

ITM8 GROUP

Sustainability Policy

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1 Purpose

Sustainability at itm8 is considered a core element of how the company creates value, manages risk, and builds long-term trust with customers, employees, and partners.

The Sustainability Policy is issued by itm8 Group and is based on the Corporate Governance Policy and the General Compliance Policy. It reflects itm8's strategic decisions on sustainability compliance at the highest level. At itm8, sustainability means taking responsibility for People, Planet and Profit.

itm8 shall be a part of the transition to a more sustainable world and support the Sustainable Development Goals (SDGs). Since 2022, itm8 has been committed to integrating the ten principles of the United Nations Global Compact (UNGC) into its overall sustainability strategy and policy.

itm8 has adopted a risk-based strategic approach, focusing on the issues it considers most significant. These are actively managed and monitored by management to ensure ongoing compliance.

itm8 is committed to transitioning to a low-carbon economy by integrating climate adaptation and mitigation measures into its operations. The Group actively identifies and promotes products and services that support sustainability and reduce environmental impacts. Environmental and social objectives are embedded across the organisation and supported by a data-driven approach, ensuring that itm8 delivers a positive contribution to society and the environment without creating unintended adverse effects in other sustainability areas.

The purpose of this Sustainability Policy is to establish a structured and risk-based framework for how itm8 manages sustainability across Environmental, Social and Governance (ESG) areas.

The policy reflects itm8's commitment to integrating sustainability into its business operations, risk management, and long-term value creation, while ensuring compliance with applicable laws, regulations, and internationally recognised standards such as the UN Global Compact.

This policy aims to:

- Define the key ESG areas relevant to itm8 and the principles governing these.
- Ensure a consistent, group-wide approach to managing sustainability risks and impacts.
- Support transparent governance, accountability, and ethical business conduct.
- Provide the foundation for setting, monitoring, and improving sustainability targets and performance.
- Link sustainability commitments with itm8's overall business strategy and stakeholder expectations.

2 Definitions

The definitions in Appendix 1 apply to the Sustainability Policy. In addition, the definitions included in the General Compliance Policy shall apply.

3 Scope

itm8 Group operates in a highly regulated environment across multiple countries and regions, each with its own laws, rules, and regulations. itm8 promotes privacy, ethical conduct, and compliance with applicable rules by management and employees at all levels across the Group.

Demonstrating compliance with this Sustainability Policy is a core part of itm8's business conduct. It is essential to maintaining the trust of customers and business partners and to protecting the interests of stakeholders.

This Sustainability Policy sets out the overarching principles and standards for managing sustainability-related risks across the itm8 Group. It also defines the key roles and responsibilities of the Group's sustainability functions in supporting compliance with regulatory requirements.

The Sustainability Policy also defines itm8's position on the measures implemented to prevent, detect, and manage sustainability-related compliance risks across the itm8 Group.

itm8 Sustainability Policy is authorised by top management and forms part of itm8's strategic direction. It is binding across the entire itm8 Group and, where applicable, also applies to business partners. The Sustainability Policy is reviewed annually.

4 Structure of this Sustainability documentation

The compliance area defined as Sustainability is governed by the documentation described in more detail in this section.

4.1 This Sustainability Policy

The core principles of this Sustainability Policy are intended to ensure compliance with itm8 Group's defined risk profile, as described in the General Compliance Policy. It sets out itm8's strategic decisions on sustainability compliance at the highest level. The policy must be acknowledged and followed by management across the entire itm8 Group.

4.2 Principles and Rules for the compliance area defined as Sustainability

This section outlines the fundamental principles for ensuring compliance with itm8 Group's defined risk profile, as specified in the General Compliance Policy and this Sustainability Policy.

Principles and Rules documents (PARs) define the key requirements that itm8 Group must follow to ensure compliance with the defined risk profile for this compliance area. The itm8 Group's PARs are reviewed continuously and updated at least annually by Group Management.

The requirements set out in the PARs represent the minimum standard that all itm8 Group entities must implement and follow. Management may introduce stricter requirements where considered necessary based on risk.

The PARs are available for itm8's employees on Docm8 (<https://itm8.sharepoint.com/sites/Docm8>) and currently include:

- PAR for GHG Emissions.docx
- PAR for Waste.docx
- PAR for Workforce.docx
- PAR for Environmental Governance

4.3 Supporting documents

Supporting documents, including guidelines and tools where relevant, are intended to support day-to-day administration and compliance. They help communicate obligations and standards of conduct effectively to employees and, where relevant, business partners. These documents are reviewed continuously and updated at least annually by Group Management.

The guidelines are available on Docm8 (<https://itm8.sharepoint.com/sites/Docm8>) and currently include:

- Guidelines on Waste Management
- Guidelines on Datacentre Waste Management
- Guidelines on Internal IT Waste Management
- Guidelines on Facility Waste Management
- Guidelines on Anti-Bribery Controls for Management
- Guidelines on the Annual GHG Emissions framework

Performance is monitored through defined KPIs and targets, including climate targets aligned with SBTi.

5 ESG and Regulated Areas

As part of itm8's sustainability framework, relevant topics are structured across the three ESG dimensions: Environmental, Social, and Governance. These areas are managed through regulated areas, principles, and supporting policies within the Compliance Management System.

5.1 Environmental

itm8 is committed to reducing its environmental impact and supporting the transition to a low-carbon economy. As part of its sustainability strategy, itm8 committed to the Science Based Targets initiative (SBTi) in 2025. This area supports SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action).

Regulated areas include:

- Greenhouse gas emissions (Scope 1, 2 and 3)
- Energy consumption and renewable energy

- Waste management and circular IT practices

5.2 Social

itm8 is committed to providing a safe, inclusive, and responsible working environment and to respecting human rights across its value chain. This area supports SDG 5 (Gender Equality) and SDG 8 (Decent Work and Economic Growth).

Regulated areas include:

- Diversity, equity and inclusion
- Employee health, wellbeing and working conditions
- Human rights and responsible supply chain practices

5.3 Governance

itm8 is committed to conducting business in an ethical, transparent, and compliant manner. Governance-related topics are supported by underlying policies and frameworks across the Group and contribute to responsible business conduct, accountability, and long-term value creation, thereby also supporting SDG 8 (Decent Work and Economic Growth) and the effective implementation of itm8's selected SDGs.

Regulated areas include:

- Compliance with applicable laws and regulations
- Business ethics, anti-bribery and anti-corruption
- Data protection, information security and cybersecurity
- Risk management and internal control systems

5.4 International frameworks

itm8 supports internationally recognised frameworks, including the United Nations Global Compact (UNGC), and aligns its activities with relevant global standards such as the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines.

itm8 also supports selected United Nations Sustainable Development Goals (SDGs) that are considered particularly relevant to its business and sustainability priorities. These include SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action), which are reflected across the Environmental, Social and Governance areas described in this policy.

These regulated areas are further governed by specific principles and rules that apply to relevant persons in the performance of their roles within the itm8 Group. These principles and rules are available to itm8 Group employees on Docm8 (<https://itm8.sharepoint.com/sites/Docm8>) and are implemented through e-learning sessions.

6 Risk management

A structured risk assessment approach is used to focus on the most relevant areas of regulatory compliance.

In addition, itm8 conducts an annual internal audit to assess how the organisation may cause, contribute to, or be directly linked to potential and actual adverse impacts through a double materiality analysis. This work includes the ten principles of the UN Global Compact, relevant Sustainable Development Goals, and human rights standards set out in the International Bill of Human Rights. It also considers the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

The internal audit review is carried out through a combination of activities, including control processes, general observations, and data collection, in line with the processes and requirements set out in the relevant Principles and Rules.

The results of the internal audit and the risk assessment are reviewed by the internal auditor in consultation with itm8 Group Legal and Compliance. Reporting is carried out through the management system and presented in the management review.

Management must be informed immediately of any material change in the actual threat level and any resulting need to adjust this Sustainability Policy.

7 Deviations

Compliance with this Sustainability Policy is mandatory throughout the itm8 Group.

The entire itm8 Group must comply with this Sustainability Policy unless applicable local law imposes stricter requirements, in which case those requirements will prevail.

itm8 entities may not deviate from this Sustainability Policy without prior written approval from Management. Management must actively support compliance in day-to-day operations and ensure that employees adhere to this Sustainability Policy. Non-conformities shall be reported in the management system and presented in the management review.

8 Annex 1: Definitions

Definitions	Full description
Areas of Compliance	refers to the areas of compliance decided by itm8, as set out in the General Compliance Policy.
Compliance Management System	refers to the framework adopted by itm8 that supports the itm8 Group's compliance across the various areas of compliance.
Sustainability	refers to the compliance area defined as Sustainability and covered by this Sustainability Policy.
Regulated areas	refers to the areas listed in section 5 that are covered by the compliance area defined as Sustainability.
Verifications	means one or more supporting documents issued pursuant to a PAR to support compliance in a particular regulated area.

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