Yettel.

Sustainability Report 2025



Content

Letter from the CEO **3**

1. Introduction of Yettel Hungary **4**
1.1 Company Profile, Operations and Legal Structure 4
1.2 Business Model and Value Chain 5
1.2.1 Nationwide Presence and Customer Service 5
1.2.2 Product and Service Portfolio 6
1.2.3 Corporate Governance Structure and Decision-Making 7
1.2.4 Business Relationships and Value Chain 8
1.3 Mission, Vision and Values 8
1.4 The Role of Sustainability in Business Strategy 9
1.5 Awards and Recognitions 10

2. Reporting Methodology, General Disclosures **11**
2.1 Purpose, Scope and Coverage of the Report 11
2.2 Sustainability Management 12
2.2.1 Roles and Responsibilities 12
2.2.2 Role of Leadership and Management in Sustainability 12
2.3 Process for Identifying Material Impacts, Risks and Opportunities and Double Materiality Assessment 13
2.3.1 Mapping the business model and value chain 13
2.3.2 Identifying impacts, risks and opportunities 13
2.3.3 Assessment of impacts, risks and opportunities 14
2.3.4 Validation and approval 14
2.4 Identified material topics 15
2.5 Stakeholder Identification and Engagement 16
2.5.1 Own employees 16
2.5.2 Suppliers 17
2.5.3 Customer and User Groups 17
2.5.4 Memberships in Organisations and Professional Associations 17
2.6 Integration of Sustainability Considerations into Business Strategy and Decision-Making 18
2.7 Metrics and Targets: Alignment of Sustainability Objectives with the Sustainable Development Goals 18

3. Environmental Information **21**
3.1 Reducing energy consumption and CO_2 emissions 21
3.1.1 Energy consumption 21
3.1.2 Greenhouse gas emissions and emissions reduction measures 23
3.1.3 Group-wide initiatives and achievements in 2025 26
3.2 Resource Use: Waste Management and Circular Solutions 27
3.3 Environmental performance of suppliers and sustainable procurement 29
3.4 Training and communication 31

4. Social Information **32**
4.1 Policies relating to Yettel Hungary's own workforce 32
4.1.1 Yettel People Policy 32
4.1.2 Diversity, Equal Opportunities, Inclusion Policy 34
4.1.3 Benefits Policy 34
4.1.4 Training and skills development strategy 35
4.1.5 Family-friendly policies and practices 35
4.1.6 Employee Dialogue and Representation - MyVoice Policy 36
4.2 Metrics on own workforce 37
4.2.1 Diversity, Equity and Inclusion 37
4.2.2 Training and development 38
4.2.3 Working Environment, Well-being, Health and Safety 39
4.3 Workers in the value chain 40
4.4 Customers and End Users 40
4.5 Community engagement 41

5. Governance Information **43**
5.1 Business ethics, anti-corruption measures and regulatory compliance 43
5.2 Protection of whistleblowers 44
5.3 Risk management 44
5.4 Corporate Culture 45
5.5 Responsible procurement, supplier relationships and payment practices 45
5.6 Sustainable procurement and supply chain management 46
5.7 Supplier expectations, assessment and cooperation 46
5.8 Infrastructure protection, network operations and business continuity management 47
5.9 Company-Specific Material Topic: Data Protection and Information Security 47

Appendices **48**

Letter from the CEO

At Yettel, we believe that connectivity has the power to drive progress and create lasting value for society. With this opportunity comes a profound responsibility to operate sustainably and ethically, balancing economic success with environmental stewardship and positive social impact.
For many years, sustainability considerations have guided our strategic decisions and business practices. As ESG expectations have evolved and become more structured, we have remained at the forefront of the journey, voluntarily adopting internationally recognized frameworks and reporting standards, and contributing to collective efforts that advance a more sustainable digital future.

2025 marked a pronounced increase in our B2B customers' interest in our sustainability commitments, driven by growing value chain due diligence requirements and a greater focus on Scope 3 decarbonisation worldwide. We've also strengthened our efforts across both areas, working more closely with our suppliers and partners, and aligning our expectations with those of our customers and other stakeholders. Our cooperation with suppliers aims to ensure that our sustainability expectations are reflected not only at company level, but across our entire value chain.

As global trends continue to evolve, and the regulatory landscape develops, certified management systems are no longer optional, and commitments alone are no longer enough. Sustainability performance must be measurable, verifiable, and comparable. While reporting may be less visible than many other aspects of sustainability, it plays a critical role in delivering the transparency, comparability, and accountability that our stakeholders increasingly expect. In 2025, we made significant progress in this area, supported by both our own initiatives and the broader efforts of e& and e& PPF Telecom Group to deepen our understanding of where our impacts occur. These enhancements strengthen our ability to make informed decisions, set meaningful priorities, and drive tangible action.

I am proud to be part of a company that remains firmly guided by its values and purpose. The dedication and commitment of our colleagues are at the heart of our progress, united by a shared ambition to continuously strengthen our sustainability performance and create lasting value for our customers, communities, and future generations.



Igor Prerovsky
CEO

1. Introduction of Yettel Hungary

1.1 Company Profile, Operations and Legal Structure
(ESRS 2 BP-1)

Yettel Hungary Ltd. has been a key player in the Hungarian telecommunications sector since 1994 through its legal predecessors. As a leading mobile telecommunications provider, the company is committed to delivering high-quality, reliable, and increasingly digital services to both residential and business customers, while integrating innovation and sustainability into its operations.

The company commenced operations as Pannon GSM in 1994 and operated under the Telenor Hungary brand from 2010. Since 2018, it has been part of the PPF Group. In March 2022, the company adopted the name Yettel Hungary Ltd. as part of the Group's brand transformation strategy.

In October 2024, the PPF Group entered into a strategic partnership with Emirates Telecommunication Group Company (e&). As a result of the transaction, e& PPF Telecom Group was established, in which e& holds a majority ownership stake of 50% plus one share. The partnership aims to strengthen the development and competitiveness of the telecommunications market across Central and Eastern Europe.

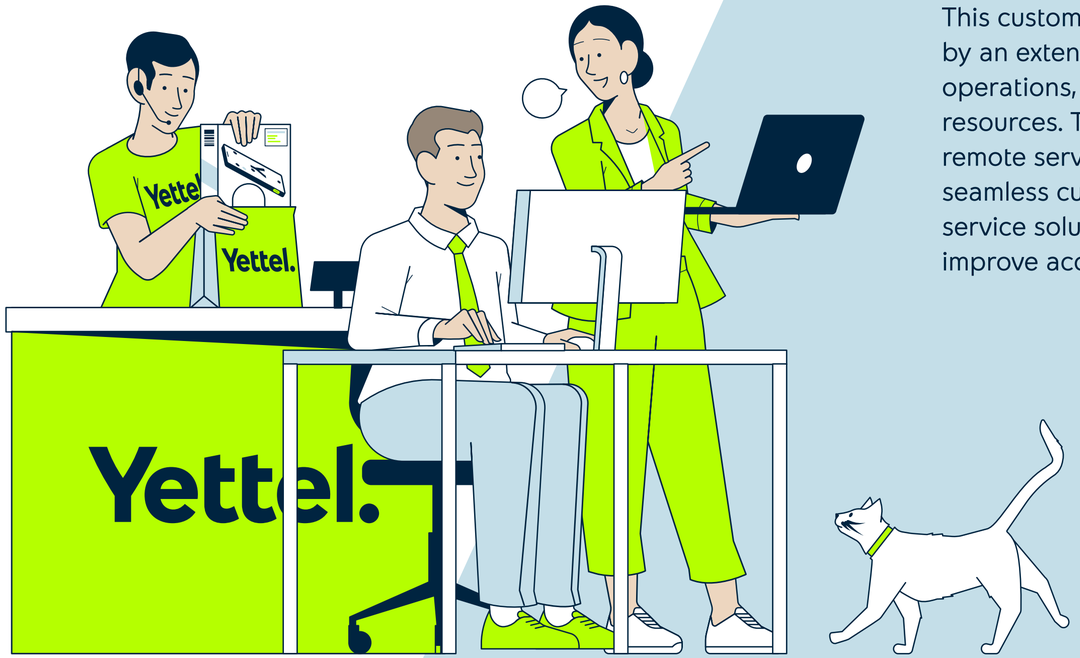
Since 2020, Yettel Hungary has operated under a business model introduced for the first time in Hungary that separates infrastructure service provision from mobile operator activities. Under this model, Yettel Hungary focuses on serving residential and corporate customers and on the development of commercial and digital services, while network development and operation are carried out by CETIN Hungary Zrt. as a technical infrastructure partner. This Sustainability Report covers exclusively the activities of Yettel Hungary Ltd.

Yettel Hungary serves millions of customers and provides employment for more than 1700 people. Given its scale and socio-economic significance, responsible and transparent business conduct is of paramount importance to the company. Sustainability considerations are integrated into business decisions and day-to-day operations, extending beyond compliance requirements to form an integral part of the company's ESG approach.



1.2 Business Model and Value Chain (ESRS 2, SBM-1)

The company's business model focuses on delivering mobile telecommunications and related digital services to residential, business, and government customers. Its value chain relies on the contributions of infrastructure and technology partners, equipment and service suppliers, as well as downstream stakeholders, including users and resellers.



1.2.1 Nationwide Presence and Customer Service

Yettel Hungary delivers customer support through a multi-channel service model, enabling customers to access services and manage their accounts via a nationwide retail network, telephone customer service, and digital platforms.

This customer service framework is supported by an extensive store network, central office operations, and dedicated contact center resources. The combination of in-person and remote service channels ensures a consistent and seamless customer experience, while digital self-service solutions are continuously enhanced to improve accessibility and convenience.

	2025	2024	Change	(%)
Number of stores	**130**	**130**	**-**	**-**
Number of employees	**1,766**	**1,716**	**+49**	**+2.85%**
Yettel stores	630	637	-7	-1.10%
Szeged Contact Center	142	146	-4	-2.74%
Central office building	993	993	-	-
Number of customers	**3,269,867**	**3,264,029**	**+5,838**	**+0.18%**
Residential	1,862,860	1,908,706	-45,846	-2.40%
Business	728,474	705,818	+22,656	+3.21%
M2M (machine -to-machine) communication	678,533	649,505	+29,028	+4.47%

1.2.2 Product and Service Portfolio

Yettel Hungary provides mobile telecommunications and related digital services to residential, business, and institutional customers. Its operations are centred on delivering an outstanding customer experience, driving technological innovation, and ensuring sustainable business practices. Continuous service availability is supported by the necessary spectrum usage rights and strategic infrastructure partnerships.

Services are delivered primarily through Yettel Hungary's own sales channels. Residential customers are supported by a nationwide retail network, while business and institutional clients are served by a dedicated team of sales professionals. Although Yettel Hungary holds the required rights to use mobile spectrum frequencies, it does not own a significant share of the physical infrastructure required to provide its services. The provision and maintenance of this infrastructure are managed by CETIN Hungary Ltd., Yettel Hungary's infrastructure service provider partner.

Main Service Areas:

Mobile Communication Services

Internet access, data transmission, voice services, and SMS/MMS messaging are offered through a range of tariff plans, available on both prepaid and postpaid bases and tailored to the needs of different customer segments.

Fixed-Line Services

Broadband internet connectivity, data solutions, and television services are provided through Fixed Wireless Access (FWA) technology over Yettel Hungary's mobile network, as well as through wholesale access arrangements with other network operators.

Device Sales

The company offers mobile handsets, accessories, and other telecommunications-related devices that support digital connectivity and enhance the overall customer experience.



Yettel Hungary's value proposition is built on reliable network connectivity, flexible tariff plans designed to meet diverse customer requirements, and convenient digital self-service solutions. These core offerings are complemented by a broad portfolio of devices and accessories, as well as integrated solutions for business customers tailored to the needs of specific market segments.

The company generates revenue primarily from subscription and usage fees associated with postpaid and prepaid services, together with proceeds from device sales. To address the varying needs of its customer base effectively, Yettel Hungary differentiates between residential, small business, and corporate customer segments, offering targeted products and services to each group.

1.2.3 Corporate Governance Structure and Decision-Making

(ESRS 2 GOV-1)

Management of Yettel Hungary:

Igor Prerovsky
Chief Executive Officer

József Takács
Chief Financial Officer

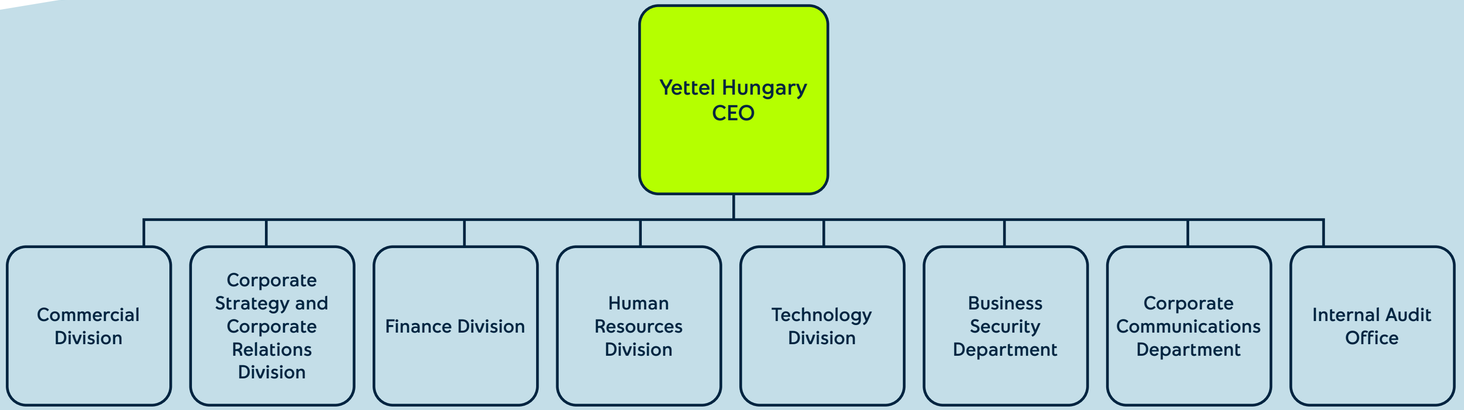
Nemanja Zilovic in the reporting year;
from 1 July 2026 **Tomas Reznicek**
Chief Commercial Officer

György Koller in the reporting year;
from 1 January 2026 **Peter Jantosovic**
Chief Technology Officer

Enikő Szalai
Chief Human Resources Officer

Zoltán Dávid
Chief Strategy Officer

A more detailed overview of the professional experience and career backgrounds of the members of the management team is available on the company's website under the **"Leaders of Yettel Hungary"** section.





1.2.4 Business Relationships and Value Chain
(ESRS 2 SBM-1, SBM-3)

Maintaining a transparent and responsible value chain is a strategic priority for Yettel Hungary. This approach supports the continuous enhancement of performance while enabling the identification and monitoring of environmental and social impacts across the entire value chain, from procurement and delivery through development and use to the end of assets' lifecycle.

As a telecommunications provider, Yettel Hungary operates within a highly interconnected value chain that depends on the collaboration of numerous stakeholders. Environmental impacts occur at various stages, including raw material extraction and processing, device manufacturing and assembly, packaging and logistics activities, as well as the energy consumption of telecommunications networks and end-user devices.

Social considerations are equally important and encompass respect for human rights, the promotion of digital inclusion, and compliance with legal and ethical business practices. Transparency and accountability form an integral part of the Company's corporate governance framework and contribute to its overall environmental and social performance.

The sustainability impact of Yettel Hungary extends beyond its own operations and is influenced by the activities of its suppliers, partners, and customers throughout the value chain. Accordingly, the Company views sustainability as a shared responsibility across the ecosystem in which it operates.

The value chain includes three principal stages:

1. Upstream suppliers	2. Yettel Hungary's own operations	3. Downstream activities related to the sale, use, and end-of-life management of products and services

The Company's operations are exposed to several key dependencies and risks, including supplier concentration in the technology sector, disruptions to global supply chains (e.g. shortages of devices and spare parts), evolving regulatory requirements, and an increasingly complex cybersecurity landscape. These risks are managed through risk-based procurement and supplier management practices, business continuity planning for critical services, and a strong focus on service reliability, resilience, and information security.



1.3 Mission, Vision and Values
(G1-1)

Yettel Hungary's mission is to empower its customers through high-quality connectivity and digital services, thereby contributing to Hungary's digital transformation and long-term development. The Company is committed to expanding access to digital technologies and services, supporting economic growth, enhancing competitiveness, and fostering social inclusion.

The Company's vision is to build a digital ecosystem in which mobile technology creates meaningful value in everyday life. By enabling seamless communication, supporting learning and work, and facilitating the adoption of more efficient and resource-conscious solutions, Yettel Hungary aims to contribute to a more connected and sustainable future.

Yettel's operations are guided by core values such as customer centricity, innovation, a commitment to simple and intuitive solutions, responsible decision-making, and respect for colleagues and business partners. These principles serve as the foundation for the Company's approach to service development, people management, and corporate social responsibility.

1.4 The Role of Sustainability in Business Strategy

(ESRS 2 SBM-3, MDR-P)

Long-term sustainable business performance requires the systematic consideration of environmental and social impacts alongside financial factors. Yettel Hungary is committed to expanding access to digital services as broadly as possible and to fostering innovation and sustainable growth through its products and services. The Company's sustainability approach is based on conducting its activities and making decisions in a responsible, ethical, and transparent manner, while striving to prevent, mitigate, and, where appropriate, remediate or compensate for potential adverse social and environmental impacts.

Yettel Hungary's sustainability strategy has been developed in alignment with the group-wide principles of e& PPF Telecom Group. In defining its local sustainability objectives, the Company considered the specific characteristics of its operations in Hungary, stakeholder expectations, and the need to ensure alignment with its current business context and established practices. The strategic framework was designed to be both ambitious and achievable. Sustainability objectives through 2028 have been structured around four key pillars.

I. Mobile technology for a more sustainable future

- Reducing social inequalities through a reliable mobile network for all.
- Promoting digital education and responsible internet use.
- Ensuring information security and protection of personal data.



II. Reducing our environmental footprint

- Reducing carbon emissions in our own operations and indirect emissions in the value chain.
- Supporting the circular economy.



III. Putting people at the centre of our business



- Supporting communities based on our values.
- Protecting the health, safety and well-being of our employees.
- Accelerating the integration of our employees with disabilities into the workplace and creating an inclusive work environment.
- Supporting the career path of our female employees.

IV. Ethical and transparent operations



- Responsible and sustainable procurement.
- Advancing sustainability as an integral part of Yettel Hungary's strategy.

Sustainability considerations are systematically embedded in strategic planning and key business processes, including product and service development, procurement, customer communications, and operational resilience. Through this integrated approach, Yettel Hungary seeks to create long-term value for its stakeholders while contributing to sustainable economic, environmental, and social progress.

1.5 Awards and Recognitions

In 2025, Yettel Hungary delivered strong performance across both financial and sustainability dimensions. This progress was reflected in the sustainability-related awards and external professional recognitions received during the year, which validated the Company's commitment to responsible business practices.

The positive impact generated through community engagement programmes, employee well-being initiatives, and strategic partnerships was further reinforced by independent professional recognition. Such acknowledgements strengthen the Company's reputation and stakeholder trust while encouraging the development of long-term, impact-oriented collaborations between businesses and civil society organisations. Through these partnerships, Yettel Hungary seeks to create lasting value and contribute to sustainable social and environmental progress.

Awards recognizing digital innovation and social impact

Hipnózis Awards – ARtMemes

The ARtMemes initiative, developed in collaboration with the Museum of Fine Arts, Budapest, combined digital technology and culture to create a new and engaging visitor experience. Through the application, users were able to explore artworks via augmented reality (AR)-based content, while the project also served educational and community-building objectives. The initiative received a Gold Award at the Hipnózis professional competition in the category of mobile-optimised solutions and mobile applications and was also awarded Bronze in the category recognising campaigns based on immersive technologies.

Prizma and PREXA Silver Awards
"A Like for Me, an Insult to You: Hungary's First Emoji Survey"

In support of its objective to enhance digital awareness and promote effective digital communication, Yettel Hungary conducted Hungary's first nationally representative survey on the interpretation of emojis across different generations. The research explored how variations in the understanding of digital symbols may lead to misunderstandings in online interactions and influence the quality of digital communication.
By generating insights into generational differences in digital behaviour, the initiative contributed to improving digital literacy and fostering greater understanding between age groups. The project's social impact and professional excellence were recognised externally through Silver Awards at both the Prizma Creative PR Awards and PREXA (PR Excellence Hungary Award), granted by the Hungarian Public Relations Association.

Awards recognizing customer experience and the quality of customer service

Client1st Recognition for Customer Service Excellence

Yettel's customer service improvements received external professional recognition in 2025. In the Client1st assessment, the Company's digital customer service operations achieved third place and were awarded a Certified Service Quality certificate, while its telephone customer service function also received a quality certification. These results were based on mystery shopping assessments and customer satisfaction surveys and were supported by significant service improvements, including a reduction in average telephone waiting time to 22 seconds and an acceleration of email response times to within 12 hours. In addition, the Company received the "Customer Experience Stars" special award, recognising the outstanding customer-centric performance of its employees.

Employer awards

Top Employers Institute - Top Employer Certification

In 2025, Yettel once again earned the Top Employer certification awarded by the Top Employers Institute, securing a place among Hungary's leading employers for the second consecutive year. The independent audit conducted by the international institute provides a comprehensive assessment of HR practices and validates the Company's commitment to creating an inspiring workplace that supports employees across generations.

During 2025, Yettel focused on further refining its organisational culture, strengthening its employer brand, and enhancing its recruitment processes. At the same time, the Company continued to support employee well-being through a comprehensive benefits package and a conscious approach to supporting the entire employee lifecycle, including extended paternity and grandparent leave, insurance coverage, private healthcare services, employee assistance programmes, and the Solidarity Fund.

Hungarian Business Leaders Forum (HBLF) Diverse and Fair Workplace Award - Recognized Company

The Company received recognition for the second time in the HBLF Diverse and Equitable Workplace Award programme, which assesses and certifies organisations' commitment to diversity and inclusion (D&I) based on transparent and objective indicators. The certification aims to encourage the development of inclusive workplace cultures and equal opportunity practices, while recognising companies that have already taken tangible and measurable steps in this area.

2. Reporting Methodology, General Disclosures

(ESRS 2 SBM-3, MDR-P)

Within the social dimension, the most significant impacts relate to employees, as well as customers and their use of services, with particular regard to access, service usage, and potential associated risks.



2.1 Purpose, Scope and Coverage of the Report

The Group has been publishing sustainability reports since 2006. Through its predecessor entities, the Hungarian subsidiary has reported in accordance with the GRI framework since 2008. Operating in its current legal form, Yettel Hungary has published a standalone sustainability report since 2021, focusing exclusively on its domestic operations and presenting the Company's sustainability commitments and performance in Hungary.

Although Yettel Hungary's data are consolidated into the Group-level sustainability report, the Company considers it important to provide domestic stakeholders with a standalone account of its performance. The ESG data presented in this report are consistent with the data reported to the parent company for consolidation purposes.

This report covers the period from 1 January to 31 December 2025 and has been prepared on a voluntary basis, as Yettel Hungary is not yet subject to mandatory sustainability reporting requirements. Under the Hungarian Accounting Act, which transposes the European Union's corporate sustainability reporting requirements into Hungarian law, the Company's first mandatory sustainability report will be due in 2028.

The structure of this report follows the framework of the European Sustainability Reporting Standards (ESRS) to support future compliance; however, the full implementation of the ESRS requirements is still in progress. This approach is aligned with the Group-wide preparedness strategy launched in 2022.

2.2 Sustainability Management

2.2.1 Roles and Responsibilities

(ESRS 2 GOV-1, GOV-2)

Yettel's sustainability governance framework is aligned with Group-level policies and ensures the effective integration of ESG considerations across the organisation. The Board approves the sustainability strategy and related policies, while senior management and dedicated ESG bodies (e.g. the ESG Executive Committee and ESG Steering Committee) oversee the implementation and monitoring of sustainability initiatives at a Group level.

Operational responsibilities for specific sustainability topics, including data protection and information security, are assigned to dedicated organisational units, supporting a clear governance and control framework.

2.2.2 Role of Leadership and Management in Sustainability

(ESRS 2 GOV-1, GOV-2)

Leadership and senior management play a central role in overseeing sustainability-related matters. They are responsible for the development, approval, and implementation of the ESG strategy and for ensuring that sustainability considerations are integrated into business operations and decision-making processes.

The Group-level ESG Executive Committee defines sustainability objectives, oversees their implementation, and monitors progress through regular meetings. The Board reviews the execution of the sustainability strategy and the management of material sustainability impacts on an annual basis.

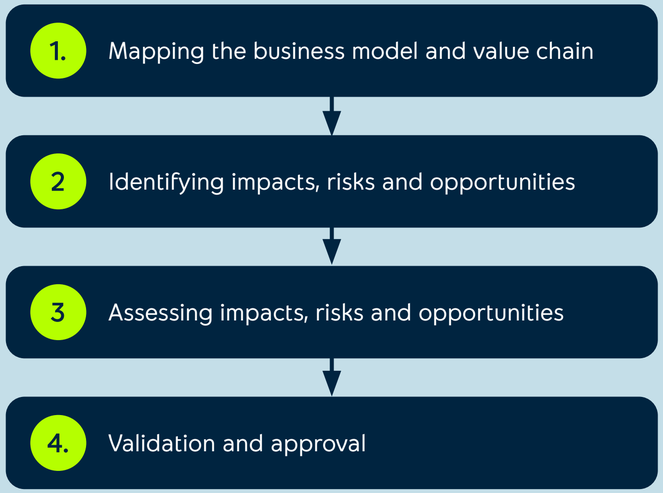


2.3 Process for Identifying Material Impacts, Risks and Opportunities and Double Materiality Assessment

(ESRS 2 IRO-1, IRO-2)

In 2024, the Group conducted its first double materiality assessment, covering the entire value chain. The assessment was carried out in accordance with the methodology of the European Sustainability Reporting Standards (ESRS) and, in line with the principle of double materiality, examined both the Company's impacts on the environment and society and the related financial risks and opportunities arising from these impacts.

The process consisted of four sequential steps:



2.3.1 Mapping the business model and value chain

As a first step in the methodological approach, the Group mapped its business model and value chain, including both upstream and downstream activities, in order to accurately define the scope of the materiality assessment.

2.3.2 Identifying impacts, risks and opportunities

(ESRS 2 RO-1)

In the second step, the Group identified relevant impacts, risks and opportunities (IROs) across the topics, sub-topics and sub-sub-topics defined by the ESRS. For the purposes of this report, these are collectively referred to as IROs. The process drew on both internal and external sources, including performance indicators, surveys, and industry data. Impacts, risks and opportunities were identified in line with ESRS topics, taking into consideration, among others, the frameworks of the Global Reporting Initiative (GRI) and the GSMA (Global System for Mobile Communications Association), as well as benchmark analyses. Particular attention was given to areas associated with heightened risk exposure due to the specific characteristics of the telecommunications sector, including energy consumption, supply chain operations, customer relationships, workforce-related matters, and corporate governance.

Through the assessment, the Company identified key impacts and risks across the entire value chain by mapping its business model and value chain and by incorporating internal and external data, stakeholder feedback, and expert input. These include social issues related to data protection, information security, and access to digital services.

Given the nature of its telecommunications activities, the Company expects significant environmental impacts across various stages of the value chain, particularly in relation to energy consumption, infrastructure operations, the lifecycle impacts of electronic devices, and waste generation.

At the same time, the Company seeks to generate positive social impacts through its services and digital infrastructure, particularly by enabling digital access, connectivity, and a secure digital environment.

The management of sustainability-related impacts, risks and opportunities is closely integrated into the Company's business operations, with identified IROs incorporated into existing risk management, strategic planning, and operational processes, including decision-making and performance monitoring.

In undertaking these processes, the Company considers Group-level policies, stakeholder expectations, and local operational characteristics, ensuring that sustainability considerations form an integral part of strategic planning and business decision-making.

2.3.3 Assessment of impacts, risks and opportunities

(ESRS 2 IRO-1, IRO-2)

The identified impacts, risks and opportunities were assessed through workshops involving subject matter experts from the relevant areas, who actively participated in the evaluation and scoring process. Assessments were conducted using a standardised scale ranging from 1 to 5. In determining impact materiality, the assessment considered the severity, scale, remediability, and likelihood of occurrence of each impact.

For financial materiality, the magnitude of the impact and the likelihood of occurrence were evaluated. In addition to available historical data, the Company considered future scenarios and estimates to ensure that potential financial impacts were appropriately substantiated. As part of the methodology, a materiality threshold was established, whereby impacts, risks and opportunities achieving a score of at least 2.5 on the 1-5 scale were deemed material and included within the reporting scope.

The management of sustainability-related risks is integrated into the Company's existing governance and risk management framework, encompassing the continuous monitoring and management of risks related to environmental, social, and governance factors.

Particular attention is given to risks associated with data protection and information security. To manage these risks, the Company operates a comprehensive regulatory and control framework, including compliance requirements, audits, and incident management mechanisms.

Yettel also supports the identification and management of sustainability-related risks through targeted assessments, particularly in the evaluation of climate change-related impacts, risks and opportunities. As part of this process, the Company identifies physical and transition risks and analyses their potential impacts and likelihood under different scenarios.

The Company seeks to strengthen positive social and environmental impacts, particularly through the promotion of digitalisation, secure service delivery, and sustainable business practices.

2.3.4. Validation and approval

(ESRS 2 IRO-1, GOV-2)

At the conclusion of the process, the impacts, risks and opportunities identified as material were validated through the Group's sustainability governance framework. As part of this process, the results were reviewed and confirmed by the parent company's ESG Steering Committee and ESG Executive Committee. The final results were subsequently approved by the Board of Directors, ensuring strategic-level oversight and integration of the double materiality assessment.

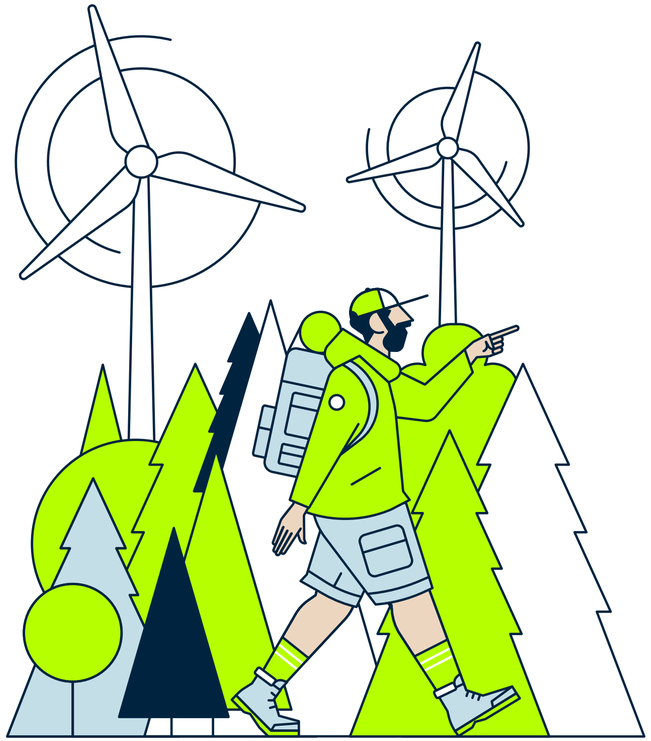
The double materiality assessment conducted by the parent company included a materiality assessment tailored to the Hungarian entity, with the involvement of relevant functional areas.

The Group-level double materiality assessment was reviewed in 2025. As in 2024, the 2025 Hungarian sustainability report incorporates the results of the Group-level assessment while taking local characteristics into account. Consistent with the previous year, a benchmark analysis of the material topics was also conducted, the results of which have been incorporated into Yettel Hungary's sustainability report.
The Company plans to conduct the next comprehensive reassessment in 2026.



2.4 Identified material topics
(ESRS 2 IRO-2)

As a result of the double materiality assessment, the Group identified the sustainability topics that have the most significant impacts on its operations and stakeholders and/or are financially material.



Based on the aggregation approach defined by the ESRS, the most material topics include:

- Climate Change (E1)
- Resource Use and Circular Economy (E5)
- Own Workforce (S1)
- Consumers and End-users (S4)
- Business Conduct (G1), including information security and cybersecurity

Environmental impacts are primarily associated with energy consumption, the operation of network infrastructure, and emissions and resource use occurring throughout the value chain. Within the social dimension, the most significant impacts relate to employees, as well as customers and their use of services, with particular regard to access, service usage, and associated risks. Governance-related topics are primarily linked to ethical business conduct, supplier relationship management, and compliance matters, all of which influence the Company's operations across the value chain.

Compared with the previous year, one change in the list of material topics is that S2 - Workers in the Value Chain is no longer identified as a standalone material topic. Impacts and risks relating to workers in the value chain, particularly supplier employees, are addressed within the material topic of Business Conduct (G1).

2.5 Stakeholder Identification and Engagement

(ESRS 2 SBM-2)

When determining its sustainability priorities, the Company takes into account the expectations of its customers, employees, suppliers, shareholders, regulatory authorities, and local communities. A key characteristic of the telecommunications sector is that expanding digital access and enhancing service reliability create both business opportunities and societal value, while the energy and resource demands of technological operations also give rise to environmental responsibilities.

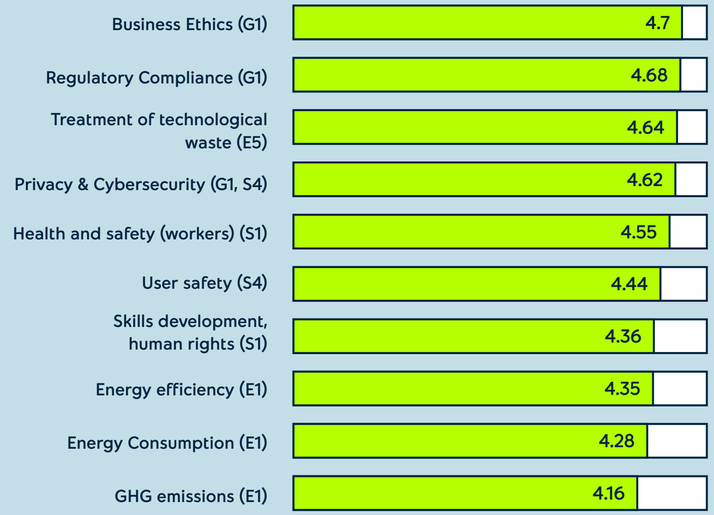
2.5.1 Own employees

(S1-2, S1-4, S1-5)

When defining its sustainability priorities, Yettel Hungary places particular importance on the views of employees as a key stakeholder group, given their direct insight into day-to-day operations and the practical implementation of sustainability objectives. Accordingly, the structured collection and evaluation of employee feedback contributes to the refinement of strategic priorities and supports the integration of sustainability considerations into business operations.

Based on the results of the employee survey conducted by Yettel, sustainability topics were generally assigned a high level of importance and were consistent with the material topics identified through the double materiality assessment.

Employee perceptions of the importance of sustainability topics from Yettel's perspective, based on an employee survey (N=45), measured on a scale of 1 to 5, where 1 = not important at all and 5 = very important



Survey responses indicate that the highest-priority sustainability topics include initiatives aimed at improving energy efficiency, reducing greenhouse gas emissions, and increasing the share of renewable energy sources. Alongside environmental considerations, operational resilience emerged as a key area of importance. In particular, data protection and cybersecurity, including the protection of IT systems and customer data, were consistently identified among the highest-priority topics.

Within the social dimension, employee well-being, health and safety, and skills development were highlighted as key areas of stakeholder importance. User safety, business ethics, regulatory compliance, and anti-corruption practices were also assessed as highly significant, reflecting the Company's governance framework and operational responsibilities.

Employee feedback identified the simplification of operational processes, the establishment of clear objectives and performance indicators, and strengthened management accountability as the most important enablers of further progress. In addition, respondents highlighted the need for increased employee engagement and for sustainability considerations to be more effectively embedded at the individual level, underscoring the importance of integrating sustainability objectives into day-to-day business activities.

The answers to the open questions further clarify the picture: in addition to improving energy and climate performance, future focuses include the development of corporate culture and management, waste reduction, and the operational integration of sustainability considerations.

Overall, employee feedback indicates that the organization can ensure the achievement of sustainability goals not only through thematic initiatives, but also through an operational approach in which a transparent target system, management control, and daily operational practices are closely linked.

2.5.2 Suppliers

(ESRS 2 SBM-2)

Yettel's operations and service quality are supported by an extensive network of partnerships spanning multiple industries. Given the nature of its business, the Company collaborates with key suppliers primarily in the following areas:

- Network infrastructure and IT services
- Procurement of devices and accessories
- Mobile payment and financial services
- Marketing and communications services
- Logistics and postal services
- Insurance and fleet management services



2.5.3 Customer and User Groups

(ESRS 2 SBM-2)

As part of its value chain analysis, the Company identified the key customer groups that use its products and services. These customer groups represent a range of sectors and contribute to the diversity of the Company's operations through their varying needs and requirements.

Customers purchasing electronic devices:

- Business customers (small and medium-sized enterprises and large corporations)
- Residential customers
- Government organisations

Customers using services:

- Business customers (small and medium-sized enterprises and large corporations)
- Resellers
- Residential customers
- Government organisations

2.5.4 Memberships in Organisations and Professional Associations

(ESRS 2 SBM-2)

We believe that the knowledge and innovation required to address future challenges are built on collaboration among stakeholders. Accordingly, we actively participate in the work of professional organisations and industry associations. These memberships support our professional development while also providing opportunities to contribute to dialogue shaping the future of the industry and to the sharing and promotion of good practices.

Memberships in professional and industry associations

(ESRS 2 SBM-2)

GSM Association (GSMA)	Tele-communications Council of Reconciliation of Interests (HÉT)	Scientific Association for Info-communications (HTE)	Hungarian Association of Digital Companies (IVSZ)
Hungarian Mobile Wallet Association	National Media and Info-communications Authority Technical Support System (NMHH TSR)	Hungarian Advertising Self-Regulatory Board	Organizational Memberships in Advocacy Groups
American Chamber of Commerce (AmCham)	Hungarian Business Leaders Forum (HBLF)	Business Council for Sustainable Development in Hungary (BCSDH)	5G Coalition

2.6 Integration of Sustainability Considerations into Business Strategy and Decision-Making

(ESRS 2 SBM-3, GOV-2)

Yettel considers sustainability an integral part of its operations and business decision-making. In this context, the Company seeks to prevent and mitigate potential adverse social and environmental impacts, while recognising sustainability as a driver of long-term value creation.

2.7 Metrics and Targets: Alignment of Sustainability Objectives with the Sustainable Development Goals

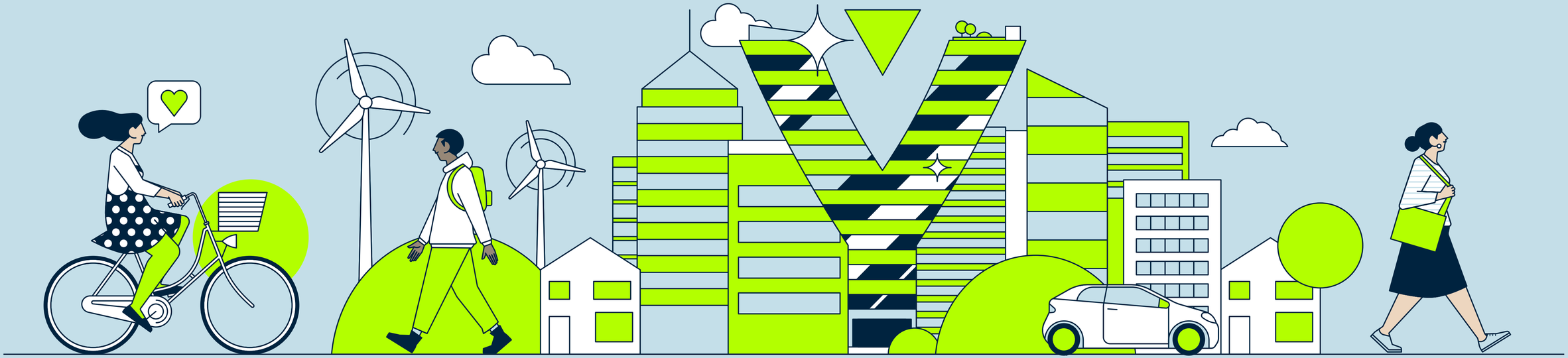
(ESRS 2 MDR-A , MDR-M, MDR-T)

Following the establishment of e& PPF Telecom Group in 2024, new sustainability priorities and expectations were introduced for Yettel Hungary, resulting in a revision of the Company's 2025 sustainability targets.

Sustainability objectives are established on a multi-year basis in alignment with Group-level policies, while reflecting the specific characteristics of the Company's operations in Hungary.

The target framework is designed to be both ambitious and achievable, supported by clearly defined responsibilities, performance indicators, and monitoring mechanisms. Progress is regularly assessed, and the results are incorporated into subsequent action plans.

Sustainability priorities are structured around four pillars: Environment, People, Technology, and Transparency. This framework supports the integration of sustainability into the Company's business strategy and decision-making processes.



Pillar I – Reducing our environmental footprint				
Objective	**Primary SDG**	**Supporting SDGs**	**Justification**	**Progress in 2025**
Reduction of Scope 1, 2, and 3 greenhouse gas emissions in line with the e& PPF Telecom Group strategy	 SDG 13 - Climate action (13.2)	 SDG 7 - Clean energy (7.2, 7.3);  SDG 12 - Responsible consumption and production (12.6)	Comprehensive, value-chain-level reductions in greenhouse gas emissions are the most direct implementation of the corporate climate strategy. Scope 2 reduction requires an increase in the share of renewable energy (SDG 7), and Scope 3 requires responsible sourcing and consumption practices (SDG 12)	Combined Scope 1, Scope 2 and Scope 3 emissions decreased by 40.72% between 2024 and 2025
Increasing the use of green electricity by 2028	 SDG 7 - Affordable and Clean Energy 7.2 - Increase the share of renewable energy	 SDG 13 - Climate Action  SDG 12 - Responsible consumption and production	Increasing the use of green electricity directly contributes to raising the share of renewable energy in the energy mix (SDG 7.2), thereby reducing greenhouse gas emissions and supporting climate action goals. To ensure that its electricity consumption is covered by renewable energy sources, the company has purchased guarantees of origin and entered into an agreement securing this coverage until 2028.	The Company's entire electricity consumption in 2025 was covered by guarantees of origin. In addition, the Company entered into an agreement extending until 2028 to ensure continued coverage from renewable electricity sources.
Achieve a 4% return rate for newly sold mobile phones by 2030. 100% of collected devices to be repaired, refurbished, resold or recycled	 SDG 12 - Responsible consumption and production (12.5)	 SDG 13 - Climate Action (13.2);  SDG 9 - Industry, innovation and infrastructure (9.4)	The take-back and refurbishment programme implements the principle of the circular economy, reducing waste generation (12.5). Remanufacturing and reuse reduce emissions from new manufacturing (SDG 13) and strengthens innovative business models (SDG 9)	In 2025, the return rate was 7%
Collect 20,000 kg of used electronic devices (mobile phones, tablets and mobile routers) by 2028. Prevent 4,050 kg of used electronic devices from landfilling each year through customer-centric initiatives	 SDG 12 - Responsible consumption and production (12.4, 12.5)	 SDG 11 - Sustainable Cities (11.6);  SDG 13 - Climate action	The collection and professional management of used electronic devices containing hazardous substances directly serves the waste reduction goals (12.4, 12.5) and the improvement of the quality of the urban environment (11.6)	The amount of used electronic devices collected in 2025 is 3,548.57 kg. A total of 13,748 kg has been collected so far

Pillar II – Putting people at the centre of our business				
Objective	**Primary SDG**	**Supporting SDGs**	**Justification**	**Progress in 2025**
Establish an employment programme for persons with disabilities by 2026.	 SDG 10 - Reduce inequalities (10.2)	 SDG 8 - Decent Work (8.5)	Targeted employment of people with disabilities directly reduces social exclusion (10.2) and promotes productive employment for all (8.5)	The ReStart pre-integration program has been launched: it supports employees living with chronic illnesses or long-term health problems. Provides financial, HR and consulting support
Maintain zero workplace fatalities and accidents resulting in permanent injury.	 SDG 8 - Decent work and economic growth (8.8)	 SDG 3 - Health and well-being (3.9)	Health and safety at work is a prerequisite for decent work (8.8). Prevention of serious accidents is a direct health outcome (3.9)	In 2025, there were 0 fatal accidents and illnesses at work

Objective	Primary SDG	Supporting SDGs	Justification	Progress in 2025
Supporting local communities with donations and active participation	 SDG 17 - Partnerships for the Goals (17.17)	 SDG 11 - Sustainable cities and communities (11.a)	Community engagement is a tool for cross-sectoral partnerships and local development (17.17). Active community participation - e.g. volunteering, local cooperation - serves sustainable settlement development (11.a)	Through the 2025 KicsiPakk initiative, Yettel employees fulfilled the personalised Christmas wishes of nearly 100 children living in state care.

Pillar III – Mobile technology for a more sustainable future

Objective	Primary SDG	Supporting SDGs	Justification	Progress in 2025
Continue investments in 5G network rollout	 SDG 9 - Industry, innovation and infrastructure (9.1, 9.c)	 SDG 11 - Sustainable Cities (11.6);  SDG 13 - Climate action (13.2)	5G infrastructure is the foundation of next-generation digital innovation (9.1, 9.c). More energy-efficient grid technology reduces energy consumption per unit of data traffic (SDG 13), while enabling smart city applications serves sustainable urbanization (SDG 11)	5G network coverage increased from 49.5% to 52% in 2025
Train 15,000 new participants annually - including teachers, children, and adults - through our digital education program	 SDG 4 - Quality education (4.4, 4.7)	 SDG 10 - Reduce inequalities (10.2);  SDG 5 - Gender equality (5.b)	Digital skills development directly serves access to quality education and relevant competences (4.4). The inclusion of disadvantaged groups reduces the digital divide (SDG 10), and the digital inclusion of female participants strengthens gender equality (SDG 5)	In 2025, a total of 19,025 individuals participated in digital education programmes.
Provide data protection solutions to at least 20% of our customers (NETPAJZS)	 SDG 16 - Peace, Justice and Strong Institutions (16.10)	 SDG 9 - Industry, innovation and infrastructure (9.5)	The protection of personal data and online security are the basis of digital rights and free access to information (16.10). The development of innovative cybersecurity solutions also qualifies as technological innovation (9.5)	Reached customer rate: 20%

Pillar IV –Ethical and transparent operations

Objective	Primary SDG	Supporting SDGs	Justification	Progress in 2025
Mandatory sustainability training for all new employees	 SDG 12 - Responsible consumption and production (12.6, 12.8)	 SDG 4 - Quality Education (4.7);  SDG 16 - Peace, Justice and Strong Institutions (16.6)	Sustainability awareness at the organizational level is the basis for accountable and responsible corporate operation (12.6). The development of sustainability competences also serves adult education purposes (4.7) and the development of a transparent institutional culture is part of good governance (16.6)	Preparations for the introduction began in 2025, and will be gradually extended to all new colleagues from 2026
ESG refresher training for all employees and managers at least every two years	 SDG 16 - Peace, Justice and Strong Institutions (16.6)	 SDG 4 - Quality Education (4.7);  SDG 12 - Responsible consumption and production (12.6)	Regular ESG training involving executives ensures that sustainability aspects are incorporated into strategic decisions (16.6). Refreshment reinforces the culture of continuous learning (4.7)	The biennial mandatory training will next take place in 2026 with updated content and format.

3. Environmental Information

(E1-2, E1-3, E5-1, E5-2, MDR-P, MDR-A)

Yettel Hungary's environmental policy is founded on the continuous improvement of energy efficiency, the increasing use of renewable energy sources, and the application of circular economy principles. The Company operates an environmental management system certified to the MSZ EN ISO 14001:2015 standard, ensuring compliance with legal requirements and the fulfilment of stakeholder expectations.

Environmental management activities are organised around the following objectives:



3.1 Reducing energy consumption and CO2 emissions

3.1.1 Energy consumption

(E1-2, E1-3, E1-4, E1-5)

Mitigating climate change is a strategic priority for Yettel. The Company is committed to reducing the environmental impact of its business activities and supporting the Paris Agreement's 1.5°C target. To achieve this, Yettel continuously improves energy efficiency, reduces greenhouse gas emissions, and prioritises the use of renewable energy sources, particularly heat pump systems and the utilisation of waste heat generated by technological operations. These efforts extend across network infrastructure, office operations, and employee awareness-raising initiatives.

Characteristics of our energy consumption

The majority of our energy consumption continues to be attributable to the electricity demand of our office and technical facilities. When interpreting the data, it is important to note that the calculation methodology changed in 2023. While the consumption of the entire headquarters building was included in 2021-2022, since 2023 only the consumption of the building areas operated by Yettel Hungary, excluding CETIN Hungary, has been taken into account.

In a volatile energy market environment, improving energy efficiency and optimising energy consumption remain key priorities from environmental, social, and business perspectives.

Operations powered by 100% renewable electricity

A significant milestone was achieved in 2025, when the Company covered its entire electricity consumption with Guarantees of Origin, ensuring that its electricity demand was sourced from verified renewable energy. This represents an important step in reducing the Company's carbon footprint and supporting the achievement of its climate objectives.

Based on the Guarantees of Origin purchased by the Company, 100% of its electricity consumption in 2025 is considered to be sourced from renewable energy. In this context, renewable electricity refers to electricity generated from sources such as solar, wind and hydropower. Accordingly, the amount of electricity consumption from fossil and nuclear sources shown in the table below is zero, while renewable electricity consumption increased significantly compared to the previous year.

Energy consumption and energy mix

	2025	2024	Change between 2024 and 2025	
			(MWh)	(%)
Fuel consumption from crude oil and petroleum products (MWh)	3,417.89	3,729.47	-311.59	-8.35%
Fuel consumption from natural gas (MWh)	896.01	927.35	-31.33	-3.38%
Fuel consumption from other fossil sources (MWh)	231.94	194.45[1]	37.49	19.28%
Consumption of purchased electricity, heat, steam and cooling from fossil fuel sources (MWh)	0	2,256.75	-2,256.75	-100%
Total fossil energy consumption (MWh)	**4,545.83**	**7,108.01***	**-2,562.18**	**-36.05%**
Share of fossil sources in total energy consumption (%)	48.25%	78.93%	n/a	-30.69 percentage points
Consumption from nuclear sources (MWh)	**0**	**1,237.09**	**-1,237.09**	**-100%**
Share of energy consumption from nuclear sources in total energy consumption (%)	0	14%	n/a	-14 percentage points
Consumption of purchased electricity, heat, steam and cooling from renewable sources (MWh)	4,836.77	588.94	4,247.83	721.27%
Consumption of self-generated renewable energy from non-fuel sources (MWh)	39.05	43.00	-3.95	-9.18%
Total renewable energy consumption (MWh)	**4,875.82**	**631.94**	**4,243.88**	**671.56%**

	2025	2024	Change between 2024 and 2025	
			(MWh)	(%)
Share of renewable energy in total energy consumption (%)	51.75%	7%	n/a	44.73 percentage points
Electricity consumption of the electric vehicle fleet (MWh)	97.36	27.92	69.43	248.64%
Total energy consumption (MWh)	**9,421.66**	**9,004.97**	**416.69**	**4.63%**

To enhance transparency, total energy consumption reported herein includes the electricity consumption of the electric vehicle fleet. For 2025, this consumption was classified as renewable energy consumption based on the Guarantees of Origin acquired by the Company.



Yettel House - a Hungarian example of green architecture

When it was inaugurated in 2009, Yettel's headquarters in Törökbálint was one of the largest environmentally conscious office developments in Central Europe and remains a prominent example of green building practices in Hungary. The building occupies only 7.55% of the eight-hectare site and is located adjacent to a Natura 2000 protected area. Its fence-free design enables seamless integration with the surrounding natural environment.

The headquarters is powered by a geothermal heating and cooling system and a 168 m^2 solar collector installation, which together deliver annual savings equivalent to the energy consumption and CO_2 emissions of approximately 500 households. The solar collectors contribute significantly to meeting the building's hot water demand, reducing reliance on fossil fuels.

Employee well-being is supported through a range of amenities, including a panoramic terrace, outdoor sports facilities, a fitness centre, a sauna, and the Garden Office, which has been in operation since 2020. A community organic garden is also maintained adjacent to the headquarters, where volunteer employees grow vegetables without the use of chemicals and donate a portion of the harvest to support the local community.

1 Due to a calculation error, the data is being revised, corrected, and republished relative to the value in the previous report. The change in data affects the "Total fossil energy consumption" figure, its percentage share, and the "Total energy consumption" figure; these are also being republished.

3.1.2 Greenhouse gas emissions and emissions reduction measures

(E1-3, E1-5)

Since 2021, e& PPF Telecom Group has measured the greenhouse gas (GHG) emissions of its member companies using a harmonised methodology based on the Greenhouse Gas Protocol (GHG Protocol). The calculation framework covers direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2), and other indirect emissions occurring throughout the value chain (Scope 3).

In 2022 and 2023, Yettel Hungary carried out its emissions calculations using an enhanced, more detailed, and expanded methodology incorporating broader data collection and more accurate estimation approaches across multiple sectors. The calculations for 2024 and 2025 were performed in accordance with this methodological framework, ensuring consistency and comparability of data over time.

In line with the requirements of the GHG Protocol, the emissions inventory includes seven key greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). The comprehensive inclusion of these gases ensures the consistent and comprehensive monitoring of the Company's greenhouse gas emissions.

Scope 1 Emissions

(ESRS 2 BP-2, E1-6)

Scope 1 emissions comprise direct greenhouse gas (GHG) emissions from sources owned or directly controlled by the Company. For Yettel, these emissions arise from three primary sources:

- **Mobile combustion:** emissions resulting from fuel consumption by vehicles owned or leased by the Company.
- **Fugitive emissions:** emissions resulting from refrigerant leakage from cooling and air-conditioning equipment.
- **Stationary combustion:** emissions generated from the combustion of fuels used in buildings and facilities operated by the Company.

Emission calculations were performed using conversion factors published by the UK Department for Environment, Food & Rural Affairs (DEFRA), ensuring consistency with internationally recognised methodologies and supporting the comparability of reported data.

Emission category **(tCO_2eq)**	2025	2024	Change (absolute)	Change (%)
1.1 Stationary combustion	160	0	160	N/A
1.2. Mobile combustion	831	893	-62	-7%
1.3 Fugitive emissions	8	36	-28	-78%
Scope 1 total	**999**	**929**	**70**	**8%**

In 2025, direct greenhouse gas (GHG) emissions classified under Scope 1 amounted to 999 tonnes of CO_2 equivalent, representing an 8% increase compared with the previous year. When interpreting this increase, it is important to note that a significant proportion of the year-on-year change is attributable to methodological refinements and the reclassification of emission sources. During 2025, the Company reviewed the GHG Protocol classification of energy consumption associated with certain sites and facilities, resulting in the reassignment of some consumption previously reported under other categories to the appropriate emission category.

As part of this review, the natural gas consumption of the headquarters building, which had previously been reported as part of facility management fees under purchased services, was reclassified in 2025 under stationary combustion emissions. The resulting 160 tonnes of CO_2 equivalent emissions reported in this category therefore do not reflect the introduction of a new operational activity, but rather a more accurate representation of directly controlled energy consumption in line with the principles of the GHG Protocol. As no emissions were reported under this category in 2024, a year-on-year percentage change is not meaningful.

The Company conducted a detailed review of the heating systems used across its retail stores to determine the appropriate GHG Protocol classification of energy consumption at each location based on the degree of operational control and the ability to influence consumption. This location-specific classification approach contributes to improved accuracy of the emissions inventory and supports a more consistent delineation of the boundaries between Scope 1, Scope 2 and Scope 3 emissions in accordance with the operational control principle.

Emissions from mobile combustion decreased to 831 tonnes of CO_2 equivalent, representing a 7% reduction compared with 2024. This decline indicates an improvement in direct emissions associated with fuel consumption by the Company's vehicle fleet. The result is consistent with the Company's efforts to progressively reduce the carbon footprint of transportation activities, including through fleet optimisation and the promotion of lower-emission mobility solutions.

Fugitive emissions also decreased significantly, falling from 36 tonnes of CO_2 equivalent in 2024 to 8 tonnes of CO_2 equivalent in 2025, representing a 78% reduction. This decrease reflects the lower emissions impact of refrigerant losses from cooling and air-conditioning equipment and represents a positive development in terms of climate impacts arising from the Company's direct operations.



Overall, the increase in Scope 1 emissions in 2025 was not driven by a deterioration in performance related to mobile combustion or fugitive emissions, both of which declined compared with the previous year. The year-on-year increase is primarily attributable to the reclassification of emissions from stationary combustion sources into the appropriate category. In parallel, heating consumption associated with the Szeged Contact Centre, previously reported as purchased heat, was reclassified in 2025 to the upstream leased assets category due to the lack of operational control over the heating system. Taken together, these classification refinements support greater transparency and comparability of emissions data and provide a more robust basis for the development of future decarbonisation measures.

Scope 2 Emissions

(E1-6, E1-5)

Scope 2 emissions comprise indirect greenhouse gas (GHG) emissions associated with the consumption of purchased electricity, steam, heating, and cooling. In accordance with the Greenhouse Gas Protocol, emissions were calculated using both the market-based and location-based approaches.

- **Location-based approach:** Emissions are calculated based on the average energy mix of the relevant geographic region. This approach reflects the overall emissions intensity of the regional energy system and does not take into account the Company's specific energy procurement decisions.
- **Market-based approach:** Emissions are calculated based on the energy sources actually procured by the Company, taking into account renewable energy certificates, contractual arrangements, and other relevant energy procurement data.

In line with international practice and the guidance of the GHG Protocol, the calculations were based on residual mix emission factors published by the Association of Issuing Bodies (AIB), as well as conversion factors published by the UK Department for Environment, Food & Rural Affairs (DEFRA), ensuring methodological consistency and comparability of the reported data.

Emission category (tCO_2eq)	2025	2024	Change (absolute)	Change (%)
Scope 2 total, market-based	**43**	**1,459**	**-1,416**	**-97%**
Purchased electricity	0[2]	1,345	-1,345	-100%
Purchased steam, heating, cooling	43	114	-71	-62%
Scope 2 total, location based	**1,165.82**	**929.29**	**237**	**25%**
Purchased electricity	1,112.46	815.26	297	36%
Purchased steam, heating, cooling	53.36	114	-61	-53%

In 2025, the trend in Scope 2 emissions was primarily driven by changes in electricity procurement. Scope 2 emissions calculated using the market-based method decreased to 43 tonnes of CO_2 equivalent, representing a 97% reduction compared with the previous year. The main driver of this decrease was that Yettel Hungary covered its entire electricity consumption with Guarantees of Origin in 2025, resulting in zero tonnes of CO_2 equivalent emissions associated with purchased electricity under the market-based approach.

2 In 2025, the company will cover its total electricity consumption with guarantees of origin, which can be taken into account in the market-based calculation

Within market-based Scope 2 emissions, the remaining 43 tonnes of CO_2 equivalent were attributable to the consumption of purchased steam, heating, and cooling. This figure also represents a significant year-on-year decrease of 62% compared with 2024, indicating a reduction in the related energy consumption and/or its emissions intensity. The reduction in the carbon footprint associated with electricity procurement is aligned with the Company's decarbonisation objectives and its commitment to increasing the share of renewable energy sources.

Scope 2 emissions calculated using the location-based method amounted to 1,165.82 tonnes of CO_2 equivalent in 2025, representing a 25% increase compared with the previous year. This approach is based on the average emission factors of the Hungarian electricity grid and therefore does not reflect the impact of the Company's specific renewable electricity procurement decisions. The increase in location-based emissions was primarily driven by higher emissions associated with purchased electricity, which increased from 815.26 tonnes of CO_2 equivalent to 1,112.46 tonnes of CO_2 equivalent.

The difference between the two methodologies clearly illustrates the significance of the Company's electricity procurement strategy. While the location-based approach reflects the emissions intensity of the national energy mix, the market-based approach also takes into account Yettel's actual electricity procurement decisions. Accordingly, the use of Guarantees of Origin played a significant role in reducing the Company's indirect emissions associated with purchased energy in 2025 and contributed substantially to the reduction of its Scope 2 carbon footprint.



Scope 3 Emissions

(E1-3, E1-4, E1-6)

Scope 3 emissions include indirect greenhouse gas (GHG) emissions that occur throughout the Company's value chain as a consequence of its operations, including both upstream (procurement-related) and downstream (sales-related) activities.

For Yettel, Scope 3 emissions are of particular significance, as emissions associated with the operation of network infrastructure have been fully classified under this category following the separation of Yettel and CETIN.

The calculations focus on those categories among the 15 Scope 3 categories defined by the Greenhouse Gas Protocol that are relevant to Yettel's operations. The table below presents the annual performance of the relevant upstream and downstream emissions categories.

Emission category (tCO_2eq)	2025	2024	Change (absolute)	Change (%)
Scope 3 – Upstream (tCO_2eq)	**55,566**	**96,810**	**-41,244**	**-43%**
3.1 Goods and services purchased	43,318	87,459	-44,141	-50%
3.2 Capital goods	8,985	6,990	1,995	29%
3.3 Fuel and energy-related activities (not Scope 1 or 2)	418	799	-381	-48%
3.4 Upstream transportation and distribution	1,608	412	1,196	291%
3.5 Waste generated in operations	0	22	-22	-100%
3.6 Business travel	49	25	24	94%
3.7 Employee commuting	1,177	1,102	75	7%
3.8 Upstream leased assets	11		9	n/a
Scope 3 - Downstream (tCO_2eq)	**3,825**	**2,741**	**1,084**	**40%**
3.11 Use of sold products	2,637	2,586	51	2%
3.12 End-of-life treatment of sold products	75	39	36	90%
3.13 Downstream leased assets	1,113	116	997	861%
Total (tCO_2eq)	**59,393**	**99,551**	**-40,158**	**-40%**

In 2025, total Scope 3 greenhouse gas emissions amounted to 59,391 tonnes of CO_2 equivalent, a decrease of 40% compared with 2024.

Key GHG Emissions Performance Highlights

Emission category (tCO_2eq)	2025	2024	Change (absolute)	Change (%)
Scope 1	999	929	70	7.53%
Scope 2 - market based	43	1,459.05	-1,416.05	-97.05%
Scope 3	59,393	99,551.14	-40,158.14	-40.34%
Total Scope 1,2,3	60,435	101,939.19	-41,504.19	-40.72%

Based on the 2025 GHG emissions data, Yettel Hungary's total greenhouse gas emissions, covering Scope 1, Scope 2 (market-based), and Scope 3 emissions, decreased by approximately 41% compared with 2024. This reduction was primarily driven by the significant decline in market-based Scope 2 emissions and lower Scope 3 upstream value chain emissions, while the trend in Scope 1 emissions was partly influenced by methodological refinements and reclassifications.

The results are aligned with the objective presented in Section 2.7, which targets the reduction of Scope 1, Scope 2, and Scope 3 greenhouse gas emissions in line with the strategy of e& PPF Telecom Group. Further emissions reductions will continue to depend on maintaining renewable energy procurement, strengthening energy efficiency measures, and enhancing collaboration across the supplier base and broader value chain.

The Scope 3 calculation methodology used for the 2025 inventory was updated to improve accuracy, including a broader use of product-based data instead of spend-based calculations. As a result, 2025 Scope 3 emissions are not directly comparable with previous years. The Group plans to conduct a comprehensive review of its GHG inventory and base year and will subsequently assess whether its SBTi targets need to be revised in accordance with SBTi restatement criteria.

3.1.3 Group-wide initiatives and achievements in 2025

(E1-1, E1-4)

Yettel Hungary actively contributes to the achievement of the Group's ambitious sustainability objectives and is committed to providing the necessary support to the fullest extent of its capabilities. During 2025, the Group achieved two significant milestones in advancing its climate-related ambitions.

Science-Based Targets Validation

In 2025, the Group's climate targets were officially validated by the Science Based Targets initiative (SBTi), confirming both their scientific credibility and level of ambition. Under these validated targets, the Group has committed to reducing its absolute Scope 1 and Scope 2 greenhouse gas emissions by 42% by 2030 compared with the 2022 baseline year, while also reducing Scope 3 emissions by 25%, with a particular focus on emissions associated with purchased goods and services, capital goods, and energy consumption.

Building on this validation, the Group is developing a comprehensive climate transition plan focused on enhancing energy efficiency, increasing the procurement of clean energy, and expanding the use of on-site renewable energy sources. To support Scope 3 emissions reductions, the Group is also strengthening supplier data collection processes and further integrating environmental considerations into procurement activities.



CDP Rating

In the 2025 Climate Change assessment conducted by the Carbon Disclosure Project (CDP), e& PPF Telecom Group received an A- rating, placing the Group within the CDP's "Leadership" category.

3.2 Resource Use: Waste Management and Circular Solutions

(E5-1, E5-2, E5-5, MDR-M)

One of the core principles of Yettel Hungary's environmental policy is the responsible, efficient, and transparent use of natural resources. As part of this commitment, the Company seeks to extend the lifecycle of materials, assets, and electronic equipment, while promoting solutions that support reuse, repair, refurbishment, and recycling.

Given the characteristics of the telecommunications sector, circular economy considerations are particularly relevant to the management of electronic devices. Accordingly, Yettel places significant emphasis on the collection, proper handling, and, where possible, further utilisation of used mobile devices, accessories, and other electronic equipment. The Company's waste management practices are aligned with the principles of the circular economy, thereby reducing environmental impacts and supporting the retention of resources within the economic cycle for as long as possible.

A significant share of the waste generated by the Company's own operations is associated with office activities, the operation of its retail network, and the management of electronic equipment. The most common waste streams include municipal waste, paper and cardboard waste, plastics, and, to a lesser extent, electronic and hazardous waste. Yettel supports waste prevention and reduction through a range of measures, including the use of selective waste collection systems, the digitalisation of operational processes, and the adoption of electronic invoicing and digital signatures.

The table below presents an overview of waste generated during the reporting period:

	2025	2024	Change (%)
Total waste generated (tonnes)	**66.86**	**10,107.19**	**-99.34%**
Total waste diverted from disposal (tonnes)	**14.37**	**10,066.84**	**-99.86%**
Hazardous waste			
Preparation for reuse	-	-	-
Recycling	-	-	-
Other recovery operations	-	-	-
Total	**-**	**-**	**-**
Non-hazardous waste			
Preparation for reuse	-	14.11	-100.00%
Recycling	4.42	10,052.73	-99.96%
Other recovery operations	9.95	0.00	n/a
Total	**14.37**	**10,066.84**	**-99.86%**
Total waste sent for disposal (tonnes)	52.49	40.35	30.10%
Hazardous waste			
Incineration	-	-	-
Landfilling	0.00	0.32	-100.00%
Other disposal operations	0.64	0.00	n/a
Total	**0.64**	**0.32**	**100.31%**
Non-hazardous waste			
Incineration	-	-	-
Landfilling	44.70	40.03	+11.67%
Other disposal operations	7.15	-	-
Total	**51.85**	**40.35**	**29.54%**

	2025	2024	Change (%))
Total hazardous waste generated (tonnes)	0.64	0.32	+100.31%
Total waste not diverted from disposal (tonnes)	52.49	40.35	+30.10%
Share of waste not diverted from disposal (%)	78.51%	0.40%	+78.11 percentage points



The following table provides information on the treatment of waste generated by the Company:

Treatment method	Quantity (tonnes) 2025	Quantity (tonnes) 2024	Change (%)
Sent for recycling			
Industrial waste (wastewater)	0,00	10,026	n/a
Paper and cardboard	3.99	26.73	-85.08%
Plastic	0.43	0.22	+95.47%
Electronic waste	5.24	13.05[3]	-60.81%
Industrial waste	0.71	0.84	-15.12%
Wood waste	11.15	0.00	N/A
Total	**21.52**	**10,067**	**-99.79%**
Landfilling			
Municipal waste	43.80	40.03	+9.42%
Bulky waste	0.90	0.00	n/a
Hazardous waste disposal			
Used electronic devices	0.36	0.14	+159.29%
Batteries	0.28	0.18	+54.44%
Landfilling total	**45.34**	**40.35**	**+12.37%**
Total waste generated (including wastewater for 2024)	**66.86**	**10,107.19**	**-99.34%**
Total waste generated, excluding wastewater	**66.86**	**81.35**	**-17.81%**

3 The 2024 figure for electronic waste sent for recycling has been corrected from the previously reported value of 13.19 tonnes to 13.05 tonnes, and the table presents the revised figure.

When comparing the waste management data for 2024 and 2025, it is important to note that the significant differences between the two years are partly attributable to methodological and classification-related factors. For certain non-hazardous waste streams, such as municipal waste and separately collected paper waste, precise weight data are not available in all cases. In such instances, the Company applied estimated values based on the number of containers collected and the average weight per container. This estimation methodology was applied consistently across both reporting years, supporting the consistent presentation of data.

In the 2024 reporting period, wastewater was classified as waste based on the recommendation of an external consultant and was reported in an amount of 10,026 tonnes. This classification was reviewed in 2025, and wastewater is no longer included in the 2025 waste data. This methodological refinement has a significant impact on total waste volumes; therefore, the presentation of waste figures both including and excluding wastewater is necessary to support the appropriate interpretation of the data.

The purpose of this classification refinement is to ensure that waste management data are reported in a transparent and comparable manner and in alignment with international reporting expectations. Yettel remains committed to the continuous improvement of sustainability data quality and will continue to pursue the consistent application of methodologies and the more accurate monitoring of environmental performance.

Supporting the Circular Economy in commercial operations

Yettel's long-term objective is to further strengthen the application of circular economy principles across its operations and commercial activities. Waste prevention, collection, repair, and recycling programmes not only support the reduction of the Company's environmental footprint but also contribute to the promotion of more sustainable consumption patterns.

As part of its circularity objectives, the Company aims to achieve a device take-back rate of 4% of newly sold mobile phones by 2030. This target was already exceeded in 2025, when the take-back rate reached 7%. Yettel also aims to ensure that 100% of collected devices are repaired, refurbished, resold, or recycled by 2030, thereby reducing electronic waste and supporting the extension of product lifecycles.

Through its consumer awareness campaigns, Yettel has set a target to collect a cumulative total of 20,000 kg of used electronic devices by 2028, including mobile phones, tablets, and mobile routers. Through these customer-focused initiatives, the Company aims to prevent 4,050 kg of used electronic devices from being sent to landfill each year. In 2025, a total of 3,548.57 kg of used electronic devices was collected, bringing the cumulative amount collected under the programme to 13,748 kg. The results achieved in 2025 once again demonstrate that corporate initiatives, combined with the active participation of customers, can deliver tangible progress in reducing electronic waste and promoting circular economy solutions.

3.3 Environmental performance of suppliers and sustainable procurement

(E1-2, E1-3, E1-4, E1-5, G1-2)

Our objective is to ensure that the operations of our suppliers and contractual partners are aligned with Yettel's environmental principles and objectives. To this end, we encourage our partners to incorporate sustainability considerations into their own activities and, where possible, align their practices with the standards we promote. The environmental performance of our suppliers is monitored on an ongoing basis.

In our procurement decisions, we increasingly take into account the environmental impacts of products and services and, where feasible, apply environmental requirements that extend across the entire lifecycle.

Our Supplier Code of Conduct sets out clear expectations for our partners. Under the Code, suppliers are required to conduct their business responsibly, with due regard for the protection of the environment and natural resources. Suppliers are expected, to the extent possible, to implement environmental measures, including the adoption of environmentally friendly technologies and renewable energy sources, and to minimise the environmental impacts of their operations.

Suppliers are also required to ensure full compliance with applicable environmental legislation and international standards, including requirements relating to waste management, emissions, and hazardous substances. In addition, they must ensure that their products, from raw materials to components, comply with these requirements and that only packaging materials meeting applicable regulatory requirements are used.

Furthermore, suppliers are expected to maintain appropriate systems for managing environmental risks and to identify, monitor, document, and, where possible, reduce their Scope 1, Scope 2, and Scope 3 greenhouse gas emissions in line with the GHG Protocol and other relevant standards.



Significant energy savings achieved by a key value chain partner

The environmental performance of stakeholders across Yettel Hungary's value chain forms an integral part of the Company's overall sustainability performance. CETIN Hungary, Yettel's mobile telecommunications infrastructure partner, achieved significant progress towards its energy efficiency objectives, indirectly contributing to the sustainability of the services provided by Yettel.

Demand for digital services continues to grow exponentially, driven by the increasing use of streaming services, video communication, IoT devices, and artificial intelligence. In this environment, it is essential to ensure that growth in data traffic is not accompanied by a proportional increase in energy consumption. CETIN Hungary's 5Green programme addresses this challenge by placing energy efficiency at the centre of network development and operations. Over the four-year implementation period, investments exceeding HUF 102 billion will be made to modernise the entire network infrastructure.



The five pillars of Programme

1. **Mobile Network Modernisation:** Deployment of modern multi-frequency equipment and high-capacity 5G infrastructure, delivering the lowest energy consumption per unit of data traffic.
2. **Intelligent Energy Management:** Radio and transmission equipment dynamically adapt to real-time traffic demand while maintaining a consistent user experience.
3. **Modernisation of Power Supply Systems:** New equipment operates with reduced heat loss and improved energy conversion efficiency.
4. **Data Centre Optimisation:** Server capacity is aligned with actual demand, enabling energy-efficient operation during periods of lower utilisation.
5. **Transformation of Cooling Systems:** Replacement of air-conditioning equipment, introduction of free-cooling solutions, and the safe, controlled increase of operating temperatures, significantly reducing cooling-related energy consumption.

Key environmental outcomes:

- Energy consumption per gigabyte of data traffic decreased by approximately 47% over two years.
- Annual electricity savings reached 9.9 GWh, equivalent to the annual electricity consumption of more than 4,500 average Hungarian households.
- The programme received the Professional Excellence Award for Sustainable Infocommunications.

Impact on Yettel's sustainability performance

CETIN Hungary's achievements support Yettel's sustainability objectives in several ways:

- **Lower-carbon service delivery:** Customers benefit from mobile services provided with an increasingly lower carbon intensity.
- **Contribution to climate goals:** The performance of Yettel's infrastructure partner supports the achievement of the Company's long-term decarbonisation commitments.
- **Responsible value chain management:** CETIN Hungary's example demonstrates the effective integration of sustainability considerations into supplier and partner relationships.

CETIN Hungary's energy efficiency programme provides a strong example of how large-scale operations in the technology sector can combine economic competitiveness with environmental responsibility.

3.4 Training and communication

(ESRS 2 MDR-A, S1-13)

The Company regularly provides training opportunities to employees to ensure that their professional and sustainability-related knowledge remains up to date. Training programmes cover, among other topics, environmental considerations, the understanding of the Company's sustainability objectives, and the practical actions required to support their achievement. The aim is to enable employees to consider environmental impacts in their day-to-day activities and contribute to their reduction. Further information on the structure of the training framework and annual training hours is provided in the Social pillar section on page 38.

In addition to ensuring compliance with legal and other requirements, the Company considers it important to maintain ongoing dialogue with customers and the wider community. Through these interactions, Yettel seeks to understand the expectations of both internal and external stakeholders and to take them into account in its operations. Incorporating stakeholder feedback contributes to the development of training content and supports the expansion of sustainability-related knowledge across the organisation, thereby strengthening the trust that underpins the Company's long-term success.



4. Social Information

4.1 Policies relating to Yettel Hungary's own workforce (ESRS S1-1)

4.1.1 Yettel People Policy
(S1-1, S1-2, S1-3, S1-4)

Yettel Hungary's People Policy sets out the principles and requirements that govern the Company's human resources management practices and corporate culture. The policy applies to all employees, regardless of their position within the organisation, and aims to ensure responsible, accountable, and ethical business conduct. Employee well-being is supported through several interconnected pillars.

Responsible Employment Practices and Non-Discrimination
As a responsible employer, Yettel is committed to maintaining consistent, fair, and non-discriminatory employment practices. The employment relationship is founded on mutual respect and open dialogue. The Company does not tolerate any form of direct or indirect discrimination based on race, colour, gender, sexual orientation, age, disability, language, religion, trade union membership, political opinion, national or social origin, property, birth, or any other status. Nor does it tolerate degrading treatment, bullying, harassment, or any form of mental or sexual abuse.

Fair Management of the Employee Lifecycle
Recruitment processes are fair, transparent, and non-discriminatory, with selection decisions based on experience, competencies, and alignment with the Company's values and culture. Internal mobility and promotion decisions are made on a professional basis, and open positions are advertised internally to support fair competition and career development opportunities. Employee departures are managed in a respectful and non-discriminatory manner.

Performance Management and Development
Through its Impact Dialogue framework, Yettel promotes continuous feedback and development through regular discussions, peer and manager feedback, and employee engagement assessments. The process supports the setting of annual objectives, the identification of strengths, development areas and career aspirations, and the creation of individual development plans. Yettel Hungary's performance management framework applies to all employees, regardless of role, organisational unit, or place of work.



Learning and Professional Development
In support of lifelong learning, the Company provides a broad range of formal and self-directed development opportunities with a strong digital focus. These include digital learning programmes, online and classroom-based courses, professional training, conferences, meet-ups, and knowledge-sharing forums. Targeted development initiatives are also available, including leadership development programmes, talent management programmes, coaching, and mentoring.

Compensation and Benefits
Yettel provides competitive remuneration designed to attract and retain skilled and motivated employees while promoting internal and external fairness, with particular attention to gender equality. In addition to applying a pay-for-performance approach, the Company regularly benchmarks its remuneration practices against market standards. Alongside base salary and performance-based incentives, employees are offered both flexible and fixed benefits. Flexible benefits can be tailored to individual needs, while fixed benefits are designed to support employee health and physical well-being.

Workplace Culture and Conduct
The Company prohibits harassment, abusive behaviour, violence, and hate speech, and investigates related reports confidentially. Employees are free to express their views on social media in accordance with applicable internal policies. Yettel maintains a drug- and alcohol-free workplace to support employee safety and operational effectiveness.

Leadership Responsibility and Work-Life Balance
Leaders are expected to act as role models, demonstrating integrity, ethical conduct, and compliance with internal policies. They are responsible for fostering a healthy and sustainable work-life balance, providing continuous feedback, and creating a workplace culture in which employees can raise concerns without fear of retaliation.

Labour Standards and Employee Representation
Yettel respects the eight fundamental conventions of the International Labour Organization (ILO), including freedom of association and the right to collective bargaining. The Company seeks to ensure reasonable working hours and adequate rest periods for all employees.

Occupational Health and Safety
The Company aims to be a leader in occupational health, safety, and employee well-being. It identifies and mitigates workplace risks to prevent accidents and occupational illnesses and is committed to providing a healthy working environment and supporting sustainable work-life balance for all employees.

The policy applies to all Yettel employees. Employees may also express their views on the principles set out in the policy, as well as on any other workforce-related matters, through the Company's monthly employee satisfaction survey.





4.1.2 Diversity, Equity and Inclusion Policy

(S1-1, S1-4, S1-12)

Both Yettel Hungary and its parent company, e& PPF Telecom Group, are committed to the principles of Diversity, Equity and Inclusion (DEI), which form an integral part of the Group's long-term sustainability strategy. The Group strives to create a safe, open, and supportive workplace where all employees can be themselves, work in a respectful environment, and where individual differences are valued as a source of organisational strength. The promotion of DEI principles contributes to the Company's competitiveness, employee satisfaction, and broader social responsibility objectives.

The Group's DEI strategy is built around four key pillars:

1. Embedding DEI principles consistently across the Group and throughout all HR and people-related processes.
2. Addressing bias, with a particular focus on raising awareness and providing training for leaders.
3. Supporting talent development and leadership succession through the alignment of local and Group-level development programmes.
4. Supporting underrepresented groups through targeted training and development opportunities.

The DEI policy covers recruitment, promotion, compensation, employee well-being, learning and development, and support for work-life balance. The Company maintains a zero-tolerance approach to discrimination, harassment, and retaliation, and places particular emphasis on the protection of human rights, including the prevention of child labour, forced labour, and human trafficking.

The implementation of DEI principles is a shared responsibility of all employees and leaders and is supported by the PPF Group Code of Ethics and related internal policies.

4.1.3 Benefits Policy

(S1-10, S1-11)

All employees of the Company receive fair remuneration in compliance with applicable national minimum wage regulations. In addition to base salary, employees are provided with a broad range of employee benefits.

Yettel's Benefits Policy is designed to enhance employee well-being and motivation while supporting social responsibility and long-term sustainability objectives. The policy offers a comprehensive portfolio of benefits tailored to employees' individual needs, supports work-life balance, and promotes employee engagement.

Through its cafeteria benefits scheme, employees can select benefits that best suit their personal circumstances, including housing support, healthcare services, cultural vouchers, and family-friendly benefits such as childcare support and parental or grandparent leave. The scheme is transparent, equitable, and available to all employees, thereby supporting diversity and equal opportunities.

The policy also includes the Recharge benefit, which is designed to support long-term employee engagement and recovery, in line with the health and workplace well-being objectives set out in the 2024 report. The taxation and administration of benefits are managed transparently and contribute to the Company's sustainable financial management.

Yettel's benefits framework supports employee health, safety, and well-being, while also contributing to social sustainability and the Company's long-term value creation and responsible business conduct.



4.1.4 Training and skills development strategy

(S1-4, S1-13)

Yettel's Learning and Development Policy is designed to support the long-term well-being, engagement, and sustainable development of its employees. The framework is transparent, equitable, and available to all employees, thereby promoting diversity and equal opportunities.

Training needs are identified through both bottom-up and top-down processes, ensuring alignment between individual development objectives and organisational strategy. Learning opportunities include outdoor training programmes, e-learning platforms (e.g. Udemy), internal workshops, mentoring, coaching, and stress management training, reflecting the organisation's development priorities in 2025.

The policy is closely aligned with the health promotion and workplace well-being objectives outlined in the 2024 report and supports the Company's long-term value creation, responsible business conduct, and contribution to social sustainability. The learning and development framework contributes to employee health, safety, engagement, and well-being, while also supporting continuous development and personal resilience.

4.1.5 Family-friendly policies and practices

(S1-15)

Yettel's family-friendly approach is an integral part of its sustainability strategy and people-centred operating model. Supporting work-life balance not only strengthens employee engagement and retention but also contributes to long-term organisational performance. The Company seeks to provide a flexible and supportive working environment that enables employees to balance their professional and family responsibilities, while extending certain benefits to family members as well.

The broad accessibility of the Company's family-friendly measures is reflected in the fact that 100% of employees eligible for family leave have access to the related benefits and support programmes.



The framework is built around the following key pillars:

- **Benefits Beyond Statutory Requirements:** These include a one-time birth grant, additional paternity leave, grandparent leave, and the Recharge programme, which provides 20 additional days of paid leave after every five years of service.
- **Financial Support and Protection Measures:** Employees on parental leave continue to have access to corporate devices, insurance coverage, and employee discounts. In addition, the Solidarity Fund provides financial support in cases of exceptional family hardship.
- **Flexible Working Arrangements:** Employees may benefit from hybrid working, part-time work, flexible working hours, job sharing, and compressed working week arrangements.
- **Support During and After Parental Leave:** Dedicated information platforms, community groups, and a structured return-to-work process support employees during parental leave and facilitate their reintegration into the workplace.
- **Family-Oriented Community Programmes:** Initiatives include an annual Family Day, charity campaigns, events for children, and participation in nationwide family-focused initiatives.
- **Additional Support Services:** Employees have access to financial counselling, health screenings, well-being and diversity events, and regular employee satisfaction surveys.

The Company has received multiple recognitions through the Family-Friendly Company programme, reflecting the long-term and structured nature of its commitment in this area.

Key areas of focus for the continued development of the framework include further strengthening support for employees returning from parental leave, enhancing information sharing, expanding family-friendly workplace infrastructure, and continuously improving flexible working arrangements.

4.1.6 Employee Dialogue and Representation – MyVoice Policy

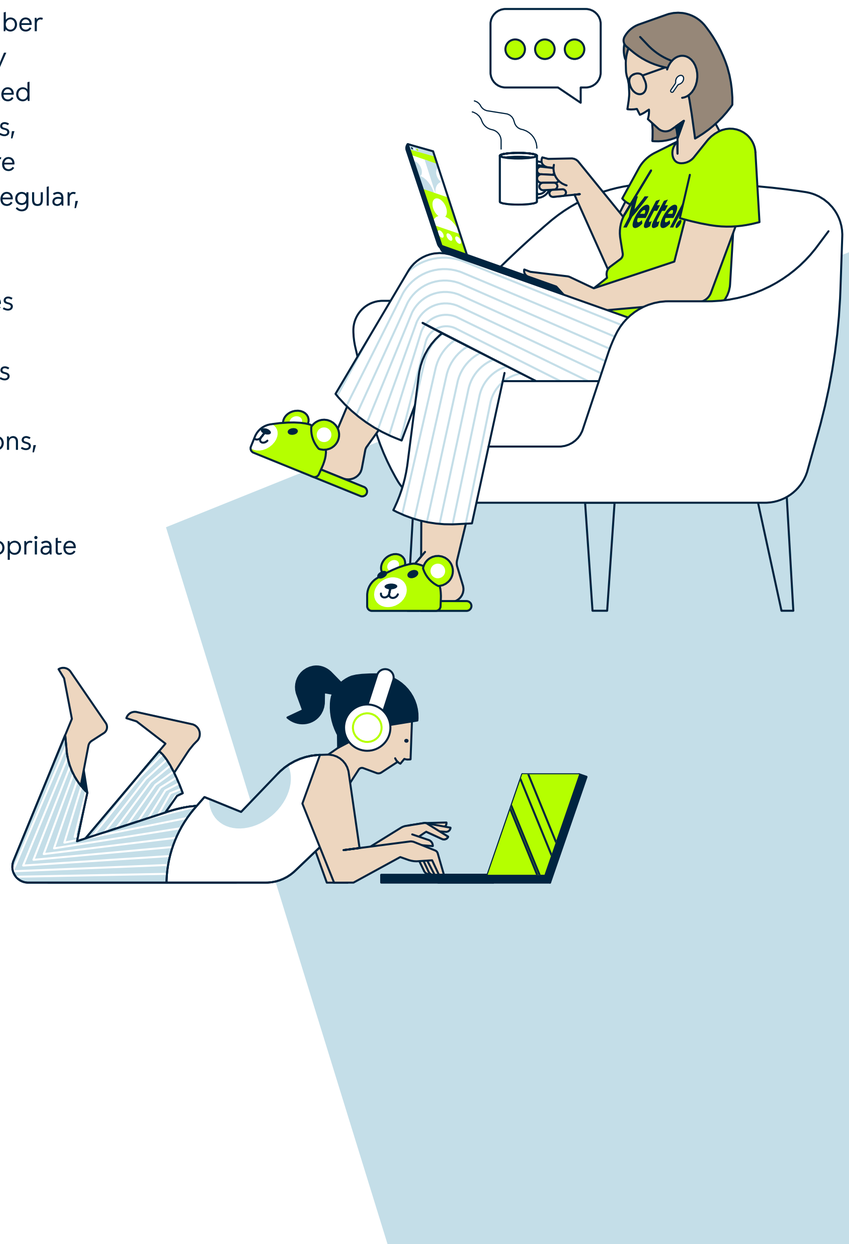
(S1-2, S1-3)

Yettel Hungary recognises the importance of workplace dialogue and employee feedback and therefore operates an internal employee forum, known as MyVoice, to support open communication and structured employee engagement. The purpose of MyVoice is to provide all employees with a regular and structured opportunity to share views on topics related to workplace experience, well-being, workplace services, and corporate programmes, as well as to propose related improvements and initiatives.

The forum focuses on matters relating to employee well-being and the working environment and provides a mechanism for employee perspectives to be represented in an organised manner within the Company's operations. MyVoice is not intended to serve as an individual grievance mechanism or as a forum for negotiations between the employer and employees. Individual requests, complaints, or reports relating to ethical or compliance matters are referred through the appropriate corporate channels, including relevant members of the People Division or the Ethics & Compliance Officer. This approach ensures that employee feedback and formal reports are managed through the appropriate governance and accountability structures.

The operation of MyVoice is supported by both permanent and elected members. Meetings may be initiated by any member and are held at least quarterly during working hours. Any employee may propose agenda items through their elected representative. Through this structure, employee opinions, well-being considerations, and workplace experiences are incorporated into the Company's internal dialogue on a regular, structured, and representative basis.

In addition to the MyVoice forum, Yettel Hungary provides employees with further formal feedback and reporting channels. Through the confidential reporting mechanisms established under the Code of Conduct, employees may raise concerns or complaints relating to working conditions, occupational health and safety, fair treatment, and other employment-related matters. Reports are investigated in accordance with established procedures, ensuring appropriate remediation processes and feedback mechanisms for employees.



4.2 Metrics on own workforce
(S1-6)

The following tables provide summary information on our employees. Employee data are presented as headcount and reflect the annual average number of employees.

Employee headcount and changes in headcount by gender, contract type and working time arrangement

	Female (headcount)			Male (headcount)			Total (headcount)			
	2025	2024	Change	2025	2024	Change	2025	2024	Change	Change (%)
Number of employees	927	919	+8	839	797	+42	1,766	1,716	+50	+2.9%
Number of permanent employees	871	854	+17	800	748	+52	1,671	1,602	+69	+4.3%
Number of temporary workers	56	65	-9	39	49	-10	95	114	-19	-16.7%
Number of full-time employees	879	864	+15	835	791	+44	1,714	1,655	+59	+3.6%
Number of part-time employees	48	55	-7	4	6	-2	52	61	-9	-14.8%

Number of employees leaving the company during the reporting year

	2025	2024
Number of Employees Leaving the Company (persons)	234	305
Employee Turnover Rate (%)	13.25%	17.77%[4]



4 The 2024 employee turnover rate was incorrectly reported as 15.98% in the previous Sustainability Report. Following a review of the reported data, it was determined that the correct employee turnover rate for 2024 was 17.77%. The figure has been restated accordingly.

4.2.1 Diversity, Equity and Inclusion
(S1-9, S1-12)

Gender distribution of senior management (S1-9)

	2025		2024		Change
	Headcount	Share (%)	Headcount	Share (%)	Headcount
Male	5	83.3%	5	83.3%	0
Female	1	16.7%	1	16.7%	0
Total	6	100%	6	100%	0

Distribution of employees by age (S1-9)

	2025		2024	
	Headcount	Share (%)	Headcount	Share (%)
Under 30	413	23.4%	429	25%
30–50	1,158	65.6%	1,132	66%
Over 50	195	11%	155	9%
Total	1,766	100%	1,716	100%

Restart program

Employees with disabilities (S1-12)

	2025	2024
Number of employees with disabilities	15	5
Percentage employees with disabilities	0.85%	0.29%

4.2.2 Training and skills development

(S1-13, S1-4)

	Female			Male			Total		
	2025	2024[5]	Change (%)	2025	2024	Change (%)	2025	2024	Change (%)
Total hours of mandatory and regulatory training	18,980	11,249	68.72%	14,962	9,119	64.08%	33,942	20,368	66.64%
Total hours of career development and skills training	3,277	2,020	62.23%	2,602	1,582	64.48%	5,879	3,602	63.64%
Total training hours	22,257	13,269	67.73%	17,564	10,701	64.14%	39,821	23,970	66.13%
Average training hours per employee (hours/employee)	24.01	14.44	66.27%	20.94	13.43	55.95%	22.55	13.97	61.43%

In 2025, Yettel continued to provide employees with training and development opportunities aimed at supporting their professional growth. The Company monitors learning and development activities through total training hours and average training hours per employee. Training programmes support both professional and general skills development and are broadly accessible to employees, contributing to the continuous enhancement of the competencies required to support the Company's operations.

The identification of training and career development needs is also supported by the Impact Dialogue performance management process, which applies to all employees and provides a structured framework for regularly assessing individual development areas and career aspirations. In 2025, 100% of Yettel Hungary employees participated in training related to their role, skills development, or career progression.



5 The 2024 training data have been restated. In the previous report, the reported hours for mandatory training and career development training were inadvertently reversed due to a classification error. This report presents the corrected and restated figures.

4.2.3 Working Environment, Well-being, Health and Safety

(S1-4, S1-14)

	2025	2024	Változás
Percentage of the Company's own workforce covered by the occupational health and safety management system (%)	100%	100%	0%
Number of fatalities as a result of work-related injuries	0	0	0%
Number of fatalities as a result of work-related ill health	0	0	0%
Number of recordable work-related injuries	0	3	-100%
Rate of recordable work-related injuries (per one million hours worked)	0	1.23	-100%
Number of recordable work-related ill health cases among employees, subject to legal restrictions on data collection	0	0	0%

The protection of employee health, safety, and well-being is governed by the principles set out in the Company's People Policy, which encompasses the identification of workplace risks and the implementation of preventive measures.

Yettel Hungary conducts regular occupational health and safety risk assessments at all operating locations in accordance with applicable legal requirements and internal standards. In 2025, the Company's occupational health and safety management system continued to provide full coverage, encompassing 100% of employees, unchanged from the level reported in 2024. During the reporting period, there were no work-related fatalities resulting from occupational injuries or occupational illnesses. The number of recordable work-related injuries was zero in 2025, compared with three cases in 2024, representing a 100% reduction.

Employees receive training in accordance with the requirements of the occupational health and safety management system, including mandatory onboarding training and regular refresher training. The Company also conducts ongoing awareness-raising campaigns promoting safe working practices, healthy lifestyles, and the importance of maintaining a healthy work-life balance.

Employee well-being initiatives also address mental health, with the Company providing a range of programmes and initiatives designed to help employees manage work-related stress. Employees have access to training and support programmes focused on stress management, emotional well-being, and the promotion of physical activity.

Employee engagement is supported through regular surveys and feedback channels, which provide opportunities for the continuous improvement of the working environment and employee well-being initiatives.





4.3 Workers in the value chain

(ESRS S2-1, S2-3, S2-4)

The Company's expectations regarding workers in its value chain are primarily defined by the Yettel Supplier Code of Conduct and related internal policies, which apply to suppliers, subcontractors, business partners, and their respective employees.

The Supplier Code of Conduct requires respect for human rights, prohibits forced labour and child labour, promotes non-discrimination, and requires the provision of safe and healthy working conditions. It also establishes minimum requirements relating to working hours, remuneration, and working conditions. The Company expects these requirements to be upheld throughout the supply chain and monitors compliance through oversight and control mechanisms, including the possibility of supplier audits. The requirements are aligned with internationally recognised standards, including the fundamental principles of the International Labour Organization (ILO) and the United Nations Global Compact.

The Company provides access to a grievance mechanism for workers in the value chain through its whistleblowing system, which is also available to employees of suppliers and business partners. Reports submitted through this channel are investigated in accordance with established procedures.

The Company did not identify any material impacts, risks, or opportunities specifically relating to workers in the value chain as part of the current materiality assessment and, accordingly, has not established specific measures or targets in relation to this topic.

4.4 Customers and End Users (S4-1, S4-2, S4-3, S4-4, S4-5)

A key aspect of Yettel's operations is ensuring that customers and end-users can easily access and effectively use digital services in their everyday lives. The Company's approach is built on two fundamental principles: providing reliable and widely accessible services, and protecting customer data and online security in the face of increasing digital risks. Related policies and processes are developed at the local level in accordance with the applicable regulatory environment, while remaining aligned with Group-level principles and the requirements of the General Data Protection Regulation (GDPR).

Understanding and incorporating customer feedback into service development is supported by regular data collection activities. To this end, the Company conducts customer satisfaction surveys, the results of which are used to support the continuous refinement of products and services.

Data privacy and information security are fundamental prerequisites for service delivery. The Company's operations are supported by comprehensive data protection and information security policies that ensure the lawful processing of personal data, appropriate access controls, and the protection of information assets. Information security systems are overseen by dedicated professional functions, while related processes are subject to regular audits and reviews. All Group operating entities maintain information security management systems certified to the ISO 27001 standard, supported by independent external audits.

To address risks arising in the digital environment, the Company offers a range of solutions designed to protect customers against online threats, including phishing attacks and other forms of cyber abuse. Raising customer awareness also forms part of the Group's broader approach and is supported through targeted communications and educational initiatives.

In designing its customer relationship processes, the Company seeks to ensure that customers have access to appropriate channels for submitting enquiries and complaints. Customers can contact the Company through multiple platforms, and all feedback is processed through structured procedures, including reports relating to data protection, cybersecurity, and ethical concerns.

To maintain service reliability, the Company operates a business continuity management framework that covers risk identification, disruption prevention, and rapid recovery capabilities. The framework includes, among other measures, system redundancy, backup resources, and incident management processes designed to ensure continuity of service in the event of unexpected disruptions.

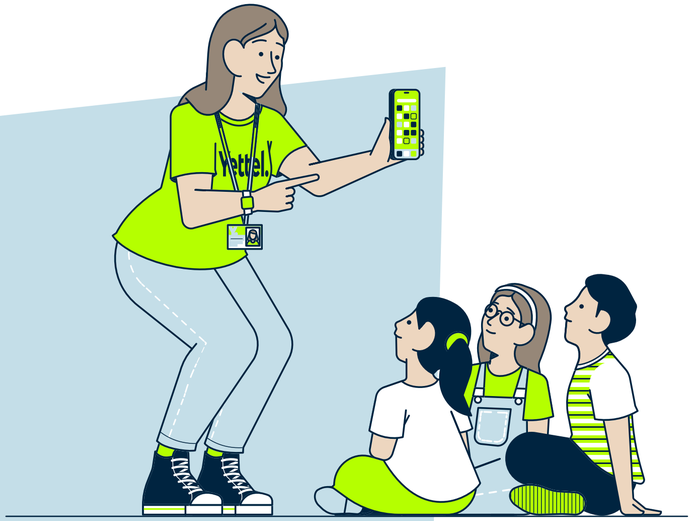
4.5 Community engagement

(S3-1, S3-4, S3-5)

Yettel's community engagement activities are primarily organized around digital education, social inclusion and community support, and their goal is to make the benefits of technological development as widely available as possible.

Development of digital skills

The Company places particular emphasis on strengthening the digital competencies of younger generations through its ProSuli programme. The programme supports the development of students' technological knowledge and skills through a variety of educational and competition-based formats, including robotics competitions and nationwide knowledge contests.



Promoting responsible internet use among young people is also a key focus area, supported through participation in nationwide initiatives. The TudatosNet test, for example, helps young people identify online risks and develop appropriate responses through an interactive and engaging format.

Support for digital education extends beyond students to educators through ProSuli training programmes, which provide teachers with practical knowledge on the use of digital tools and artificial intelligence in educational settings.

The Company's activities extend beyond individual programmes and contribute to the development of the broader economic and social ecosystem. As part of this effort, Yettel participates in initiatives aimed at supporting the digitalisation of Hungarian businesses, thereby enhancing their competitiveness and supporting their long-term development.

These community engagement activities are closely linked to the Company's core business and contribute to the wider adoption of digital solutions and the reduction of digital access disparities across society.





Social inclusion and equal opportunities

Promoting social inclusion and equal opportunities is another important component of Yettel's community engagement approach. The Company implements programmes designed to strengthen understanding and cooperation among different social groups, including accessibility initiatives and awareness-raising activities.

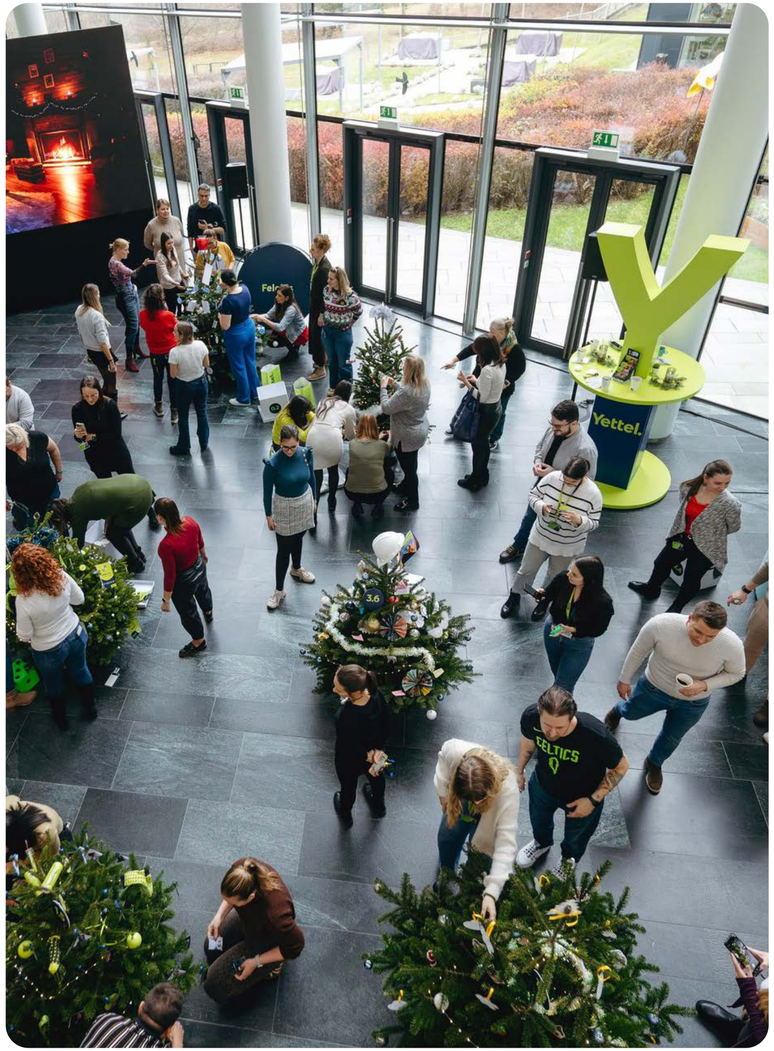
Yettel also promotes an inclusive mindset through internal employee programmes that support the development of an inclusive and socially conscious corporate culture. These include initiatives focused on health promotion, mental well-being, and quality of life.



Charitable giving and donations

As part of its corporate social responsibility activities, the Company actively participates in charitable and donation programmes. Through initiatives such as KicsiPakk, Yettel employees can directly contribute to fulfilling the individual wishes of children in need, providing more personal and meaningful support to local communities.





5. Governance Information

(G1-1, ESRS 2 GOV-1, GOV-2)

5.1 Business ethics, anti-corruption measures and regulatory compliance

(G1-1, G1-3)

Code of Conduct, Business Ethics and Compliance

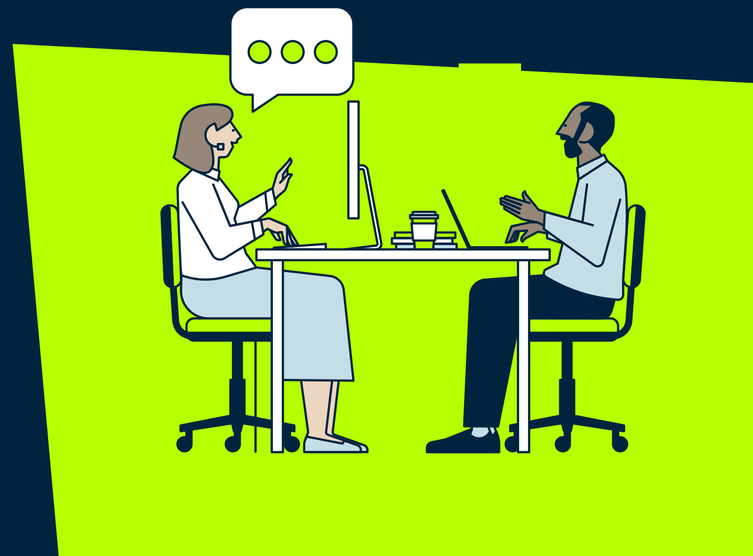
The ethical foundation of the Company's operations is established by the e& PPF Telecom Group Code of Ethics and the Yettel Code of Conduct. These documents define the standards of conduct applicable to the organisation and its business partners, set out compliance expectations, and establish the core principles of ethical business conduct, including the prevention of corruption.

Yettel Hungary's governance and business conduct framework is designed to ensure ethical and transparent operations and compliance with applicable laws and regulations. The compliance framework includes internal controls, audit and reporting mechanisms, and a whistleblowing system that enables the reporting and investigation of inappropriate conduct under the oversight of senior management and the Audit, Risk & Compliance Committee.

The Company maintains a zero-tolerance approach to all forms of corruption, supported by its internal policies and operational practices. The prevention and management of corruption risks follow a structured approach: preventive measures are embedded within the regulatory and control framework, while detection and remediation are supported through reporting mechanisms and the Integrity function. The Company has established mechanisms for addressing cases of corruption and bribery, including requirements set out in the Code of Conduct and related policies, as well as a whistleblowing system that enables the identification and investigation of potential incidents.

The Company regularly assesses corruption-related risks and uses the results of these assessments to strengthen its control framework. During the reporting period, no confirmed incidents of corruption or bribery were identified, and no disciplinary actions were taken against employees in relation to such matters. No contracts with business partners were terminated due to corruption- or bribery-related reasons, and no public legal proceedings relating to corruption or bribery were initiated against the Company or its employees. Furthermore, based on the information available, no specific deficiencies were identified that resulted in corruption- or bribery-related incidents.

As part of the governance framework, the Board of Directors is responsible for overseeing the ethical framework, while the Integrity function provides regular reporting on ethical incidents and their resolution. This ensures that matters relating to business conduct are monitored and addressed at the appropriate management level. As a preventive measure, the Company also conducts training and awareness-raising programmes to support employees in adhering to ethical standards and identifying potential misconduct.



5.2 Protection of whistleblowers
(G1-1, G1-3)

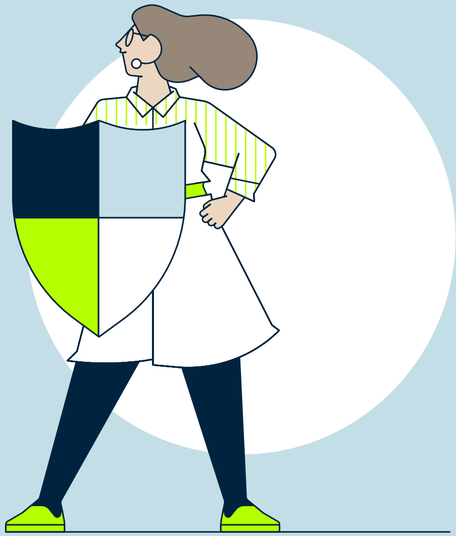
Yettel Hungary operates a multi-channel whistleblowing system that enables the secure reporting of unethical conduct, legal violations, or breaches of internal policies. The purpose of the system is to provide both employees and external stakeholders with a trusted environment in which ethical concerns can be raised without fear of adverse consequences.

Reports may be submitted through several channels, including direct reporting to a line manager, dedicated Integrity function contact points, and an online reporting platform that can also be used anonymously. The system is accessible not only to employees but also to all stakeholders interacting with the Company, including suppliers and business partners.

The handling of reports is governed by the Code of Conduct and related internal policies, which require confidential treatment of all reports and the conduct of objective investigations. The Integrity function is responsible for coordinating the assessment and investigation of reports and for initiating corrective actions where necessary.

The operation of the whistleblowing system is designed to comply with Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and with Act XXV of 2023 on Complaints, Public Interest Disclosures and the Rules Relating to the Reporting of Abuse, which transposes the Directive into Hungarian law. The framework provides safeguards for whistleblowers, including confidential handling of reports, the possibility of anonymous reporting, and a zero-tolerance approach to retaliation.

Procedures governing the handling of reports are defined in the Code of Conduct, the Ethics Handbook, and the Integrity Policy. These documents stipulate that reports must be treated confidentially and investigated by the Integrity function.



5.3 Risk management
(G1-3)

Yettel conducts its operations in accordance with the principles of legal compliance and risk-based management and seeks to ensure that service reliability, information security, and sustainability considerations are integrated into strategic decision-making.

The Company's risk management approach encompasses the identification and management of business conduct-related risks, including corruption, compliance, and supplier-related risks. The key risks identified across the value chain are disclosed in the **"1.2.4 Business Relationships and Value Chain"** chapter on page 8.

The Group's supplier risk management programme is built on the IntegrityNext platform, which enables the identification and prioritisation of more than 2,500 suppliers at Group level based on risk-related criteria.

The management of supplier-related risks is supported by the Supplier Code of Conduct and the Procurement General Terms and Conditions (GTC). The GTC authorise the Company to assess supplier compliance through mechanisms including on-site inspections and document reviews.

Yettel continues to enhance its supplier management processes. In 2026, the Group plans to align ESG supplier screening with other supplier due diligence processes to provide a more integrated view of supplier-related risks. In addition, the publication of a local Supplier Due Diligence Policy is underway, establishing a methodology aligned with Hungarian ESG regulatory requirements.

The results of supplier due diligence assessments are taken into consideration when evaluating cooperation with suppliers and are used to encourage suppliers to operate in accordance with applicable ESG requirements and expectations.

5.4 Corporate Culture
(G1-1)

Ethical conduct, transparency, and responsible decision-making are core elements of Yettel's corporate culture. These principles are reinforced through active leadership commitment and a robust internal governance framework.

All employees are required to be familiar with, comply with, and annually acknowledge the Code of Conduct. Compliance is supported by regular training programmes, which include knowledge assessments to ensure that ethical principles and requirements are effectively embedded in day-to-day operations.

The whistleblowing system and the feedback mechanisms provided by the Integrity function serve as additional tools for the continuous development of the Company's corporate culture, supporting transparency, accountability, and the effective management of ethical concerns.



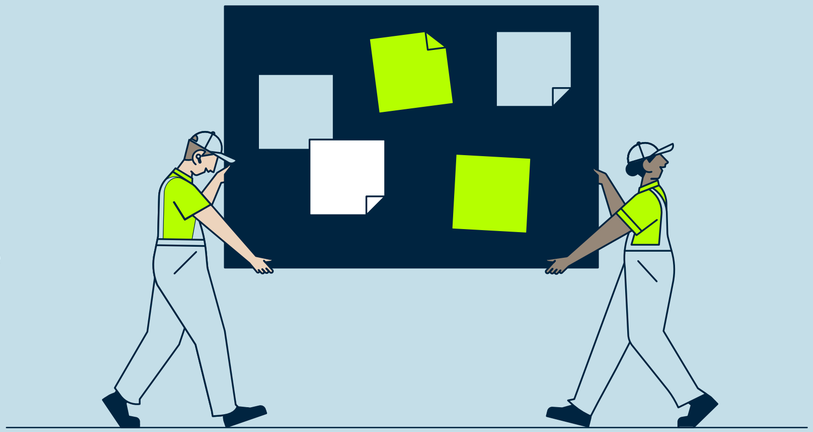
5.5 Responsible procurement, supplier relationships and payment practices
(G1-2, G1-6)

Yettel's procurement relationships are governed by contractual frameworks and standard purchasing conditions, which also establish the principles of good-faith and fair cooperation with suppliers. The Company's payment practices are aligned with these frameworks: payments are made exclusively by bank transfer against invoice, and contractual terms stipulate that payment is due within 60 calendar days of invoice receipt.

Actual payment performance during the reporting period was more favourable than the contractual terms. In 2025, the average payment period was 42 days, representing a significant improvement compared with the 60-day average recorded in 2024. The stability of the Company's payment practices is further demonstrated by the absence of any legal proceedings related to late payments in either 2024 or 2025.

In addition to contractual obligations, the Company sets expectations for suppliers relating to social responsibility, ethical conduct, and legal compliance and requires adherence to these standards throughout the duration of the business relationship. These requirements contribute to predictable supplier relationships and support the implementation of responsible procurement practices.

The Company is currently undergoing the EcoVadis sustainability assessment, an independent third-party evaluation of environmental, social, and governance (ESG) performance. The EcoVadis assessment provides partners and other stakeholders with a standardised, externally validated, and comparable view of the Company's sustainability performance.



5.6 Sustainable procurement and supply chain management

(G1-2, MDR-P, MDR-A)

Yettel's sustainable procurement and supply chain management practices are becoming increasingly structured, combining Group-level frameworks with measures designed to ensure compliance with local regulatory requirements.

In 2025, the Group's supplier ESG risk management programme was based on the IntegrityNext platform, enabling the risk-based prioritisation and assessment of suppliers. As part of the process, key suppliers were requested to complete ESG self-assessment questionnaires, while supplier risk ratings were determined based on geographic and industry-specific factors. Across the Group, measurable response rates and structured feedback were obtained from participating suppliers, providing a basis for further development and improvement.

In alignment with the Group-level approach, Yettel Hungary launched the second phase of its supplier ESG due diligence programme in 2025, applying an expanded data collection framework and a refined assessment methodology. To support compliance with local regulatory requirements, the Company also implemented a supplier due diligence software solution enabling the structured distribution and evaluation of questionnaires aligned with the requirements of the Hungarian ESG Act.

For the 2026 reporting period, the Group aims to further harmonise supplier ESG requirements and establish a more integrated approach to supplier risk management by aligning various supplier screening and assessment processes.

In parallel, Yettel Hungary is further formalising its local supplier due diligence framework, which will provide a consistent methodology aligned with the requirements of the Hungarian ESG legislation. The results of supplier due diligence assessments will be considered in decisions regarding supplier relationships and will be used to encourage suppliers to operate in accordance with applicable ESG requirements and expectations.



5.7 Supplier expectations, assessment and cooperation

(G1-2, S2-1, S2-4)

Yettel establishes clear ethical, legal, and sustainability-related expectations for its suppliers, which apply throughout the value chain and form the foundation of long-term business relationships. These expectations are set out in both the Supplier Code of Conduct and the Procurement General Terms and Conditions. In addition to compliance with applicable laws and regulations, these codes address anti-corruption practices, respect for human rights, and environmental responsibility.

To support supplier compliance, Yettel is contractually entitled, under its General Terms and Conditions, to monitor and assess the operations of suppliers and their subcontractors. This includes the right to conduct both scheduled and unannounced on-site audits, as well as document-based reviews.

From 2026 onwards, the Group plans to further enhance its supplier assessment framework through the introduction of more structured feedback mechanisms and, where necessary, corrective action plans designed to address identified deficiencies and support continuous improvement.

5.8 Infrastructure protection, network operations and business continuity management (S4-4, S4-5)

Given the nature of the telecommunications sector, ensuring the continuity and security of network operations is critical to the Company's operations.

Yettel Hungary's management is committed to establishing and maintaining a comprehensive Business Continuity Management System aligned with the requirements of ISO 22301:2019. Its primary objective is to protect business processes, employees, and assets, while ensuring the timely recovery of critical activities in the event of disruption. The business continuity approach encompasses both the prevention of service interruptions and the effective management and rapid recovery of operations in response to incidents.

Under the Company's operating model, the development and operation of network infrastructure are carried out by CETIN Hungary Ltd. as a dedicated infrastructure partner, enabling the continuous delivery of high-quality services and operational efficiency. CETIN operates its business continuity framework on the basis of a shared methodology and common principles with Yettel.

In the course of its operations, the Company ensures compliance with regulatory requirements and actively participates in industry and regulatory collaborations that support the secure and compliant provision of telecommunications services.

5.9 Company-Specific Material Topic: Data Protection and Information Security

Data protection and information security are areas of strategic importance to Yettel's operations and are closely integrated into the Company's compliance and risk management framework.

The Code of Conduct clearly establishes that the handling of information carries responsibility and that the protection of confidential information is a fundamental obligation for all employees. The policy also requires that access to business and personal data be granted only on a need-to-know basis and in accordance with authorised access rights, while ensuring appropriate protection against unauthorised access at all times.

Any data protection incident must be reported without delay and is managed with the involvement of dedicated organisational functions, particularly the data protection and information security teams. Yettel Hungary ensures that all data protection incidents are reported to the competent authority in accordance with applicable legal requirements. Reported incidents are typically minor administrative cases arising from inaccuracies or outdated customer contact information managed during customer service processes, such as incorrect email addresses or unreported changes of address. In such cases, the personal data affected are generally limited to contact information, including postal addresses, telephone numbers, or email addresses.
The Company investigates every incident, determines the necessary corrective and preventive measures, and implements appropriate actions to prevent recurrence. During the reporting period, no data protection incidents were identified that had a significant impact on affected individuals or on the Company's operations.

The continuous enhancement of information security solutions and the protection of customer data are among the Company's strategic priorities, contributing to the maintenance of customer trust and the reliability of services.

The Company provides regular awareness-raising and training programmes on data protection for its employees. Lessons learned from incident management activities are systematically incorporated into the review and enhancement of internal procedures, controls, and customer data protection measures, supporting continuous improvement and a high level of data protection compliance.

As an organisation subject to Act LXIX of 2024 on Cybersecurity (Kibertv.), Yettel develops and maintains its information security management system in accordance with the requirements of the NIS2 Directive, alongside other applicable legal and regulatory obligations. As part of compliance with the requirements of the Digital Citizenship Programme (DÁP), the Company successfully completed its NIS2 compliance audit in 2025.

Appendices

Yettel Hungary has prepared this report on a voluntary basis. Although the structure of the report and certain of its disclosures follow the logic of the ESRS requirements, the report does not constitute a full sustainability statement in accordance with the ESRS.

The ESRS references and datapoint references included in the appendix serve primarily to support structural navigation of the report and preparation for future compliance. The references should not, in themselves, be interpreted as evidence of the full application of the relevant ESRS requirements or of the fulfilment of all related disclosure requirements.

Index of indicators included in the report

Datapoint	Related ESRS disclosure requirement	Page
ESRS 2		
Basis for preparation		
BP-1	General basis for preparation of the sustainability statement	4
BP-2	Disclosures in relation to specific circumstances	23
Governance		
GOV-1	The role of the administrative, management and supervisory bodies	7, 12, 43
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	12, 14, 18, 43
Strategy		
SBM-1	Strategy, business model and value chain	5, 8
SBM-2	Interests and views of stakeholders	16,17
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	8, 9, 11, 18
Impact, risk and opportunity management		
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	13, 14
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	13-15
MDR-P	Policies adopted to manage material sustainability matters	9, 11, 21, 46
MDR-A	Actions and resources in relation to material sustainability matters	18, 21, 31, 46
MDR-M	Metrics in relation to material sustainability matters	18-20, 27
MDR-T	Tracking effectiveness of policies and actions through targets	18-20
ESRS E1 Climate change		
E1-1	Transition plan for climate change mitigation	26
E1-2	Policies related to climate change mitigation and adaptation	21,29
E1-3	Actions and resources in relation to climate change policies	21, 23, 25, 29
E1-4	Targets related to climate change mitigation and adaptation	21, 25-26, 29
E1-5	Energy consumption and mix	21, 23-24, 29
E1-6	Gross Scopes 1, 2 and 3 and Total GHG emissions	23-25
ESRS E5 Resource use and circular economy		
E5-1	Policies related to resource use and circular economy	21, 27
E5-2	Actions and resources related to resource use and circular economy	21, 27
E5-5	Resource outflows	27-28
ESRS S1 Own workforce		
S1-1	Policies related to own workforce	32, 34
S1-2	Processes for engaging with own workers and workers' representatives about impacts	16, 32
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	32
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	16, 32, 34-39
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	16, 37
S1-6	Characteristics of the undertaking's employees	37
S1-9	Diversity metrics	37
S1-10	Adequate wages	34-35
S1-11	Social protection	34-35
S1-12	Persons with disabilities	34,37
S1-13	Training and skills development metrics	31,35,38
S1-14	Health and safety metrics	39
S1-15	Work-life balance metrics	35

Datapoint	Related ESRS disclosure requirement	Page
ESRS S2 Workers in the value chain		
S2-1	Policies related to value chain workers	40,46
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	40
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 actions	40,46
ESRS S4 Consumers and end-users		
S4-1	Policies related to consumers and end-users	40
S4-2	Processes for engaging with consumers and end-users about impacts	40
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	40
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	40,47
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	40,47
ESRS G1 Business conduct		
G1-1	Business conduct policies and corporate culture	8, 43-45
G1-3	Prevention and detection of corruption and bribery	43,44
G1-6	Payment practices	45
Entity-specific	Data protection and information security / cybersecurity	47



Yettel.

Contact information and feedback mechanism:

If you have any questions or comments regarding the report, please share them with us at the following email address: fenntarthatosag@yettel.hu