communicated to staff.

*Overall results of the employee satisfaction survey**

Year	Total score (1-6)
2023	**4,98**
2024	**5,00**
2025	**4,80**

**The aspects in the survey are rated by employees on a scale of 1 to 6, rounded to two decimal places. For questions that require preference ranking, aggregate scores or ratios are calculated based on the frequency of responses. Some questions may be answered in free text.*

Employee retention and turnover

In 2025, the turnover rate was 9.2%, which was largely the result of the planned reduction in headcount for one of our key projects, the BMW construction site in Debrecen. We considered the turnover rate in 2025 to be at a healthy level.

BÉT-14, GRI 401-1
Number (persons) and percentage (%) of new entrants and leavers, by gender and age

	2023	2024	2025
Number of entrants	20	9	14
By Gender			
Women	5	2	4
Man	15	7	10
By Age			
Under 30 years	8	6	6
Between 30-50 years	10	3	7
Over 50 years	2	0	1
Percentage of new employees*	14,3%	6,0%	9,2%
Number of turnovers	1	8	14
By Gender			
of which Women	0	4	7
of which Men	1	4	7
By Age			
of which Under 30 years	0	4	5
of which Between 30-50 years	0	3	6
of which Over 50 years	1	1	3
Percentage of workers leaving (turnover)*	0,7%	5,3%	9,2%

** Ratios are calculated in relation to the total number of employees. Data for all employees is provided on a headcount basis, based on the average over the reporting period.*



Renumeration

We consider it important to recognise our employees' performance through **competitive remuneration**, attractive fringe benefits, and other forms of recognition **aligned with the company's opportunities and resources**. **Our remuneration system is regularly benchmarked against the market** and aligned with our internal engineering career model, which is based on professional knowledge, experience, and levels of responsibility. Employees share in the company's business results through an incentive scheme that recognises jointly created value. In addition, a separate budget is available to support innovative developments and reward outstanding individual performance.

CÉH Ltd. **does not discriminate between male and female employees** when determining the entry level wages. We do not apply any differentiation between female and male employees when determining remuneration for entry-level positions. Any differences that may arise are attributable solely to **professional experience**, **competency level**, and the composition of employees recruited during different periods, rather than to gender-based discrimination.

5.2 Knowledge and talent management

We believe in **lifelong learning (LLL)** and therefore actively support and encourage the **personal development** and **professional training** of our employees. Consequently, **all training programmes are available to all employees**.

When designing our **personalised annual training programmes**, we take a wide range of factors into account. In cooperation with **line managers** and **Human Resources**, we consider the results of the **annual performance evaluation** and **career planning** process, while also taking into account the needs and requests of our employees.

Training programmes are delivered across six thematic areas, following a **dynamic planning approach throughout the year**.

In 2025, we continued to organise a significant proportion of training programmes focusing on **technological and digital skills**, placed particular emphasis on **foreign language development**, and supported numerous **specialised engineering training programmes**. In 2025, **the average number of training hours per employee remained unchanged compared with 2024.**

Types of training offered by CÉH Ltd.

Management skills and general 'soft skill' development training	Professional training	Information Technology (IT) training	Sustainability	Language courses	Mental (self-awareness and resilience) training

BÉT-18, GRI 404-1

*Total number of training hours and average annual number per employee (hours)**

	2023		2024		2025	
Number of training hours	Total number of hours	Number of hours per person	Total number of hours	Number of hours per person	Total number of hours	Number of hours per person
Total	4214,85	30,11	9278,57	61,86	8533,78	56,14
By gender						
Women	1262,72	34,13	2522,56	63,06	1852,58	46,31
Men	2952,13	28,66	6756,01	61,42	6681,20	59,65
By employee group						
Junior, entry-level engineers	362,48	15,76	1057,00	35,23	955,52	41,54
Independent, expert-level engineers	2629,76	34,15	6932,82	84,55	5507,84	57,98
Central management	979,76	32,66	1207,75	46,45	1345,42	61,16
Top management	243,00	24,30	81,00	6,75	725,00	60,42

** The ratios are calculated as a proportion of the total number of employees. Data for all employees are provided on a headcount basis, based on the average over the reporting period*

5.3 A diverse and inclusive workplace

For our company, it is important to build not only a **professional community**, but also a **human community**, which requires a culture based on **mutual respect and acceptance**. We consider the **diversity of our workforce** (including age, gender, nationality, and other aspects) as a value and do not tolerate any form of discrimination.

Our workforce is characterised by a balanced distribution in terms of **age and seniority**. We place particular importance on **experience-based knowledge retention** and the representation of **senior professionals**. **10% of our employees are over 60 years of age**, who contribute to knowledge-based performance across all our offices with their outstanding expertise.

Our **foreign employees** also contribute to our diversity. We are also proud of our **diverse client base**, and of the fact that our employees successfully serve clients from different cultural backgrounds.

In 2025, the proportion of **female managers decreased slightly to 13.5%**, which is consistent with the lower level of female representation typical in the construction industry.

BÉT-15, GRI 405-1

Number (persons) and percentage (%) of female managers

	2023		2024		2025	
Distribution of managers by gender	Number of people	Share (%)	Number of people	Share (%)	Number of people	Share (%)
Women	5	11,9%	7	17,0%	5	13,5%
Men	37	88,1%	34	82,9%	32	86,49%

** For the purposes of the data, employees at middle management level (team leaders, line managers, senior project managers) and at senior management level were considered as managers.*

5.4 Employee's well-being, health and safety

Our goal is to strengthen a **culture of safe working practices** among our employees and to promote the timely identification, prevention, and effective management of workplace risks and health hazards. We place special emphasis on ensuring that occupational safety and health requirements are an integral part of our daily operations and that our employees have the necessary knowledge to apply them.

CÉH Ltd. takes a comprehensive approach to employee well-being, which extends beyond maintaining physical health to supporting **mental health** as well. We consider it important to maintain a **work-life balance**, as we are convinced that this contributes to our employees' long-term satisfaction, health, and performance.

We provide our employees with health insurance benefits, flexible work hours, and perks that support a healthy lifestyle. We encourage regular exercise and recreational activities, and we offer discounted leisure and vacation opportunities.

Over the past 3 years, **we have had no work-related accidents or injuries recorded**.

BÉT-16, GRI 403-9

Number (persons) and percentage (%) of work-related injuries

	2023	2024	2025
Total hours worked	228 200	244 200	247 456
Total number of registered accidents at work	0	0	0
Rate for all recorded accidents at work	0%	0%	0%



BÉT-19, GRI 403-5

Total number of health and safety training hours and average number of training hours per employee (hours), by gender and employee category

	2023		2024		2025	
Number of health and safety training hours	Total	Number of hours per person	Total	Number of hours per person	Total	Number of hours per person
Total	160	1,14	167	1,11	213	1,40
By gender						
Women	41	1,11	49	1,23	69	1,73
Men	119	1,16	118	1,07	144	1,29
By employee group						
Junior, entry-level employees	28	1,22	33	1,10	26	1,13
Independent, expert-level employees	88	0,36	93	1,13	142	1,49
Central management	33	1,10	29	1,12	32	1,45
Top management	11	1,10	11	1,10	13	1,08

6.1 Energy use and carbon footprint

The energy consumption related to the CÉH's own operations is linked to the use of electricity and natural gas in the company's leased headquarters building and the fuel consumption of the leased company fleet. In 2025, fuel accounted for almost 77% of our total energy consumption, mainly due to regular travel and commuting to rural project sites. The renewable energy used during the reporting year came from solar power, which CÉH utilised thanks to its own solar panel system installed in 2025. The more efficient operation of the heating and cooling system contributed to the reduction in natural gas consumption.

BÉT-1, GRI 302-1

CÉH's own energy consumption (GJ)

	2023	2024	2025
Total energy consumption (GJ)	4140,9	4684,0	4609,6
I. Non-renewable energy use (GJ)	4140,9	4684,0	4490,1
Fuel	2982,9	3457,1	3477,2
Petrol	2574,8	2836,8	2929,5
Diesel	408,1	620,3	547,7
Natural gas	470,8	478,5	361,5
Electricity purchased	687,2	748,4	651,4
II. Renewable energy consumption (GJ)	0,0	0,0	119,5

**Fuel calorific value conversion factors for petrol and diesel are based on BP's database ('Approximate conversion factors', 2021). For the conversion of natural gas from cubic meters to Joule, the data of Government Decree 70/2016 (29.12.2016) was used. For electricity, the standard conversion number 1 kWh = 3.6 MJ was used*

Petrol-powered vehicles make up the majority of the vehicle fleet, but a positive trend can be observed in the area of alternative-fuel vehicles: the number of hybrid and electric vehicles is rising year after year. Conventionally powered vehicles continue to make up the majority of the fleet, but hybrid and electric vehicles, which have a lower environmental impact, are playing an increasingly important role. Among hybrid vehicles, plug-in models are also present, which further indicates the gradual modernization of the fleet.

The composition of the vehicle fleet (number of vehicles)

	2023	2024	2025
Total	**76**	**84**	**84**
Petrol-powered	54	58	62
Diesel	14	12	5
Plug-in hibrid	5	9	9
Electric	3	5	8

Our company's own direct (Scope 1) GHG emissions result from the use of fuels, while the indirect (Scope 2) emissions result from the use of natural gas and electricity. Based on the regulatory protocols associated with CÉH headquarter, **there were no refrigerant**

leaks or refills in 2023-2025, resulting in a fugitive (Scope 1) emission of 0. The increase in emissions between 2023 and 2025 is attributed to an increase in fuel consumption

BÉT-8, BÉT-9, GRI 305-1, GRI 305-2

*Direct (Scope 1) and indirect (Scope 2) GHG emissions (tCO2e) **

	2023	2024	2025
Total own GHG emissions (tCO2e)**	269,6	304,6	290,40
Direct emissions (Scope 1)	207,3	240,9	241,97
Indirect emissions (Scope 2)	62,3	63,7	48,43

** The carbon footprint calculation is based on the GHG Protocol methodology, using the operational control principle. The calculation covers all greenhouse gases as defined in the Kyoto Protocol (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3), the results are presented in carbon dioxide equivalent. The calculation was carried out for the first time by CÉH, with 2021 as base year. The source of the emission factors was the EPA database ('Emission Factors for Greenhouse Gas Inventories', 2018) for fuels and the IEA database ('Emissions Factors 2022') for natural gas. The Scope 2 purchased electricity category was calculated using the location-based approach only, based on the average specific emissions of electricity in Hungary (195.2 gCO2e/kWh). The natural gas-fired heat generation equipment in the office building leased by CÉH is operated by the owner of the office building, so emissions related to the consumption of heat generated on-site are reported in Scope 2 category based on Annex F of the GHG Protocol Corporate Standard, using operational controls. As the organization does not have fugitive emissions, no conversion of refrigerant GWP values has been performed. Emissions from own energy production and process operations are not relevant for the organization.*

***The biogenic emissions of the organization were 0 every year.*

To calculate the intensity indicator of our own GHG emissions, we use the total direct (Scope 1) and indirect (Scope 2) emissions (tCO2e) of the organization. The indicator is calculated on two factors: the total turnover of the company and the number of engineer days worked per year

BÉT-10, GRI 305-4

CÉH's own GHG emission intensity (tCO2e)

	Unit of measurement	2023	2024	2025
Total own GHG emissions (direct and indirect)	tCO2e	269,6	304,6	290,4
Revenue	million HUF	13 253	14 636	11 671
GHG intensity indicator - based on revenue	tCO2e/million HUF	0,0203	0,0208	0,0249
Number of engineer days	day	27 132	29 179	27 691
GHG intensity indicator - based on number of engineer days	tCO2e/day	0,0099	0,0104	0,0105

6.2 Waste Management

BÉT-3, BÉT-4, GRI 306-3, GRI 306-4

A significant amount of paper waste (packaging, internal documents, newspapers, publications, discarded binders, folders, files), municipal kitchen waste and hazardous waste (toners, ink cartridges, batteries, accumulators, discarded computer parts, chemical and detergent bottles) is generated by the activities of CÉH Ltd.

Wastepaper is collected separately by employees in each office and transported by the documentation department with the help of a specialist company partner. In the case of hazardous waste, surplus batteries, accumulators, toners, and ink cartridges, as well as discarded computer parts, **are removed by separate contractors.**

Our employees can also bring batteries and accumulators that are surplus at home to the office collection points, from where they are transported to an organized and safe place. Chemical and detergent rolls generated during the cleaning of the office - with an external contractor - are collected with the municipal waste as hazardous waste, due to their low volume and the bulky system of waste collection in the capital.

	2023	2024	2025
Total waste produced (tons)	14,08	13,51	14,13
Hazardous waste (tons)	0,20	0,29	0,43
Hazardous electronic waste	0,20	0,29	0,43
Non-hazardous waste (tons)	13,68	12,94	13,27
Wastepaper and cardboard	0,74	0,68	0,57
Municipal waste	11,52	11,34	11,31
Selective waste (plastic)	0,24	0,24	0,24
Selective waste (paper)	1,17	0,68	1,15

** With data available in m3 for our municipal waste and separately collected waste generated, we have used an estimate to express the values in tons. The full capacity of our municipal waste bins was estimated at 181.2 kg per cubic meter based on FKF data. Data for selective bins was not directly available from the partner, so we used the EPA database ('Volume-to-Weight Conversion Factors', 2016) to estimate the conversion of our selective waste from cubic meters to tons. Based on this, we estimated 19 kg/m3 for our plastic waste and 92.3 kg/m3 for our paper waste..*

6.3 Water management

Our water consumption consists of **drinking water used at the CÉH zRt. central office building** and the use of **collected rainwater**. The office building's irrigation systems have separate water meters, which recorded a consumption of 0 m3 in the specified years. This indicates that we are able to cover **the garden's irrigation needs entirely with collected rainwater**. The decrease in water consumption was primarily due to a reduction in the use of tap water, which was influenced by changes in office usage, more conscious resource use, and improvements in operational efficiency. We summarize drinking water consumption data based on metered consumption recorded in bills and on-site visual inspections, while we use estimates for rainwater.

BÉT-5, BÉT-6, GRI 303-5

Total water consumption and amount of water reused (liters)

	2023	2024	2025
Total water consumption (liters) *	1 204 000	1 555 000	968 000
Use of piped drinking water	804 000	1 155 000	968 000
Use of rainwater	400 000	400 000	400 000
Total water emissions (liters) **	0	0	0
Water reused (liters)	0	0	0

***The organization does not use water in water deficit areas, so the data presented only refer to consumption in non-water deficit areas. Since the company has no water discharges, the total water consumption is equal to the total water withdrawals.*

*** Since the company has no water discharges, its total water consumption is equal to its total water withdrawal.*

6.4 Reducing environmental risks and impacts

Environmental risk assessment and management

BÉT-12

In the context of sustainable thinking, we have identified the environmental factors in our activities that affect the environment and that we can influence through our actions. **Environmental factors are assessed according to their impact and frequency of occurrence and are reviewed annually as documented information.** To address factors with a significant impact, the Quality Manager, with the approval of the CEO, develops contingency plans that include actions to be taken, who is responsible for the actions, the identification of the means to be used and any references.

When we identified our environmental impact factors in 2025, no topic reached our internal threshold for significant environmental impacts We identified the operation of electrical equipment, municipal wastewater treatment, noise emissions from our refrigeration and the operation of our vehicles as factors with manageable impacts.

Biodiversity conservation

BÉT-11, GRI 304-1

CÉH Ltd. has and will continue **to pay special attention to the protection of habitats and living organisms in its developments**. To anchor our commitment, we produced our Biodiversity Statement in the first half of 2023, which details the role of biodiversity in our organization's ESG strategy, associated measurement methodologies and targets.

We are committed to strongly communicating the values of sustainability and biodiversity, and the use of environmentally sound engineering solutions to all participants in the design and project management processes, especially to our Clients. We place a strong emphasis on raising the level of biodiversity-related knowledge (especially for design colleagues involved in planning) and on developing guidelines that allow for increased biodiversity considerations in planning. CÉH is committed to not being involved in the development of land in areas of high conservation value and to **paying particular attention to minimizing the environmental impact of developments in the vicinity of such areas.**

Our current operations are limited to office buildings, none of which are located in protected areas or areas of high biodiversity; therefore, our direct impact on biodiversity is minimal.

BÉT INDICATOR TABLE

The table below summarizes the performance indicators for the year 2025 as defined in the BÉT Pilot ESG Advisory Program GINOP-1.1.7-17-BÉT-6-015 and their positioning in the ESG Report (page number).

BÉT indicator serial number and publication reference		Page number	KPI value (2025)	Unit of measurement
1	Total energy consumption	29.	4609,6	GJ
2	Total renewable energy consumption	29.	119,5	GJ
3	Total waste generated	33.	14,13	tons
4	Total recycled waste	33.	1,39	tons
5	Total water use	34.	968 000	liter
6	Reused water	34.	400 000	liter
7	Air pollution	-	N/A	N/A
8	GHG emissions (Scope 1)	31.	241,97	tCO2e
9	GHG emissions (Scope 2)	31.	48,43	tCO2e
10	GHG intensity	32.	0,02	tCO2e emission / million Ft revenue
11	Impacts on biodiversity	35.	No	N/A
12	Environmental risk assessment	35.	Yes	N/A
13	GHG emissions (Scope 3)	-	N/A	N/A
14	Turnover	23.	9,2	%
15	Share of female managers	26.	13,5	%
16	Occupational accident rate	27.	0	%
17	Entry level pay (relative to minimum wage)	24.	163,10	%

18	Average number of health and safety training hours	25.	56,14	hour
19	Remuneration policy	28.	1,40	hour
20	Employee satisfaction	24.	N/A	N/A
21	Client satisfaction	22.	Yes	N/A
22	Human rights due diligence policy	14.	Yes	N/A
23	Anti-corruption policy	18.	Yes	N/A
24	Responsible procurement policy	18.	Yes	N/A
25	ESG organizational responsibility	18.	Yes	N/A
26	Protection of whistleblowers	8.	Yes	N/A
27	Data security	17.	Yes	N/A
28	ESG competence development	-	N/A	N/A
29	Stakeholder involvement	9.	Yes	N/A
30	Average number of health and safety training hours	-	N/A	N/A



GRI CONTENT INDEX

8. GRI Content Index

Statement on the use of the standard	The information contained in the GRI Content Index referred to herein has been prepared by CÉH Ltd. for the period 1 January 2025 to 31 December 2025 ("with reference to the GRI Standards").
Application of GRI 1	GRI 1: Foundation 2021

GRI indikátor	GRI publication name	Page number
GRI 2: Általános közzétételek 2021		
2-1	Organizational data	1-3.
2-2	Entities included in the organization’s sustainability report	1.
2-3	Reporting period, frequency, and contact	1.
2-4	Updating of information	1.
2-5	External validation	1.
2-6	Activities, value chain and other business relationships	2-3.
2-12	Role of the highest governance body in overseeing the management of impacts	6-7.
2-13	Division of responsibility for impact management	6-9.
2-17	Collective knowledge of the highest governance body	9-10.
2-22	Statement on the sustainable development strategy	4-5.
2-28	Organizational memberships	15.
3-1	The process of identifying the relevant topics	10-12.

3-2	List of relevant topics	10.
202-1	General entry wage as a percentage of the local minimum wage, by gender	-
302-1	Energy consumption within the organization	29.
303-5	Water consumption	34.
304-1	Land owned, leased, or managed in or adjacent to protected areas or in or adjacent to areas of high biodiversity value outside protected areas.	35.
305-1	Direct (Scope 1) GHG emissions	31.
305-2	Energy indirect (Scope 2) GHG emissions	31.
305-4	Greenhouse gas emissions intensity	32.
306-3	Waste produced	33.
306-4	Waste withdrawn from disposal	32.
401-1	New recruits and leavers	23.
403-5	Employee training on health and safety at work	28.
403-9	Work-related illness	27.
404-1	Average annual training hours per worker	25.
405-1	Diversity of governing bodies and employees*	26.

*The disclosure is broken down by managers and by gender.