



Sustainability Report

2024

Realising Potential.



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About Apleona

The Apleona Group is one of Europe's leading real estate and facility management providers, headquartered in Neu-Isenburg near Frankfurt am Main. With more than 43,000 employees in over 36 countries, Apleona operates and manages properties across all asset classes, production facilities, and regional and international real estate portfolios. Apleona is one of the largest providers in Europe, with an annual revenue of more than €4.0 billion, and is the clear market leader in Germany¹.

Our customers include market-leading companies from a wide range of industries, including technology, finance, healthcare, chemicals, automotive and information and communications technology. We provide services including integrated facility management (IFM), building services engineering, interior fit-outs, commercial services and real estate management.

“Many of our customers rely on our technical and strategic expertise to reliably serve them with our broad-based, integrated services and innovative products across regions and national borders.”

Dr. Jochen Keysberg, CEO

Our business model focuses on technical services, most of which our company provides directly. With our partnership-based contracting models, innovative products and digital solutions, we help our customers develop and implement sustainability, workplace and portfolio-optimisation strategies.

¹ By revenue. Please refer to 2025 Lünendonk study, Facility Services in Germany.

KEY FACTS

ESSENTIAL NUMBERS, POWERFUL IMPACT.



#1 in Germany
#2 in European TFM
based on revenue

Market-leading facilities management provider in Germany for the second consecutive year (Lünendonk 2024)



~43,000
Employees



36
Countries



5,000
Clients



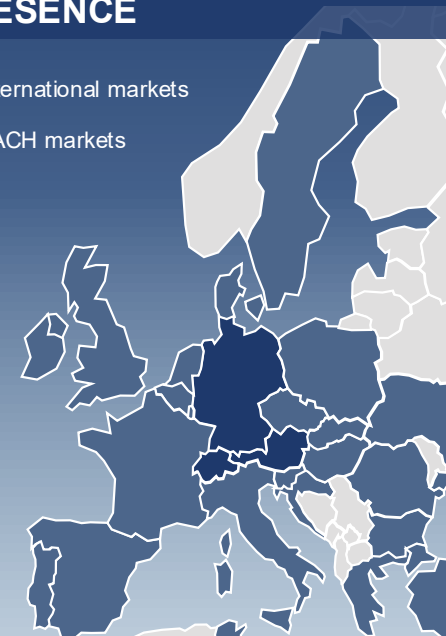
14 years
Avg. relationship with our top 10 customers



€4 billion
Revenue

OUR PRESENCE

- Apleona International markets
- Apleona DACH markets



OUR ACQUISITIONS

SIEMENS
Gebäudemanagement
& Services GmbH

ABC Concepts
Architecture & Building Services

Gegenbauer

FM SOLUTIONS
Facility Management

Acacia

cts
Combined Technical Services

JB

NEYLONS

KARL FRUH

ERGE
Deutsche Erdenindustrie GmbH

Eastway
Energy & Building Services

Dielt

airforall



Realising potential

Creating value for you: With up-to-date technology, local presence, and industry know-how, we enhance the long-term value of your assets – as a reliable partner on equal footing.

Close to your needs: As a facility and real estate manager with vast expertise, we understand your needs as owner, user or investor. We aim to reduce operating costs, ensure sustainable value preservation, increase user satisfaction and support your ESG goals.

Performance across EMEA: Our experts work in over 30 EMEA countries, combining technical and digital competence with strong customer focus. With German engineering roots, we deliver consistent quality across sectors and geographies.

Tradition meets innovation: Our proximity to sites and systems enables efficient, portfolio-wide maintenance and optimisation. We continuously improve how services are delivered, measured and scaled – making operations more digital, efficient and resource-conscious.

Your partner in decarbonisation: We support your ESG strategy with expert teams, smart tools and energy-saving products – to future-proof your real estate portfolio.

Flexible services – always from a single source: We offer a full range of services: technical, commercial and infrastructural FM, building technology installation, interior fit-out and real estate management. We provide individual modules, bundled packages or fully integrated solutions – always tailored to your needs, with high in-house delivery, full transparency and consistent quality.

A message from the CEO



2024 has been a landmark year for Apleona. Thanks to the unwavering dedication of our employees and the momentum from our transformation journey launched in 2021, we surpassed the €4 billion revenue mark – a significant milestone for our young company. This achievement is a testament to the values that drive us: commitment, adaptability, sustainability and customer centricity.

For the second consecutive year, Apleona secured its position as the market leader by revenue in Germany, our core market. This accomplishment would not have been possible without the tireless efforts of our employees – across Germany and beyond – for which I am deeply grateful.

In February 2025, Apleona agreed to be acquired² by Bain Capital, one of the world's leading private equity firms, from our valued investor PAI Partners. Over the past four years, PAI Partners has played a pivotal role in our growth journey. Together, we expanded our digital platform, accelerated our transformation and strengthened our position as a trusted partner for the decarbonisation of real estate. We thank PAI Partners for its invaluable support and partnership.

The investment by Bain Capital – announced, fittingly, on Valentine's Day – marks the beginning of an exciting new chapter. While the date is a coincidence, I am confident that Bain Capital's experience, ideas and long-term vision will help power our next phase of growth.

Together, we aim to establish Apleona as the European market leader in integrated facility management and a key driver of real estate decarbonisation. I already look forward to reaching the milestones we will set together.

As Apleona thrives, we are all witnessing increasing global volatility. Political shifts across Europe and the United States, along with the ongoing conflicts in Ukraine and the Middle East, have made 2024 a year of deep concern. Despite these challenges, Apleona remained resilient – even continuing our operations in Ukraine and Israel.

In parallel, the European Union has decided to postpone and streamline parts of its sustainability legislation. While I believe sustainability can – and must – be achieved without excessive bureaucracy, these delays should not turn into a reversal. At Apleona, we remain fully committed to our sustainability path and our role as a partner in the decarbonisation of the real estate sector. We see this not only as a responsibility but as a tremendous financial opportunity for both our company and the broader European economy.

“For any organisation that aims to reduce its carbon footprint, joining the Science Based Targets initiative is the logical next step.”

In this spirit, I am proud to share that Apleona officially joined the Science Based Targets initiative (SBTi) in early 2025. Our validated and publicly communicated decarbonisation targets underscore our firm commitment to climate action. We believe that, for any organisation that aims to reduce its carbon footprint, joining the SBTi is the logical next step.

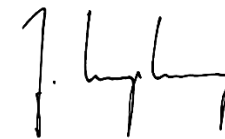
We do not see Apleona as a merely passive player – focused only on reducing its own operational emissions – in the fight

against climate change. On the contrary, we view the decarbonisation of our clients' real estate as our greatest responsibility and most powerful lever for impact. Our continually expanding service and solution portfolio spans the entire real estate lifecycle and value chain – from creating transparency through energy data, to developing long-term decarbonisation strategies, to implementing specific energy optimisation measures. In this way, we will not only to meet our own climate goals but actively drive the transformation of the built environment towards carbon neutrality and climate resilience.

“We deliver efficient, sustainable and CO₂-optimised building operations – actively driving climate protection in real estate.”

To this end, we have taken concrete steps to streamline and accelerate the proposal, contracting and implementation of energy efficiency and decarbonisation solutions. Guided by our strong belief in the power of data and digitalisation, we are working toward a seamless – and, wherever possible, automated – process. Our goal is to realise the full potential of our solutions quickly and efficiently, ultimately delivering maximum value to our customers.

I am excited about the road ahead – and the positive impact we will make together in the years to come.



Dr. Jochen Keysberg
CEO of Apleona Group

² The transaction is subject to customary closing conditions, including regulatory approvals.

Foreword from the Head of Sustainability



Writing this report – and especially this foreword – is a welcome opportunity for me to reflect on the path we've travelled and the journey that lies ahead. Looking back on 2024 fills me with pride and satisfaction. It was a year of many firsts for Apleona in terms of sustainability. We

completed our inaugural double materiality assessment, conducted our first-ever analysis of EU Taxonomy-eligible and -aligned revenues, calculated our full Scope 3 emissions and laid the foundation for future progress by selecting a cloud-based environmental, social and governance (ESG) reporting platform. In February 2025, the Science Based Targets initiative confirmed that our near-term decarbonisation targets were validated, marking the crowning achievement of a demanding, dynamic and ultimately very successful year in sustainability for Apleona.

The double materiality assessment, the subsequent gap analysis and our decision to implement a state-of-the-art ESG platform have been defining milestones. The assessment largely confirmed what we already believed about our material topics, while reinforcing the strategic direction we had taken in 2022. More importantly, it marked the starting point of a longer journey – one that will gradually embed sustainability and ESG into how we understand risk, opportunity and impact across the company.

In the last days of the fourth quarter, we took our next bold steps by starting the implementation of a fully digital ESG reporting suite. This new platform allows Apleona to collect, evaluate and report sustainability-related data in a seamless and audit-ready way. This will form the backbone of our 2025 reporting and lay the foundation for the integration of financial and non-financial reporting at Apleona.

Conducted early in 2024, the process of identifying and accounting for Scope 3 emissions was especially enlightening – and, at times, sobering. Drawing on the expertise of colleagues across the organisation, we gathered and analysed data that, for the first time, revealed the full scale of our value chain emissions. Recognising both the magnitude and complexity of these emissions, we are committed to improving the quality of this data over time as well as already taking action to reduce them. Both will be essential as we move toward defining our net-zero strategy – an inevitable and necessary next step.

“Our sustainability standards position us as a leader in addressing today's challenges such as climate change and carbon neutrality.”

Clearly, 2024 was a demanding and transformative year for Apleona. And, as we look toward the road ahead, it is clear that much remains to be done. Yet this report clearly showcases our capability to already report on sustainability matters in compliance with the requirements set out in the Corporate Sustainability Reporting Directive (CSRD). Notwithstanding the extended timeline granted by the EU, we have deliberately set our sights on staying ahead of the market and thus aim to publish our first fully audited report for the 2026 financial year. This involves going above and beyond this year's report, which is already partly independently audited.

This decision reflects our determination to ensure that our reporting is not only compliant but meaningful, transparent and impactful. While other pressing geopolitical, social and economic issues may currently dominate public discourse, our commitment to sustainability remains firm. Even as the concept of ESG undergoes the typical fluctuations of a hype cycle, we at Apleona believe that our sustainability standards position us as a leader in addressing today's challenges such as climate change and carbon neutrality. Ultimately, it will boost our existing position as a trusted strategic partner for blue-chip clients and as clear market leader in the field.

We consider that addressing our material impacts, risks and opportunities is not just a responsibility but is central to our long-term business success and to creating a better future for all of us.

In this spirit, I invite you to explore this report and learn more about the steps we are taking at Apleona on our sustainability journey – past, present and future.



Constantin Moxter
Head of Sustainability

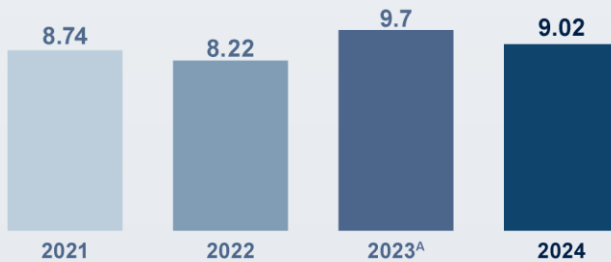
2024 Highlights



-7% tCO₂e

per €1 million of revenue

For Scope 1, 2 and business travel emissions



^A Integration of the Gegenbauer Group in 2023

**WE HAVE
COMMITTED TO**



SCIENCE
BASED
TARGETS



~77,000 tCO₂e

Emissions avoided
through the delivery of
Green Real Estate solutions.



~65% PROCURED

**RENEWABLE ELECTRICITY USED
IN BUILDINGS ON A GLOBAL LEVEL**

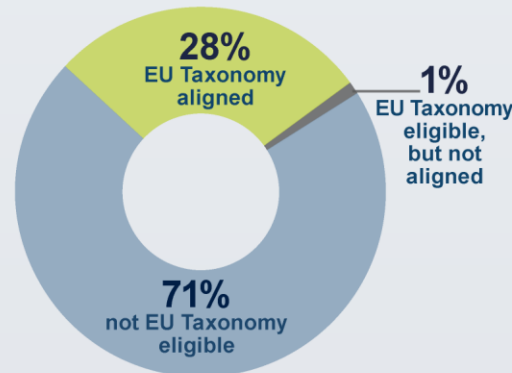
We increased the share of renewables by 15ppts compared with the previous year. In 2024, we made renewable electricity mandatory from 2026 onwards.



7.8 LOST TIME INJURY
FREQUENCY (LTIF)^B

LTIF on par with leading peers in the real estate and facility management sectors and considerably below the LTIF prevailing in the industry.

^B Based on 1 million working hours



**28% EU TAXONOMY-ALIGNED
REVENUE**



58:42

**GENDER BALANCE IN
THE WORKFORCE**

The share of women has risen
from 39.5% in 2023 to 41.5% in 2024.

Outlook

Change is the only constant – an age-old insight that is more relevant than ever. At the time of writing this report in early 2025, the EU “Omnibus” initiative, which aims to streamline sustainability reporting, was only a few weeks old. Throughout 2024 and early 2025, we have worked intensively to establish at Apleona a comprehensive, audit-ready sustainability reporting system.

Our cross-functional project team – composed of experts from Human Resources, Legal, Sustainability, Risk Management and Health, Safety, Environment and Quality (HSEQ) – identified reporting gaps, selected and implemented a new cloud-based ESG data platform and developed new policies, procedures and governance structures. Today, we are ahead of expectations and able to report according to CSRD requirements – as this report showcases.

Nevertheless, like many companies, we acknowledge that the scope and complexity of the CSRD and the related European Sustainability Reporting Standards (ESRS) requirements present a significant challenge. The limited time between the finalisation of the legal framework and the initial reporting deadline intensified this pressure.

“In our view, preparing for CSRD reporting earlier than required is not just a strategic advantage, but a necessary step given today’s environmental, social and economic challenges.”

Constantin Moxter, Head of Sustainability

While we do understand that the additional preparation time afforded by the EU’s “stop-the-clock” provision is welcomed by many businesses, we view the new timeline with a degree of ambivalence. On the one hand, the delay provides us with a valuable opportunity to further refine our reporting, strengthen our data governance and ensure the clarity, reliability and completeness of our disclosures. On the other hand, preparing for the CSRD has already acted as a catalyst to elevate our sustainability ambition and capabilities.

For this reason, Apleona’s management, in close alignment with the Head of Sustainability, has chosen to maintain momentum. We are committed to publishing our first fully audited CSRD-compliant sustainability report in 2027 – covering the 2026 reporting year – one year ahead of the new legally mandated deadline.

In the coming 18 months, we will:

- Detail our assessment of physical and transitional risk
- Develop a comprehensive transition plan, including our approach and roadmap to become a net-zero company by 2045
- Define even more ambitious targets for our company
- Embed carbon management and reduction into our company, specifically into our procurement processes.

In parallel with our ESG and transformation efforts, we will continue our growth strategy – both organically and through targeted acquisitions – with a particular focus on scaling our Green Real Estate and decarbonisation services.

We believe the energy efficient transformation of the existing building stock represents not only a crucial climate lever but also a major economic opportunity for our clients and for Apleona.

Our goal is to deliver scalable, cost-effective decarbonisation solutions across Germany and Europe, ensuring that our clients meet their decarbonisation goals at pace and with confidence.



Strategy and business model

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Business model

ESRS 2 SBM-1

Apleona is a market-leading provider of integrated facility management services in Germany and across Europe. Following our integration of the Gegenbauer Group over 2023-24, we have further strengthened Apleona's position as a top service provider in the DACH region. With over 43,000 employees – 28,000 of them in Germany – and an annual turnover exceeding €4 billion, Apleona operates in more than 36 countries at over 200 locations. Our clients include leading companies across sectors such as technology, finance, healthcare, chemicals, automotive and ICT.

Apleona's comprehensive service portfolio includes technical, infrastructural and commercial facility management, offered as standalone or integrated services. While regional variations exist, the core offering remains consistent. The business model emphasises technical services delivered largely in-house and is primarily focused on the DACH region.

Although soft and hard facility management services form the basis of our offering, innovation at Apleona is strongly oriented toward service delivery methods and decarbonisation services.

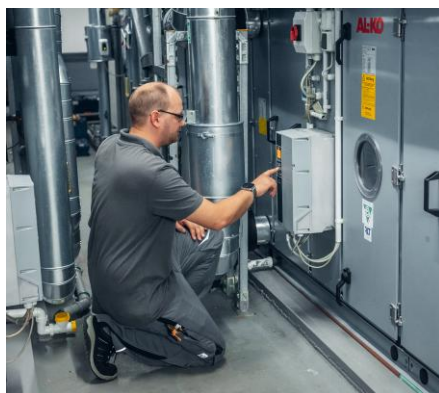
Notably, we have recently expanded our Green Real Estate services, to help our customers improve energy efficiency and reduce carbon emissions. Through partnership-based contracting models, digital solutions and ESG-focused strategies, Apleona enables clients to optimise workplaces and real estate portfolios sustainably.

Apleona does not engage in manufacturing activities, including chemicals, tobacco or controversial weapons, and the services it offers are not prohibited or at risk of being prohibited in the markets where it operates.

APLEONA

Facility management				Installations
BU DACH	BU INFRA	BU FMI	BU ICC	BU BTI
Provides integrated and technical facility management services in Germany, Austria and Switzerland	Offers soft facility services such as cleaning, security and healthcare services	Delivers full range of facility management services across 36 countries throughout EMEA	Manages global key accounts with integrated, cross-border FM services	Specializes in technical building installations and complete interior fit-out projects
Covers both technical building operations and commercial FM tasks	Mainly operates within Germany for public and private sector clients	Structured into geographical clusters for regional expertise and scalability	Focuses on performance-based contracts tailored to specific industries	Delivers turnkey solutions for construction, renovation and modernization of commercial properties

The Apleona Group is structured into five distinct operational business units, supported by a central corporate headquarter responsible for administrative functions and group-wide services. Among these units, the International Corporate Clients (ICC) division operates cross-functionally, managing relationships and service delivery for Apleona's large, international client base.



Strategic focus and impact

ESRS 2 SBM-1

Apleona's strategy is focused on growth, both in terms of geographical expansion and the development of our capabilities. We anticipate that our core market in Germany will continue to represent a significant source of growth, while we will continue to expand our business in selected European markets. Where it is both attractive and feasible, we intend to further increase the proportion of services that we deliver ourselves compared with those delivered by our subcontractors. This growth and our self-delivery capabilities can be achieved both through organic and inorganic means.

While growth is not in itself a threat to our sustainability objectives, it will undoubtedly present additional challenges in achieving our decarbonisation goals. Consequently, our decarbonisation efforts must be intensified. We anticipate that the insourcing of services will provide additional momentum and leverage to reduce our overall footprint.

“Decarbonising the real estate sector presents a major value driver for Apleona and is thus a key component of our overall strategy and value creation.”

Victor Traumann, Head of Strategy

The decarbonisation of our clients' real estate portfolios is a significant and urgent challenge for them, regardless of whether they are a company or a real estate investor – and in the German market, the real estate sector is lagging behind its decarbonisation targets.

Apleona has a strong track record in energy efficiency and the modernisation of building technology. As a group, we are well-positioned to support our clients in achieving carbon neutrality in their real estate portfolios. We are therefore further expanding our Green Real Estate offering, a range of services and products designed to facilitate real estate decarbonisation. We engage our large key accounts, as well as our larger local clients in key markets, in particular. We are also developing measures to enhance the sustainable delivery of our core facility management services. Our industry-leading environmental management practices have consistently ensured that our services are provided in a safe and sustainable manner. In the coming years, we plan to strategically address value chain emissions related to the delivery of our services.



The services we provide, the markets we serve and the customer groups we cater to are fully aligned with our sustainability goals. We believe that our large international customers, in particular, are excellent partners for driving sustainable change in facility management. A common understanding of the challenges across ESG aspects, as well as similar goals, facilitates collaboration, especially in the

context of our Green Real Estate services and the reduction of value chain emissions. Similarly, our mutual understanding of good corporate governance and social responsibility has led to numerous joint efforts and initiatives.

Value chain

ESRS 2 SBM-1

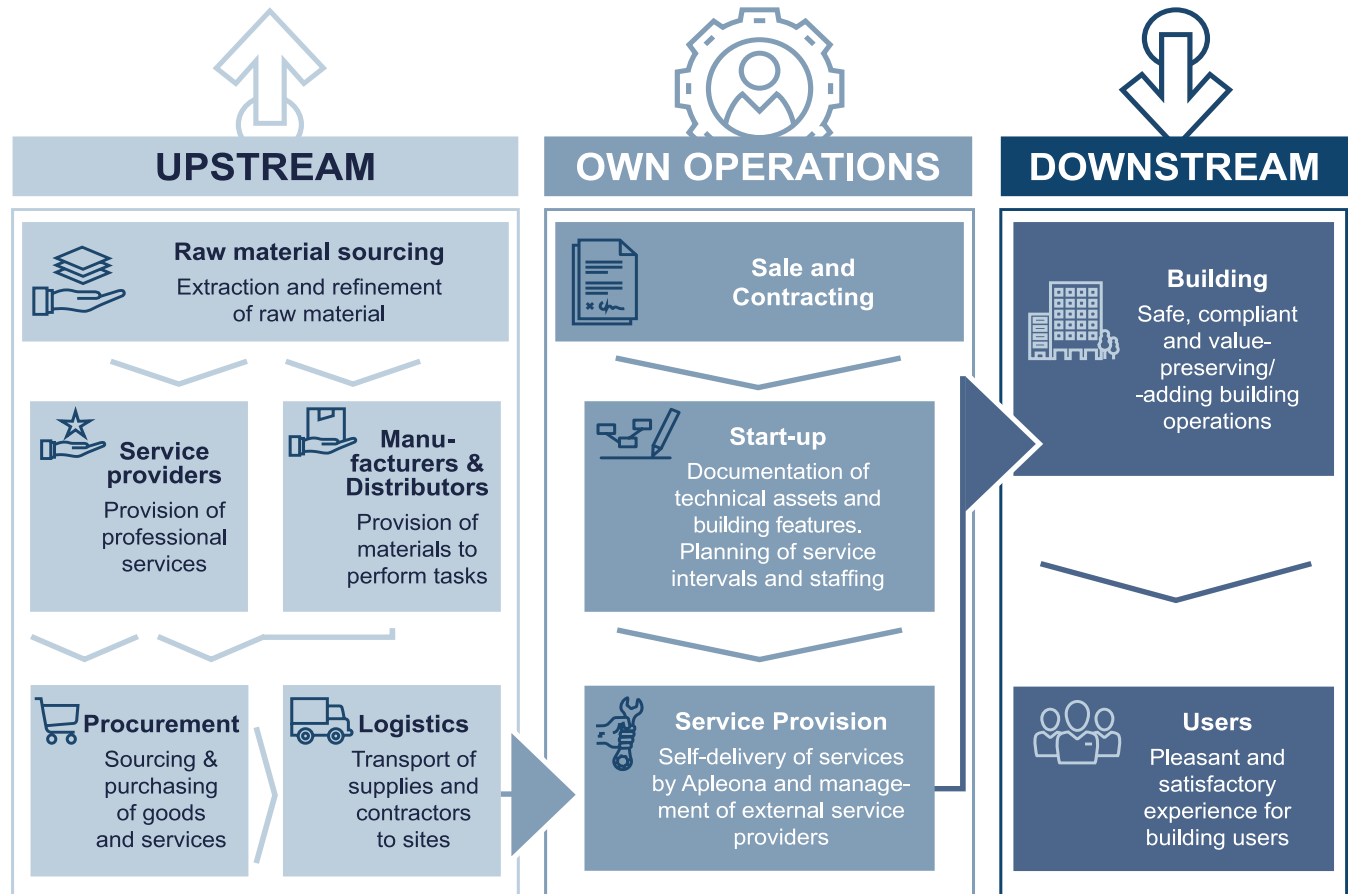
Apleona's high-quality integrated facility management offering helps customers focus on their core business while we oversee the maintenance and decarbonisation of their real estate. Integrated facility management provides investors and portfolio managers with a cost-effective solution for providing and managing technical and infrastructural facility management, while maintaining or improving quality standards. Building users benefit from a harmonised service level and seamless user experience. Apleona's large scale and specialised focus enable us to offer clients access to a continuous stream of best practices and cutting-edge digital and green innovations at a competitive price point.

Our skilled technical talent – an increasingly scarce resource across Europe – is our most critical asset for our customers. The primary factors contributing to this scarcity are demographic shifts and the perceived lack of appeal of technical careers among younger individuals, which has led to a decline in apprenticeships since the beginning of the century. Apleona has been providing vocational training in-house for years and we have taken measures to enhance the appeal of technical apprenticeships and the company to graduates. As the baby boomer generation approaches retirement, we have expanded our recruitment effort to include international markets and we actively source talent in emerging markets with a high concentration of skilled professionals.

Apleona's upstream value chain is primarily comprised of wholesalers and service providers, including agencies providing temporary labour. Approximately 10-40% of Apleona's services are outsourced to local service providers, depending on the business unit. The services outsourced to third parties are either highly specialised, such as pest control or sewer cleaning, or cannot be provided in-house in specific geographical areas. We consider it our responsibility to ensure the well-being of contractors' employees, particularly with regard to working conditions. To this end, we have established contractual supplier agreements and systems to guarantee compliance with legally mandated working conditions. These include supplier risk analysis, human rights due diligence processes, whistleblower systems and other measures.

In addition to service providers, Apleona's upstream value chain encompasses suppliers of components, finished or semi-finished goods, consumables and other materials. These suppliers provide a range of materials essential for facility management activities, including cleaning products, light bulbs, personal safety equipment, spare parts and materials for interior fit-outs and building technologies, such as heatpumps and ventilation units.

Apleona has a large and diverse range of service providers and material suppliers, with over 38,000 active suppliers across the group. This ensures that the company is not reliant on any single service provider or supplier for the provision of its services. Apleona does not import materials into the EU; instead, it sources materials and service providers locally. Consequently, the majority of suppliers are located in the EU and are required to comply with the EU's strict regulations regarding production, labour and supply chains.



As part of the downstream value chain, our clients frequently set out precise operational and technical requirements for the services that we provide. Our clients play an active role in the customisation of technical solutions and facility management services. They also play a role in establishing and enforcing compliance measures, ensuring that the facility management services we provide adhere to industry standards and regulations. Their feedback, and those of their employees and visitors who use their buildings, on our performance is essential for continuous improvement. It influences how we develop and integrate new technologies and help us optimise the efficiency and effectiveness of the facility management operations we undertake. In addition, users of the buildings or sites where we provide our services, such as employees of the client or visitors, are also part of the downstream value chain. Their experiences can be influenced by the services we conduct in our client's buildings.

★ Ratings and advocacy³

Our approach to ratings

Transparency is a core principle of Apleona's sustainability reporting. This commitment extends beyond our annual reporting and is particularly evident in our active participation in external ESG and sustainability ratings. We are proud that our efforts are regularly recognised by independent third-party assessments, which provide both validation of our progress and valuable insights for our further improvement.

Our participation in external ratings serves a dual purpose: it allows us to demonstrate our sustainability performance and offers us a means to benchmark ourselves against our peers, identify emerging trends and uncover opportunities for enhancement.

Historically, our primary focus has been on EcoVadis, as it is not only one of the most widely requested ratings by our clients, but it also a leading and advanced assessment platform for sustainability in global supply chains. In recent years, we have observed growing interest from our clients in the CDP, reflecting a broader shift in stakeholder expectations.

Given the diversity of our supplier base, we also submit sustainability-related information about Apleona to various platforms, including IntegrityNext, Supplier Assurance and Avetta, among others. While we remain responsive to information requests through these and similar channels, our strategic focus will centre on EcoVadis and CDP. In recognition of the increasing importance of sustainability information in financial markets, we are also exploring rating frameworks that

are even more closely aligned with capital market expectations.

Eco Vadis



EcoVadis provides globally recognised sustainability ratings for companies operating within supply chains. After achieving a Platinum rating for three consecutive years, Apleona recently scored 80 out of 100 points, placing us in the 98th percentile and narrowly missing another Platinum distinction. This shift is attributable in part to the inclusion of data from Gegenbauer, following our integration efforts, as well as a significant update to the EcoVadis scoring methodology. We view this as a constructive challenge and an opportunity to continue strengthening our sustainability performance. Our ambition is clear: to regain Platinum status soon.

CDP



CDP (formerly the Carbon Disclosure Project) is a global non-profit that operates a leading disclosure platform for managing environmental impacts. Although Apleona has submitted data to CDP for several years, the rating had historically been less relevant to our stakeholders. This trend is now changing, and we are observing a growing emphasis on CDP results, particularly among our client base. We are increasing our strategic focus on CDP disclosures and the continuous improvement of our performance. In the most recent reporting cycle, Apleona received a D rating, highlighting a clear opportunity to enhance climate-related reporting and action.

Our ESG commitments

Sustainability and broader ESG matters are central to Apleona's corporate strategy. In recent years, we have taken a clear public stance on issues that are closely aligned with our business activities by committing to recognised initiatives and charters. These commitments reflect both our values and our ambition to drive positive change within our industry and beyond.

Science Based Targets initiative

In 2024, Apleona focused on establishing a robust carbon emissions baseline – building on our consistent reporting and auditing of Scope 1, Scope 2 and selected Scope 3 emissions over several years. This foundational work enabled us to set science-based, short-term decarbonisation targets in line with climate science.

Our efforts were recognised in February 2025, when the Science Based Targets initiative officially validated Apleona's emission reduction targets. Specifically, we commit to:

- Reduce our absolute Scope 1 and 2 emissions by 54.6% between 2023 and 2033, and
- Reduce Scope 3 emissions by 61.1% per euro of value added over the same period.

These targets underscore our commitment to climate action and align our strategy with the goals of the Paris Agreement.



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

³ The disclosures made here are company-specific and provided in addition to the information mandated by the ESRS (indicated by the symbol: ★).

United Nations Global Compact



[UN Global Compact](#)

Apleona has been a proud participant of the United Nations Global Compact (UNGC) since 2017. As such, we affirm our support for the Compact's 10 universal principles across four core areas:

- Human rights
- Labour standards
- Environmental protection
- Anti-corruption.



We are particularly committed to advancing two of the UN Sustainable Development Goals (SDGs) where we have the greatest potential for impact:

- Goal 3: Good Health and Well-being
- Goal 13: Climate Action.



Our specific contributions to these goals are detailed in the Environment (pages 28-52) and Social (pages 53-72) chapters of this report. In addition, we publish an annual Communication on Progress (COP) report, which is publicly available on the UNGC website.

Charta der Vielfalt



[Charta der Vielfalt](#)

Apleona joined the Charta der Vielfalt – Germany's leading diversity and inclusion initiative – in 2008. Today, over 6,500 companies and institutions are participants of the Charta, pledging to create a respectful, inclusive and discrimination-free working environment.



At Apleona, we are committed to this vision. Our corporate philosophy, "We champion individuality," reflects our belief that diversity is a key driver of business success. We strive to foster a workplace where all employees feel empowered to thrive – regardless of background, identity or perspective.



Certificates



[Our awards and certificates](#)

At Apleona, external review and validation go beyond participation in sustainability ratings. We uphold high standards across all critical aspects of our business through a long-established Integrated Management System.

Most of our business units and legal entities are externally certified in accordance with internationally recognised standards, demonstrating our commitment to quality, safety, security and environmental responsibility:

- DIN EN ISO 9001 – Quality Management
- DIN EN ISO 27001 – Information Security
- DIN EN ISO 14001 – Environmental Management
- DIN EN ISO 50001 – Energy Management
- DIN EN ISO 45001 – Occupational Health and Safety
- ICG Standard – Compliance Management System.

These certifications reflect our systematic and independently verified approach to managing operational risks, legal compliance and continuous improvement across the organisation.

Advocacy

Sustainability is core to our values

As part of our commitment to driving sustainable progress in the real estate industry, Apleona actively engages with a wide range of professional associations, institutions, organisations and academic partners. Through this network, we advocate for the professionalisation, standardisation and continuous evolution of sustainability practices across the sector.

Our involvement in industry forums, expert panels and specialised working groups allows us to promote our practical expertise and our strong focus on climate-aligned solutions.

By contributing to thought leadership and engaging in open dialogue, we aim to help shape the future of a more sustainable built environment.

A comprehensive overview of our memberships and contributions to these associations and institutions is available on our website:



[Social responsibility](#)

To stay informed and connected, follow us on LinkedIn for our latest updates and insights:



[Apleona Group LinkedIn](#)



Dr. Jochen Keysberg FRICS ✓ · 1.
CEO of Apleona Group
5 Monate ·

I am looking forward to moderating the panel on 'Decarbonisation in existing buildings' with top experts in our industry: [Susanne Tattersall](#), [Niklas Wiegand](#) and [Yama Mahasher](#). All three are experts in better and more sustainable building operations. We will discuss how to significantly increase the pace of decarbonisation and which measures are economically viable and really make sense in terms of euros invested per tonne of CO2 saved!

Übersetzung anzeigen



Apleona Group
34.222 Follower:innen
10 Monate ·

#Sustainability and #ESG compliance are key issues in the #facilitymanagement industry. The Sustainability in FM - ESG in Business, Industry and Administration Conference in Berlin used practical examples to show how property owners and building operators can meet the requirements of sustainable building operation. CDO [Dr. Michael Lange](#) gave the keynote speech at the opening of the conference. Many thanks to [Der Facility Manager](#) and [gefma – Deutscher Verband für Facility Management](#) for an important and successful event.

Übersetzung anzeigen



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ZIA-Nachhaltigkeitskongress 2025 | Wie Nachhaltigkeit in der Immobilienwirtschaft wirklich aussehen kann

Wie genau Nachhaltigkeit in der Immobilienwirtschaft wirklich aussehen kann, dass stellten Dr. [Evelyn Milde](#) ([Apleona Group](#)), [Markus Stoll](#) ([Elevion Group](#)) sowie [Jan von Mallinckrodt](#) ([Union Investment Real Estate GmbH](#)) und [Matthias Lingg](#) ([ENVIRIA](#)) in drei „Best-Practice“-Beispielen vor. Es wurden Projekte beschrieben, die bereits aktiv einen Beitrag zur Erreichung der Klimaziele beitragen, beispielsweise mit einem datengestützten Ansatz oder einem genutzten Objekt. [Nadine Lindner](#) moderierte.

Ein weiteres Beispiel, wie Nachhaltigkeit in der Branche aussehen kann ist die Kooperation der [ZIA Akademie](#) mit [WE WANT MOOR Verein zum Schutz der deutschen Moore e. V.](#), der sich der Renaturierung und dem Erhalt der deutschen Moore verschrieben hat. Beim Kongress überreichten [Aygül Özkan](#) (#ZIA-Hauptgeschäftsführerin und Vorsitzende der Geschäftsführung der ZIA Service GmbH) und [Astrid Kösters](#) (ZIA Akademie) feierlich [Stefan Stüdemann](#) (WE WANT MOOR Verein zum Schutz der deutschen Moore e. V.) einen Scheck, um den Verein in seiner Arbeit zu unterstützen.

#nhk25

: ZIA/Vincent Grätsch



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Basis for preparation

ESRS 2 BP-1 and ESRS 2 BP-2

General basis

Consolidation

This sustainability report has been prepared on a consolidated basis for the entire Apleona Group. The report however excludes – with exemptions – any acquisitions closed after 30 June of the reporting year. This exclusion is due to the specific nature of sustainability data, which often differs in availability, quality and granularity compared with financial data. Based on previous experience, newly acquired entities typically require additional time to align their data collection and reporting systems with Apleona’s standards.

To ensure consistency and high data quality, Apleona has therefore chosen to include only those entities that were part of the consolidated group as of 30 June of the reporting year. The following acquisitions were finalised after 30 June and are therefore not covered in this sustainability report:

- **Excluded acquisition:** Diehl GmbH, including subsidiaries
- **Included acquisitions:** None

Exemptions will be pointed out in the respective paragraphs.

Reporting standard

This sustainability report orients itself towards the principles of the European Directive (EU) 2022/2464, known as the Corporate Sustainability Reporting Directive (CSRD), which was published on 5 January 2023 by the European Commission, along with the corresponding European Sustainability Reporting Standards (ESRS).

At the time of publication, the European Commission has approved a “stop-the-clock” mechanism and other amendments to the original directive. This mechanism postpones the mandatory application of ESRS standards for certain large companies – including Apleona – until 2028, with the first legally required CSRD-compliant report due for the 2027 reporting year.

While we welcome the additional preparation time and the simplification brought by these revisions, we have proactively chosen to align our sustainability reporting with CSRD and ESRS requirements ahead of the formal deadline. This report, and those that follow, will be in line with ESRS requirements. However, we may choose to omit selected disclosures in our voluntary reporting.

We will clearly differentiate between:

- Disclosures aligned with ESRS requirements
- Voluntary, company-specific disclosures, marked with the following symbol: ★

It is important to note that the ESRS framework remains under review by the European Financial Reporting Advisory Group (EFRAG). As such, certain disclosures presented in this report may not yet be fully consistent with future updates or final interpretations of the standards.

Value chain

Apleona’s upstream value chain encompasses wholesalers and manufacturers supplying a wide variety of materials, as well as service providers in construction, technical maintenance and cleaning. Reflecting the breadth of facility-related services we offer, our supplier base is correspondingly diverse – comprising more than 38,000 active suppliers to

date. The downstream value chain can be broadly categorised into two groups:

- Customers who contract Apleona for facility management services, and
- End users of the buildings and sites where these services are delivered.

Both upstream and downstream value chains have been taken into account in the assessment of Apleona’s material impacts, risks and opportunities (IROs). As a result, value chain considerations are integrated into our strategies, policies, actions and metrics, where the IRO findings warrant such inclusion. Given the current nature and extent of our identified impacts, risks and opportunities, the need to integrate value chain aspects has so far been limited. Each relevant section of this report will clearly indicate whether and how value chain elements have been considered and reflected in the analysis.

Measurement basis

Wherever possible, the calculation of key performance indicators (KPIs) and metrics included in this document is based on actual values sourced directly from Apleona’s enterprise resource planning system, HR systems or other relevant internal platforms. Where direct data access was not available, information was collected via questionnaires and standardised templates completed by the responsible data owners. All data presented refers to the period 1 January to 31 December 2024.

External validation

Prior to the first legally required CSRD-compliant sustainability report, external assurance of the sustainability statement remains voluntary. In line with our gradual alignment with the

ESRS framework, we have voluntarily subjected selected disclosures in this report to external assurance by Ernst & Young GmbH (EY). The independent assurance statement is included in the appendix and underscores our commitment to transparency, accountability and continuous improvement.

 Validated sections are clearly flagged with this symbol.

Disclosures related to specific circumstances

Time horizons

The time horizons used for reporting are generally aligned with the recommendations outlined in ESRS:

- **Short term:** One reporting period
- **Medium term:** From the end of the short-term horizon up to five years
- **Long term:** More than five years.

Any deviations from these timeframes will be clearly indicated in the relevant sections where they apply.

Value chain estimations

As part of the sustainability report, estimates are used to derive metrics for upstream and downstream value chains when direct measurements or primary data are not available.

This applies in particular to the greenhouse gas (GHG) inventory – specifically to indirect emissions associated with the upstream and downstream parts of the value chain, which are categorised as Scope 3 emissions in accordance with the Greenhouse Gas Protocol.

Sources of estimation and outcome uncertainty

The preparation of this sustainability statement required significant additional efforts across the entire Apleona Group. These efforts included the establishment of new reporting processes and the implementation of new IT systems to enhance data collection and reporting capabilities. Despite these improvements, certain metrics and KPIs had to be calculated – at least in part – based on assumptions. Such assumptions were necessary either to address data gaps, for example when information could not be obtained for a specific country or entity, or in cases where bottom-up, measured data could not be collected with reasonable effort. This applies in particular to the calculation of Scope 3 GHG emissions and selected metrics related to the EU Taxonomy, both of which frequently require estimation due to their inherent complexity. To ensure transparency, the assumptions and estimation methodologies used are disclosed alongside the respective metrics within this report.

Changes in preparation or presentation of sustainability information

With the gradual adoption of the ESRS, our reporting approach at Apleona has undergone significant changes compared with the previously applied mix of frameworks and standards. These changes primarily affect the structure of the report, the selection of qualitative and quantitative disclosures, and the calculation methodologies used for selected KPIs. Wherever feasible, Apleona has provided comparable figures for the previous reporting period. In cases where values from the prior year have been adjusted – whether to ensure consistency with ESRS requirements, to reflect the impact of mergers and acquisitions, or to incorporate improved data quality – these adjustments are clearly indicated.

However, due to the scope and complexity of the transition, comparable information cannot be provided in all instances. We are confident that Apleona's early adoption of the CSRD and ESRS frameworks will contribute to an increasingly robust data set for the 2027 reporting year.

Control mechanism

ESRS 2 GOV-5

Apleona applies a range of measures to ensure the accuracy and reliability of data collection, KPI calculation and derived conclusions. In addition to process documentation and the use of robust IT systems, Apleona operates an internal control system (ICS) that covers key elements of critical business processes such as "Purchase to Pay" and "Hire to Retire." Some of the disclosures made in this report are already embedded within these established processes. Elements not yet fully covered by the ICS will be gradually integrated in the coming years as part of our continuous improvement efforts.

Governance mechanism

Sustainability reporting at Apleona is formalised and governed through comprehensive procedures covering the entire reporting value chain – from selecting the appropriate framework and defining key metrics to managing the reporting process itself. In addition to central governance documents, each corporate function responsible for data contributes its own processes and procedures for data collection and reporting. The Head of Sustainability oversees overall governance, ensuring continuous monitoring of regulatory developments and best practices. Updates to reporting principles are made as needed, in alignment with Apleona's commitment to good corporate governance.

Organisational structure and governance

ESRS 2 GOV-1, ESRS 2 GOV-2 and ESRS 2 GOV-3

Apleona's sustainability governance

Corporate governance

Governance at Apleona encompasses the management, oversight and control of the organisation as a whole, including its structure, business principles, policies, and internal and external control mechanisms. The Executive Board – comprising the Group CEO, CFO, COOs and CTO – holds overall responsibility for governance across the Apleona Group. This responsibility includes the Group Mission Statement, the overarching Group Policy and, with support from relevant corporate functions, the issuance of group directives and procedures that operationalise and implement the group's strategic and ethical principles.

The Management Board, whose members are appointed by the Executive Board, provides advisory support on governance matters.

The division of responsibilities between the Executive and Management Boards – particularly regarding Apleona's core governance and business conduct publications – is documented in the internal knowledge management platform.

The Executive Board's adherence to good corporate governance principles is overseen by the Shareholder Council – comprising investor representatives – and the Supervisory Board, which includes representatives from both investors and employees.

A key component of Apleona's governance framework is the Code of Conduct, which defines the Company's ethical standards and outlines the roles and responsibilities of both the Executive Board and supporting functions in publishing, implementing and monitoring the Code.



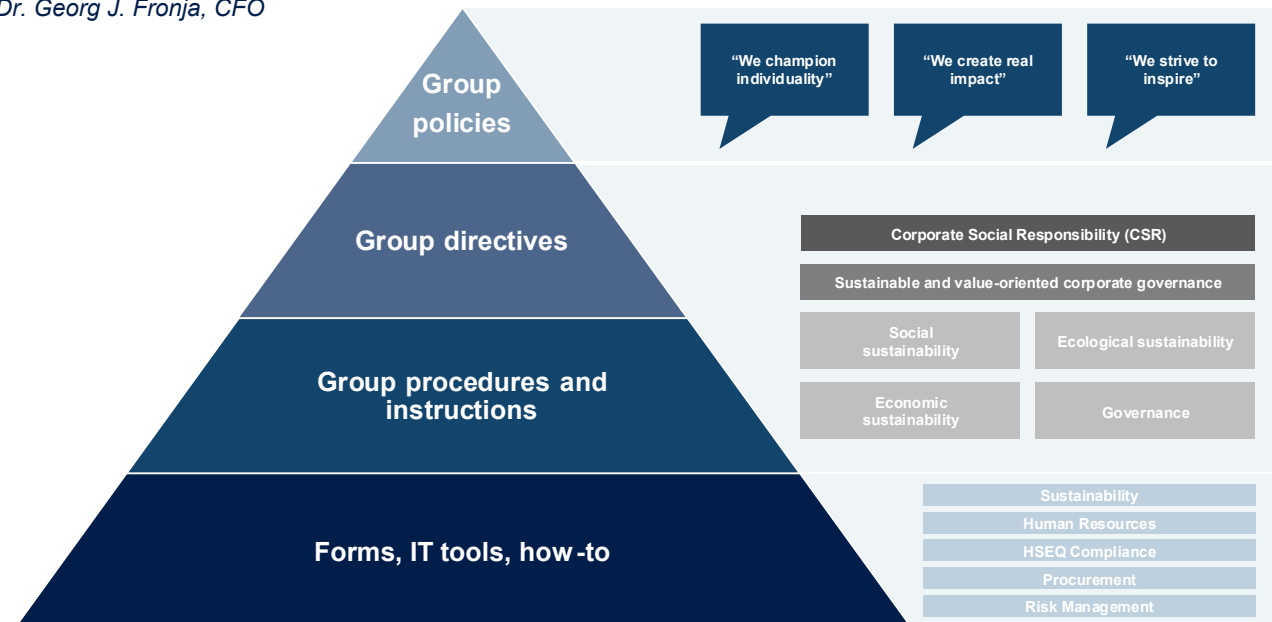
"Good corporate governance is far more than policies, procedures and the tone from the top. Shared values and beliefs drive our mutual understanding of what constitutes good governance at Apleona."

Dr. Georg J. Fronja, CFO

This ensures that governance and compliance are not only formalised but also embedded in daily business practices.

Our governance system is structured across four levels: policies, directives, procedures and operational tools. This hierarchical framework ensures consistency and accountability across all business areas, with sustainability, corporate social responsibility (CSR) and governance principles integrated throughout.

Further details and the full allocation of governance responsibilities are accessible to employees via the governance documentation in our document management platform.



Roles and responsibilities regarding sustainability

Responsibility for sustainability and ESG matters lies directly with the CEO, underscoring their strategic importance. The Head of Sustainability reports directly to the CEO, ensuring a clear and effective reporting line. The CEO is supported in decision-making by the Executive Committee, which includes the CEO, the CFO, CTO and the group's three COOs. This committee regularly discusses regulatory developments, sustainability measures, targets and business events, as well as their implications for sustainability performance and operations.

Where necessary, the Executive Committee initiates measures or adjusts business processes to ensure that defined sustainability goals are met. These goals are codified in group-level policies and internal guidelines issued by departments such as Sustainability, Human Resources, HSEQ, Operational Technical Support, Compliance, Procurement and Risk Management. Where feasible, KPIs are used to monitor and manage progress toward these goals.

The CEO and Head of Sustainability's work is overseen by the ESG Committee, a subcommittee of the Shareholder Council. This committee comprises both independent sustainability and ESG experts and experienced representatives of the majority shareholder, providing strategic guidance on critical ESG decisions.

At least twice each year, the CEO, Head of Sustainability and the ESG Committee report to the Shareholder Council – which includes independent directors and shareholder representatives – on the progress of Apleona's ESG strategy and any key decisions made. Critical issues are escalated to the Executive Board or the Shareholder Council, as appropriate.

On an operational level, the Head of Sustainability is supported by Apleona's internal Sustainability and ESG network, a cross-functional group comprising experts from corporate support functions and operations. Responsibility for implementing sustainability goals at the local level rests with the heads of the respective business units and site-level management teams.

Both the Executive Committee and the Shareholder Council are composed of individuals who must demonstrate relevant functional or industry-specific expertise prior to their appointment. Employee representatives are elected to the Supervisory Board in accordance with applicable German law.

While members of the Executive Committee and Shareholder Council generally possess a broad understanding of ESG and sustainability matters, specialised expertise is provided by functional leaders – such as the heads of Sustainability, HSEQ and Risk Management. These experts regularly brief the governing bodies on current developments, emerging risks and best practices in sustainability and ESG. Where necessary, the committees also consult external experts to support decision-making and ensure alignment with evolving standards and expectations.



Explanation of governance roles regarding sustainability

	Shareholder Council	ESG Committee	Executive Board	Sustainability and ESG network
Description	Body formed by representatives of investors, independent directors and the management team. Oversees and guides the overall strategic development of the company.	Subcommittee of the Shareholder Council, exclusively focusing on ESG topics. Formed by subject matter experts from the Shareholder Council.	Consists of the CEO, CFO, CTO COOs and General Council. Responsible for steering the Apleona Group	Subject matter experts from across the Group, e.g., from Human Resources, HSEQ, Energy Management etc.
ESG responsibilities	Signs off strategy and targets. Confirms the achievement of the strategic ambition.	Oversees the execution of the strategy. Provides strategic guidance and expert feedback.	Controls the work of the group function. Approves measures and targets. Members carry ESG into their respective business units.	Responsible for developing, implementing and controlling measures in support of the overall ESG strategy.
Frequency that ESG is discussed	2–3 times a year	3–4 times a year	6–8 times a year	Frequently in various constellations

Board diversity

Apleona is strongly committed to fostering a diverse and inclusive work environment, including the integration of perspectives from employees of varied backgrounds. Gender diversity at the highest organisational levels remains an area for improvement. Overall, the representation of women in senior leadership positions has increased compared with the previous reporting period.

However, targeted measures have been initiated to support an increase in female representation in the years ahead. These efforts are part of our broader commitment to equal opportunity and inclusive leadership.

A more detailed overview of these initiatives and current figures can be found in the Women in management and workforce section of the Social chapter (pages 60-61).

Female representation on boards

	2022	2023	2024
Supervisory Board	12.5%	6.3% ^A	6.3%
Executive Committee	0.0%	0.0%	0.0%
Management Board	0.0%	0.0%	0.0%

^A Regular election of employee representatives resulted in changes to the composition of those representatives, which in turn led to a reduction in the share of women on the board.

Integration of sustainability matters into performance and incentive schemes

The incentives schemes for Apleona's Executive Committee and the performance-based pay of selected managers (e.g., the Head of Sustainability) incorporate sustainability-related targets. Performance is usually assessed against a specific target, which has been derived from the overall group targets. Targets have recently primarily focused on employee health as well as the decarbonisation of operations. The targets thus directly link back to impacts identified as part of the double materiality assessment. Thresholds are set based on both external benchmarks as well as commitments made (e.g., the SBTi). Currently, no Group-wide or dedicated sustainability incentive schemes are in place. Apleona will continue to evaluate both the practicality and feasibility of introducing such schemes. As such, there is no different approval mechanism than for any other performance-based pay. Targets and target achievement must be approved by the individual's manager.

Double materiality assessment

ESRS 2 SBM-3, ESRS 2 IRO-1 and ESRS 2 IRO-2

Adopting double materiality

In early 2024, Apleona conducted its first-ever double materiality assessment. By mid-year, key topics had been identified, and an audit-proof process was put in place. The assessment of risks, impacts and opportunities (IROs) largely confirmed the validity of our existing business and our ESG/sustainability strategy. At the same time, the insights gained have deepened our understanding of the topics most relevant to Apleona and will guide our strategic and operational decisions going forward.

Conducting the double materiality assessment has also provided the foundation for identifying the information and metrics required for sustainability reporting, as well as the gaps between current performance and future targets. This gap analysis formed the basis for selecting appropriate reporting tools, establishing reporting processes and developing new metrics. While fully closing these gaps will extend beyond 2025, initiating the assessment early has proven to be a highly valuable decision.

Methodology and process

Scope

In conducting Apleona's first-ever double materiality assessment, we applied a top-down approach. As a first step, we excluded selected topical standards based on their lack of relevance to our business model. From the remaining relevant standards, specific sub-topics were shortlisted for further analysis. We identified IROs at the sub-sub-topic level, with the assessment focused exclusively on the shortlisted standards

and sections. We considered both actual and potential impacts on people and the environment (inside-out perspective), as well as financial risks and opportunities (outside-in perspective) that may affect Apleona's business either positively or negatively. This assessment covered the company's own operations as well as Apleona's business relationships and broader value chain, ensuring a comprehensive view of sustainability-related impacts and dependencies.

Stakeholder engagement

Formal stakeholder engagement is an integral part of our materiality assessment and sustainability due diligence processes. We identified stakeholders for formal engagement through a structured and well-documented approach that ensures a broad representation of perspectives while concentrating on the most critical stakeholder groups. Each group is assessed based on its level of interest in or involvement with Apleona, as well as its influence on the company. Stakeholders are either represented directly – for example, through credible representatives acting on behalf of investors – or indirectly, such as Apleona's Chief Human Resources Officer (CHRO), who represents the collective interests of all employees. Apleona's key stakeholder groups include employees and potential employees, workers in the value chain, large customers and investors. In a series of workshops, stakeholders were briefed on the fundamentals of double materiality and subsequently gave their views on the identification and scoring of IROs.

Scoring

Potential and actual impacts were assessed based on the following severity dimensions:

- Scale (severity) assesses, on a qualitative scale, how severe negative impacts are, or how beneficial positive impacts are, on people or the environment.
- Scope (severity) evaluates the breadth of impact. For environmental topics, this refers to the area affected (e.g., a specific ecosystem or region). For social topics, it reflects the number of people impacted.
- Irremediability considers the extent to which a negative impact can be reversed or mitigated – for instance, whether affected people or ecosystems can be returned to their original state.
- Likelihood (potential impacts only) estimates the probability that a potential positive or negative impact will occur. This is based on the nature of Apleona's activities, business relationships, geographies and other contextual factors.

Potential and actual financial risks and opportunities were assessed using two key criteria:

- Magnitude, measured as change in EBITA, describes the potential short-, medium- and long-term financial effects. These effects reflect how uncertain events related to sustainability matters could influence Apleona's business model, strategy or ability to create value.
- Likelihood indicates the probability that the identified financial risk or opportunity will materialise.

Where feasible, the IROs were assessed quantitatively. However, in most cases, data was either not available or could not be obtained within reasonable effort. As a result, a qualitative assessment was conducted. This relied on the expertise and informed judgement of internal stakeholders. To ensure consistency, accuracy and comparability, scoring was iterated across a series of structured workshops involving cross-functional experts.



Time horizon

Potential IROs were assessed across three distinct time horizons: the short term, which includes the current reporting year and the following year; the medium term, covering the period from the end of the short term up to five years; and the long term, referring to any time frame extending beyond five years.

Thresholds

To determine the threshold at which a topic is considered material, Apleona applies a pragmatic and transparent approach by setting a materiality threshold of equal to or greater than 64%. This threshold was defined through the consensus of internal experts from the Sustainability and Risk Management teams. The threshold is derived from established best practices and the scoring logic used in Apleona's impact assessment methodology.

Under the scoring formula, an impact score of 16 out of a maximum 25 equates to 64%. As Apleona's materiality assessment is designed to only capture issues of high importance, this scoring threshold ensures that only those topics with a significant actual or potential impact on the business, the environment or society are considered material. Consequently, any topic with an IRO score of 16 or higher is deemed material for the Apleona Group and will be included in subsequent disclosures and strategic planning processes.

Process

We applied a robust six-step methodology to conduct the materiality assessment, fully aligned with the ESRS. This process is reviewed annually by the Sustainability team, ensuring the identification of material topics and related disclosure requirements remains relevant and accurate.

If required, external auditors are consulted to ensure that the process produces auditable results.

1. Framework design

The process is based on a clear framework that defines the structure and methodology of the assessment. The framework was first established in 2024 and is updated in response to changes in external conditions such as, but not limited to, emerging best practices.

2. Topic identification

We compiled a longlist of potentially material topics using multiple sources, including ESRS standards, industry reports, competitor disclosures, risk and trend analyses by NGOs and other expert bodies, and Apleona's own previous reporting.

3. Shortlisting

Topics from the longlist are evaluated and refined with input from key stakeholders and internal experts, reducing the list to the most pertinent issues.

4. Impact analysis

We held expert workshops with internal stakeholders to assess the IROs associated with each shortlisted topic, determining their relevance based on the principle of double materiality.

5. Materiality matrix

We visualised the outcomes of the impact analysis in a structured materiality matrix. This highlights the IROs that fall within the materiality threshold and which represent the most relevant topics for Apleona's reporting and strategic focus.

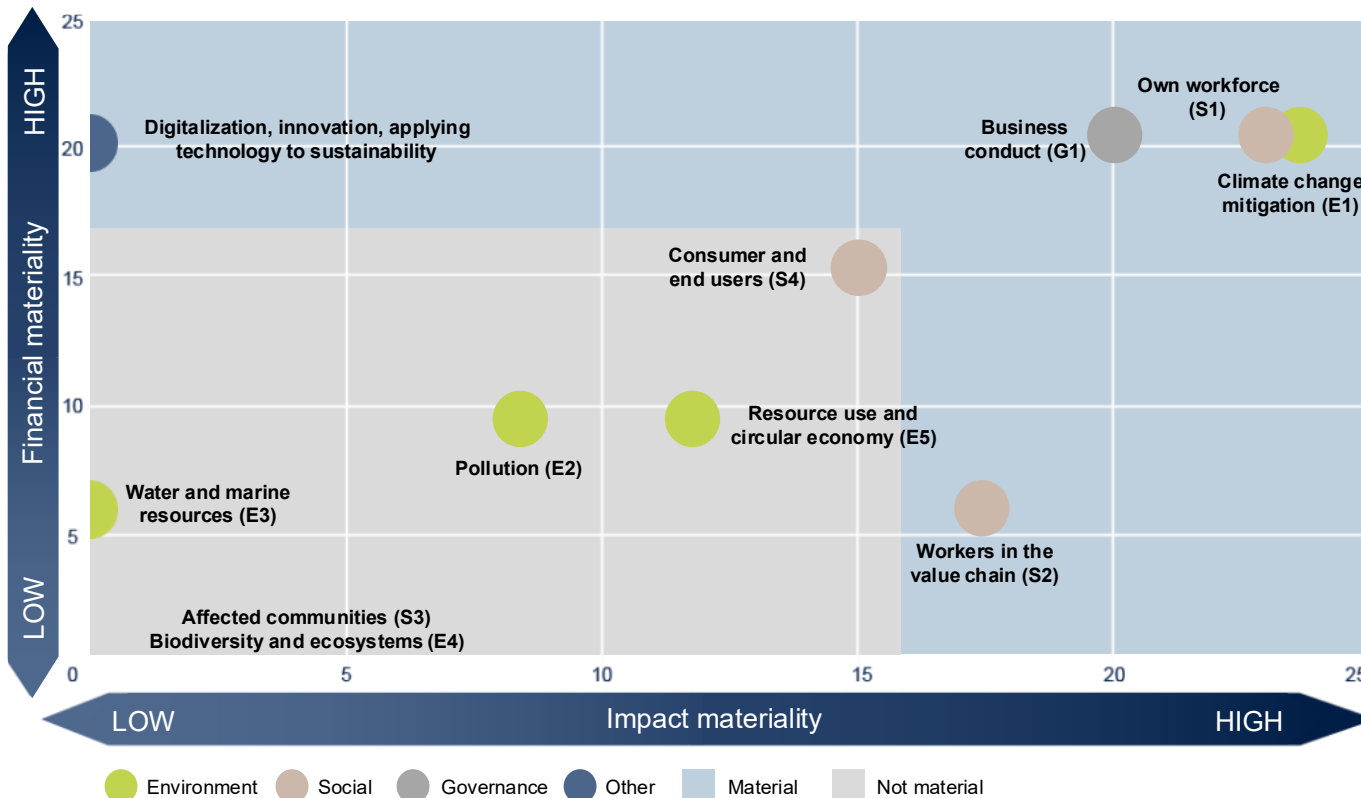
6. Strategic implications

Based on the final set of material topics, we identified data gaps and aligned reporting priorities with relevant KPIs to ensure targeted improvements and transparency.

Where applicable, internal stakeholder perspectives were supplemented by external benchmarks and internal data analyses. The process is supported by a custom Excel-based tool, integrating pre-populated data from various sources. This tool allows stakeholders to assess topic relevance using predefined scales, drawing on key inputs such as ESRS guidance, industry peer reviews and prior assessments.

We selected stakeholders based on their level of interest and influence, ensuring that both operational and strategic perspectives were considered. This rigorous approach ensures that Apleona's sustainability reporting remains comprehensive, credible and aligned with stakeholder expectations.

The process takes a holistic approach and neither excludes nor primarily focuses on specific geographies, business relationships or activities. However, given the company's strong focus on the DACH region and Central Europe, the evaluation naturally places greater weight on our core business areas. Nonetheless, risks that are more likely to occur in certain segments or geographies have been deliberately stress-tested as part of the process.



Stakeholder interests and views

ESRS 2 SBM-2

Engaging with stakeholders offers a valuable opportunity to identify emerging risks and opportunities and to better understand how Apleona's actions impact the lives of others. The most critical stakeholder groups for Apleona include employees and potential employees, workers in our value chain, large clients and investors.

Although Apleona does not have a fully formalised, overarching framework for stakeholder engagement, a wide variety of engagement channels – both formal and informal, direct and indirect – are used to maintain ongoing dialogue.

Informal stakeholder engagement is embedded in daily operations. It includes regular meetings, ad hoc interactions, client events, supplier discussions and meetings with works councils or union representatives. These exchanges provide valuable feedback that informs day-to-day decisions and contributes to continuous operational improvement.

In contrast, formal stakeholder engagement is conducted periodically and forms an essential component of both the double materiality assessment and the sustainability due diligence process. Stakeholders for formal engagement are selected through a structured and documented process that ensures comprehensive representation while focusing on those with the highest relevance and influence. The influence of stakeholders is assessed based on their interest in Apleona's activities and their capacity to shape outcomes.

Representation may be direct or indirect – for instance, investors may be represented through credible representatives, while employees may be represented by the CHRO.

Insights gained through both formal and informal engagement feed directly into Apleona's strategic and operational decision-making processes.

Formal engagement, in particular, plays a critical role in identifying material impacts, risks and opportunities, serving as the basis for new disclosures or targeted corporate actions.



“Customer proximity is not merely part of our DNA, it is fundamental to forging long-term, mutually rewarding partnerships.

Meaningful engagement and excellence in service delivery are the pillars of our continued success.”

Michael Engel, COO FMI. & Int. Corporate Clients

Stakeholder engagement

ESRS disclosures		Engagement mechanisms	Objectives and outcomes
Customers	S1, SBM-2	– Top-to-top meetings with senior leadership (Apleona and client) – Client events – Joint performance reviews – Key account management – Satisfaction surveys	– Understand drivers of customer retention and attrition – Ensure business continuity and long-term partnerships – Understand client expectations and prerequisites for continued cooperation – Promote innovation and optimise service delivery
		– Employee-elected representatives on the supervisory board – Works council engagement – Roadshows and town halls – Performance and development discussions – Internal social network – Employee satisfaction surveys – Exit interviews	– Foster a shared vision and understanding of Apleona's strategy – Capture employee perspectives, challenges and experiences – Identify improvement areas for operations and employee engagement – Improve employee retention – Support change management processes
Suppliers	S2, SBM-2	– Supplier days – Annual business review meetings – Topic-specific workshops – Bilateral discussions	– Ensure mutual understanding of Apleona's expectations toward suppliers – Promote Apleona's values across the supply chain – Drive innovation in services and products – Support decarbonisation and low-carbon solutions – Improve performance and strategic alignment

Statement on due diligence

ESRS 2 GOV-4

Due diligence at Apleona refers to the structured processes and procedures implemented to identify, assess and address actual or potential negative impacts on people and the environment arising from our business activities and value chain.

Elements of the statement on due diligence

Core elements of due diligence	Paragraphs in the sustainability statement
Embedding due diligence in governance, strategy and business model	Due diligence is embedded into Apleona's overarching governance structures, business strategy and operating model. Our sustainability governance ensures that potential impacts are considered at the strategic and operational levels. Please refer to the Business model (pages 11-13) and Organisational structure and governance (pages 20-22) sections.
Engaging with affected stakeholders in all key steps of due diligence	Apleona regularly engages with affected and relevant stakeholders – including employees, suppliers and customers – across all key steps of the due diligence process to better understand, assess and address their concerns and expectations. Please refer to the Double materiality assessment (pages 23-25) and Stakeholder engagement (pages 25-26) sections.
Identifying and assessing adverse impacts	Our double materiality assessment serves as a key instrument for identifying and prioritising environmental and social impacts linked to Apleona's operations and value chain. This is complemented by our general risk management processes and issue-specific approaches, such as our human rights risk management system or environmental risk assessment. Please refer to the Double materiality assessment section (pages 23-25).
Taking actions to address adverse impacts	Taking action on identified risks and opportunities is an integral and ongoing activity for any organisation. Even prior to redefining our ESG and sustainability strategy in 2022, the company had already implemented targeted action plans to address key areas such as health and safety, employer attractiveness and business ethics. In the context of implementing the CSRD, we have further formalised Apleona's approach to action planning, ensuring that measures in response to material impacts, risks and opportunities are systematically defined, governed and integrated into the company's broader strategy and operations. Please see the respective sections on actions throughout this report.
Tracking the effectiveness of these efforts and communicating	Key metrics are reported annually as part of the sustainability report. Key metrics may be reported internally more frequently. Please see the respective sections on targets and metrics throughout this report.

Environment

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Our commitment

The 2015 Paris Agreement set a global ambition: limit global warming to well below 2°C – and preferably 1.5°C – compared with pre-industrial levels. Achieving carbon neutrality by 2050 is central to this goal. In line with this, the European Union has committed to reducing GHG emissions by at least 55% by 2030 (vs. 1990 levels) and achieving climate neutrality by 2050. Germany has gone further, aiming for a 65% reduction by 2030 and full carbon neutrality by 2045.

Despite this policy momentum, the UN's first Global Stocktake in 2023 highlighted a sobering reality: global progress remains insufficient. Targets are not yet ambitious enough and implementation lags behind. Adaptation efforts also remain inadequate. The call to accelerate the phase-out of fossil fuels, scale renewable energy and engage all sectors – particularly business – has never been clearer.

Apleona fully recognises the urgency of the climate crisis and the responsibility of the private sector to act. As a leading provider of integrated facility management and real estate services, we have made climate action a core pillar of our sustainability strategy. We are committed to contributing meaningfully to a climate-neutral future – through our services, our operations and our partnerships.

The real estate sector holds a key to climate success. Buildings account for almost 40% of global carbon emissions. In Europe, around 75% of the building stock is energy inefficient. Stricter regulations, carbon pricing, volatile energy costs and ESG-driven investment criteria increase the pressure to act.

Apleona is not only a service provider but a transformation partner. By combining technical expertise, deep sector know-how and strong customer relationships, we help our clients meet – and exceed – their climate targets. The next 15 years will be decisive in shaping the global climate trajectory. Apleona is committed to being part of the solution and turning climate ambition into real-world action – at scale and with measurable impact.

Our impact⁴

Green Real Estate as major lever in our joint quest

What is Green Real Estate?

Green Real Estate (GRE) represents Apleona's dedicated portfolio of products and services that target key environmental impacts in the real estate sector – specifically energy and water consumption, waste generation and CO₂ emissions. All GRE solutions are designed to deliver measurable results for our clients, both in terms of cost savings and avoided emissions.

Definition of Green Real Estate

Product and solutions for our customers, addressing the topics:

CO₂

Transparency, reduction and avoidance



Water

Transparency and savings



Waste

Transparency, reduction and recycling



“As an integrated facility management provider, we deliver end-to-end decarbonisation solutions, from the initial assessment to full-blown building technology changeovers. These are always enabled by digital systems and designed to deliver measurable results.”

Dr. Michael Lange, Chief Digital Officer & GRE Lead

While some offerings are closely aligned with conventional technical facility management – such as the installation of LED lighting or high-efficiency pumps – others are more advanced, including the use of Recognizer, an AI-powered energy management and smart building automation system. Regardless of complexity, all GRE solutions go far beyond traditional facility management.



[Find out more on Recognizer](#)

For Apleona, our Green Real Estate portfolio is both a market differentiator and key to the future of facility management. Supporting the decarbonisation of our clients' real estate is more than a business opportunity – it is a strategic imperative grounded in our conviction that reducing emissions from buildings is both urgent and entirely achievable.

⁴ The disclosures made here are company-specific and provided in addition to the information mandated by the ESRS.

Barriers to real estate decarbonisation

Despite growing ambition across the market, several structural barriers continue to slow the pace at which real estate owners and investors are pursuing their decarbonisation goals:

- **Lack of data and standardisation:** Critical information about building performance and technical assets is often incomplete, outdated or fragmented. Data collection is still frequently conducted through manual meter readings and stored in Excel spreadsheets, limiting both transparency and actionability.
- **Shortage of skilled labour:** The rising demand for technical expertise across sectors has created a skills bottleneck. Even basic decarbonisation steps – such as fine-tuning heating parameters or interpreting meter data – can become delayed due to workforce constraints.
- **Fragmented service landscape:** The market lacks a sufficient number of providers that can manage decarbonisation projects end-to-end – from data analysis and technical planning to implementation and monitoring. As a result, clients are often left to coordinate a patchwork of specialised service providers.

In addition to these structural issues, cost is of course an important consideration. While many clients recognise the long-term financial and environmental benefits of decarbonisation, upfront investments must be justified with manageable payback periods and measurable impact.

As an integrated facility management provider, Apleona addresses these barriers head-on – offering end-to-end decarbonisation solutions supported by in-house expertise, scalable digital systems and a focus on measurable returns.

High demand despite economic uncertainty

Accelerating the deployment of green real estate solutions is essential to meeting the ambitious decarbonisation goals set by our clients and by policymakers worldwide. Despite the prevailing economic uncertainty, we continue to see that energy efficiency, resource conservation and climate targets remain high on our clients' agendas. At the same time, the need for cost savings has regained importance, standing alongside carbon reduction as a key decision driver. This affirms Apleona's strategic focus on delivering GRE solutions that are both cost-effective and climate-relevant – offering manageable payback periods, clear operational savings and quantifiable CO₂ reductions.

With our combined capabilities in installation, facility management, engineering and project delivery, we are uniquely positioned to fulfil this promise. This positioning is further sustained by unique knowledge of building assets and our proprietary asset data base. The foundation of any successful decarbonisation journey is transparency. To this end we leverage our energy monitoring platform, enerlute, to assess real-time energy consumption, identify inefficiencies and implement optimisations at low or moderate investment costs. We always evaluate these measures through the lens of climate return on investment – the CO₂e impact achieved per euro invested.

Building on this foundation, we design and deliver large-scale energy efficiency investments for our clients – ensuring that each measure contributes to a long-term, cost-effective decarbonisation pathway. We meet clients where they are on their sustainability journey, whether they are pursuing portfolio-wide decarbonisation strategies, implementing targeted green real estate initiatives, or seeking practical energy efficiency improvements as part of day-to-day facility management.



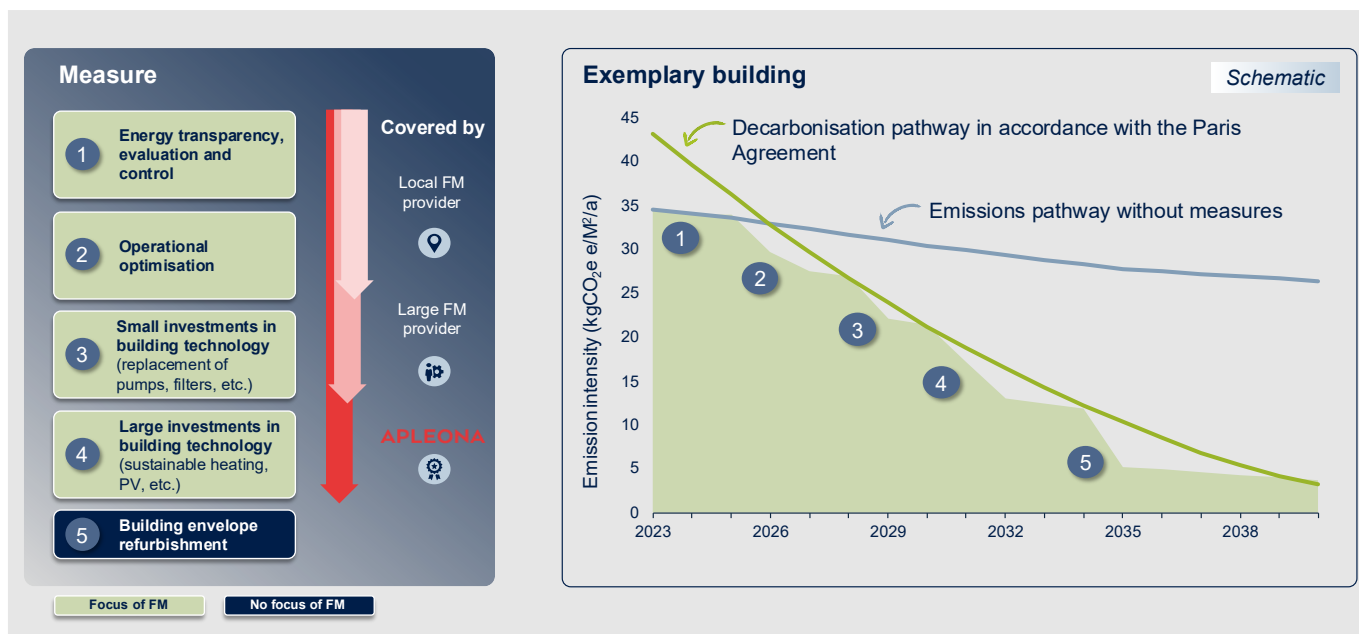
“At Apleona, we partner with our clients at every stage of their decarbonisation journey – helping them turn ambition into action with solutions that are practical, scalable and aligned with short- and long-term sustainability goals.”

Dr. Evelyn Milde, Head of GRE Go to Market

Green Real Estate services and solutions

To operationalise this strategy, we have established a clear and scalable go-to-market approach in 2024 that supports clients across the full spectrum of sustainability ambition. By combining data-driven insights, deep technical expertise and client-specific, differentiated approaches, we enable our clients to translate climate intent into tangible action. Whether the objective is full decarbonisation, focused upgrades or incremental efficiency improvements, we support them through every step of the process – starting with transparency, progressing through operational optimisation and extending to strategic investment planning.

We tackle the complex challenge of optimal building decarbonisation for our clients, measurably reducing CO₂e emissions in line with their climate commitments and commercial goals. Our aim: to keep them aligned with science-based pathways like those of the Carbon Risk Real Estate Monitor (CRREM) initiative.



Our approach to real estate decarbonisation

1. Energy transparency, evaluation and control

Effective decarbonisation begins with a clear understanding of building performance. We ensure transparency at both building and portfolio levels by systematically collecting and analysing building, asset and consumption data. Our Asset Information Modelling (AIM) – a digital twin solution – maps over 450 technical asset classes and detailed asset specifications across managed properties, forming a comprehensive data foundation. Using this data, we identify, quantify and prioritise decarbonisation opportunities at the building and portfolio level.

Our enerlute energy monitoring platform provides real-time consumption insights, enabling the detection of inefficiencies and load peaks – crucial for early action and a starting point for identifying relevant operational optimisation measures.

2. Operational optimisation

The most immediate and cost-efficient carbon savings can often be achieved through smarter operations. Our on-site facility managers, supported by digital tools and automation systems, continuously optimise HVAC, lighting and other building technologies. Common inefficiencies – such as simultaneous heating and cooling or the absence of night-time setbacks – are quickly identified and corrected through the combined efforts of our digital platforms and technical teams.

3. Small investments in building technology

When operational measures are not enough, we deploy targeted, low-capital upgrades with high climate and cost benefits for our clients. These include replacing inefficient pumps and fans with variable-speed units, insulation of pipes and fittings, and optimising lighting controls. Using our data-driven identification of relevant technical measures ensures that only reasonable and feasible measures are proposed.

4. Large investments in building technology

To enable deeper decarbonisation, we manage and drive large-scale investments in energy efficient building technology. This may involve replacing end-of-life gas boilers with heat pumps or hybrid systems, installing photovoltaic systems or modernising controls through advanced building management systems. The Apleona GRE database enables early identification of outdated equipment and supports long-term planning and budgeting for impactful retrofits.

5. Building envelope refurbishment

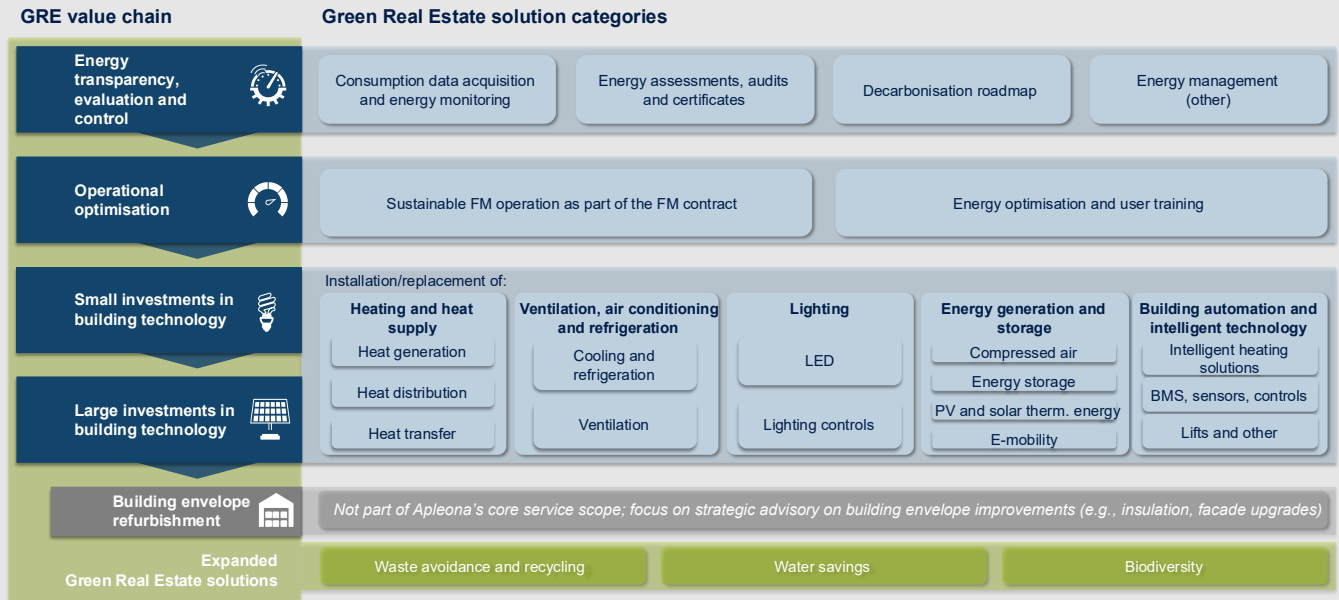
Although not part of our core service scope, we provide strategic advisory on building envelope improvements, including insulation and façade upgrades. These interventions complement technical measures.

Our holistic approach – from data transparency and operational optimisation to the installation of energy efficient building technology – enables us to develop well-founded and actionable decarbonisation plans for our clients in the shortest possible time.



Green Real Estate at Apleona

The Green Real Estate solution portfolio



Methodology for determining avoided emissions

As part of our Green Real Estate offering, we have established a robust KPI framework to track avoided emissions – making our contribution to climate change mitigation measurable and transparent. The methodological foundation was laid in 2023 and first disclosed in Apleona's 2023 Sustainability Report.

In 2024, we expanded our data collection, improving the granularity and accuracy of our avoided emissions quantification.

What are avoided emissions?

Avoided emissions are defined as reductions in GHG emissions achieved for our clients, distinct from reductions in our own operational carbon footprint.

They represent the positive climate impact of Apleona's GRE solutions, measured against an alternative reference scenario in which those solutions are not deployed.

Alignment with WBCSD guidance

Although no universal standard for avoided emissions currently exists, the World Business Council for Sustainable Development (WBCSD) has published leading guidance in its 2023 report, Guidance on Avoided Emissions.



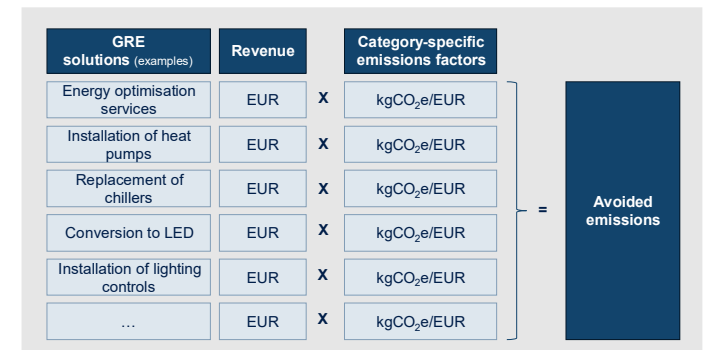
The guidance helps business drive innovations and scale solutions toward net zero. This guidance encourages

companies to quantify the climate benefits of low-carbon solutions while maintaining methodological integrity and transparency.

Our approach is aligned with the WBCSD's principles, tailored to the built environment and grounded in data derived from our commercial activities. By building our methodology around this widely accepted guidance, we aim to contribute to greater standardisation in our industry.

Revenue-based assessment approach

Because it is currently not feasible to directly measure energy savings across all GRE deployments, Apleona uses a sample of GRE solutions as a proxy. GRE-related revenue is tracked via the EU Taxonomy reporting framework, which categorises activities according to their contribution to the EU's sustainability objectives. This revenue is then multiplied by solution-specific emission intensity factors, based on energy savings calculations from sample projects – a dataset that we created in 2023 and which continues to grow. This approach allows us to estimate avoided emissions with sufficient accuracy for portfolio-level tracking. At the same time, we identify gaps in data coverage and granularity, helping to prioritise improvements in measurement and reporting.



Categorising avoided emissions

At Apleona, we classify avoided emissions into three categories:

Category 1 – Maintenance

Emissions avoided through regular maintenance of equipment, which preserves energy efficiency and prevents performance deterioration.

Category 2 – Baseline measures (reference case)

Emissions avoided through necessary equipment replacement due to technical or regulatory needs, such as replacing end-of-life HVAC systems or installing efficiency measures mandated by building codes (e.g., Germany's Gebäudeenergiegesetz). These are considered the minimum compliance scenario.

Category 3 – Above and beyond the baseline

Emissions avoided through measures that exceed the regulatory or technical status quo. These represent genuine climate impact beyond business as usual and are the focus of our WBCSD-aligned reporting.

For example, installing new HVAC systems that merely meet regulatory minimums does not count toward avoided emissions. However, deploying AI-enabled HVAC optimisation, which reduces consumption beyond the expected standard, fully qualifies.

It is important to note that the market baseline continues to evolve as technology progresses and regulations become more stringent. For instance, LED lighting has become standard and electric vehicle charging infrastructure is increasingly mandated. Consequently, the avoided emissions attributed to certain Green Real Estate solutions may decline over time, as a growing share of these measures becomes part of the expected regulatory and technical baseline.

Transparency on the reference case

Apleona's primary focus is on avoided emissions beyond the baseline (Category 3), which are in line with guidelines set out by the WBCSD and can be considered the most conservative approach to assessing avoided emissions. However, we also assess avoided emissions in meeting baseline requirements (Category 2).

These activities are particularly relevant given the growing stringency of building regulations and the central role of technical facility management in ensuring compliance.

To maintain clarity and credibility, Apleona discloses these two categories separately. This avoids dilution of the WBCSD definition while recognising the real-world climate relevance of technical services that enable regulatory alignment.

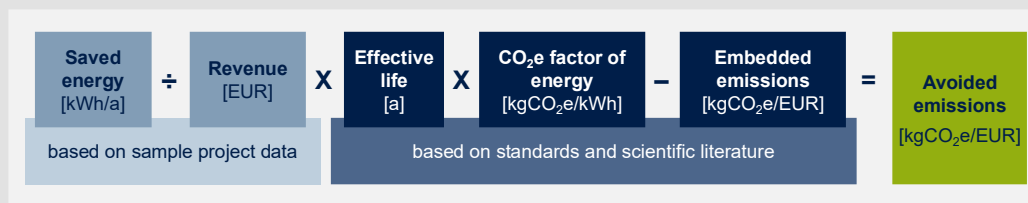
Avoided emission categories



According to the WBCSD Guidance on Avoided Emissions, the focus is on emissions avoided by solutions going beyond the reference case (category 3 of the above)

Calculating emissions factors for GRE solutions

The formula we use at Apleona to establish the avoided emissions factor (kgCO₂e per euro of revenue) for each category of GRE solutions:



Energy savings from sample projects

We derive the estimates of energy savings from a growing dataset of GRE measures implemented across a range of clients and building types (e.g. office, industrial facilities, mixed-use). These include operational optimisations, low investment cost retrofits and large-scale technical upgrades.

For each GRE solution category, we calculate energy savings in kilowatt hours (kWh), based on engineering analysis or metered data from the sample projects. These values form the empirical basis for calculating energy saved per euro of revenue.

Revenue by GRE solution category

To determine avoided emissions per euro of revenue, we divide the saved energy values by the total project revenue for each GRE category. This enables scalable extrapolation across Apleona's full GRE portfolio.

To ensure that the data remains representative of current projects, cost inflation adjustments are applied to older project data.

Accounting for the effective life of measures

Consistent with the WBCSD Guidance on Avoided Emissions, we apply a forward-looking approach to energy saving estimates. The full lifetime climate impact of a measure is attributed to the year in which it is implemented. This approach recognises the long-term value of energy efficiency improvements and ensures comparability between short- and long-lived interventions.

The effective life of each measure is estimated using conservative standard values published by the Association of German Engineers (VDI), ensuring a robust and industry-aligned basis for lifecycle assessments.

Translating energy savings into avoided emissions

To convert energy savings into avoided CO₂e emissions, we apply emission factors from scenarios that reflect the expected decarbonisation of the energy sector over the lifetime of the measure.

Specifically, we use electricity and district heating grid emissions factors from CRREM Version 2.03 (March 2024).

This approach aligns with best practices for forward-looking decarbonisation pathways and helps prevent overstating emission reductions in a gradually decarbonising grid. As emissions factors decline over time, the avoided emissions from any given Green Real Estate solution also decrease year by year. For example, a measure that saves 100 MWh of electricity over five years would avoid approximately 27 tonnes of CO₂e if implemented in 2023, but only around 25 tonnes if implemented in 2024, purely due to the cleaner electricity mix.

Accounting for embedded emissions

In line with the WBCSD guidelines, Apleona includes lifecycle emissions in its avoided emissions calculations. These encompass:

- Upstream emissions: raw material extraction, component manufacturing and transport
- Operational emissions: energy use during the service life of the equipment
- Downstream emissions: end-of-life disposal or recycling.

Embedded emissions – those from the production and transportation of goods or provision of services – are integrated to ensure a full lifecycle perspective. These embedded emissions factors are aligned with Apleona's existing spend-based Scope 3 methodology, particularly for purchased goods and services, ensuring consistency across internal and client-facing disclosures.

Avoided emissions in 2023 and 2024

We began to systematically quantify the total avoided emissions Apleona achieved through the implementation of energy-saving measures for our clients in 2023. In 2024, as outlined in the previous sections, this approach was further refined, with improvements in both the robustness of the underlying data and the granularity of tracking. Moving forward, we will continue to enhance the quality and accuracy of Apleona's avoided emissions reporting by expanding the sample dataset and increasing the precision of GRE measure classification and impact attribution.

Avoided emissions beyond the reference case

In line with the WBCSD Guidance, Apleona primarily focuses on category 3 avoided emissions – emission reductions that go beyond what would be expected from compliance with regulations or standard market practices.

In 2024, Apleona's implementation of Green Real Estate solutions led to an estimated ~77 kilotonnes of CO₂ equivalent (ktCO₂e) in avoided emissions beyond the reference case.⁵ This marks a 5% increase compared with ~74 ktCO₂e estimated for 2023, due to the expanded implementation of solutions such as predictive HVAC optimisation and heat pumps.

The year-on-year increase would have been more pronounced (a 20% increase from ~74 to ~88 ktCO₂e) were it not for a lower-emission reference case – reflecting a rising market baseline – and declining emission factors due to ongoing grid decarbonisation.

These avoided emissions refer exclusively to customer Scope 1 and 2 reductions and represent decarbonisation outcomes that exceed business-as-usual expectations.

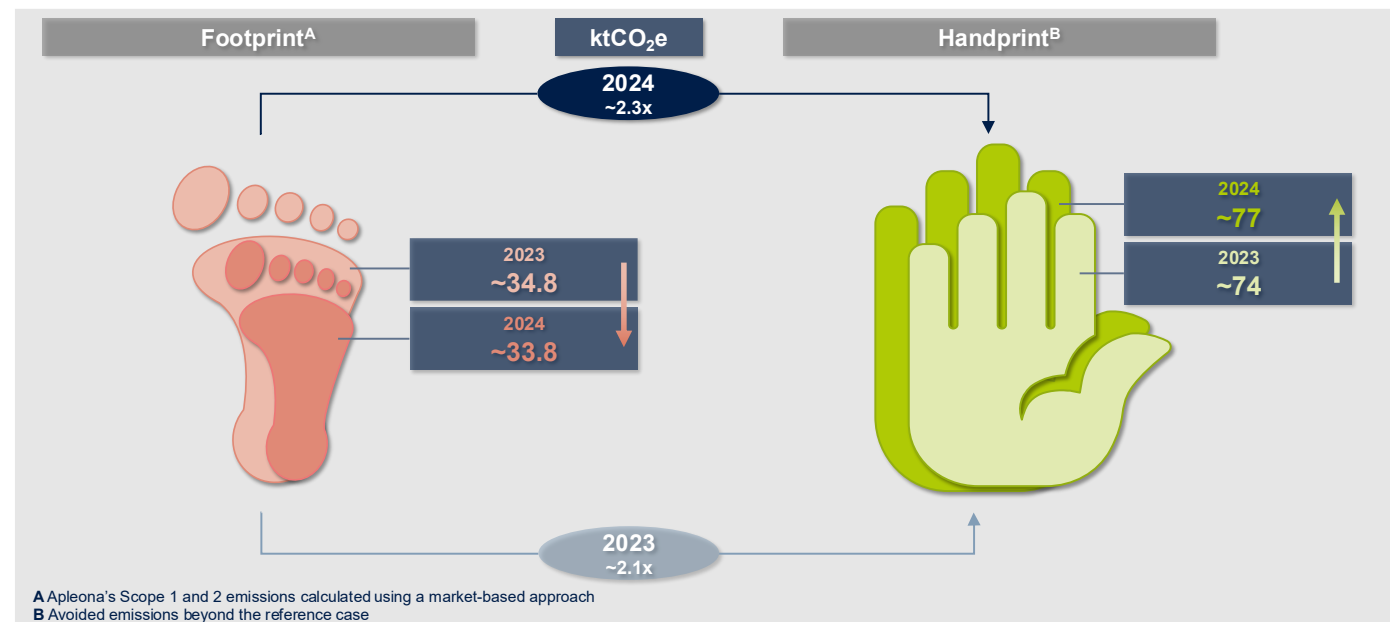
Notably, the volume of emissions avoided in this category is about 2.3 times Apleona's own Scope 1 and 2 footprint, underscoring the material climate impact of our services.

Our enhanced go-to-market approach is expected to further accelerate the growth in avoided emissions. Likewise, Apleona's strategic acquisitions and integration of companies specialised in complex building technology installations – such as Diehl GmbH, which is not yet included in our avoided emissions estimates – will further strengthen our capabilities and impact.

Avoided emissions including the reference case

Applying the same methodology, we also estimate Apleona's avoided emissions within the reference case (category 2) – that is, reductions achieved through necessary modernisation or regulatory compliance. For 2024, the estimated emissions avoided in this category amount to ~138 ktCO₂e, compared with ~130 ktCO₂e in 2023.⁵

When combined with the avoided emissions beyond the reference case, this results in a total estimated impact of ~216 ktCO₂e in 2024. This combined figure is equivalent to about 6.4 times Apleona's own Scope 1 and 2 emissions, which amount to ~33.8 ktCO₂e in 2024. This highlights the potential of Apleona's GRE services to drive real, quantifiable progress toward decarbonising the built environment.



⁵ This estimate of avoided emissions excludes the impact of Diehl GmbH and its subsidiaries, which Apleona acquired after 30 June 2024.



“Our ambition is to combine data-driven insights with technical expertise – enabling us to drive effective decarbonisation with maximum climate return on investment.”

Dr. Pascal Engel, Chief Transformation Officer



Interview with Dr. Pascal Engel



Watch the interview with Dr. Pascal Engel conducted as part of the Real Estate Economics Conference 2025 at TU Darmstadt.

Avoided emissions as Apleona's handprint

Our company pursues a comprehensive approach to decarbonisation, addressing both our own operational footprint and the impact within the services we provide to our clients.

Beyond the traditional focus on the company's own CO₂e footprint, increasing attention is now given to our positive contribution – known as our carbon handprint.

The emissions saved or avoided by our clients through our Green Real Estate services represent this positive handprint, reflecting the meaningful impact we create together.

Through our Green Real Estate offering, we measurably contribute to achieving the environmental goals of the European Union.

We are committed to continuously enhancing our handprint by innovating sustainable solutions and collaborating closely with our clients and partners. Transparency, measurable outcomes and ongoing improvement guide our efforts to maximise positive environmental impact.

Together, we strive not only to reduce emissions but to actively regenerate and support a climate-resilient future.



Climate change

Impacts, risks and opportunities

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3

As a provider of facility management services, Apleona holds a unique position. While our own services are not inherently energy-intensive, the real estate industry in which we operate is both energy and resource intensive. Today's construction methods rely heavily on materials that are carbon-intensive in their production and often difficult to recycle.

In addition, operating buildings over their lifecycles requires substantial amounts of energy – much of which is still derived from fossil fuels. Despite numerous initiatives aimed at improving performance, significant efforts are still needed to enhance energy and resource efficiency across the real estate sector and ultimately contribute to the global mission of limiting climate change to 1.5°C.

We view the decarbonisation of real estate as a major opportunity – both to expand the support we offer our clients and to grow our business.

At the same time, we acknowledge that our own operations, while contributing on a smaller scale, are still part of the problem and must be continuously improved.

Impacts, risks and opportunities related to ESRS E1

Type	IRO description	How we manage
Impact (negative)	Apleona's Scope 1, 2, and 3 GHG emissions contribute to global climate change, thereby exacerbating environmental degradation.	– Integrate climate change considerations into our corporate strategy – Set near-term science-based targets approved by SBTi – Invest in personnel and technology to drive decarbonisation
Risk	Failure to reduce GHG emissions in line with the Paris Agreement trajectory could result in financial risks (e.g., carbon pricing, loss of clients) and reputational damage due to stakeholder and regulatory expectations.	– Increase procurement of renewable energy – Gradually replace combustion engines with electric vehicles – Transparently showcase the carbon savings achieved through Apleona's Green Real Estate services
Opportunity	Strengthening Apleona's market position as a leading service provider for real estate decarbonisation and energy efficiency technologies (e.g. HVAC systems, LED) creates opportunities to enhance customer retention, win new business and drive revenue growth.	– Expand our Green Real Estate offerings – Partner with greentech startups and pursue targeted acquisitions – Accelerate proposal, contracting and delivery processes through standardisation and digitalisation – Provide staff training on sustainable building operations

Management of impacts, risks and opportunities

Transition plan for climate change mitigation

E1-1

We have not yet finalised or formally approved a comprehensive transition plan for Apleona in line with the net-zero ambition set out in the Paris Agreement. Nevertheless, in 2024, Apleona took a significant step by joining the Science Based Targets initiative, a globally recognised organisation that defines standards for setting company- and sector-specific emissions reduction targets in accordance with climate science.

The SBTi has confirmed that Apleona's near-term GHG reduction targets are aligned with the 1.5°C goal of the Paris Agreement. This validation represents a key milestone on Apleona's path to becoming a climate-neutral organisation by 2045, in line with the targets set by German climate legislation.

As part of the forthcoming transition plan, we will set out Apleona's strategic pathway to achieving net zero. This will include a defined set of actions to reduce emissions across its operations and value chain, an associated investment roadmap, mechanisms for progress tracking through key performance indicators and an assessment of transition-related risks and opportunities. Governance structures will be established to ensure that the transition is effectively managed and embedded into core business processes.

At present, the EU's Paris-Aligned Benchmark (PAB) does not apply to Apleona, as the company does not manage financial products or benchmark indices.

Furthermore, Apleona does not currently anticipate any significant locked-in GHG emissions based on its business model and asset base. Investment in coal-, oil- and gas-related activities are not part of Apleona's strategy nor have they been so in the past.

Policies related to climate change mitigation and adaptation

E1-2

Apleona's approach to environmental and climate responsibility is guided by group-wide policies, in particular the Corporate Social Responsibility (CSR) Principles and the HSEQ and Energy Policy. Together, these documents establish the overarching framework for sustainable business practices and environmental stewardship across the organisation.

The CSR Principles, most recently updated by the Management Board with a specific focus on climate change, reaffirm our firm commitment to mitigating climate change and reducing Apleona's environmental footprint. Complementing this, the HSEQ and Energy Policy defines clear expectations for efficiency, environmental protection and regulatory compliance within our business operations.

While these group policies articulate our strategic direction, they deliberately do not include detailed quantitative targets. Instead, target-setting is embedded in Apleona's operational governance and business planning processes. Targets and measures are developed by the relevant group functions and business units, in collaboration with the Executive Board, and are integrated into regular performance management cycles.

Not all measures require formal policies. For instance, during the reporting year, a group-wide directive was issued

mandating the purchase of 100% renewable electricity for building operations starting in 2026.

In other cases, targets and KPIs are implemented directly by responsible departments without the need for additional policy documents – ensuring a focused and agile approach that avoids unnecessary bureaucracy.

All policies and directives are subject to regular review to ensure continued relevance and effectiveness.

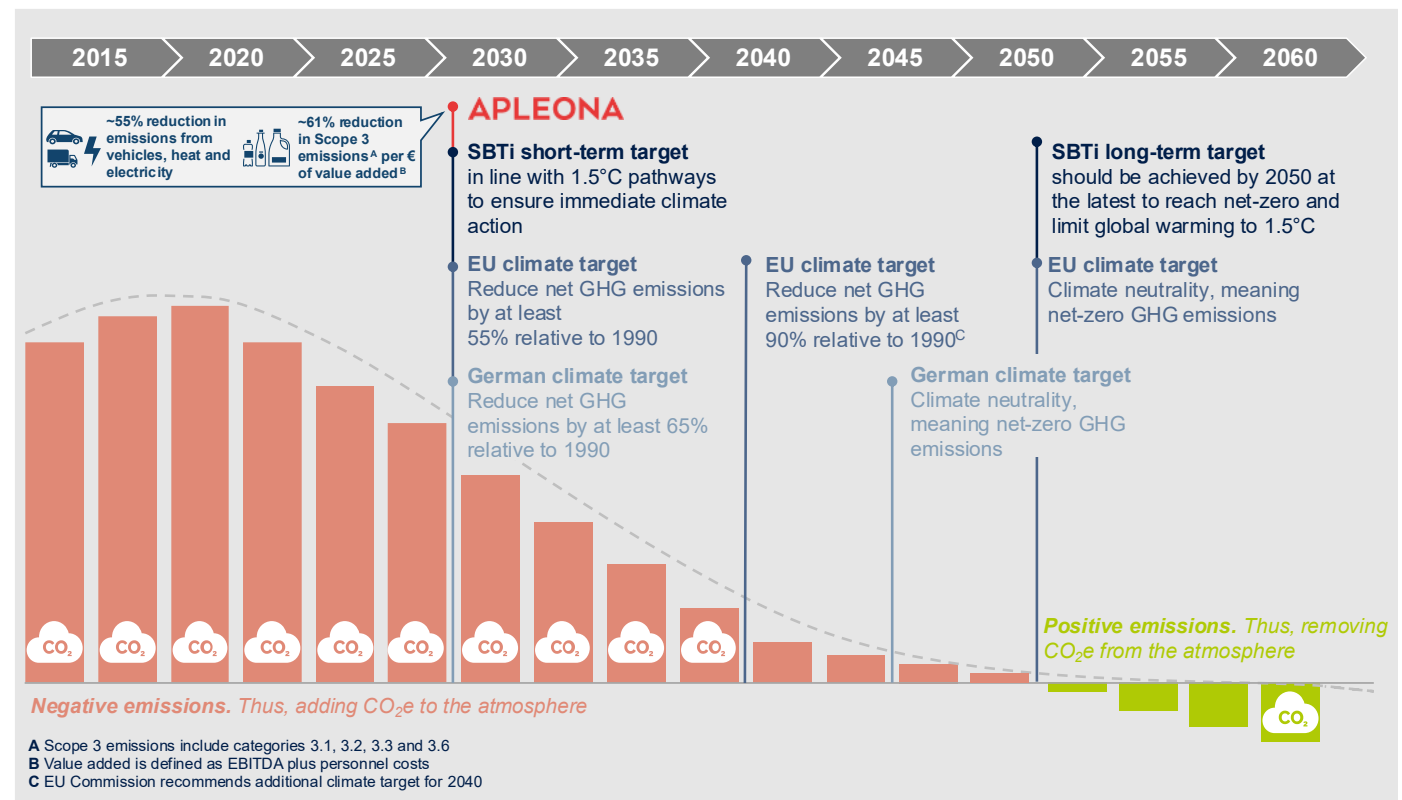
Revisions are made as needed in response to regulatory changes, strategic developments and evolving stakeholder expectations.



[Corporate Social Responsibility Policy](#)



[Look up Apleona on the SBTi dashboard](#)



Metrics and targets

Targets related to climate change mitigation and adaptation

E1-4

Despite having set annual carbon reduction targets for Apleona since 2021, we recognise the need for greater ambition in response to the accelerating pace of climate change and its growing implications for both the global economy and the company's own operations. In 2024, we developed science-based reduction targets for Apleona across all three emissions scopes and submitted them for validation by the SBTi. While the acquisition of Gegenbauer prompted a temporary postponement of the official application, work continued to ensure that the targets reflected the full scope of the enlarged Apleona Group. Apleona officially became a member of the SBTi in February 2025.

The short-term targets cover the period from 2023 (base year) to 2033 and aim to reduce Scope 1 and 2 emissions by 54.6% and Scope 3 emissions by 61.1% per euro value added for material categories. These headline targets are supported by a series of actionable measures, including a commitment to source 100% renewable electricity by 2026 and to electrify at least 15% of our commercial vans in Germany in 2025. The targets are aligned with a path to limit global warming to 1.5°C. A sectoral decarbonisation pathway does not apply.

As the company continues to decarbonise its operations, it will progressively develop long-term climate targets. Apleona expects to complement its short-term ambitions with long-term decarbonisation goals by 2027.

Actions addressing climate change

E1-3

Achieving both our near-term targets and our long-term goal of becoming a carbon-neutral company requires bold and immediate action. To this end, we have implemented a number of key measures to reduce emissions from our vehicle fleet and real estate operations:

Fleet

- Made electric vehicles available to all employees eligible for a company car in Germany
- Introduced an EV-only policy in Germany for new hires in support functions
- Ordered more than 300 electric vehicles in the second half of 2024
- Set EV adoption targets for commercial vehicles, supported by monthly tracking
- Expanded the number of EV charging stations at our sites.



Real estate

- Consolidated office locations and reduced floor space
- Issued a policy mandating 100% renewable electricity for all company real estate.

We believe that these actions will significantly contribute to our decarbonisation trajectory. However, this is just the beginning of the journey. In the coming months, we will intensify our efforts to further decarbonise our fleet and begin tackling our largest remaining source of emissions: purchased goods and services.

Reducing supply chain emissions will require us – like many others – to fundamentally rethink how we procure goods and manage supplier relationships. To enable this transformation, we are investing in both personnel and technologies that will empower us to drive emissions reduction across our value chain.

We will provide a more detailed overview of our planned initiatives in our 2025 Sustainability Report.

Gross Scope 1, 2, 3 and total emissions⁶

E1-6

In 2024, Apleona accounted for a total of 695,072 metric tonnes of CO₂e. Emissions accounting covers all three scopes defined by the Greenhouse Gas Protocol (GHG Protocol) and includes all entities over which Apleona exercises operational control – whether fully owned subsidiaries or joint ventures.

Due to our ongoing M&A activities, our GHG accounts are regularly adjusted to ensure a like-for-like comparison across reporting periods.

Any adjustments will be clearly marked and explained. As previously outlined, the accounts exclude acquisitions completed after 30 June of the reporting year, as adequate data is typically not available to the extent necessary for a fair representation. Emissions from these entities will be included and adjusted for in the subsequent reporting period.

None of the emissions reported by Apleona are subject to a regulated trading system.

Scope 1

Apleona's Scope 1 emissions are primarily associated with the stationary and mobile combustion of fuels used to power fleet vehicles and heat rented premises. Compared with previous reporting period, Scope 1 emissions declined by 3%. This reduction was mainly driven by an increasing share of electric vehicles (EVs) in the company fleet, as well as energy efficiency gains achieved through space consolidation.

We expect Scope 1 emissions to continue decreasing over time as Apleona further expands its EV fleet and transitions to renewable heating sources wherever feasible.

Scope 2

Location-based emissions attributable to procured electricity, cooling and heating declined by 7% compared with the previous reporting period. Market-based emissions declined by 5%. The decline in location-based emissions is primarily due to changes in the underlying emissions factors.

The share of renewable electricity used in buildings rose significantly from 50% in 2023 to 65% in 2024, resulting in a notable reduction in conventional electricity consumption. However, overall electricity usage and the total mix of renewable and conventional sources remained nearly unchanged. In 2023, the electricity mix consisted of 47% renewable energy, increasing slightly to 52% in 2024.

This relatively stable mix is primarily due to the continued expansion of Apleona's electric vehicle fleet. Given the still evolving state of reporting, the electricity attributed to EV charging was conservatively classified as conventional. As a result, the proportion of conventional electricity appears largely unchanged in the overall balance.

All electricity accounted for as renewable was backed by certificates of origin and therefore classified accordingly. We expect the share of renewable electricity to continue increasing in the years ahead.

Scope 3

Scope 3 emissions increased by 14% from the 2023 adjusted baseline to 2024. The primary drivers of this rise were emissions associated with procured goods and services. This increase is mainly attributed to a shift in spending across different purchasing categories, as well as the application of updated emissions factors.

Overall, we found that, in Category 1 (which accounts for 77% of total Scope 3 emissions), the average emissions (kgCO₂e) per euro spent rose by 3% from the 2023 adjusted baseline to 2024, while total spend increased by only 1% and absolute emissions rose by 11%. This suggests that the 2023 baseline may have underestimated emissions due to a less accurate allocation of spend to the relevant purchasing groups.

Accounting principles

All GHG emissions reported by Apleona are calculated in accordance with the GHG Protocol. The scope of reporting includes all direct emissions of relevant greenhouse gases – specifically carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and sulphur hexafluoride (SF₆). For clarity and comparability, all emissions are expressed in carbon dioxide equivalents (CO₂e).

Direct GHG emissions // Scope 1

Scope 1 emissions primarily stem from the combustion of fuels in our owned and leased vehicle fleet and the consumption of energy for heating in leased facilities.

⁶ The GHG data presented have been validated as part of the voluntary audit by an independent auditor.

Emissions are calculated based on actual consumption data sourced from metering systems, fuel cards and utility invoices. In cases of incomplete data, estimates are made by applying average consumption factors to relevant activity metrics, such as the number of vehicles or the square footage of rented space. Emissions factors, generally expressed per kWh or litre, are sourced from the UK Department for Environment, Food & Rural Affairs (DEFRA). Currently, biogenic emissions are not accounted for, as they are considered immaterial to Apleona's operations. Fugitive emissions, such as those arising from the use of refrigerants in HVAC systems, were assessed as part of the overall emissions screening. Due to limited data availability, a conservative estimate was derived using indicative data. As the total contribution of these emissions remained below the 5% relevance threshold, they were excluded from the consolidated GHG balance.

Indirect GHG emissions // Scope 2

Scope 2 emissions, related to the purchase of electricity and heat, are reported using both the location-based and market-based approaches. The calculation is based on documented energy consumption for leased properties and the electric vehicle fleet, sourced from meters, utility bills and EV charging cards. Data gaps are addressed through standard estimation methods based on known metrics.

- Location-based emissions are calculated using country-specific grid emissions factors derived from the International Energy Agency (IEA)
- Market-based emissions are calculated by applying zero emissions to certified renewable energy sources (with proof of origin), while residual mix factors – sourced from Association of Issuing Bodies (AIB) – are used for non-renewable electricity.

Heat-related emissions are calculated using DEFRA factors in both approaches. In cases in which electricity is used for heating, emissions are calculated as outlined above.

Indirect GHG emissions // Scope 3

Apleona accounts for the following Scope 3 categories as defined by the GHG Protocol:

Scope 3.1 // Purchased goods and services

Emissions are estimated using spend data from procurement and controlling systems, multiplied by emissions factors from the Comprehensive Environmental Data Archive (CEDA), maintained by Watershed Technology Inc. CEDA is a multi-region input-output model used for carbon footprinting and lifecycle analysis. Where data granularity allows, category- and country-specific factors are applied; otherwise, weighted averages are used.

Scope 3.2 // Capital goods

Although capital expenditures are minor and often embedded within Category 3.1, they are accounted for using the same methodology and shown under 3.1.

Scope 3.3 // Fuel- and energy-related activities

These emissions are derived from Scope 1 and 2 fuel consumption data, multiplied by relevant upstream emission factors sourced from the IEA and other credible sources.

Scope 3.4 // Upstream transportation and distribution

Emissions are calculated on a spend basis using the same methodology applied to Category 3.1.

Scope 3.5 // Waste generated in operations

Where site-specific waste data is available, actual values are used. In the absence of primary data, emissions are estimated based on facility square footage and benchmarking from similar sites. Waste generated is multiplied by emissions factors sourced from DEFRA.

Scope 3.6 // Business travel

Based on kilometres travelled via air, rail and rental car. DEFRA transport-specific emissions factors are applied to calculate emissions.

Scope 3.7 // Commuting

Estimated using the average commuting footprint per employee derived from an internal 2024 employee mobility study. This average is extrapolated to the total FTE as of the end of the reporting year.

Scope 3.8 // Upstream leased assets

Calculated based on leased floor area and standardised energy consumption intensities (heating and electricity), with assumptions including natural gas for heating and non-renewable electricity. Country-specific emission factors from DEFRA (gas) and the IEA (electricity) are used.

Scope 3.11 // Use of sold products

Approximated using spend figures on purchasing group level and the relative size of 3.1 emissions to 3.11 in relevant industries.

Scope 3.15 // Investments

Calculated by multiplying revenue of portfolio companies by emissions factors sourced from CEDA (Comprehensive Environmental Data Archive by Watershed Technology Inc.), scaled to Apleona's equity share. Apleona does not maintain operational control over these investments.

Irrelevant Scope 3 categories

The following categories are deemed not material or not relevant to Apleona's business model and are therefore not reported:

- Downstream transportation and distribution
- Processing of sold products
- End-of-life treatment of sold products
- Downstream leased assets
- Franchises.

GHG emissions intensity

In 2024, we succeeded in reducing our Scope 1 and 2 and business travel emissions intensity (per euro of revenue) by more than 5% for the fourth consecutive year. Compared with previous reporting period, emissions intensity fell by 7%, reinforcing our confidence in continuing to achieve relative reductions.

However, the overall intensity of Scope 1, 2 and 3 emissions increased by 8.1%. This rise is primarily due to improved data quality, particularly in Scope 3, where no retrospective adjustments to comparative data were possible. Enhanced spend-based data, especially in Category 1 (Purchased goods and services), contributed most to the increase, alongside minor rises in other categories. Organic business growth may

also have played a role. In accordance with best practice, historical data was only adjusted if clearly justified by changes in the underlying database.

GHG intensity

GHG intensity per net revenue (tCO ₂ e/ €1 million)	2023 adj.	2024	Δ
Total GHG emissions (location-based)	168.12	181.25	7.8%
Total GHG emissions (market-based)	168.03	181.17	7.8%
Scope 1 and 2 and business travel GHG emissions (market-based)	9.70	9.02	(7.0%)

GHG emissions disaggregated by Scopes 1-3

Emissions	Retrospective				Milestones and target years	
	Base year 2023 ^C	2023 adj.	2024 	Δ '24 vs. '23 adj.	2033	Targeted annual reduction 2023-2033 ^E
Scope 1 GHG emissions						
Gross Scope 1 GHG emissions (tCO ₂ e)	30,240	32,228	31,340	(2.8%)		
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.0%	0.0%	0.0%	0.0ppts	14,719	(7.6%)
Scope 2 GHG emissions						
Gross location-based Scope 2 GHG emissions (tCO ₂ e)	2,683	2,907	2,715	(6.6%)		
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	2,205	2,572	2,437	(5.3%)		
Significant Scope 3 GHG emissions						
Total gross indirect (Scope 3) GHG emissions (tCO₂e)	537,233	579,962	661,340	14.0%		
1. Purchased goods and services	422,300	454,694	506,443	11.4%		
2. Capital goods ^A	-	-	-	-		
3. Fuel and energy-related activities (not included in Scope1 or Scope 2)	7,922	8,451	8,283	(2.0%)		
4. Upstream transportation and distribution	6,404	5,977	7,918	32.5%		
5. Waste generated in operations	54	56	70	25.5%		
6. Business traveling	1,418	672	821	22.0%		
7. Employee commuting	41,132	42,615	54,428	27.7%		
8. Upstream leased assets	3,869	3,679	3,679	0.0%		
9. Downstream transportation ^B	-	-	-	-		
10. Processing of sold products ^B	-	-	-	-		
11. Use of sold products	26,825	26,825	49,830	85.8%		
12. End-of-life treatment of sold products ^B	-	-	-	-		
13. Downstream leased assets ^B	-	-	-	-		
14. Franchises ^B	-	-	-	-		
15. Investments	27,308	36,992	29,868	(19.3%)		
Total GHG emissions						
Total GHG emissions (location-based) (tCO ₂ e)	570,156	615,097	695,394	13.1%		
Total GHG emissions (market-based) (tCO ₂ e)	569,678	614,762	695,117	13.1%		

A This category is included in Category 1 (Purchased goods and services).

B These categories are not applicable or material to Apleona and are therefore not reported.

C The base year 2023 data deviates from the figures published in the 2023 Sustainability Report because of adjustments implemented during the SBTi validation process. The base year was used for the SBTi target setting.

D Value added is defined as EBITDA plus personnel costs. Since the target is relative to value added, no annual reduction is specified.

E This column uses a different terminology to improve readability. In accordance with ESRS, the correct expression is 'Annual % target / Base year'.

GHG removals and GHG mitigation projects financed through carbon credits

E1-7

Apleona firmly believes that prioritising the avoidance and reduction of GHG emissions within its own operations and value chain must take precedence over compensation measures. Accordingly, Apleona has deliberately chosen not to engage in the purchase of carbon credits at this stage. This decision reflects the company's commitment to maintaining full accountability for its emissions and avoiding potential misconceptions about what constitutes genuine carbon neutrality.

At the same time, Apleona recognises that even after implementing all feasible abatement measures, a certain level of residual emissions from its operations is likely to remain. These residual emissions can only be neutralised through the use of credible greenhouse gas removals and long-term storage solutions outside the value chain.

Apleona is currently in the process of developing a comprehensive net-zero strategy. As part of this work, the company will continue to evaluate the expected volume of residual emissions and explore appropriate measures to address them in line with evolving standards and best practices.

Internal carbon pricing

E1-8

Given the asset-light nature of Apleona's business model, the company has opted not to implement an internal carbon price at this stage. The current focus lies on reducing Scope 1 and Scope 2 emissions, which for Apleona primarily relate to its

vehicle fleet and rented real estate. To support these efforts, the company has established targeted steering KPIs to drive and monitor decarbonisation progress in these areas.

With regard to Scope 3 emissions, which for Apleona are predominantly associated with purchased goods and services, the potential introduction of an internal carbon pricing mechanism remains under consideration. Apleona will continue to evaluate the relevance and feasibility of such a mechanism as the company's decarbonisation strategy and data maturity evolve.

Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

E1-9

Physical climate risk

The potential impact of climate-related risks was assessed as part of Apleona's EU Taxonomy reporting preparation. This analysis led to three key findings regarding the company's exposure to physical climate risks:

First, Apleona does not own or rely on any physical assets that are critical to the continuity of its business operations. The physical infrastructure required to carry out services – such as office space for administrative staff – can be relocated with relative ease in the event of acute or chronic climate-related disruptions.

Second, while operational staff may be exposed to chronic climate risks such as elevated outdoor temperatures, Apleona already has robust health and safety procedures in place. These measures provide effective protection against heat stress and sun exposure.

Third, both Apleona's supply chain and customer base are highly diversified. This diversification reduces the company's vulnerability to localised climate-related disruptions and ensures a resilient business model.

Based on these findings, Apleona has determined that a comprehensive physical climate risk assessment is not currently required. Nevertheless, the company will continue to monitor developments and reassess its position as part of a broader effort to better understand the transition to net-zero operations and a climate-resilient future.

Transitional risk

Apleona has not yet conducted a systematic assessment of risks associated with the transition to a low-carbon economy. As such, no definitive qualitative or quantitative conclusions can currently be drawn regarding the presence or absence of potential or acute transition risks.

At this stage, Apleona views the transition to a zero-emissions economy primarily as an opportunity – particularly in the context of its comprehensive Green Real Services offering. Nonetheless, the potential risk dimension of this transition will be further explored as part of a broader effort to understand and strategically plan Apleona's path toward net zero.

EU Taxonomy⁷

Introduction to the EU Taxonomy

The EU Taxonomy Regulation 2020/852, which entered into force in July 2020, sets out harmonised criteria for assessing the environmental sustainability of economic activities. It serves as the legal backbone for channelling finance into green sectors and supports the implementation of the European Green Deal. The central objective of the EU Taxonomy is to promote transparency and comparability in sustainability-related disclosures by defining which economic activities can be considered a contribution to a sustainable future. To this end, the Regulation outlines a framework based on six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and eco-systems

An economic activity is considered taxonomy-eligible if it is included in the Delegated Regulations. To be taxonomy-aligned, the activity must additionally meet the relevant Technical Screening Criteria (TSC), must not significantly harm any of the other environmental objectives (Do No Significant Harm – DNSH) and must comply with defined minimum social safeguards

Determination of taxonomy-eligible activities

As the first step in the EU Taxonomy reporting process, we conducted a taxonomy eligibility assessment to determine which of Apleona's business activities fall within the scope of the regulation. This assessment involved comparing our business activities with the economic activity descriptions defined in Delegated Regulations (EU) 2021/2139 and 2023/2486. The identification of taxonomy-eligible economic activities was carried out in a systematic analysis of the company's business operations based on the NACE classification, supported by internal service descriptions, project documentation and operational function mapping.

The following eight activities have been identified as relevant for Apleona:

Climate change mitigation

- Collection and transport of non-hazardous waste in source segregated fractions (5.5)
- Renovation of existing buildings (7.2)
- Installation, maintenance and repair of energy efficiency equipment (7.3)
- Installation, maintenance and repair of charging stations for electric vehicles in buildings (7.4)
- Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings (7.5)
- Installation, maintenance and repair of renewable energy technologies (7.6)

- Professional services related to energy performance of buildings (9.3).

Circular economy

- Repair, refurbishment and remanufacturing (5.1)

Determination of taxonomy-aligned activities

As part of the alignment assessment, we screened all eligible economic activities against the official Technical Screening Criteria (TSC) outlined in the relevant Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486. to confirm or reject whether an activity makes a significant contribution to one of the environmental objectives set out in the regulation.

We assigned each activity to only one environmental objective. Under the EU Taxonomy, economic activities are generally assigned to one primary environmental objective, as the TSC are defined separately for each objective. Allowing multiple assignments would significantly increase reporting complexity and pose a risk of double counting taxonomy-aligned financial figures. Nevertheless, the mandatory DNSH assessment ensures that the remaining environmental objectives are not significantly harmed.

Furthermore, the assessment included an evaluation of compliance with both the “Do No Significant Harm” (DNSH) criteria and the minimum social safeguards. For each activity that fulfilled the TSC, DNSH requirements were reviewed, followed by an assessment of compliance with the minimum safeguards, such as adherence to the core conventions of the International Labour Organisation (ILO).

⁷ The EU Taxonomy data presented have been validated as part of the voluntary audit by an independent auditor.

For Apleona, compliance with the DNSH requirements was primarily demonstrated through adherence to existing national legislation and the transposition of relevant EU directives and regulations. Due to the complexity of verifying DNSH compliance outside the European Union, selected turnover generated from non-EU activities has not been considered taxonomy-aligned at this stage.

Compliance with the minimum safeguards was ensured through Group wide standards, processes and controls concerning anti-corruption, anti-competitive behaviour, the protection of workers' and human rights and responsible taxation. For the 2024 financial year, no breaches of the minimum safeguards defined under the EU Taxonomy were identified.

Ultimately, only those activities that fulfilled both the "Do No Significant Harm" (DNSH) requirements and the minimum safeguards were classified as taxonomy-aligned by Apleona.

Calculation and data collection of taxonomy KPIs

Turnover KPI

Apleona's EU Taxonomy assessment focuses on the turnover KPI. According to the Delegated Regulation (EU) 2021/2178, the turnover KPI is defined as the proportion of net turnover derived from products or services, including intangibles, associated with taxonomy-aligned economic activities (numerator), divided by the total net turnover (denominator) as defined in Article 2(5) of the Accounting Directive 2013/34 (EU). The turnover shall reflect turnover recognised in accordance with paragraph 82(a) of International Accounting Standard (IAS).

Apleona does not generate any turnover, nor incur capital expenditures or operating expenditures, related to nuclear energy, gas or oil activities.

KPI on capital expenditures (capex)

As a service provider with an asset-light business model – common within the sector – Apleona records low levels of capital expenditures, amounting to approximately €27 million in the reporting period, which corresponds to less than 1% of turnover.

According to the Delegated Regulation (EU) 2021/2178, the KPI on capital expenditures is calculated by dividing eligible capital expenditure (numerator) by total capital expenditure for the reporting period (denominator).

The numerator includes investments related to taxonomy-aligned assets or processes, expenditures under an approved capital expenditures plan aiming to align or expand eligible activities within five years, and specific measures that enable decarbonisation or support climate adaptation, provided they become operational within 18 months; the denominator covers all additions to tangible and intangible assets before depreciation and remeasurements, including those arising from business combinations.

As our capital expenditures are considered immaterial in relation to total turnover, taxonomy-eligible and taxonomy-aligned capex are both reported as 0%.

KPI on operational expenditures (opex)

Similarly, the Group's operational expenditures do not meet the criteria defined by the EU Taxonomy Regulation for inclusion in the KPI on operational expenditures. According to the Delegated Regulation (EU) 2021/2178, the KPI on

operational expenditures is calculated by dividing eligible operating expenditure (the numerator) by total relevant operating expenditure (the denominator). The numerator includes non-capitalised costs related to taxonomy-aligned activities – such as maintenance, repair, short-term leases, R&D and training – as well as expenditures under approved capital expenditure plans or for specific measures enabling climate adaptation or emissions reduction, provided they become operational within 18 months.

As a service-oriented company, we do not incur significant expenses for R&D or training and education that are directly attributable to Taxonomy-eligible activities. In addition, due to our asset-light business model, the day-to-day maintenance costs of property, plant and equipment are negligible.

Opex categories relevant to this metric account for less than 2% of overall operating expenses at Apleona and are therefore negligible. Due to the immateriality of these operational expenditures in relation to total operating expenses, Apleona is exempt from determining the share of taxonomy-eligible and taxonomy-aligned operational expenditures. Accordingly, both shares are reported as 0%.

Data collection and assessment

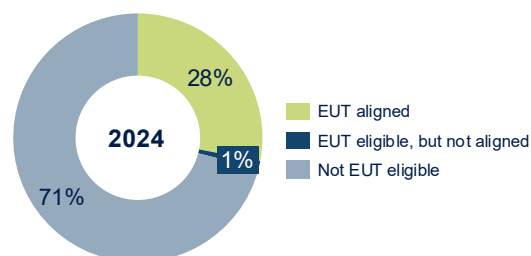
Due to the complexity of data collection, only a portion of Apleona's turnover was assessed using a bottom-up approach. The assessment was determined based on a representative sample of large contracts, which were individually evaluated by the responsible managers. The results of this sample analysis were then extrapolated to all turnover associated with fixed-term contracts and large-scale projects. Turnover generated from additional ad-hoc services was excluded from the assessment, as the volume and granularity of individual transactions make manual assessment impractical.

To address this challenge, Apleona has initiated the integration of taxonomy-relevant data into its IT systems, aiming to enable more comprehensive and automated assessments in the future. Ad-hoc services currently account for approximately 25% of total turnover, while fixed-term contracts and project-based turnover make up the remainder. Turnover linked to ad-hoc services is reported as non-eligible.

The assessment was led by the Head of Sustainability and supported by colleagues from Finance, Operations, IT and other corporate functions. Apleona is actively working to integrate taxonomy-related information into its end-to-end Purchase-to-Pay process. The implementation of a new, harmonised ERP system will play a key role in facilitating this integration. In the short term, Apleona – like many other companies – will continue to rely on a combination of top-down and bottom-up approaches to conduct its taxonomy assessments.

Taxonomy-aligned and eligible turnover

Approximately 28% of Apleona's annual turnover in 2024, corresponding to approximately €1,092 million, is considered taxonomy aligned. An additional 1%, corresponding to approximately €51 million, is deemed taxonomy eligible but not taxonomy aligned.



Within the area of Technical and Integrated Facility Management, the majority of taxonomy-aligned turnover is attributed to activity “5.1 Repair, refurbishment and remanufacturing” under the environmental objective of transitioning to a circular economy. This activity is particularly relevant to circularity and aligns closely with Apleona's core facility management services, which encompass a substantial share of maintenance-related tasks. This includes, among other things, the maintenance and servicing of all types of building technologies, such as HVAC systems, conveyor and lifting equipment, doors and windows, as well as measurement technology.

A smaller but growing portion of taxonomy-aligned turnover relates to climate change mitigation, such as activity “7.3 Installation, maintenance and repair of energy efficiency equipment”, “7.6 Installation, maintenance and repair of renewable energy technologies” and activity “9.3 Professional services related to energy performance of buildings”. Supporting clients in their transition to energy efficient and low / zero-carbon real estate is a major objective for Apleona. These activities encompass, for example, installation of solar collectors, heat pumps and energy management enhancements. We expect the share of turnover attributed to climate change mitigation to grow as we constantly expand our portfolio of green real estate services and accelerate their delivery.

A part of the alignment also relates to activity “5.5 Collection and transport of non-hazardous waste in source segregated fractions”. Apleona carries out waste collection, sorting and central storage and prepares waste for pick-up by an external recycling company and develops recycling concepts for our clients.

Proportion of turnover / total turnover

Objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	9.08%	10.38%
CCA	0%	0%
WTR	0%	0%
CE	18.74%	18.74%
PPC	0%	0%
BIO	0%	0%

Apleona expects the share of taxonomy-eligible and taxonomy-aligned services to increase. This growth will be supported by the implementation of enhanced measures to improve data tracking and classification. In particular, the ongoing rollout of a systemic, IT-based classification for ad-hoc services is anticipated to increase the volume of aligned turnover, especially those related to climate change mitigation.

The results presented here are based on a structured and representative sampling of turnover derived from contracts covering both base and project services. This approach was chosen due to the large number of contracts, limited systemic classification of ad-hoc services and practical constraints related to data availability. The methodology was developed in close collaboration with operational teams, finance and external auditors.

Proportion of turnover from services associated with taxonomy-aligned economic activities

				Substantial contribution criteria						DNSH criteria ("Do Not Significantly Harm")										
Economic activities (1)	Code (2)	Absolute Turnover (€ mn) 2024 (3)	Proportion of turnover 2024 (%) (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Category enabling activity (19)		Category transitional activity (20)	
																	Taxonomy-aligned proportion of turnover 2023 (%) (18)			
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	102.11	2.60%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	-	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	178.34	4.54%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	E	
Installation, maintenance and repair of charging stations for electric vehicles	CCM 7.4	1.67	0.04%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	E	
Instruments and devices for measuring, regulating and controlling energy performance	CCM 7.5	56.45	1.44%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	9.28	0.24%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	E	
Professional services related to energy performance of buildings	CCM 9.3	8.55	0.22%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	E	
Repair, refurbishment and remanufacturing	CE 5.1	735.67	18.74%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	-	-	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1,092.06	27.81%	9.08%	0.00%	0.00%	0.00%	18.74%	0.00%	Y	Y	Y	Y	Y	Y	Y	Y	-		
Of which enabling		254.28	6.48%	6.48%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	Y	-	E	
Of which transitional		0.00	0.00%	0.00%						Y	Y	Y	Y	Y	Y	Y	Y	-		T

CCM = Climate change mitigation CE = Circular economy Y = Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective

EL = Eligible N/EL = Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

Proportion of turnover from services associated with taxonomy-aligned economic activities

				Substantial contribution criteria						DNSH criteria (“Do Not Significantly Harm”)						Category transitional activity (20)		
Economic activities (1)	Code (2)	Absolute Turnover (€ mn) 2024 (3)	Proportion of turnover 2024 (%) (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Taxonomy-aligned proportion of turnover 2023 (%) (18)	Category enabling activity (19)
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	13.53	0.34%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-		
Renovation of existing buildings	CCM 7.2	11.92	0.30%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	25.50	0.65%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-		
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		50.95	1.30%	1.30%	0.00%	0.00%	0.00%	0.00%	0.00%							-		
Turnover of taxonomy-eligible activities (A.1 + A.2)		1,143.01	29.11%	10.38%	0.00%	0.00%	0.00%	18.74%	0.00%							-		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
Turnover of taxonomy-non-eligible activities		2,783.59	70.89%															
TOTAL (A + B)		3,926.60	100.00%															

CCM = Climate change mitigation CE = Circular economy Y = Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective

EL = Eligible N/EL = Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

Note: Pro forma tables regarding opex and capex can be found in the appendix.

★ Energy⁸

Energy consumption and mix

E1-5

As a service company that is not engaged in manufacturing or any energy-intensive industries, Apleona's energy consumption is primarily driven by two factors: our vehicle fleet – used to transport personnel and material to client sites – and the rented real estate used by our administrative functions. Energy conservation is a matter of high priority for Apleona. Around 78% of our employees work in entities that operate under an ISO 50001-certified energy management system.

In the last reporting period, Apleona consumed a total of 136,647 MWh of energy, 3% of which was classified as renewable. Natural gas remained the most significant energy source and fossil fuel used in real estate operations, while diesel continued to be the primary fuel for the vehicle fleet. Consistent with previous years, energy consumption per euro of net revenue continued to decline, reflecting ongoing improvements in energy efficiency.

Transitioning to renewable energy is a critical means by which we aim to meet our science-based decarbonisation targets for 2032. To support this transition, we have mandated that, as of 2026, all electricity procured for real estate must be come from renewable sources. Only electricity supported by guarantees of origin or comparable certification mechanisms will be recognised as renewable. We aim to source affordable renewable electricity for our EV fleet and explore HVO100 and biogas as low-carbon heating alternatives.

⁸ The disclosures made here are company-specific and provided in addition to the information mandated by the ESRS.

Energy consumption and mix

	2023 adj. ^A	2024	Δ
1. Fuel consumption from coal and coal products (MWh)	-	-	-
2. Fuel consumption from crude oil and petroleum products (MWh)	113,181	116,192	3%
3. Fuel consumption from natural gas (MWh)	10,436	9,666	(7%)
4. Fuel consumption from other fossil sources (MWh)	-	-	-
5. Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	7,432	7,231	(3%)
6. Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	131,049	133,090	2%
Share of fossil sources in total energy consumption (%)	98%	97%	(1ppts)
7. Consumption from nuclear sources (MWh)	-	-	-
Share of consumption from nuclear sources in total energy consumption (%)	0%	0%	0ppts
8. Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen etc.) (MWh)	-	-	-
9. Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	3,108	3,532	14%
10. Consumption of self-generated non-fuel renewable energy (MWh)	-	13	n/a
11. Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	3,108	3,558	14%
Share of renewable sources in total energy consumption (%)	2%	3%	1ppts
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	134,157	136,634	2%

^A The adjusted data is primarily due to M&A activities and improvements in data quality.

★ Waste⁹

E5-5

Apleona is committed to minimising waste generation and maximising recycling across its operations, in alignment with the EU Waste Framework Directive, applicable national legislation and internal sustainability targets. Waste prevention and sustainable waste management form the basis of environmental management practices.

Each of our own sites follows a standardised waste management policy tailored to its specific activities and local regulatory context. These policies are developed in close collaboration with Health, Safety, Environment and Quality (HSEQ) officers and emphasise proper segregation, minimisation of hazardous waste and guarantee environmentally friendly treatment of waste. Hazardous waste is handled with particular care to ensure full legal compliance and to mitigate environmental and occupational risks.

In 2024, we strengthened our waste management framework through:

- Group-wide implementation of waste management plans
- Exclusive use of qualified waste disposal providers
- Training programs for HSEQ managers and operational staff to improve segregation practices and raise awareness of legal requirements and sustainability goals.

To increase transparency and drive targeted reduction measures, Apleona introduced a dashboard for the group-wide monitoring and analysis of waste streams.

This tool enables us to:

- Identify waste-intensive areas ("waste hotspots")
- Track waste volumes by type (hazardous and non-hazardous as well as disposal methods)
- Derive and implement targeted optimisation measures

In 2024 a bottom-up waste survey was carried out for the third consecutive year, now also including all former Gegenbauer sites. The data collection follows a bottom-up approach whereby local HSEQ managers at each site report waste data. The central HSEQ team conducts a review and validation of the reported data. Remaining data gaps are closed through reasonable estimations and approximations where necessary. This exercise yielded more granular data and enhanced reporting accuracy. These annual surveys will be continued to track progress and support continuous improvement.

In the reporting year, the total waste generated across all operational sites, an increase compared with the previous year. This rise is largely attributed to:

- Improved data availability and coverage
- Organic growth and M&A
- Higher project-related activity across client sites.

While non-hazardous waste made up the majority of the total, all waste streams are managed in accordance with environmental law and Apleona's internal HSEQ standards.

By 2024, 96% of our employees worked within entities that were ISO 14001 certified, establishing a strong basis for environmental management throughout the Group. In line with

this commitment, Apleona seeks to enhance its digital waste dashboard and further improve transparency. In addition, systematic audits of waste disposal companies will be introduced to strengthen accountability throughout the supply chain. These measures underline Apleona's commitment to sustainable and responsible business operations.

DIN EN ISO 45001

KPI	Unit	2022	2023	2024
Workforce covered by ISO 45001	%	93 ^A	93 ^A	96

^A Different calculation method from the previous year.

Apleona remains committed to further reducing its environmental footprint by:

- Enhancing waste prevention efforts
- Increasing recycling and recovery rates
- Expanding digital tracking and reporting tools
- Adapting to regulatory changes under the EU Green Deal and CSRD.

The reported waste volumes refer exclusively to Apleona's own waste – generated either at our facilities or in the context of specific projects – and disposed of by us. For the year 2024, waste data are reported in accordance with the requirements of the ESRS, categorised into hazardous and non-hazardous waste and broken down by disposal method. Due to insufficient data quality, 2022 and 2023 waste data will be reported only in aggregated form, without breakdown by disposal method.

⁹ The disclosures made here are company-specific and provided in addition to the information mandated by the ESRS.

Waste generation as resource outflows

	Unit	2022	2023 adj. ^G	2024 ^I
Hazardous waste generated	Tonnes	48.7	38.7	38.1
Diverted from disposal				29.4
Preparation for reuse				
Recycling				24.3
Other recovery operations ^A				5.1
Directed to disposal by waste treatment type				8.7
Incineration				
Landfill				8.7
Other disposal operations ^B				
Non-hazardous waste	Tonnes	1,710.3	1,970.5^H	2,759.6
Diverted from disposal				2,746
Preparation for reuse				0.8
Recycling				2,445
Other recovery operations ^A				300.2
Directed to disposal by waste treatment type				13.6
Incineration				
Landfill				13.6
Other disposal operations ^B				
Total waste calculated bottom-up^C	Tonnes	1,759.0	2,009.2^G	2,797.7
Thereof non-recycled waste^D				
Absolute	Tonnes			327.6
Percentage	%			11.7%
Total waste extrapolated for GHG calculation^E	Tonnes		2,617.8	3,281.9
Waste intensity per net revenue^F	Tonnes/Eurot		0.7	0.8

^A Concerns for example energy recovery.

^B Concerns for example deep-well injection or chemical stabilisation.

^C The data result from the direct bottom-up collection of operational sites.

^D In the case of Apleona non-recycled waste data include landfill and other recovery operations like energy recovery.

^E The data are extrapolated figures referring to the entire Apleona Group and were used for the GHG calculation.

^F Refers to the amount of waste generated (in metric tonnes) per million euros of revenue.

^G The adjusted data is primarily due to M&A activities and improvements in data quality.

^H There is a difference in the data between the 2023 and 2024 reports due to rounding.

^I From the 2024 reporting year onwards, waste volumes are broken down by disposal routes in accordance with the requirements of CSRD

Social

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Our social responsibility

In an industry that – despite increasing digitalisation and automation of processes – still fundamentally relies on people, our employees are at the heart of everything we do. Whether it's manually closing a stuck elevator door, planning a new solar installation, cleaning up the dust and debris after a completed job, planting and maintaining trees, or ensuring safety on-site, it is people who make the difference.



“Apleona not only offers varied and exciting job profiles but is also the market leader in a relatively crisis-resistant billion-euro sector and thus offers future-proof jobs.”

Dr. Catharina Lenz, CHRO

The motivation and dedication of our employees are key to the success of the Apleona Group. Our mission, *“Realising Potential,”* is inseparable from our people. Fair working conditions, diversity and inclusion, opportunities for personal development and social responsibility are at the core of our actions.

Only those companies that are able to retain existing employees and attract new talent through appealing working conditions can operate sustainably and remain competitive – especially in times of a severe shortage of skilled labour.

Own workforce

Impacts, risks and opportunities

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3

Employees are Apleona's most critical resource and a fundamental driver of our success. Operating within a labour-intensive industry, we rely heavily on the skills, motivation and well-being of our workforce. Consequently, we prioritise ensuring a safe, fair and supportive working environment, while proactively attracting, retaining and developing talent.

Apleona faces a limited number of manageable risks related to our workforce, which we address through targeted, strategic measures.

To mitigate labour scarcity exacerbated by demographic change, we are pursuing strategic international recruitment from regions with talent surpluses, and we continuously optimise our recruitment processes to enhance accessibility and responsiveness. In parallel to this, we are implementing initiatives aimed at improving employee retention.

We actively manage reputational and financial risks associated with perceptions of inadequate support for diversity through the development of a dedicated Diversity Policy, thorough analyses of gender pay gaps and expanded diversity training programmes. We have set clear targets for increasing the proportion of women in top management positions and we are committed to advancing these goals.

We address occupational health and safety risks, stemming from potentially hazardous working conditions, through

certified health and safety management systems, ongoing awareness campaigns and the integration of safety-related KPIs into management compensation frameworks to ensure accountability.

In addition to risk management, we foster positive impacts by promoting financial stability and professional growth through fair compensation, secure employment contracts and comprehensive training and development opportunities. We carry out structured annual appraisal processes and we have collective bargaining agreements in place for technical and infrastructural staff in Germany.

We identified these priorities and challenges relating to our workforce through Apleona's double materiality assessment and they are fully integrated into our overarching sustainability and workforce strategies.

Impacts, risks and opportunities related to ESRS S1

Type	IRO description	How we manage them
Impact (negative)	Employees may be exposed to harmful levels of noise, heat, dust or chemicals, potentially leading to adverse health effects and long-term occupational risks.	– Well-established and certified occupational health and safety management systems – Regular health and safety campaigns, supported by a clear tone from the top – Health and safety KPIs are embedded in Apleona's compensation schemes, ensuring management accountability
Risk	Demographic change is leading to an increasing demand for talent in a labour-scarce market, resulting in labour scarcity for Apleona.	– Strategic international recruitment of qualified professionals from countries with talent surpluses – Continuous enhancement of our recruiting processes to ensure that talent can easily access opportunities
	Perception of inadequate support of diversity, inclusion and gender equality can lead to reputational risks that may negatively impact customer perception and pose financial risks for Apleona.	– Clear targets for women in top management positions – Development of pay gap analysis and policy documents to sustain and foster diversity – Development of a formal Diversity, Equity and Inclusion (DE&I) policy – Development and deployment of DEI training
Opportunity	Enhancement of employee skills and expertise, coupled with improved financial stability through fair wages and secure employment.	– Voluntary establishment of a collective bargaining agreement for technical staff in Germany – Comprehensive training and development offering, including structured annual appraisals for all employees

Management of impacts, risks and opportunities

Policies related to own workforce

S1-1

Apleona has a well-established and regularly reviewed Health and Safety Policy that outlines our overarching principles and responsibilities regarding safeguarding employee wellbeing. This policy is supported by a comprehensive set of directives that define processes for risk assessment and mitigation, incident reporting – including the reporting of near misses – and the development of preventive and corrective measures.

Our respect for human rights and our commitment to a work environment free from inequality, prejudice and all forms of discrimination are set out in our Policy on Corporate Social Responsibility. In addition, we are currently developing a dedicated Diversity Policy to further detail our approach to fostering an inclusive culture and promoting shared values across our workforce.

Our commitment to human rights is also enshrined in a standalone Human Rights Policy, which is publicly available on our corporate website. This policy outlines our expectations, responsibilities and mechanisms for the protection of human rights throughout our operations and value chain.

All Apleona policies are aligned with internationally recognised frameworks and standards, including:

- The UN Guiding Principles on Business and Human Rights
- The ILO Declaration on Fundamental Principles and Rights at Work
- The OECD Guidelines for Multinational Enterprises
- Relevant national and regional laws and regulations

These commitments form the foundation of our responsible business conduct and guide our continuous efforts to maintain a safe, fair and inclusive working environment.



Corporate Social Responsibility Policy



Universal Human Rights Policy

Processes for engaging with own workforce and workers' representatives about impacts

S1-2

Even without a single overarching process, Apleona maintains a variety of structured and informal channels to foster open, appreciative dialogue with employees. We are firmly committed to listening to the ideas, concerns and feedback of our workforce – our most vital asset.

In countries where national legislation permits, we actively collaborate with elected worker representatives. They serve as key points of contact for employees to voice their interests and concerns, while also enabling management to gain deeper insight into workforce needs. Regular and constructive dialogue between all management levels and employee representatives forms the basis of inclusive and respectful leadership.

Worker representatives are consistently involved in and informed about key developments, such as changes to processes, implementation of new IT systems, the rollout of training and development programmes, and updates on health and safety initiatives. The extent of involvement varies, depending on national legal frameworks.

Beyond formal representation, we engage with employees through other important touchpoints. Annual appraisal meetings and exit interviews serve as valuable opportunities for mutual feedback and reflection. In addition, Apleona's management – at local, national and Group levels – frequently hosts employee engagement events aimed at strengthening communication and collaboration. A notable example is the 'Apleona Dialogues', which played a central role in supporting the successful integration of the Gegenbauer Group.

Processes to remediate negative impacts and channels for own workforce to raise concerns

S1-3

We encourage all employees to raise concerns directly with their immediate supervisor or their responsible HR business partner. However, we recognise that this is not always feasible or may not feel safe in every situation – despite our firm commitment to non-retaliation. In such cases, employees can turn to their elected worker representatives, who serve as trusted intermediaries and can raise concerns through official channels on the employee's behalf.

Additionally, employees have access to a fully anonymous whistleblower platform. This secure system protects the identity of whistleblowers and ensures that all reported concerns are thoroughly investigated and appropriately addressed.

Employees may also contact Apleona's appointed Human Rights Representative. This confidential channel allows employees to report any suspected human rights violations or concerns. The Human Rights Representative ensures each case is handled with care, discretion and integrity. Where necessary, remedial action is taken to address violations and prevent recurrence.

Through these multiple avenues, we aim to create a culture of transparency, trust and accountability at Apleona, ensuring every voice can be heard without fear of reprisal.

Actions and targets

S1-4 and S1-5

Actions

In 2024, we introduced structured surveys for both new hires and employees voluntarily exiting the company. These surveys are designed to generate valuable insights to improve employee retention. In 2025, they will be complemented by an employee satisfaction pulse check. Furthermore, the employee appraisal process will be reworked to provide a stronger basis for regular performance and development dialogues between employees and managers.

Targets

For 2025, our primary objective in recruitment and retention is to reduce employee turnover by leveraging insights from satisfaction surveys and in-depth interviews, and by developing additional targeted measures. At present, no quantitative turnover target has been set.

Actions and targets aimed at ensuring employee health and well-being are outlined in the respective sections, starting on page 65.

Total employees by country

	Permanent employees				Temporary employees			
	Male	Female	Other/Not disclosed	Total	Male	Female	Other/Not disclosed	Total
DACH	16,840	12,865	5	29,710	1,223	1,216	0	2,439
Germany	15,668	11,828	5	27,501	1,194	1,187	0	2,381
Switzerland	715	915	0	1,630	29	29	0	58
Austria	457	122	0	579	0	0	0	0
Northern Europe	2,748	2,222	0	4,970	72	90	0	162
UK	1,531	739	0	2,270	17	15	0	32
Ireland	1,216	1,482	0	2,698	55	75	0	130
Other	1	1	0	2	0	0	0	0
Western Europe	386	229	34	649	52	37	19	108
France	56	37	0	93	1	0	0	1
Spain	137	75	0	212	0	0	0	0
Benelux	118	60	0	178	14	12	0	26
Other	75	57	34	166	37	25	19	81
Eastern Europe	857	334	0	1,191	332	146	0	478
Poland	585	240	0	825	310	115	0	425
Czech Republic	54	20	0	74	5	12	0	17
Other	218	74	0	292	17	19	0	36
Italy	398	124	0	522	19	17	0	36
ENA^A	1,512	583	0	2,095	7	2	0	9
Total 2024	22,741	16,357	39	39,137	1,705	1,508	19	3,232

A Includes the countries Egypt and Turkey.

Our employment data is compiled using inputs from Apleona's central HR system, supplemented by information submitted by business entities as part of the monthly reporting process.

The figures presented here reflect the workforce as of the end of the reporting year.

Currently, we are able to report on permanent and non-permanent employees. The Group HR function is actively working to enhance the depth and quality of this data in future reporting cycles.

Retention

In a time of growing labour and skill shortages across the industry, retaining qualified personnel is more important than ever. At Apleona, every unwanted resignation is seen as a loss of valuable know-how and experience. However, some level of attrition is a reality in any large organisation and cannot be entirely prevented.

In the 2024 reporting period, 25% of employees left the company, of which 13 percentage points resigned voluntarily. Voluntary resignations are often linked to necessary organisational changes, which in some cases motivated employees to pursue opportunities better aligned with their individual preferences and career aspirations. The difference between the overall fluctuation rate and the rate of voluntary employee resignation is primarily grounded in the nature of the industry. Loss of contracts usually result in the transfer of employees to the service provider taking over the services.

While these figures reflect both natural turnover and structural changes in some areas, they also highlight the importance of continued investment in employee engagement, professional development and workplace satisfaction.

Fluctuation

KPI	Unit	2022	2023	2024
Number of employees that left the company	Individuals			10,590
Fluctuation rate	%			25%
Employee resignations	%	13%	15%	13%

Employees who leave Apleona voluntarily are offered formal exit interviews. These interviews help identify the key reasons behind employee attrition and serve as an important basis for developing targeted retention measures. In recent years, we have gained valuable insights through this process. For example, employees often leave for higher earning opportunities elsewhere or due to a lack of clear and easily understood career pathways. In response, we have introduced concrete measures such as negotiating a collective bargaining agreement for employees, launching targeted talent programmes, strengthening manager support in workforce development and succession planning, and initiating a project to sharpen role definitions and establish transparent career pathways. These steps are part of our broader commitment to continuously improving the employee experience and fostering long-term engagement.



Characteristics of non-employees in the undertaking's own workforce

S1-7

Non-employees

Personnel leasing and the engagement of self-employed workers are common practices at Apleona to address short-term labour shortages. These shortages may arise from unplanned business opportunities, employee absences or departures, or the need for specific skills not currently available within the workforce. In many cases, these temporary assignments lead to permanent employment opportunities, either through direct hires or transitions from employment agencies.

This practice is consistent with industry norms. The facility management sector – Apleona included – relies on flexible staffing models to maintain service continuity and operational efficiency.

Over the reporting period, Apleona contracted approximately 1.86 million working hours through such arrangements (including Diehl Group). This reflects just 2.5% of overall work hours delivered by employees and non-employees during the reporting period. However, a precise Group-wide figure is currently not available due to limitations in reporting systems. Measures are being taken to improve data coverage and reporting accuracy in the future.

Collective bargaining coverage and social dialogue

S1-8

Social dialogue

At Apleona, we have firmly embedded a culture of trust and collaboration between management and the Group Works Council. Where not limited by local legislation, we actively support the establishment of works councils within our entities and we uphold the right to collective bargaining between employer and employee representatives. This commitment extends beyond our own operations and is also expected of our suppliers, as reflected in our code of conduct.

As of the end of the 2024 reporting period, 96.5% of employees in Germany were represented by elected employee representatives. Currently, this figure only reflects representation in Germany; however, efforts are underway to expand tracking and reporting of employee representation in other countries with significant workforce presence. A European-level employee representation body has not been established.

At Apleona, social dialogue extends far beyond formal mechanisms. Both global and local management teams regularly engage with employees through various channels such as leadership days, open forums, informal gatherings and other interactive formats. These exchanges offer valuable insights into employee perspectives and demonstrate that their ideas and concerns are acknowledged and taken seriously.

Collective bargaining

The wide range of job profiles at Apleona – from cleaning specialists and security professionals to janitors, highly skilled technicians, and commercial and administrative roles – offers opportunities for nearly everyone. With more than 125 distinct job profiles across the company, Apleona provides diverse employment prospects.

In line with our commitment to fair and transparent labour practices, we voluntarily engaged with union and employee representatives in 2023 to initiate discussions on a collective bargaining agreement for technical professions. This initiative formed part of the integration process of the former Gegenbauer Group. Through constructive and collaborative negotiations, both parties reached an agreement that now applies to all technical and commercial roles within technical facility management.



“Apleona offers a wide range of job opportunities – from cleaning specialists and security professionals to janitors, skilled technicians and commercial or administrative staff – creating career paths with fair and competitive wages for people from all walks of life.”

Christian Kloevekom, COO Infrastructural Services

As the first agreement of its kind in the German technical facility management sector, it represents a milestone for the industry. The agreement not only formalises the high working standards already in place at Apleona but also establishes transparent pay structures and guarantees equal pay for equal work.

Together with the existing, industry-wide bargaining agreement for the cleaning sector and bargaining agreements for infrastructural facility management employees, the new agreement now covers 73% of our workforce in Germany.

Diversity metrics

S1-9

We champion individuality

Our company motto, “We champion individuality,” reflects our belief that diversity is a key success factor for our business. Given the wide range of professions at Apleona, we believe there is an opportunity for everyone to thrive. We are convinced that aligning individual strengths with the right roles

and working environments forms the foundation for success – for both our employees and Apleona as a whole.

At Apleona, all employees have equal opportunities to be hired and to develop their careers. Recruitment and advancement are based solely on qualifications, skills and enthusiasm. We take a firm and comprehensive stance against all forms of discrimination. We expect every employee to contribute to a productive and respectful working environment, treating others with tolerance, consideration and integrity.

At Apleona, we stand united in fostering a diverse and inclusive culture – every day and in every situation. The principles of diversity, equal opportunity and anti-discrimination are embedded in the Apleona Group’s Corporate Social Responsibility Policy. In addition, our HR leadership is developing a more comprehensive approach to diversity, which may include a dedicated diversity policy to further support and promote inclusion throughout the company. The company also signed the Diversity Charter in 2008 and is committed to a respectful working environment.

In 2024, we took meaningful steps to further promote tolerance, diversity and respectful collaboration across the organisation. To mark the International Day Against Racism on 21 March, we introduced ‘Tolerance’ t-shirts and stickers. These are available for employees to wear at company events or as a visible sign of support for diversity in the workplace.

We also expanded our diversity training initiatives. These included:

- A two-hour interactive lecture on diversity and sexual harassment held during a divisional meeting
- A 90-minute online introduction to workplace diversity, made available to employees via Teams in summer 2024

- A dedicated diversity workshop held with trainees and apprentices, which will become a mandatory part of future onboarding programmes.



Looking ahead to 2025, we have launched or plan the following measures:

- Five employee training sessions on respectful teamwork, focusing on anti-discrimination and sexual harassment
- Tailored training on diversity and collaboration in diverse teams for apprentices and trainees
- A four-module diversity training programme for managers and executives.

These efforts reflect our ongoing commitment to fostering a workplace culture built on respect, inclusion and equal opportunity.

Diversity in numbers

Workforce diversity can be assessed across a wide range of dimensions, including – but not limited to – age, gender, ethnic origin, nationality, social background, religion or belief and sexual orientation. In line with applicable data protection laws and our commitment to employee privacy, we systematically collect data only on gender, age and nationality. Additional insights into diversity may be gathered by individual entities through anonymous employee surveys; however, this report is limited to age and gender.

The statistics presented are based on data from Apleona's central HR system and are supplemented by information submitted by business entities as part of the monthly reporting process.

Gender diversity

At the end of 2024, women made up 42% of our workforce, an increase from 40% in 2023. The share of women in management positions (Levels 1–3, with 1 representing the CEO, CFO and COO) also rose to 25%, up from 23% the previous year. This positive trend reflects our ongoing commitment to attracting, retaining and promoting female talent, from both within and outside our industry. However, we acknowledge that more progress is needed to close the gender gap, particularly at leadership levels.

Like many companies in the industrial services sector, Apleona continues to face structural challenges in increasing female representation in management. Nevertheless, we remain firmly committed to equality and to the value that diverse teams bring to our business.



To accelerate progress, we plan to launch a development programme in the second half of 2025 aimed at supporting women in advancing their careers within the company. Additional targeted measures and specific targets are also in preparation.

We reaffirm our goal of achieving at least 25% female representation on both our management and supervisory boards by 2027. Further details on how we intend to reach this target will be provided in our next report.



Women in management and workforce

KPI	Unit	2020	2021	2022	2023	2024	Δ
Women in the workforce	%	37	38	37	40	42	2.0 ppts
Women on the supervisory board	%	13	13	13	6	6	0.0 ppts
Women in management ^A	%	19	22	22	23	25	1.4 ppts

^A Includes C-level, managing directors and top and middle managers in management levels 1 to 3.

Age diversity

In common with all companies with labour-intensive operations, we are increasingly feeling the effects of demographic change. Europe's population is aging – today, around one fifth is 65 years or older.



[Eurostat population structure and ageing](#)

This trend is also affecting our workforce. The retirement of the baby boomer generation (those born between 1946 and 1962), combined with the steady decline in birth rates and the perceived lack of interest among younger generations in manual labour, creates a challenging environment for companies like ours, where much of the work is done by human hands. Anticipating this challenge, we began to develop initiatives some years ago aimed at retaining experienced talent – even beyond retirement, if desired by the

employee – enhancing the attractiveness of facility management careers for younger generations and recruiting talent in labour-abundant international markets in a targeted and scalable way. In parallel, we are continuously improving our business processes to ensure our employees can dedicate their time to the most valuable task: delivering services to our clients. We are confident that these measures – along with others yet to be introduced – will soften, if not fully mitigate, the impact of demographic change on our business.

Age distribution

KPI	Male	Female	Other/Not disclosed	Total
<30 years	8.4%	5.9%	0.01%	14.3%
30-50 years	24.5%	20.6%	0.003%	45.1%
>50 years	23.6%	17.0%	0.00%	40.6%

^A The percentage distribution of the age structure was derived through extrapolations and should therefore be considered partly as an estimate.

People with disabilities

S1-12

Apleona operates in a blue-collar industry where many services we offer require a high degree of physical labour. As a result, opportunities to employ people with disabilities tend to be limited to non-operative functions, which are naturally limited in the services industry. Nonetheless, we are pleased to report a steady increase in the share of employees with legally recognised disabilities, which reached 2.81% in 2024.

This positive trend reflects our ongoing commitment to corporate social responsibility, diversity and inclusion. We

have appointed a dedicated Inclusion Officer and maintain a formal inclusion agreement with the Global Works Council.

In addition, a group-wide elected representative supports and monitors our efforts to ensure appropriate working conditions for employees with disabilities. We hope that we will be able to further grow the share of colleagues with disabilities, although we have not set a specific target for this metric. Our HR leadership will continue to evaluate the need for a specific ambition as well as additional measures.

In line with best practice and legislation, we account and report for numbers of our staff with disabilities in line with the definitions issued by local legislative bodies.

Persons with disabilities

KPI	2020	2021	2022	2023	2024	Δ
Germany	279	375	318	970	1021	5.3%
All other countries	81	105	106	141	166	17.7%
Total	378	480	424	1,111	1,187	6.8%
% of total workforce	1.91	2.33	2.03	2.69	2.81	0.12 ppts

Training and skills development metrics

S1-13

Hiring the right talent is just part of the equation. As a leading company in facility management, our objective is clear: realising potential. This guiding principle applies not only to the efficient delivery of our services or the decarbonisation targets we help our clients achieve, it equally applies to unlocking the potential of every individual at Apleona.

Our approach to training and development is built on a foundation of structured learning, continuous improvement and practical application. We aim to empower employees at all levels to grow their skills, pursue their career ambitions and contribute meaningfully to the company's success. To achieve this, we base our training strategy on the following core principles:

- Needs-based analysis through regular employee appraisals
- Diverse learning formats, including e-learning, face-to-face seminars, workshops, on-the-job training and blended learning
- Learning success checks for both digital and in-person training
- Ongoing review of training effectiveness through structured reporting.



We view training as an ongoing journey – not a one-off event. This mindset supports individual development while building a

high-performance culture focused on innovation and service excellence. Training focuses on a broad range of competencies, including:

- Leadership and communication
- Project management
- Business, law and compliance
- Health, safety and quality management
- Environmental management
- Data and analytics
- Data protection
- Diversity and inclusion
- Data protection.

In the 2024 reporting period, employees in Germany received a total of 138.489 hours of training across a wide range of topics, including technical skills, compliance, personal development and leadership.

Due to the currently multiple system used for managing traings across the Apleona Group, this figure likely underrepresents the actual volume of training provided – particularly for sessions organised independently by business units, entities or teams without the direct involvement of the central Learning and Development function.

At present, no comprehensive data is available regarding the gender distribution of training hours. Work is underway to harmonise training reporting systems across all regions and functions to improve completeness, comparability and transparency for future reporting cycles.

To stay informed about careers opportunities, please see our career platform and Instagram page:

 [Careers at Apleona](#)

 [Careers at Apleona on Instagram](#)

Apprenticeships

Apleona offers attractive opportunities for training commercial, industrial and technical professionals worldwide, with 728 trainees in 25 apprenticed professions, as of December 2024.

Apprenticeships

KPI	2020	2021	2022	2023	2024	Δ
Number of apprentices	391	396	428	678	728	7.4%



Career development and professional growth

All of our employees are entitled to a formal annual appraisal and career development review. These structured, bilateral meetings between managers and team members are held during the first quarter of each year. Their purpose is to foster open dialogue, promote long-term, goal-oriented development and strengthen mutual understanding.

Key objectives of the appraisal meetings include:

- Facilitating transparent discussions on job responsibilities and expectations
- Encouraging constructive feedback and mutual recognition
- Reviewing performance and progress during the previous appraisal period
- Setting realistic development goals aligned with business needs and personal aspirations
- Identifying specific career advancement opportunities and development measures.

Through this process, we aim to build a culture of continuous learning, growth and employee engagement at Apleona. A central goal of the appraisal is to reach a mutual understanding on objectives, while providing employees with flexibility and creative freedom in how they fulfil their responsibilities, taking into account individual skills and development needs.

To ensure the effectiveness of these meetings, both employees and managers are expected to prepare thoroughly. The discussions follow Apleona's standardised appraisal form, which structures the conversation into three stages:

1. A review of core tasks and projects during the previous period, including implementation of prior agreements
2. An assessment of individual competencies
3. The definition of development goals and priorities for the year ahead.

Once completed and signed by both parties, the appraisal form is submitted to the relevant HR department and added to the employee's personnel file. It serves as formal documentation of the meeting and provides a foundation for talent development processes and future references.

Currently, Apleona does not yet have Group-wide data on the number of appraisals conducted. However, steps are being taken to improve tracking and transparency. After all, regular feedback is not only essential for individual growth, it also contributes significantly to employee engagement and long-term retention.

Responding to demographic change: Apleona's International Workforce Platform

Demographic change across Germany and Europe is not a new phenomenon – it has long been a staple of political and business discourse. However, while the topic is familiar, we are only beginning to witness the full extent of its implications. According to projections by the United Nations, Europe's working-age population will decline over the next 25 years due to aging.

For labour-intensive industries such as facility management – where the delivery of high-quality services relies heavily on skilled hands and well-educated minds – this trend presents far-reaching and critical challenges. Even in the age of AI and automation, qualified personnel will remain indispensable for maintaining building systems and delivering infrastructural services.



“The greatest challenge we face is the shortage of skilled workers. With our International Recruiting Platform, we are laying the foundation to ensure a continued high quality of service for our customers and creating the conditions necessary to achieve our growth targets.”

Dr. Gert W. Riegel, COO Tech FM DACH

Recognising the urgency of this challenge, our Executive Leadership launched the Apleona International Workforce Platform in mid 2024, following several successful pilot

programmes. A cross-functional team from Operations, HR, Procurement and Strategy is driving this initiative with a clear mission: to build sustainable international recruitment pipelines that support the structured onboarding and integration of skilled professionals from outside Europe into Apleona's workforce.



“Welcoming international talent is not just about filling vacancies – it's about creating an environment where people can grow, contribute meaningfully and feel at home from the start.”

Elena-Sophie Henze, Head of the International Workforce Platform

In January 2025, the first cohort of more than 20 highly qualified professionals – primarily electricians and refrigeration technicians – successfully joined Apleona from Morocco. From day one, these motivated individuals were supported by an innovative integration programme that combines targeted technical upskilling with a robust socio-cultural onboarding framework. This approach ensures not only immediate productivity but also long-term retention and engagement.

For many of these new colleagues, joining Apleona offers the opportunity to work in their trained profession – an opportunity often lacking in their home countries. All internationally recruited employees benefit from the same fair working conditions and employment benefits as their peers hired within Europe.

Since mid-2025, we have been operating a dedicated Apleona Welcome Academy in Kassel, where skilled workers complete an intensive eight-week programme to prepare for life and work in Germany and at Apleona. The programme includes socio-cultural orientation, professional training and onboarding sessions tailored to their new roles. Looking ahead, Apleona expects to welcome over 200 additional skilled workers from Morocco, Egypt and other partner countries in 2025 alone. This will bring us close to our goal of onboarding at least 250 internationally recruited professionals per year in Germany.

Building on this success, we plan to expand the International Workforce Platform to additional roles and across other European markets. This initiative is not only a cornerstone of our long-term workforce strategy, it is also vital to maintaining and strengthening Apleona's leadership position in an increasingly competitive and labour-constrained market.



Health and safety metrics

S1-14

The health and safety of our employees, including the prevention of work-related injuries and accidents, are our top priorities. Our approach to health and safety is clearly outlined in our Group Policy on Health and Safety and in the respective group procedure Health and Safety at Work, which is accessible to every employee. The core principles of this policy include:

- Our managers act as role models for health and safety
- We create working conditions that preserve and protect the health of our workforce
- We provide and encourage the use of opportunities for both passive and active health care and health maintenance
- We promote health-conscious behaviour through targeted training, workshops and Health Days. Health checks, occupational health precautions and individual counselling are essential parts of our comprehensive health management approach

In line with these principles, we have established a proven Occupational Health and Safety management system. Today, approximately 96% of our employees work within entities that operate an ISO-certified management system. We consider this a cornerstone of our commitment to provide a safe working environment and prevent accidents.

DIN EN ISO 45001

KPI	Unit	2020	2021	2022	2023	2024
Workforce covered by ISO 45001	%	94	94	95	97	96

Health and safety are integral components of the implementation phase for all new projects and contracts at Apleona. This process is guided by our dedicated Safety experts and includes mandatory risk assessments for all work tasks as well as a safety inspection prior to project start.

“At Apleona, protecting our people is more than compliance – it’s a shared responsibility rooted in our culture. From leadership to every team member, we empower safe behaviour and take proactive steps to ensure everyone goes home safe, every day.”

Michael Engel, COO FMI. & Int. Corporate Clients

We ensure that health and safety considerations extend across our entire value chain, including our contractors. To this end, we have integrated environment, health and safety (EHS) considerations into our procurement process. This includes the review of relevant EHS requirements, standards and certifications before onboarding new contractors. Furthermore, we conduct regular contractor evaluations that explicitly address EHS performance. All contractors are required to formally acknowledge and adhere to Apleona’s HSEQ regulations and processes as part of their onboarding.



HSEQ regulations for suppliers

Actions and targets

S1-4 and S1-5

Actions

We undertook the following actions in 2024 to reduce accidents and foster a culture of accident prevention:

- Applied health and safety standards as an integrated part of the onboarding programme for new employees to encourage safe behaviours from the start
- Used diverse communication channels to increase visibility through regular ‘Safety Moments’, Awareness Sessions and safety campaigns
- Consolidated the use of the Group HSEQ-IT system across all entities for the uniform recording and evaluation of accidents, near misses and unsafe situations, including training on the reporting standard
- Undertook regular site inspections by occupational safety specialists to identify hazards and verify the implementation of preventive measures
- Carried out more than 3.000 conducted safety walks by operational managers to promote leadership visibility and reinforce safety dialogue on-site
- Delivered targeted training programmes for operational managers to strengthen their role in safety leadership and ensure consistent understanding of health and safety responsibilities.

Throughout 2025, we will implement the following measures to strengthen health and safety management and support the achievement of our targets:

- E-learning and on-site sessions with targeted posters to promote near-miss and incident reporting. Regular analysis of reports to drive safety improvements
- Hybrid health days featuring workshops on stress, nutrition and exercise
- Workshops to train staff on incident analysis. Updated guidance and monthly quality reporting to enhance prevention
- Development, training and company-wide roll-out of a digital safety walk recording.

Our targets

We monitor the achievement of our health and safety objectives through detailed action plans and the continuous tracking of KPIs. Annual targets are set for these indicators and are embedded in the variable compensation schemes for managers at multiple levels of the organisation, reinforcing accountability and a shared commitment to workplace safety.

Targets are defined by the central HSEQ function in close alignment with our executive management. The definition of targets is informed by trend analysis of historical performance data, benchmarking within the real estate and facility management sector and consideration of organisational changes such as the integration of new entities.

For 2025, we have a set lost-time injury frequency (LTIF) target of 7.8/million hours worked. The target is higher than those set in previous periods due to the integration of the Gegenbauer Group and other acquisitions made during 2022 and 2023.

Health and safety in numbers

We assess the effectiveness of our occupational health and safety measures using clearly defined indicators such as LTIF, the number of reportable accidents and accident severity rate (ASR). In 2024, the LTIF rate at Apleona was 7.8. This increase compared with previous years primarily reflects the integration of newly acquired companies and service divisions into the Group, significantly expanding our reporting base.

All accident data is collected through our HSEQ-IT platform, which is used consistently throughout the Apleona Group. Every work-related accident is recorded and a standardised root-cause analysis is implemented. The LTIF rate is calculated per 1 million working hours, including all cases that resulted in at least one lost day. The dataset includes all Apleona employees and temporary agency workers under our direct supervision. Subcontractor and third-party accidents are also captured in the HSEQ system but are not reflected in our reporting of LTIF and ASR KPIs.

Health and safety in numbers

KPI	Unit	2020	2021	2022	2023	2024	Δ	Target 2025
Lost-time injury frequency rate	Rate	5.15	4.74	4.71	6.35 ^A	7.8 ^B	22.8%	7.8
Number of fatalities as result of work-related injuries	Rate	0	0	0	1 ^C	0	(100%)	
Number of recordable work-related accidents	Absolute number	183	174	180	352 ^A	548 ^B	55.7%	
Days lost to work-related injuries and fatalities from work related accidents	Absolute number	4,155	4,173	3,957	6,377 ^D	12,767 ^B	222.7%	

A The figures include Gegenbauer Group data for July to December 2023.

B The figures include Gegenbauer Group data for full-year 2024.

C An employee was involved in a work accident caused by the unforeseen presence of an explosive substance during a routine maintenance task on a ventilation system at a client site. The work was conducted with adherence to risk assessment and safety regulations for the risks that were known to us at the time. Root-cause analysis and mitigation measures have been implemented since then.

D Including Gegenbauer Group since July 2023; 3,593 excluding Gegenbauer Group.

In the facility and property services sector, accident frequency rates naturally vary based on task complexity, risk exposure and team structure. The most common accident types in 2024 were slips-trips-falls and cut injuries. In 30% of the work accidents, hands are affected.

Against this backdrop, Apleona's 2024 LTIF remains on par with leading peers in the real estate and facility management sectors, and is considerably below the LTIF prevailing in the industry, which regularly exceeds 10.

Looking ahead, we will continue to strengthen our safety culture and implement targeted prevention strategies with the goal to further reduce workplace accidents.

Culture of safety at Apleona

Our commitment to safe working environments is reflected in our policies, leadership engagement and operational practices.

- **Leadership and structure:** Health and safety is anchored in Apleona's Group Principles and is guided by a dedicated network of trained professionals reporting to the Board.
- **Certified systems:** Our operational health and safety system is certified to ISO 45001 and integrated with broader EHS systems, also certified to ISO 9001, 14001 and 50001.
- **Proactive risk management:** Site inspections, audits and risk assessments are systematically conducted and tracked, helping to identify hazards and implement preventive actions.
- **Training and tools:** Employees are supported with tools and campaigns such as:
 1. Our Hands – Tools for Life (safe equipment use)
 2. Seconds for Myself (pause for risk assessment)
 3. The Eight Life Saving Rules (core safety principles)
 4. Regular safety walks and inspections by senior staff

Life-saving rules

1 5 Seconds for myself: Think first – then work  I always think about my work and consider what dangers there are for my own life. In case of doubt I stop working and clarify the procedures with my supervisor.	5 Protective devices: Do not touch  I must obtain approval before deactivating protection devices. Removing and bypassing safety devices is forbidden. I will immediately report any defects.
2 Falls can be fatal Always use fall protection.  If there is a risk of falling whilst working, e.g., on roofs, aerial work platforms or ladders, I use personal protective fall restraint equipment.	6 Personal protective equipment: To protect my health  It's in my own interest to always wear my personal protective equipment to protect my own health.
3 High risk work is always with a permit.  I will only perform dangerous work, such as hot work, working at height, energy-carrying systems or in pits and shafts, with a valid work permit that describes how to do the planned work safely.	7 Alcohol and drugs: Are forbidden  The consumption of alcohol, legal and illegal mind-altering substances reduces my ability for safe working. They do not belong at work.
4 Work in dangerous areas: De-energising and securing work and storage areas  I secure my work and storage areas. I do not work within the reach of moving equipment, devices and machines or under suspended loads. Before starting work: unlock, de-energise, relax energies and secure against reconnection.	8 Distraction can have a deadly end. Hands off the phone whilst at work or driving.  I always focus on my activities and let nothing distract or influence me. Whilst driving I only programme the navigation system whilst stationary, I only use a hands-free telephone kit and I do not write or read text messages.

Workers in the value chain

Impacts, risks and opportunities

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3

Ensuring fair working conditions and protecting the physical health and safety of workers across our value chain are fundamental to Apleona's business conduct and sustainability approach. We have established clearly defined processes for the selection and ongoing evaluation of suppliers, including communication of their human rights responsibilities.

Regular human rights risk assessments are conducted to identify and evaluate potential risks and actual adverse impacts related to labour conditions, particularly in higher-risk geographies and sectors.

If serious violations are identified – either through risk assessments or other sources of information – we may immediately terminate the supplier relationship in accordance with our due diligence procedures

Our approach combines proactive risk management with continuous supplier engagement to promote safe, fair and adequate working conditions. Given that many of our suppliers are small and may have less developed management systems, we see an opportunity to create positive impact by supporting them through clear expectations and guidance.

Nonetheless, we acknowledge the residual risk of negative impacts, particularly in labour-intensive sectors where physical work is performed under challenging conditions (e.g., exposure to dust, noise or other environmental hazards). Even with strict health and safety standards for all partners, adverse outcomes cannot be fully ruled out.

Impacts, risks and opportunities related to ESRS S2

Type	IRO description	How we manage
Impact (negative)	Workplace accidents and injuries among value chain workers may result in adverse health outcomes.	– Code of Conduct for Subcontractors and Suppliers: Shared with all suppliers; strategic suppliers must formally acknowledge it – International standards: Policies aligned with ILO conventions and UN Guiding Principles
Impact (positive)	Apleona seeks to ensure adequate working conditions for subcontracted workers across our value chain – including fair pay, reasonable working hours and appropriate health and safety standards – through contractual requirements and supplier engagement.	– Risk assessment: Human rights risks assessed in line with the Germany's LkSG supply chain act – Zero tolerance: No tolerance for child labour, forced labour or unethical conduct – Supplier screening: Risk-based selection and monitoring of suppliers – Whistleblower system: An anonymous platform open to employees, suppliers and value chain workers – Comprehensive health and safety requirements that suppliers receive before starting business and to which they must adhere – ISO 45001 certified health and safety management system.

Management of impacts, risks and opportunities

Policies related to value chain workers

S2-1

Policies designed to protect workers in the value chain

Apleona's Human Rights Policy and the LkSG Declaration of Principles provide a strong foundation for addressing material topics related to value chain workers. The policy covers the entire value chain and is anchored directly with the executive board and Apleona's human rights officer.

 [LkSG Declaration](#)

 [LkSG complaints procedure](#)

These foundational documents highlight Apleona's commitments to:

- Ensuring fair pay and equitable treatment across our own workforce and throughout the supply chain
- Promoting safe, healthy and dignified working conditions in our operations and those of our suppliers and subcontractors
- Protecting human rights, including strict compliance with internationally recognised frameworks such as the UN Global Compact, the ILO Core Labour Standards and the LkSG
- Implementing robust due diligence processes to identify, assess and mitigate risks related to labour rights, human rights and environmental impacts

- Conducting regular risk assessments and integrating findings into effective measures to prevent and address human rights violations
- Establishing clear responsibilities and transparent grievance mechanisms, enabling stakeholders to report concerns and ensuring timely remediation where necessary.

 [Corporate Social Responsibility Policy](#)

 [Universal Human Rights Policy](#)

Specific positions on key human rights topics

Child labour

Apleona has a zero-tolerance policy for child labour across our value chain. This stance is reinforced through:

- The Group Policy on Corporate Social Responsibility, explicitly prohibiting child labour in all operations and throughout the supply chain
- Our Declaration of Commitment on Due Diligence, Human Rights and Environmental Protection in Supply and Service Chains, which reinforces detection and prevention measures for child labour

Forced or compulsory labour

We oppose all forms of forced or compulsory labour. This commitment is documented in:

- The Declaration of Commitment, which outlines our risk assessments and preventive actions in the supply chain.

Human trafficking

We are equally committed to combatting human trafficking within our operations and supply chain. This commitment is also outlined in our Declaration of Commitment, which:

- Outlines risk analysis processes aimed at identifying potential human trafficking risks
- Requires suppliers, service providers and subcontractors to comply with anti-trafficking principles.

Coverage of value chain workers

Apleona's policies and commitments extend across all segments of our value chain, with a particular focus on two core stakeholder groups:

- Own workforce: we are committed to ensuring fair remuneration, safe and healthy working conditions and alignment with internationally recognised labour and sustainability standards for all employees.
- Suppliers, subcontractors and external partners: We set out binding expectations for ethical and sustainable business practices through our clearly defined Code of Conduct for Subcontractors and Suppliers. In addition, we actively support our suppliers in enhancing their performance to align with our human rights and sustainability objectives.

 [Code of Conduct for Subcontractors and Suppliers](#)

 [HSEQ regulations for Subcontractors](#)

By addressing both internal and external stakeholder groups, we demonstrate a comprehensive and responsible approach to managing social and human rights risks. This strategy ensures that our policies are inclusive, targeted at areas of greatest influence and materiality, and effectively contribute to fair, safe and sustainable practices throughout our value chain.

Key processes, procedures and measures

To ensure respect for human rights and labour rights, Apleona has implemented the following measures:

Data gathering and analysis

We collect comprehensive data on working conditions, health and safety standards and fair pay for our own workforce to identify gaps and improvement areas. We assess human rights risks in the supply chain through structured due diligence processes, focusing on suppliers, subcontractors and other business partners.

Risk management framework

We undertake regular risk assessments to evaluate potential human rights violations in the value chain, including forced labour, child labour, discrimination and unsafe working conditions. We integrate results into action plans to mitigate identified risks.

Code of Conduct for Subcontractors and Suppliers

Our Code of Conduct for Subcontractors and Suppliers sets clear expectations for suppliers and subcontractors to comply with international human rights and labour standards.

Mechanisms to monitor compliance, including supplier audits and reviews

We monitor supplier performance and risk scores using comprehensive dashboards. Category managers conduct structured reviews and audits based on supplier prioritisation, which considers contract value and business criticality. We feed findings from these reviews directly into ongoing supplier risk assessments.

Training and capacity building

We provide training for employees, suppliers and subcontractors on human rights standards and compliance expectations.

Support for business partners in aligning their practices with Apleona's standards

Dedicated category managers and HSEQ specialists provide on-site support and practical tools to help our suppliers meet evolving compliance and sustainability requirements.

Our supplier onboarding process follows a human-centric approach, ensuring alignment with our ethical, social and compliance standards from the outset. This includes mandatory acceptance of our Code of Conduct for Subcontractors and Suppliers, modern slavery declarations and health and safety requirements. The system also enables early engagement – particularly with SMEs – to set expectations and promote responsible business conduct.

Alignment with international standards

Our policies and actions are guided by the following international agreements and principles:

- United Nations Universal Declaration of Human Rights
- ILO Core Labour Standards
- Principles of the UNGC
- International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights
- Charter of Fundamental Rights of the European Union
- German Diversity Charter.

These commitments are operationalised through the company's Group Policy on Human Rights, Group Policy on Corporate Social Responsibility, and the Declaration of Commitment on Due Diligence, Human Rights and Environmental Protection in Supply and Service Chains.

Remedy

We have a structured and systematic process to provide remedy in case of human rights or other valuations. See S2-3 for more details.

Processes for engaging with value chain workers about impacts

S2-2

Engagement with value chain workers

We acknowledge the significance of engaging value chain workers to ensure their voices are heard and their rights respected, consistent with the CSRD's emphasis on meaningful stakeholder involvement and respect for human rights across the value chain.

While no direct engagement formats or channels currently exist for individual-level interaction with value chain workers,

we have implemented several indirect mechanisms to collect relevant insights. These include gathering input through supplier representatives and using proxy data sources, ensuring ongoing monitoring of working conditions and labour rights.

As part of Apleona's annual Supply Chain Due Diligence and Human Rights risk assessment, we systematically evaluate potential and actual human rights risks within our supply chain.

Identified risks prompt direct communication and joint mitigation or remediation actions with supplier representatives. The Procurement department uses the Newtron IT system to support supplier qualification and development through data collection and risk monitoring throughout the contract lifecycle.

In addition, we provide accessible grievance channels for both internal and external stakeholders – including email, whistleblower tools and postal options – all publicly communicated via the company website and referenced in core human rights disclosures.

To further enhance our understanding of value chain conditions, we incorporate external risk indices related to human and environmental rights into Apleona's annual assessment cycle. This external data complements internal findings and informs risk prioritisation.

Effectiveness and impact measurement are integrated into the due diligence framework, assessing progress against mitigation goals and improvements in conditions for affected value chain workers.

Governance of these processes is overseen by the Human Rights Officer and the LkSG Steering Committee, who report to top management, ensuring alignment with Apleona's

sustainability strategy and regulatory compliance under the LkSG.



Processes to remediate negative impacts and channels for value chain workers to raise concerns

S2-3

If existing or imminent risks are identified within Apleona's own operations or among our suppliers, remedial measures must be initiated without delay. The primary objective of these corrective actions is to prevent, reduce or fully eliminate human rights and environmental violations as defined under the LkSG.

Unlike ongoing preventive efforts, corrective measures are applied on a case-by-case basis.

When designing and implementing these measures, we ensure they are appropriate – effectively addressing the issue while remaining feasible for all suppliers, including smaller entities, to undertake.

Responsibility for defining and planning corrective actions lies with the designated LkSG Manager, while the Human Rights Officer oversees the monitoring of their implementation. Relevant departments, including Compliance and Legal, Human Resources, HSEQ and Procurement, are consulted to support this process.

Centralised templates guide the documentation and standardisation of action plans with suppliers. These plans must, at a minimum, include:

- Description and period of the incident
- Persons involved and affected
- Identification of the specific human rights or environmental risk
- Assessment of the violation's scale and scope, including considerations for remedy
- Description of planned remedial measures
- Allocation of responsibilities between the supplier and Apleona for implementing measures
- Target dates for implementation and monitoring
- Definition of sanctions for delayed or non-compliant actions, which may include termination of the business relationship.

Effectiveness is primarily evaluated based on the proportion of remedial cases that successfully resolve the identified violations. This evaluation is conducted by the responsible

Apleona business unit in charge of the supplier relationship, with central support from the Compliance and LkSG teams.

Channels for raising concerns and stakeholder engagement

Apleona has established multiple channels to enable value chain workers to raise concerns, express their perspectives and communicate their needs directly to the company. These mechanisms underscore our commitment to transparency, accountability and building trust throughout our supply chain.

- **Whistleblower channel:** Apleona operates a whistleblower hotline accessible anonymously or openly via a web portal, post or email. This channel provides an accessible platform for reporting potential human rights violations, ethical concerns or workplace issues.
- **Involvement of trade unions:** We recognise the important role of trade unions and support their involvement in representing the interests of workers, including those employed by subcontractors. Through these partnerships, value chain workers have an additional avenue to voice concerns related to working conditions, labour standards and fair treatment.
- **Contractual points of contact:** Framework agreements with suppliers designate specific points of contact responsible for addressing inquiries and concerns. These agreements incorporate essential documents such as the Code of Conduct for Subcontractors and Suppliers and reference compliance with the LkSG, as outlined in Apleona's LkSG statement of principles and Group Policy on Human Rights. These contractual commitments clarify our expectations regarding human rights standards across our value chain.

All concerns raised through the whistleblower hotline and other grievance mechanisms are systematically documented in a centralised case management system. This system captures key information, including:

- The nature and classification of the issue reported
- The timeline and status of resolution efforts
- Actions taken in response to the grievance, including follow-up measures and outcomes.

The case management system is subject to regular reviews to identify patterns, recurring issues or emerging risks. Insights gained from these analyses are used to proactively adjust our risk mitigation strategies and inform updates to relevant policies and procedures, thereby strengthening Apleona's overall due diligence and compliance framework.

Protection of whistleblowers

Apleona is committed to ensuring that all whistleblowers are fully protected from any form of reprisals. This commitment is reflected in clear principles and practices that include:

- A strict prohibition of retaliatory actions against individuals who report concerns in good faith
- Maintaining confidentiality to the fullest extent permitted by law to safeguard the identity of whistleblowers
- Guaranteeing that whistleblowers do not experience any disadvantages or negative consequences when acting responsibly and in accordance with applicable legal frameworks.

These protections are embedded in well-defined procedures and supported by various safeguards designed to prevent any leakage of information that could reveal the identity of whistleblowers.

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Business conduct

Impacts, risks and opportunities

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3

Apleona's approach to business conduct is guided by integrity and diligence. Strong leadership commitment, robust processes, targeted training and communication, and rigorous investigation of suspected misconduct form the foundation of a culture that prioritises and promotes ethical behaviour.

Our double materiality assessment confirmed that these high standards offer a competitive advantage – particularly in tender processes. In a still-fragmented industry dominated by small regional players, international clients increasingly value partners who not only operate across Europe but also uphold consistent and exemplary standards of conduct.

Moreover, our preventive and investigative systems benefit not only Apleona's employees but also our customers and supply chain partners by fostering a responsible and trustworthy business environment.

Impacts, risks and opportunities related to ESRS G1

Type	IRO description	How we manage
Impact (positive)	Advanced whistleblower systems at Apleona empower employees, business partners and workers in the value chain to speak up, increasing transparency and enabling relevant bodies to address grievances effectively.	– Regular compliance training for all employees – Annual anti-trust and anti-competitive behaviour training for high-risk functions – Mandatory recognition of the Apleona Code of Conduct by employees and suppliers – Group Directive on Integrity accessible to all employees – Clear and consistent "tone from the top" promoting ethical conduct – Certified compliance management system ensuring systematic governance – Supplier pre-qualification process with ethical and compliance checks – Ongoing screening of customers and suppliers against international sanctions lists – Multiple anonymous channels available for reporting concerns or misconduct
	Apleona prevents corruption and bribery through robust policies and a deeply embedded ethical corporate culture.	
Opportunity	Apleona's strong compliance and performance culture is well perceived by customers, contributing to long-standing business relationships and providing a competitive advantage in tenders for large contracts compared with less mature suppliers.	

Management of impacts, risks and opportunities

Business conduct policies and corporate culture

G1-1

Apleona takes a strict zero-tolerance approach to corruption, anti-competitive behaviour and all forms of unethical conduct. To uphold this commitment, the company has implemented a comprehensive compliance management system (CMS) designed to prevent, detect and address legal violations and misconduct throughout the organisation.



Corporate Social Responsibility Policy



CMS Certificate

The CMS is led by the General Counsel, who reports on it regularly to the CEO, the Supervisory Board and the Executive Board. The CMS is overseen by the Compliance Department, which is responsible for promoting a strong corporate culture rooted in ethical business practices and ensuring the implementation of effective organisational and technical controls. The system comprises a range of preventive measures, clear reporting procedures and regular oversight mechanisms.

At the core of Apleona's compliance framework is the Code of Conduct, which outlines the Group's ethical standards and expectations. This document is available to all employees via the company intranet in all languages relevant to Apleona's operations. New hires are introduced to the Code of Conduct during onboarding and through mandatory compliance training. Ongoing awareness is maintained via an annual

compliance refresher course, which also covers recent updates to compliance practices and expectations.

The principles of the Code of Conduct are further operationalised through detailed Group directives and procedural guidelines. The CMS is subject to continuous improvement under the direction of the Head of Compliance. Since 2018, the CMS has been certified in accordance with the internationally recognised IDW PS 980 standard. Recertification is conducted every three years, with the next scheduled for 2027, and it plays a key role in ensuring the ongoing effectiveness and relevance of the system. In addition, external review provides valuable insights into the current state of best practice, thus facilitating ongoing improvements.

Apleona's Compliance Policy encompasses the Code of Conduct along with all associated Group policies and procedures. The CMS ensures that all entities, executive bodies and employees of the Group act in a legally compliant and ethically responsible manner and avoid rule violations. The system is continuously adapted to reflect evolving legal, operational and risk landscapes.

Management of relationships with suppliers

G1-2

Apleona ensures that its supply chain aligns with our ethical, social and environmental standards. Key governance documents – such as our Code of Conduct for Subcontractors and Suppliers, General Purchasing Conditions, HSEQ regulations and Information Security Guidelines – are made publicly available on our website and must be signed by relevant suppliers before we conduct any business with them.

Pre-qualification and onboarding

All suppliers and subcontractors undergo a structured digital pre-qualification process via our procurement portal. This includes submission and review of relevant certifications, accreditations and sustainability-related information (e.g., occupational safety, environmental protection and quality). HSEQ and Central Procurement specialists assess these aspects, following procedures outlined in our internal Supplier Management Manual.

Training and compliance

To integrate sustainability deeper into procurement, we have conducted internal training since 2020. A new course on supply chain due diligence under the LkSG was rolled out in 2023 and remains ongoing. All suppliers are screened through our RiskRate tool (Navex Global), which includes integrity checks and sanctions list screenings.

Economic terms

We prioritise long-term supplier partnerships to ensure quality, reliability and cost efficiency. We prefer to establish framework agreements with suppliers that support the establishment of mutually beneficial relationships centred around trust, quality, innovation and sustainability.

Environmental considerations

Apleona strictly adheres to all applicable environmental standards and we expect the same from our suppliers and their value chains. Our expectation is clearly documented in terms and conditions and communicated to each prospective supplier before an engagement. Tenders regularly include environmental aspects in the selection criteria. In future, we plan to incorporate carbon emissions as a purchasing criterion.

Prevention and detection of corruption and bribery

G1-3

Procedures and measures

We do not tolerate bribery and corruption at Apleona. We have implemented a comprehensive set of measures to prevent, detect and address any bribery or corruption incidents. These are embedded in the company's compliance framework and are regularly reviewed for effectiveness.

Prevention

Preventive measures are designed to inform and guide employees to foster a strong culture of integrity. Key tools include:

- Code of Conduct: Provides overarching principles and expected behaviour
- Group Directive on Integrity: Offers detailed guidance on ethical business conduct
- Informational handouts: Materials covering definitions and examples of corruption and bribery, including the appropriate handling of gifts and invitations
- Compliance training and refresher courses.

These resources are made accessible via Apleona's internal knowledge management system, ensuring that all employees are equipped with the necessary understanding of their responsibilities.

Detection

To identify and monitor potential risks or misconduct:

- Apleona Compliance Communications offers a confidential and anonymous reporting channel for suspected violations

- Routine monitoring and audits are conducted by the Risk Management & Assurance and Legal & Compliance teams. These audits include both scheduled reviews and ad hoc assessments
- External expertise may be engaged when required to enhance the objectivity and depth of investigations.

Response and remediation

Employees are supported through appropriate responses to potential cases of corruption and bribery through:

- Clear internal processes described in the Group Directive on Integrity and accompanying materials
- Group procedures covering specific subtopics such as money laundering, conflicts of interest and thresholds for audit requirements, ensuring detailed and practical guidance for various scenarios.

These structured procedures enable us to uphold high ethical standards while effectively mitigating risks related to corruption and bribery.

Governance, reporting and control

All confirmed cases of bribery or corruption are immediately reported by the General Counsel to the Executive Leadership and subsequently to the Supervisory Board. In addition, the Management Board is regularly informed about the status of the anti-corruption and anti-bribery framework, including the results of compliance risk assessments and the effectiveness of implemented measures and systems.

Investigations of suspected cases of bribery or corruption are led by the Compliance Department, following established procedures designed to ensure objectivity and independence.

These processes guarantee that any investigation is organisationally separated from any management chain that could be directly or indirectly implicated. This structural safeguard is essential to protect the impartiality of investigators and ensure fair and unbiased assessments. Where necessary, the General Counsel and Head of Compliance may also involve external investigators.

The CMS is subject to oversight by the Risk Management & Assurance Department, which is also responsible for the Group's internal control system (ICS) and overall risk management framework. In line with best practice, the department conducting controls on the compliance communications system is organisationally distinct from the Compliance Department, which operates and manages the reporting channels. This functional separation enhances the independence, objectivity and effectiveness of compliance oversight.

These responsibilities are clearly defined in the Group Directive on ICS and the Group Directive on Integrity, which together form the cornerstone of Apleona's corporate governance and compliance infrastructure.

Communication

To ensure that the diverse groups of relevant stakeholders are adequately informed – based on their specific information needs and interests – Apleona uses a variety of communication formats to disseminate information on our anti-corruption and anti-bribery policies, procedures and systems.

These formats include:

1. Guiding publications

Apleona provides key internal documents such as the overarching Code of Conduct, the Group Directive on Integrity, and targeted informational materials, including handouts addressing various forms of corruption and bribery (e.g., improper gifts and invitations). These resources offer employees clear definitions and binding guidance on internal processes for identifying, reporting and addressing misconduct.

2. Reporting and detection mechanisms

The Apleona Compliance Communications platform, accessible to both internal and external stakeholders via the company website, serves as a central mechanism for reporting misconduct – including potential or actual incidents of corruption and bribery. The system supports anonymous reporting and is actively monitored to ensure timely detection and response.

3. Procedural guidance and sub-topic material

Detailed procedures and explanatory materials on sub-topics related to corruption and bribery – such as money laundering, conflicts of interest and audit threshold values – are made available through Apleona's internal knowledge management system. These materials offer practical guidance on managing risks and responding effectively to incidents.

Through these communication and information measures, Apleona promotes transparency, raises awareness and supports proactive compliance throughout the organisation and across our stakeholder landscape.

Training

All employees with a PC workstation and an employment duration of more than three months are required to complete mandatory compliance training. The programme ensures consistent awareness of rules, expectations around integrity and legal obligations across the organisation.

Upon onboarding, employees are required to complete compliance framework training, available in six languages. The training covers the essential aspects of good business conduct and is followed by an annual refresher course, with:

- A basic version for employees in non-risk roles
- An extended version for those in exposed functions – roles with heightened compliance risks due to decision-making authority or external interactions, as defined in Apleona's Compliance Policy.



Employees in exposed functions also complete annual anti-bribery and corruption (ABC) training, currently offered in seven languages. Blue-collar employees receive tailored compliance training in 11 languages, delivered outside the e-learning format to ensure accessibility and relevance.

All e-learning modules are mandatory, tracked and regularly updated to reflect legal changes. The training programme is a core component of Apleona's preventive approach to compliance and culture of integrity.

In 2024, 1,976 individuals were invited to participate, with 80% completing the training. While this is a solid participation rate, targeted measures will be introduced to improve completion further.

Members of the administrative, management and supervisory bodies are made aware of their expectations around business conduct and ethics through a combination of e-learning modules and direct engagement with compliance experts.

Contact channels

Our Compliance Officers, Human Rights Officer and dedicated human rights- and LkSG-related topic experts can be contacted using the following three channel options:

1. Anonymous notification

Violations of social standards can be reported anonymously and in 19 different languages via our reporting system:



[BKMS reporting system](#)

2. E-mail

The following e-mail addresses are available for submitting notices and complaints:

[mailto: lieferkettensorgfaltspflichten@apleona.com](mailto:lieferkettensorgfaltspflichten@apleona.com)

[mailto: supply-chain-due-diligence@apleona.com](mailto:supply-chain-due-diligence@apleona.com)

3. By letter

Alternatively, complaints can also be addressed to us by letter:

Apleona GmbH

Compliance/Menschenrechte

An der Gehespitz 50

63263 Neu-Isenburg Germany

For further information on our compliance management, see our website:



[Compliance website](#)

Metrics and targets

Incidents of corruption or bribery

G1-4

Cases of corruption and bribery

To effectively address potential breaches of our anti-corruption and anti-bribery standards, we conduct dedicated risk assessments and maintain structured remedial processes to mitigate identified risks. These measures form part of the company's comprehensive compliance framework aimed at ensuring integrity and transparency across all operations.

In the 2024 reporting period, no convictions or fines related to violations of anti-corruption or anti-bribery laws were documented at Apleona. Similarly, there were no confirmed cases of corruption or bribery that resulted in disciplinary actions, terminations or legal proceedings involving Apleona employees.



Risk management

Apleona employs a structured, top-down risk management system to proactively identify, assess and mitigate significant risks across the organisation. In 2024, 47 individual risks were continuously monitored and evaluated by designated risk owners. The system is centrally coordinated at the Group level, with regular business reviews serving as a key control mechanism to monitor progress toward strategic objectives, identify trends and detect potential deviations at an early stage.

As part of these reviews, the Risk Management function engages with the leadership of relevant business units and corporate departments to assess current developments, short- and medium-term expectations and the status of risk mitigation measures. The Group-wide risk register is reviewed annually by Apleona's executive management and supervisory bodies, ensuring transparency and alignment with strategic priorities.

The Risk Management function also played an active role in shaping Apleona's double materiality approach. While the risk register and double materiality assessment address different frameworks and scopes, they produce consistent insights into Apleona's most material sustainability topics. Over time, we anticipate increasing alignment and integration of both systems to strengthen enterprise-wide decision-making.

Apleona's internal control system (ICS) complements the risk management framework and serves as an additional risk mitigation tool. Designed to support the integrity of critical Group-wide business processes, a central objective of the ICS is to safeguard the accuracy of financial reporting, including the consolidated financial statements. The ICS comprises

structured principles, procedures and controls aimed at ensuring process reliability, legal compliance and adherence to internal policies. The system includes risk assessments, the establishment of control measures (documented in a risk control matrix) and recurring audits to verify operational effectiveness and identify improvement potential. Core elements of the ICS include segregation of duties, dual control principles and access controls to IT systems. The ICS is under continuous development and refinement to meet evolving regulatory and operational requirements.

For further information on the management of physical and transition risks, as well as human rights issues, please refer to the Physical climate risk section in the Environment chapter (page 44).

🌟 Cybersecurity and data security¹⁰

Policies and organisation

Communication via digital media is indispensable for the efficient and rapid flow of information. Protection of information and communication infrastructure is particularly important to prevent espionage, data theft, sabotage or cyber-attacks. Given its high importance, information security is managed organisationally by a Chief Information Security Officer, who directly reports to the Chief Transformation Officer.

Actions

To uphold a high level of information security and significantly reduce the risk of unauthorised third-party access to company-internal information and ICT systems, Apleona implements a

robust combination of employee-focused training programmes and technical IT security solutions.

Employee training and awareness

We seek to continuously strengthen Apleona's human firewall through a broad range of awareness and training initiatives, including:

- Regular training on email, internet and workplace security
- Guidance on identifying and reacting appropriately to unknown contacts and phishing attempts
- Centralised reporting channels for immediate notification of suspicious activities (e.g., phishing emails)
- Regular phishing simulations, with mandatory follow-up training for employees who respond incorrectly
- "InfoSec Moments" shared during regular calls across business units in the DACH region and internationally
- Onboarding security training during Welcome Days for new employees
- Launch of a new Security Awareness Training Platform.

APLEONA



**Ups, das war Phishing!
Oops, that was Phishing!**



Cybersecurity awareness exercise

The email and the fake login page were part of a brief security exercise. This was a phishing simulation designed to prompt you to enter sensitive information.



There are no consequences for you as a result of this simulation – **however, please change your password!**

¹⁰ The disclosures made here are company-specific and provided in addition to the information mandated by the ESRS.

IT security infrastructure

Technical safeguards are in place at Apleona to ensure system integrity and data protection, including:

- Use of firewalls, VPNs, proxies and hardware tokens
- Automatic account locking upon multiple failed login attempts
- Email malware detection and automated quarantining of suspicious messages
- Routine vulnerability assessments and penetration testing.

Additional measures implemented in 2024

The additional measures cover:

- Mandatory email communication template for large distribution groups to reduce risks of human error
- Continued company-wide phishing simulations to benchmark employee readiness
- Establishment of a dedicated crisis response team to ensure structured and timely incident handling
- Execution of cyber emergency tabletop exercises to test internal response capabilities and decision-making under pressure

Planned enhancements for 2025

Expansion of training content to include emerging threats related to artificial intelligence, such as:

- AI-assisted phishing
- Deepfake video impersonations
- Development of a detailed incident response manual for the crisis team, enabling consistent, step-by-step responses.

Incidents

In 2024, we observed an increase in the volume and sophistication of cyberattacks – particularly those aimed at exploiting human vulnerabilities. Thanks to our rapid response protocols and trained personnel, all attempted attacks were promptly identified and contained swiftly. No damage or business disruption occurred.

These attacks underscore the evolving threat landscape and the need for continued vigilance. Our strategic investment in security awareness, advanced IT infrastructure and response readiness continues to prove effective in safeguarding Apleona's digital environment and stakeholder trust.

Incidents

	2020	2021	2022	2023	2024
Category 1	0	1	1	0	0
Abuse of individual accounts by attackers					
Category 2	0	1	1	0	0
Failure of systems or limitations on availability by attackers					
Category 3	0	0	0	0	0
Loss and/or publication of data by attackers					

Appendix

GHG emissions factors	82
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GHG emissions factors

Scope 1 emissions	Scope 2 emissions	Scope 3 emissions		
Carbon emissions from fossil fuels used for powering vehicles with combustion engines (mobile combustion) and for heating premises (stationary combustion) UK Department of Environment, Food & Rural Affairs (DEFRA) (2024), UK Government GHG Conversion Factors for company reporting	Carbon emissions from purchased electricity (market based) Association of Issuing Bodies (AIB) (2024); European Residual Mixes Carbon emissions from purchased electricity (location based) International Energy Agency (IEA) (2024), IEA Emission Factors Carbon emissions from purchased energy other than electricity UK DEFRA (2024), UK Government GHG Conversion Factors for company reporting	Category 1 Purchased goods and services Emission related to the production of goods and provision of services Watershed (2024), Comprehensive Environmental Data Archive (CEDA), Open CEDA Category 2 Capital goods Emission related to the production of goods and provision of services Watershed (2024), CEDA, Open CEDA Category 3 Fuel-and energy activities Emissions related to the production, transmission and provision of fuels and energy IEA (2024), IEA Emission Factors were derived using widely recognised and applicable methodological approaches Category 4 Upstream transportation and distribution Emission related to the transportation and distribution of inbound goods Watershed (2024), CEDA, Open CEDA	Category 5 Waste in operations Emissions related to the disposal and recycling of waste UK DEFRA (2024), UK Government GHG Conversion Factors for company reporting Category 6 Business travel Emissions related to different modes of travel UK DEFRA (2024), UK Government GHG Conversion Factors for company reporting Category 7 Commuting Emissions related to different modes of transport used for commuting UK DEFRA (2024), UK Government GHG Conversion Factors for company reporting Category 8 Leased assets Emissions related to the operating leased real estate IEA (2024), IEA Emission Factors	Category 11 Use of sold products Approximated using Category 1 emissions and industry benchmarks Category 15 Investments Emissions related to services provided by minority investments Watershed (2024), CEDA, Open CEDA

EU Taxonomy templates

Capital expenditures (capex)

Economic activities (1)	Code (2)	Absolute Turnover (€ mn) 2024 (3)	Proportion of turnover 2024 (%) (4)	Substantial contribution criteria					DNSH criteria (“Do Not Significantly Harm”)						Minimum safeguards (17)	Taxonomy-aligned proportion of turnover 2023 (%) (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
Capex of environmentally sustainable activities (Taxonomy- aligned) (A.1)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	-		
Of which enabling		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	-	E	
Of which transitional		0.00	0.00%							Y	Y	Y	Y	Y	Y	-	T	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
Capex of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								-	
Capex of taxonomy-eligible activities (A.1 + A.2)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								-	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
Capex of taxonomy-non-eligible activities		26.55	100.00%															
TOTAL (A + B)		26.55	100.0%															

Y = Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective

EL = Eligible N/EL = Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

Operational expenditures (opex)

				Substantial contribution criteria					DNSH criteria (“Do Not Significantly Harm”)											
Economic activities (1)	Code (2)	Proportion of turnover 2024 (%) (4)		Absolute Turnover (€ mn) 2024 (3)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Taxonomy-aligned proportion of turnover 2023 (%) (18)	Category enabling activity (19)	Category transitional activity (20)
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
Opex of environmentally sustainable activities (Taxonomy- aligned) (A.1)		0.00	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	-		
Of which enabling		0.00	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	-	E	
Of which transitional		0.00	0.00%								Y	Y	Y	Y	Y	Y	Y	-		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Opex of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0.00	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								-		
Opex of taxonomy-eligible activities (A.1 + A.2)		0.00	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								-		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Opex of taxonomy-non-eligible activities		92.60	100.00%																	
TOTAL (A + B)		92.60	100.00%																	

Y = Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective

EL = Eligible N/EL = Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

Disclosures by references

Disclosure requirement	Disclosure requirement description	Page
General disclosures ESRS 2		
BP-1	General basis for preparation of the sustainability statements	18-19
BP-2	Disclosures in relation to specific circumstances	18-19
GOV-1	The role of the administrative, management and supervisory bodies	20-22
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	20-22
GOV-3	Integration of sustainability-related performance in incentive schemes	20-22
GOV-4	Statement on sustainability due diligence	27
GOV-5	Risk management and internal controls over sustainability	19, 79
SBM-1	Strategy, business model and value chain	11-13
SBM-2	Interests and views of stakeholders	25-26
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	23-25, 37, 55, 68, 74
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	23-25
IRO-2	Disclosure requirements in ESRS standards covered by the undertaking's sustainability statements	23-25
Environment ESRS E1		
E1 GOV-3	Integration of sustainability-related performance in incentive schemes	-
E1-1	Transition plan for climate change mitigation	37-38
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E1-3	Actions and resources in relation to climate change policies	39
E1-4	Targets related to climate change mitigation and adaptation	39
E1-5 (company-specific disclosure)	Energy consumption and mix	50
E1-6	Gross Scope 1, 2, 3 and total GHG emissions (pages 94-99)	40-43
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	44

Disclosure requirement	Disclosure requirement description	Page
E1-8	Internal carbon pricing	44
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	44
Environment ESRS E5		
E5-5 (company-specific disclosure)	Resource outflows	51-52
Social ESRS S1 (Own workforce)		
S1-1	Policies related to own workforce	55-56
S1-2	Processes for engaging with own workers and workers' representatives about impacts	56
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	56
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	56, 65-66
S1-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	56, 66
S1-6	Characteristics of the undertaking's employees	57-58
S1-7	Characteristics of non-employees in the undertaking's own workforce	58
S1-8	Collective bargaining coverage and social dialogue	58-59
S1-9	Diversity metrics	59-63
S1-10	Adequate wages	-
S1-11	Social protection	-
S1-12	Persons with disabilities	61
S1-13	Training and skills development metrics	61-62
S1-14	Health and safety metrics	65-67
S1-15	Work-life balance metrics	-
S1-16	Remuneration metrics (pay gap and total remuneration)	-
S1-17	Incidents, complaints and severe human rights impacts	-

Disclosure requirement	Disclosure requirement description	Page
Social ESRS S2 (Workers in the value chain)		
S2-1	Policies related to value chain workers	69-70
S2-2	Processes for engaging with value chain workers about impacts	70-71
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	71-72
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	-
S2-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	-
Governance ESRS G1		
G1-1	Business conduct policies and corporate culture	75
G1-2	Management of relationships with suppliers	75
G1-3	Prevention and detection of corruption and bribery	76-78
G1-4	Incidents of corruption or bribery	78
G1-5	Political influence and lobbying activities	-
G1-6	Payment practices	-

List of abbreviations

Abbreviation	Full term	Main reference section
BIO	Biodiversity and eco-systems	EU Taxonomy
Capex	Capital expenditures	EU Taxonomy
CCA	Climate change adaptation	EU Taxonomy
CCM	Climate change mitigation	EU Taxonomy
CE	Circular economy	EU Taxonomy
CEO	Chief Executive Officer	All
CFO	Chief Financial Officer	All
CHRO	Chief Human Resources Officer	Social
CMS	Compliance management system	Governance
COO	Chief Operating Officer	All
CO ₂	Carbon dioxide	Environment
CO ₂ e	Carbon dioxide equivalent	Environment
CRREM	Carbon Risk Real Estate Monitor	Environment
CTO	Chief Transformation Officer	All
DACH	Germany, Austria and Switzerland	All
EBITA	Earnings before interest, taxes and amortisation	Double materiality assessment
EFRAG	European Financial Reporting Advisory Group	General disclosures
EL	Eligible	EU Taxonomy
EY	Ernst & Young GmbH	General disclosures, Environment
GHG	Greenhouse gas	Environment

Abbreviation	Full term	Main reference section
GRE	Green real estate	Environment
GWP	Global warming potential	Environment
HVAC	Heating, ventilation and air conditioning	Environment
ICG	Institut für Corporate Governance	Governance
ICT	Information and Communication Technology	Strategy and business model
IRO	Impact, risk and opportunity	All
KPI	Key performance indicator	General disclosures
ktCO ₂ e	Kilotonnes of CO ₂ equivalent	Environment
LkSG	Lieferkettensorgfaltspflichtengesetz (Germany's supply chain due diligence act)	Social
PPC	Pollution prevention and control	EU Taxonomy
N/EL	Not eligible	EU Taxonomy
Opex	Operational expenditures	EU Taxonomy
PAB	EU's Paris-Aligned Benchmark	Environment
SBTi	Science Based Targets initiative	Environment
UN	United Nations	Environment
WTR	Water and marine resources	EU Taxonomy

Limited assurance report

Independent auditor's report on a limited assurance engagement

To Apleona Holding GmbH, Neu-Isenburg

We have performed a limited assurance engagement on selected performance indicators in the sustainability report of Apleona Holding GmbH, Neu-Isenburg, (hereinafter the "Company"), whose disclosures were identified by a "🍀" in the sustainability reporting, for the period from 1st of January to 31st of December 2024 (hereinafter the "non-financial reporting").

Our engagement exclusively refers to the disclosures marked with the "🍀" symbol in the English pdf version of the sustainability report. Not subject to our assurance engagement are other disclosures made in the sustainability report as well as prior-year disclosures.

Responsibilities of the executive directors

The executive directors of the Company are responsible for the preparation of the sustainability report, which includes the selected disclosures, with reference to the "European Sustainability Reporting Standards" (ESRS) and Article 8 of Regulation (EU) 2020/852 (EU Taxonomy) (hereinafter "applicable criteria").

These responsibilities of the Company's executive directors include the selection and application of appropriate methods for the preparation of the non-financial Reporting and making assumptions and estimates about individual non-financial disclosures that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such

internal control as the executive directors consider necessary to enable the preparation of a non-financial Reporting that is free from material misstatement, whether due to fraud (manipulation of the non-financial Reporting) or error.

Independence and quality assurance of the auditor's firm

We have complied with the German professional requirements on independence as well as other professional conduct requirements.

Our audit firm applies the national legal requirements and professional pronouncements - in particular the BS WP/vBP ["Berufssatzung für Wirtschaftsprüfer/vereidigte Buchprüfer": Professional Charter for German Public Accountants/German Sworn Auditors] in the exercise of their Profession and the IDW Standard on Quality Management issued by the Institute of Public Auditors in Germany (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and accordingly maintains a comprehensive quality management system that includes documented policies and procedures with regard to compliance with professional ethical requirements, professional standards as well as relevant statutory and other legal requirements.

Responsibilities of the auditor

Our responsibility is to express a conclusion with limited assurance on the non-financial reporting based on our assurance engagement. We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have

come to our attention that cause us to believe that the Company's non-financial reporting is not prepared, in all material respects, in accordance with the criteria.

In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the auditor.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- Inquiries of relevant employees of the Company involved in the preparation of the non-financial reporting about the preparation process, the internal controls related to this process as well as disclosures in the non-financial reporting,
- Identification and assessment of risks of material misstatement in the non-financial reporting,
- Gain an understanding of the structure of the sustainability organization and stakeholder engagement,
- Gain an understanding of the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the contract counterparty, as well as the internal controls related to this process,
- Evaluation of the appropriateness of quantification methods used and the reasonableness of estimates made, their ongoing application as well as the scope and complexity of the greenhouse gas inventory,

- Inspection of the relevant documentation of the systems and processes for collecting, aggregating and validating relevant data in the reporting period,
- Evaluation of the presentation of disclosures in the non-financial Reporting,
- Inquiries and inspection of documents on a sample basis relating to the collection and reporting of selected data,
- Analytical procedures on the selected performance indicators.

Assurance conclusion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected performance indicators that are marked with the “” symbol in the sustainability report from 1st of January to 31st of December 2024 are not prepared, in all material respects, in accordance with the applicable criteria.

Restriction of use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. As a result, it may not be suitable for another purpose than the aforementioned. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company alone. We do not accept any responsibility to third parties, unless otherwise agreed contractually. Our assurance conclusion is not modified in this respect.

General Engagement Terms and Liability

The enclosed “General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms]” as issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] on 01 January 2024 are applicable to this engagement and also govern our relations with third parties in the context of this engagement ([ey-idw-aab-en-2024.pdf](#)). In addition, please refer to the liability provisions contained there in no. 9 and to the exclusion of liability towards third parties. We accept no responsibility, liability or other obligations towards third parties unless we have concluded a written agreement to the contrary with the respective third party or liability cannot effectively be precluded.

We make express reference to the fact that we will not update the report to reflect events or circumstances arising after it was issued, unless required to do so by law. It is the sole responsibility of anyone taking note of the summarized result of our work contained in this report to decide whether and in what way this information is useful or suitable for their purposes and to supplement, verify or update it by means of their own review procedures.

Stuttgart, 5 September 2025

EY GmbH & Co. KG

Wirtschaftsprüfungsgesellschaft

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Note

This report has been prepared with the utmost care, and all data has been carefully reviewed.

However, rounding, typographical or printing errors cannot be entirely ruled out.

Rounding differences may also occur due to the use of automated calculation tools.

Footnotes in the text are numbered sequentially and appear at the bottom of each page. Footnotes for tables or figures are marked with Latin letters, placed directly below the object and are not numbered sequentially throughout the entire document.

Hyperlinks included in this document may change or become unavailable over time.

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