



**SUSTAINABILITY**

**REPORT → 2024**



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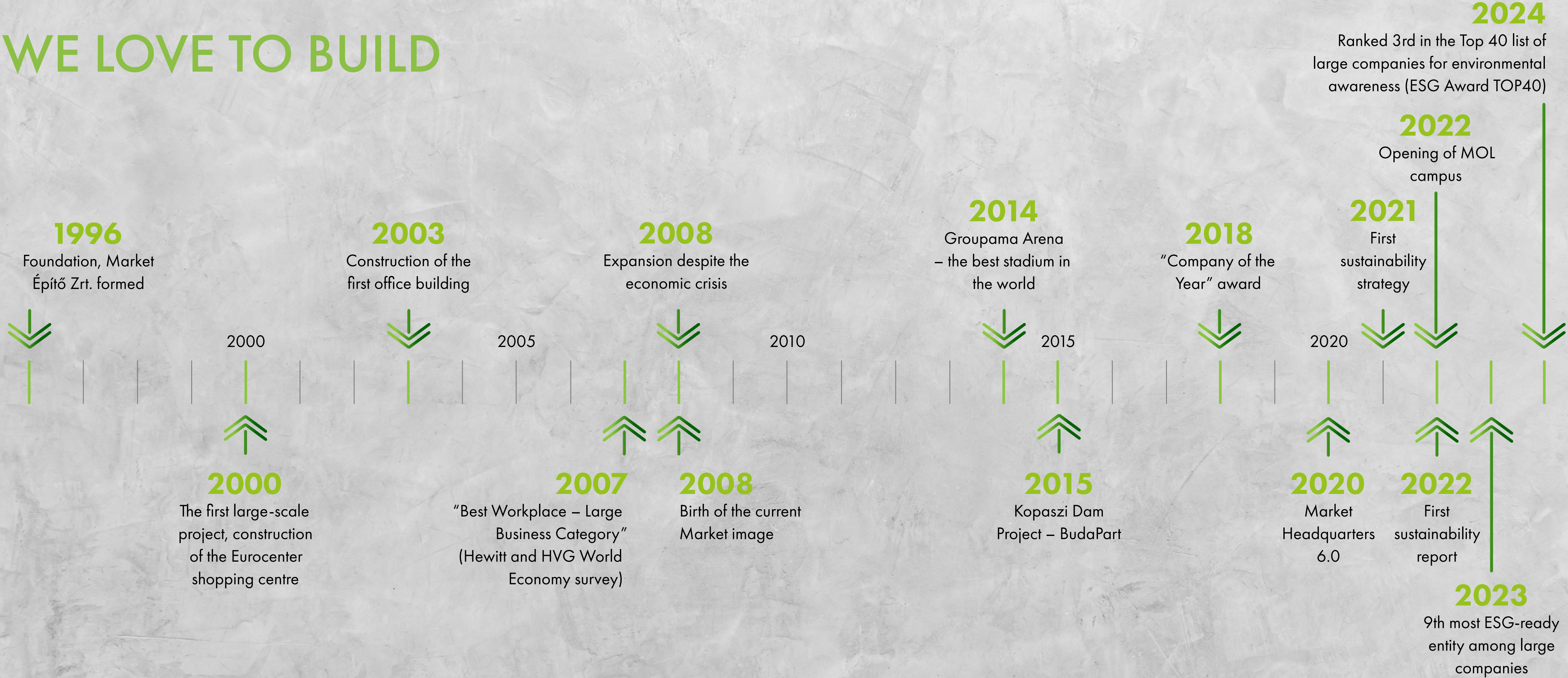
# ➤ ABOUT THE MARKET GROUP

[GRI 2-1] [GRI 2-6] [GRI 2-4]  
[GRI 201-1] [GRI 305-4]





# WE LOVE TO BUILD





## OVERVIEW OF THE GROUP'S ACTIVITIES

SINCE ITS ESTABLISHMENT IN 1996, MARKET ÉPÍTŐ ZRT. HAS BECOME THE SECTOR LEADER AMONG BUILDING CONSTRUCTION COMPANIES. THE GROUP, EMPLOYING NEARLY 1500 PEOPLE INCLUDING ITS SUBSIDIARIES, HAS BECOME SYNONYMOUS WITH PROFESSIONALISM, QUALITY AND RELIABILITY.

As a big company, engaged mainly in general construction and main contractor activities, it keeps abreast of international trends constantly, with a focus on environmentally conscious and design & build approaches, applying the latest innovations. The company implements nearly fifty projects annually, most of which are office buildings, logistics, industrial and commercial facilities, hotels, sports facilities and residential properties. Over the past 28 years, it has implemented nearly 900 facilities and received more than 200 professional, business and employer awards, which is unique in the construction sector.

Throughout its dynamic development, the company's management has always attached great importance to the maintenance of professional standards, strict compliance with occupational safety rules, the appreciation of and respect for employees, the adaptation of innovation and the assumption of conscious responsibility for our environment. A genuine commitment to society, to our environment and to the improvement of people's living conditions, constitute an integral part of its corporate values.

Market Építő Zrt. carries out its construction works in close cooperation with its subsidiaries. Owing to strong inter-subsidary synergies, operational reliability is exceptionally high; the Market Group's performance is predictable, can be planned with a high degree of certainty, and enables more optimised and efficient execution of works.





L·E·A·N  
tech\_mérnökiroda



**Lean Tech Mérnökiroda Kft. has the mission to create attractive, efficient, sustainable architectural and engineering products,**

and to provide high quality and flexible services to clients in the field of architectural and engineering design and expertise. The design office has a comprehensive understanding and use of the extensive benefits of BIM modelling.

mrkt padló



**MRKT Padló Kft. joined the Market Group in 2019; its predecessor, Valép Kft., had been engaged in sub-base concrete works since 2006.**

The industrial flooring division constructs floors and topping slabs for logistics and industrial halls, as well as external basalt and concrete pavements, and is able to meet almost the entire demand of the Market Group's logistics and industrial developments. The screed division – which likewise fully covers the Market Group's requirements – produces traditional and self-levelling screed bases and lightweight concrete elements in residential buildings, office buildings, hotels and public institutions.

okm  
INFRASTRUKTÚRA



**OKM Építőipari és Szolgáltató Kft. The core activities of OKM focus primarily on structures designed for industrial, commercial, logistics and warehousing purposes,**

as well as the sewerage of schools, public buildings, residential estates and municipalities, soil stabilisation, civil engineering works, the construction of paved roads, and earthworks. The company operates a substantial fleet of machinery owned outright, enabling it to deliver large-scale infrastructure developments efficiently and within short timeframes. It joined the Market Group in 2012 and has since become a solid cornerstone of the parent company's investment projects.

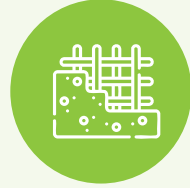
vilati



**The core business of Vilati Szerelő Zrt. is building electrical installation.**

The company joined the Market Group in 2011, and its main profile is building electrical installation, with a particular focus on electrical engineering tasks. Vilati carries out a significant portion of the electrical works undertaken by the Group, including the provision of temporary power supplies on construction sites, the organisation of handovers to the relevant technical authorities, and the final handover to the operator. Their team comprises a large number of technical design and preparation engineers and construction site managers who are responsible for producing high-quality plans, which are then implemented by specialist suppliers, manufacturers and subcontractor installation teams. Today, Vilati is one of the highest-turnover players in the Hungarian electrical installation market.

moratus  
A SZERKEZETÉPÍTŐ



**Moratus Szerkezetépítő Kft. is a dominant player in the Hungarian structural engineering market.**

Founded in 2004, the company became part of the Market Group as its first subsidiary in 2008. The activity of Moratus Kft. covers the entire spectrum of reinforced concrete construction, from the construction of large-scale industrial facilities to 'manufactory' fair-faced concrete structures of the highest aesthetic quality. The company's portfolio has expanded in the past year to include prefabricated structures on residential and office building projects. The company also works on an ongoing basis for clients independent of the Market Group, subject to its available capacities. One of the strengths of the significant number of engineering teams is the design of efficient, material-saving support structures. In recent years, they have achieved several professional feats, such as the Duna Arena, the Telekom and T-Systems Headquarters, the Biodóm, the Párisi Udvar Hotel Budapest, the MOL Campus, the Dorottya Udvar and the SK Innovation Ipváncsa projects.

## SUBSIDIARIES



AN IMPORTANT MILESTONE IN MARKET'S DEVELOPMENT WAS THE ESTABLISHMENT OF ITS OWN FACTORY

in Erdőtelek, Heves County, which produces standardised concrete products and closely related raw materials, thus ensuring a higher level of performance reliability for the entire Group. The factory was built with the help of the Corporate Investment Support Programme. Products originating from here allow construction works to be much more efficient, faster and more environmentally friendly at the construction sites. The start-up of the plant and the 60% increase in its capacity completed in 2022 opened a new chapter in the life of the Market Group, further strengthening the company's competitiveness and efficiency in the field of building construction.

mcm beton



**MCM Beton Kft. was founded in 2016, initially with the task**

of supplying concrete for the BudaPart project from the construction site, thereby reducing environmental burdens and ensuring efficient raw material supply. Today, it serves the Market Group with a total of five concrete plants.

market  
ÉPÜLET SZERVIZ



**Market Épületszerviz Kft. was founded with the aim of providing a full range of comprehensive services to our clients.**

That is because our work does not end with the technical handover of the buildings, but if defects arise during the warranty and guarantee period, they are handled professionally and correctly. In addition, the company performs special trade works for Market Zrt., such as façade installation (Alucobond, trespa, fibre cement, etc.), painting, railing assembly, etc.

property  
market



**Property Market Ingatlanfejlesztő Kft. is a subsidiary of the Market Group established in 2015, specializing in real estate development.**

The dynamically developing real estate development company has grown to become the third largest developer in Hungary in terms of square metres under construction and loans raised. The company aims to create high-quality real estate projects that are sustainable and create added value. Their developments in premium locations are outstanding in terms of architecture, urban design, complexity and volume, are in many respects pioneers in the market and their declared aim is to raise the quality of the built environment and living space, thus creating a new category in real estate development.

P R E beton  
ELŐREGYÁRTOTT SZERKEZETEK



**PREbeton Zrt. manufactures and assembles prefabricated reinforced concrete structures and machining reinforcing steel.**

Services provided include design, production, transportation and assembly, used to offer high standard execution of full-scale structural construction projects. The products hold conformity marks, licenses and certificates according to Hungarian laws. The company operates in accordance with the MSZ EN ISO 9001 quality management system, thus ensuring consistently high quality. With its technological machinery and wide range of products, it can fulfil orders flexibly and on short terms.



## Market Group member companies and their main characteristics in 2024 as presented in the Report

| MEMBER COMPANY                         | SCOPE OF ACTIVITIES  | TOTAL REVENUE (HUF MILLION) | NUMBER OF EMPLOYEES (people)* |
|--|--|-----------------------------|-------------------------------|
| Market Építő Zrt.                      | General construction, project management   | 307,407                     | 589                           |
| OKM Építőipari és Szolgáltató Kft.     | Civil works, road construction, earthworks                                       | 35,958                      | 277                           |
| Moratus Szerkezetépítő Kft.            | Construction of monolithic reinforced concrete structures                        | 20,191                      | 157                           |
| Vilati Szerelő Zrt.                    | Building electrical installation   | 18,120                      | 119                           |
| PREbeton Zrt.                          | Prefabrication of reinforced concrete elements, manufacture of reinforcing steel | 16,562                      | 169                           |
| MCM Beton Kft.                         | Concrete production  | 7,852                       | 28                            |
| Market Épületszerviz Kft.              | Warranty and guarantee provision   | 2,363                       | 73                            |
| Lean Tech Mérnökiroda Kft.             | Architectural and engineering design, BIM modelling                              | 2,122                       | 33                            |
| Property Market Ingatlanfejlesztő Kft. | Property development   | 1,938                       | 41                            |
| MRKT Padló Kft.                        | Concrete subfloors industrial floor construction                                 | 1,923                       | 47                            |
| <b>Market Group</b>                    |  | <b>414,436</b>              | <b>1,532</b>                  |

\*Based on data as of 31 December 2024



## Key ESG indicators of the Market Group

| ENVIRONMENTAL PILLAR                                  | MEAS. UNIT                                   | 2018  | 2019  | 2020  | 2021   | 2022   | 2023   | 2024   |
|---|--|-------|-------|-------|--------|--------|--------|--------|
| Scope 1-2 emissions (CO <sub>2e</sub> )*              | tonnes                                       | 7,942 | 9,592 | 8,770 | 13,147 | 10,971 | 10,950 | 10,013 |
| GHG intensity per revenue                             | tonnes of CO <sub>2e</sub> / 100 million HUF | 4.4   | 4.0   | 3.7   | 3.5    | 2.7    | 2.5    | 2.4    |
| SOCIAL PILLAR   |  |       |       |       |        |        |        |        |
| Number of employees**                                 | people                                       | 949   | 1,125 | 1,226 | 1,304  | 1,370  | 1,477  | 1,532  |
| Ratio of average female salary to average male salary | %  | 84.7  | 87.96 | 93.19 | 96.59  | 95.14  | 93.86  | 99.94  |
| PILLAR OF RESPONSIBLE CORPORATE GOVERNANCE            |  |       |       |       |        |        |        |        |
| Sustainability strategy                               |  | -     | -     | -     | ✓      | ✓      | ✓      | ✓      |
| Publication of sustainability report                  |  | -     | -     | -     | -      | ✓      | ✓      | ✓      |

\* The value of Scope 2 emissions is considered here on a location basis. The Climate and Environment chapter also covers location and market-based Scope 2 emissions.

\*\* Based on year-end data.



## Key awards received in 2024:



**Construction Award of Excellence 2024 - Public Building category - Commercial and Hospitality Building category:** Dorothea Hotel Budapest & Marriott Autograph Collection

**Construction Award of Excellence 2024 - Green Building of the Year Special Award:** Corvinus Gellért Campus

**ÉVOSZ - Construction Social Responsibility of the Year:** ROM Vándor (Ruin Rover) programme (2024)

**Klasszis TopDesign Award of the Year – Rural 5-star accommodation 2024:** Melea The Health Concept Hotel

**Klasszis TopDesign Award of the Year - TopDesign Hotel Lobby 2024:** Melea The Health Concept Hotel

**Klasszis TopDesign Award of the Year - 5-star accommodation in the capital 2024:** Dorothea Hotel Budapest & Marriott Autograph Collection

**Klasszis TopDesign Award of the Year – Storytelling Hotel 2024:** Dorothea Hotel Budapest & Marriott Autograph Collection

**Portfolio Property Awards - Office Development of the Year:** BEM Center Office Building (2024)

**Portfolio Property Awards - Office Lease Transaction of the Year:** BEM Center Office Building (2024)

**Portfolio Property Awards - Hotel Project of the Year:** Kimpton BEM Budapest Hotel

**26. Hungarian Real Estate Development Award competition – special prize:** BEM Center Office Building & Kimpton BEM Budapest Hotel (2024)

**HVG & Planet Fanatics - TOP 40 list, 3rd place, environmental section:** Market Építő Zrt.

**Turizmus.com - TOP 50 list:** Sándor Scheer (2024)

**FIABCI World Prix d'Excellence – Office Building category:** MOL Campus (2024)

**FIABCI World Prix d'Excellence – Environmentally conscious construction category:** MOL Campus (2024)

**BigSEE Ljubljana International Design Award:** Zazie Bistro & Bar, MOL Campus (2024)

**Kőbánya Architecture Award:** Bosch Budapest Innovation Campus

**ROM VÁNDOR CSR PROGRAMME AWARDS 2024:**

**ICOMOS Hungarian National Committee Award for Exemplary Preservation of Monuments (2024)**

**Media Architecture Award in the „Built Environment” category (2024)** – Social Responsibility in Construction Award of the Year from the professional jury delegated by the National Federation of Hungarian Building Contractors (ÉVOSZ) (2024)



# → CEO SUMMARY





## DEAR READER,

THE CURRENT STATE OF THE DOMESTIC CONSTRUCTION INDUSTRY PRESENTS BOTH CHALLENGES AND OPPORTUNITIES. WHILE STATISTICAL DATA INDICATE A DOWNTURN, SECTOR PLAYERS DO NOT PERCEIVE ANY DRAMATIC CHANGE IN DAY-TO-DAY OPERATIONS. THE SLOW-DOWN CAN BE UNDERSTOOD AS A NATURAL PHASE OF THE ECONOMIC CYCLE – A PERIOD OF NORMALISATION FOLLOWING YEARS OF OVERHEATING RATHER THAN A CRISIS.

Although the pace of investments has slowed, market players are adapting, with an increasing focus on preparedness, efficiency and value creation.

Improving efficiency is a key priority and offers significant potential for progress across three main areas: the investor side, design, and construction. The responsibility of investors and designers is paramount, as cost-effective, well-conceived projects determine the success of developments from the very outset. In construction, greater efficiency can be achieved through improved utilisation of working time, mechanisation, prefabrication and enhanced organisation. The sector as a whole requires a shift in mindset, encompassing a renewal of work culture and professional ethics.

Urban development opportunities also carry considerable sustainability impact at a macro level. The development of transport infrastructure, the enhancement of urban liveability and the creation of community value all contribute to broader social and environmental objectives. Engaging market participants calls for transparent and responsible cooperation, where value creation extends beyond financial performance to include social and environmental dimensions.

I am proud that the Market Group has successfully navigated the changes of recent years – the effects of the macroeconomic environment, the subsequent market upturn and slowdown – and has not only managed these challenges, but viewed them as opportunities for growth. We have followed the same approach in pursuing our sustainability objectives.





In 2024, the Market Group once again made significant progress in the field of sustainability and ESG. We remain firmly committed to ensuring that environmentally conscious operations, social responsibility and innovation deliver tangible results for the construction industry.

The BudaPart DOWNTOWN office building closed the year with near-full occupancy, clearly demonstrating the steadily growing demand for sustainable and certified buildings. The Gellért Campus received international recognition and was presented as a model project at a German environmental conference, highlighting its use of renewable energy sources and green space development.

We have also advanced in technological innovation: a fully electric concrete mixer was tested and proved to be an efficient and environmentally friendly solution. In addition, 23 new electric vehicles were added to our fleet, reducing

our annual carbon dioxide emissions by approximately 95 tonnes. Today, 30% of our vehicle fleet is hybrid or fully electric, reflecting our strong commitment to sustainable operations.

One of the most notable achievements of the past year is that the Market Group was included in the ESG Top 40 list compiled by HVG and the Planet Fanatics' Network, where we secured an outstanding third place in the environmental category. This recognition confirms that we are on the right path and that our work is guided by genuine values.

In summary, I can say that operating in line with sustainability principles is no longer merely an expectation, but a strategic competitive advantage. Integrating economic, social and environmental considerations into decision-making and project delivery is essential for future-proof, responsible construction activity. Companies capable of embedding

these principles at a systemic level will not only become more resilient to market fluctuations, but will also play an active role in shaping a more sustainable built environment.

In our report, audited by an independent third party, this year we once again provide all our stakeholders with an opportunity to gain insight into the operations of our Group and our performance across various areas. We are delighted to receive your questions or constructive feedback related to sustainability at [fenntarthatosag@market.hu](mailto:fenntarthatosag@market.hu). Thank you for building the future together with us!

Budapest, November 2025

**Sándor Scheer**  
Chief Executive Officer



» GENERAL  
INFORMATION





## GENERAL DISCLOSURES [ESRS 2]

Since 2021, the Market Group has been regularly reporting on its sustainability initiatives and their results. This year's report has been prepared in accordance with both the GRI2021 and CSRD ESRS standards. .

IN ACCORDANCE WITH THE ESRS STANDARD, THIS REPORT CONSISTS OF THE FOLLOWING CHAPTERS:

- General disclosures
- Environmental information
- Social information
- Corporate governance information

| DISCLOSURE                          | DESCRIPTION   | COMMENTS   |
|-------------------------------------|---|--|
| <b>ESRS 2 – GENERAL INFORMATION</b> |   |  |
| ESRS 2 BP-1                         | General basis for preparation of the sustainability report  |  |
| ESRS 2 BP-2                         | Disclosures in relation to specific circumstances   |  |
| ESRS 2 GOV-1                        | Role of the administrative, management and supervisory bodies   | Discussed in the chapter on corporate governance information |
| ESRS 2 GOV-2                        | Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies |  |
| ESRS 2 GOV-3                        | Integration of sustainability-related performance in incentive schemes  | The Market Group does not currently use related incentives   |
| ESRS 2 GOV-4                        | Statement on due diligence related to sustainability  |  |
| ESRS 2 GOV-5                        | Risk management and internal controls over sustainability reporting   |  |
| ESRS 2 IRO-1                        | Description of the processes to identify and assess material impacts, risks and opportunities                                   |  |
| ESRS 2 IRO-2                        | Disclosure requirements IN ESRS covered by Market Group's sustainability statement  |  |
| ESRS 2 SBM-1                        | Strategy, business model and value chain  |  |
| ESRS 2 SBM-2                        | Interests and views of stakeholders   | Discussed in the chapter "Social Information"                |
| ESRS 2 SBM-3                        | Material impacts, risks and opportunities, and their interaction with strategy and business model                               | Gradual implementation option for ESRS 2 SBM-3 Section 48e   |



## General basis for preparation of the sustainability report [ESRS 2 BP-1]

### DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES [ESRS 2 BP-2]

The Market Group aims to place both its buildings and its corporate operations on a stable, sustainable footing. As one of Hungary's dominant real estate development groups, has set itself the goal of incorporating sustainability into its operations while ensuring outstanding quality for its clients. In the Group's fourth sustainability report, readers can learn about Market's performance in 2024 and the most important milestones of the year. The Market Group's current sustainability report has been prepared on a voluntary basis and, in line with current anticipations, does not yet fully comply with the requirements of Act C of 2000 on Accounting, which will become mandatory for the Group from 2027. This Report does not include the EU Taxonomy report.

This document is the Market Group's fourth Sustainability Report, covering the 2024 calendar year. As part of its strategy, the company has set itself the goal of reporting annually on its sustainability performance, thereby making the Group's operations even more transparent. Market's report has been prepared in accordance with the internationally recognised Global Reporting Initiative (GRI) standard system at the „In Accordance” level, and the Company has also begun the transition to the CSRD-ESRS standard, so this report meets the requirements of both standards. The data and information contained in the report are generally at group level, in exceptional cases the data is disclosed by indication of the relevant member companies.

In addition to double materiality analysis and general disclosures, the audit process covered the following areas:

- Scope 1-2 (direct and indirect) emissions
- Water and wastewater
- Occupational health and safety
- Staff turnover

<sup>1</sup> Previously: Valép Padló Kft.

<sup>2</sup> The core business of Market Asset Management Zrt. is completely different from that of the other member companies of the Market Group: it is engaged in asset management.

#### Features of the sustainability report:

|                    |  |
|--------------------|--|
| Coverage           | Market Group                                   |
| Reporting period   | 1 January 2024 – 31 December 2024              |
| Reporting standard | GRI Standards 2021 – In Accordance CSRD - ESRS |
| Reporting period   | Annual   |

In line with the principles of sustainability, this Report is published exclusively online.

#### Companies covered by the Report\*:

|                            |  |
|----------------------------|--|
| Market Építő Zrt.          | OKM Építőipari és Szolgáltató Kft.     |
| Moratus Kft.               | Vilati Szerelő Zrt.                    |
| PREbeton Zrt.              | MCM Beton Kft.                         |
| Market Épületszerviz Kft.  | MRKT Padló Kft. <sup>1</sup>           |
| Lean Tech Mérnökiroda Kft. | Property Market Ingatlanfejlesztő Kft. |

\* The companies covered by this Report are referred to hereinafter as the Market Group or the Group. The scope of the report does not extend to the following member company: Market Asset Management Zrt.<sup>2</sup>

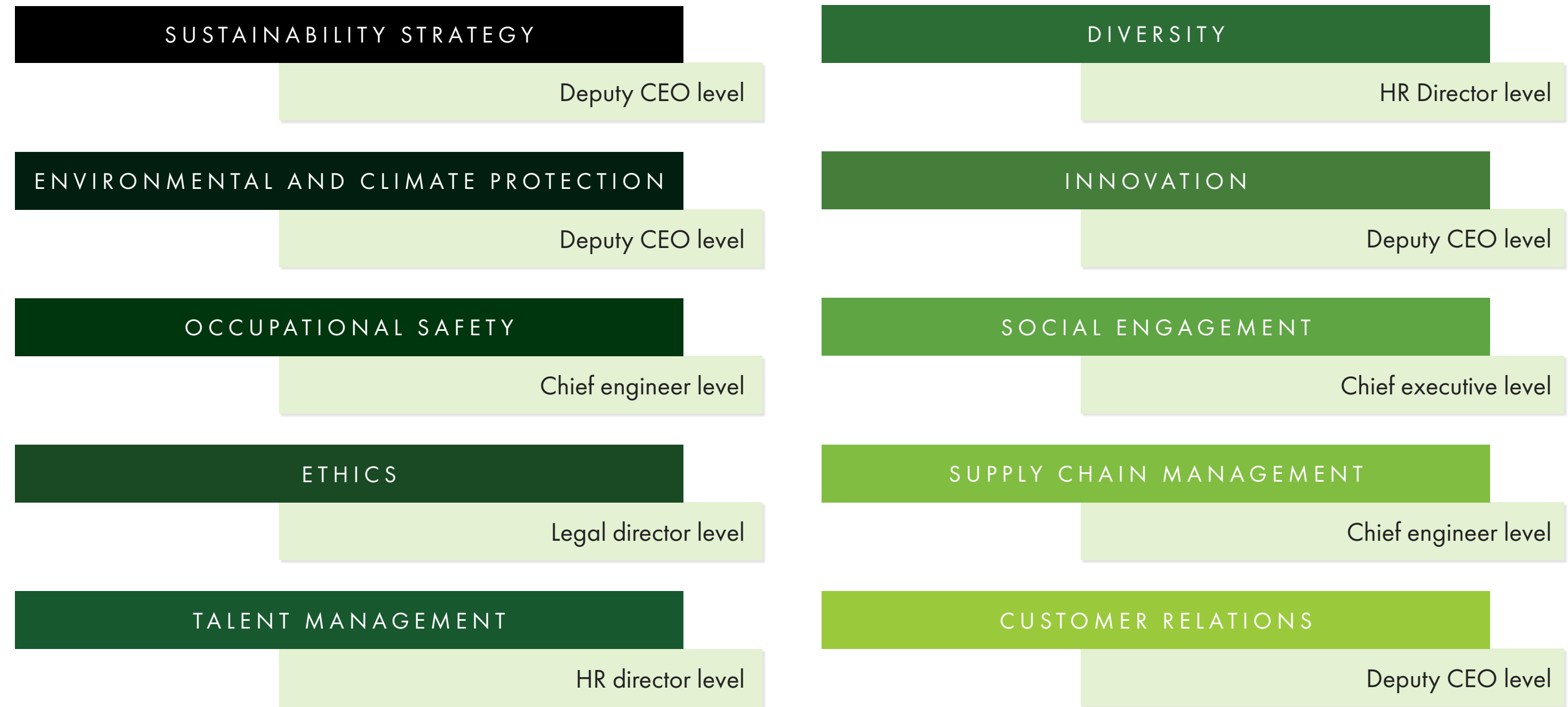




### INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE COMPANY'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [ESRS 2 GOV-2]

[GRI 2-12] [GRI 2-13]

The senior executive management has the highest level of decision-making authority in managing the economic, environmental and social impacts of the Market Group. Responsibilities are decentralised for each area related to sustainability. At the highest level of corporate governance, sustainability matters are addressed by the Board of Directors on the basis of quarterly reports. Sustainability matters are presented to the executive management on a monthly basis and are handled by the Deputy Chief Executive Officer for Development and Innovation.





## ASSESSING CLIMATE CHANGE RELATED RISKS

As part of its sustainability strategy, the Group assessed industry-specific climate risks in 2023 in line with its commitment and identified areas where intervention may be needed in the coming years, both in terms of its operational processes and its property development activities.

The assessment analysed actual and potential physical, transition and biodiversity-related risks and opportunities in the short, medium and long term, based on their anticipated effect on costs and revenues. The analysis classified the positive or negative effects of business on products (buildings, reinforced concrete products), construction and design, as well as internal and external resources according to their probability of occurrence and severity. During the assessment, the company also considered the extent and manageability of each effect.

In terms of costs, significant risks for industry players include, among others, an increase in insurance premiums in the short term, the market penetration of lower-carbon services in the medium term, rising energy prices and the scarcity of resources. In the long term, the sector must prepare for an increase in the frequency

and intensity of extreme weather events that threaten the health of workers and the integrity of equipment, climate change affecting construction processes, and the resulting disruptions in the supply chain.

In terms of revenue, a significant increase in risk is expected in the medium to long term due to the market penetration of lower-carbon services, growing market demand for sustainable solutions, and inadequate responses from financiers.

After mapping the risks related to climate change and their impact, the Market Group will begin preparations to minimise the anticipated negative effects while continuing to offer its services at the highest level in line with changing needs.

## COMPLIANCE WITH THE EU TAXONOMY REGULATION

The European Green Deal aims to make the EU economy climate neutral by 2050. The two main pillars of the draft are the efficient use of resources and the protection and restoration of biodiversity by reducing environmental pollution. The Green

Deal sets out the investments and financing instruments needed to achieve these goals, which will enable a fair transition to a climate-neutral economy with the involvement of member states.

The EU Sustainable Finance Action Plan, which established a uniform classification system for sustainable activities, also supports the achievement of climate-neutral goals. Within this framework, the EU Taxonomy Regulation came into force on 12 July 2020, which imposes a reporting obligation on the Market Group from 2025.

Under the Taxonomy Regulation, from 2022 onwards, companies will have to disclose the extent to which their activities are related to specific environmentally sustainable activities, which will be presented in financial terms through related revenue, capital expenditures (CAPEX) and operating expenditures (OPEX).

The Market Group began preparations in 2023 to comply with the Taxonomy Regulation and to be able to publish the Group's taxonomy report in full compliance in 2025. In the first phase, the Group will assess the activities related to the projects of Market Építő Zrt., thereby establishing internal processes, and then expand the assessment to the entire Group from 2025.

<sup>3</sup> Short term: the given financial year. Medium term: a period of 1–5 years. Long term: a period of 5+ years.



## Statement on sustainability related due diligence [ESRS 2 GOV-4]

| KEY ELEMENTS OF THE DUE DILIGENCE PROCESS                               | PARAGRAPHS OF THE SUSTAINABILITY STATEMENT   | ESRS CODE   |
|---|--|---|
| Integration of due diligence in governance, strategy and business model | <ul style="list-style-type: none"> <li>– Information provided to and sustainability matters addressed by the company’s administrative, management and supervisory bodies               <ul style="list-style-type: none"> <li>– Integration of sustainability-related performance in incentive schemes</li> </ul> </li> <li>– Material impacts, risks and opportunities, and their interaction with strategy and business model.</li> </ul>  | ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS 2 SBM-3, ESRS E1, ESRS E3, ESRS E4, ESRS E5, ESRS S1, ESRS S2, ESRS S3, ESRS S4, ESRS G1                                 |
| Involvement of stakeholders in key steps of the due diligence process   | <ul style="list-style-type: none"> <li>– Information provided to and sustainability matters addressed by the company’s administrative, management and supervisory bodies               <ul style="list-style-type: none"> <li>– Interests and views of stakeholders</li> </ul> </li> <li>– Description of the process to identify and assess material impacts, risks and opportunities</li> <li>– Material impacts, risks and opportunities, and their interaction with strategy and business model               <ul style="list-style-type: none"> <li>– Policies addressing specific topics, sub-topics and sub-sub-topics</li> </ul> </li> </ul>   | ESRS 2 GOV-2, ESRS 2 SBM-2, ESRS 2 IRO-1, ESRS 2 SBM-3, ESRS E1-2, ESRS E3-1, ESRS E4-1, ESRS E5-1, ESRS S1-1, ESRS S2-1, ESRS S3-1, ESRS S4-1, ESRS G1-1 |
| Identification and assessment of negative impacts                       | <ul style="list-style-type: none"> <li>– Description of processes to identify and assess material impacts, risks and opportunities</li> <li>– Material impacts, risks and opportunities and their interaction with strategy</li> </ul>   | ESRS 2 IRO-1, ESRS 2 SBM-3, ESRS E1, ESRS E3, ESRS E4, ESRS E5, ESRS S1, ESRS S2, ESRS S3, ESRS S4, ESRS G1   |
| Actions to prevent negative impacts                                     | <ul style="list-style-type: none"> <li>– Actions and resources in relation to climate change policies</li> <li>– Actions and resources in relation to water and marine resources</li> <li>– Actions and resources in relation to biodiversity and ecosystems</li> <li>– Actions and resources in relation to resource use and circular economy</li> <li>– Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches</li> <li>– 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</li> <li>– Taking action on material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions</li> <li>– 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               <ul style="list-style-type: none"> <li>– Prevention and detection of corruption and bribery</li> </ul> </li> </ul> | ESRS E1-3, ESRS E3-2, ESRS E4-3, ESRS E5-2, ESRS S1-4, ESRS S2-4, ESRS S3-4, ESRS S4-4, ESRS G1-3   |



KEY ELEMENTS OF THE DUE DILIGENCE PROCESS

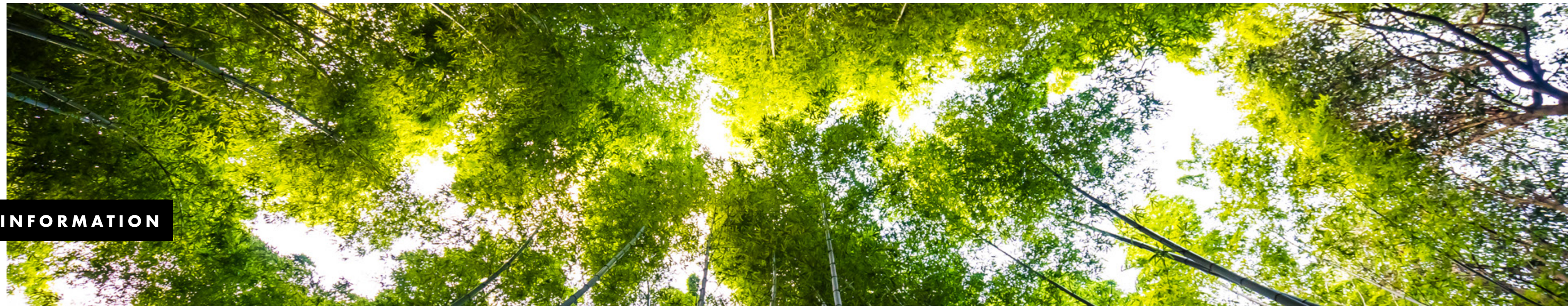
PARAGRAPHS OF THE SUSTAINABILITY STATEMENT

ESRS CODE

Tracking effectiveness of these efforts and communication

- Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
  - Targets:
    - Targets related to climate change mitigation and adaptation
      - Targets related to water and marine resources
      - Targets related to biodiversity and ecosystems
    - Targets related to resource use and circular economy
- Metrics
  - Energy consumption and – mix
  - Gross Scopes 1, 2, 3 and Total GHG emissions
  - GHG removals and GHG mitigation projects financed through carbon credits
    - Water consumption
  - Impact metrics related to biodiversity and ecosystems change
    - Resource inflows
  - Characteristics of the enterprise’s employees
    - Characteristics of non-employees engaged in the company’s own workforce
      - Diversity metrics
      - Adequate wages
    - Training and skills development metrics
      - Health and safety metrics
      - Work-life balance metrics
  - Remuneration metrics (pay gap and total remuneration)
  - Incidents, complaints and severe human rights impacts

- Objectives:
  - ESRS E1, ESRS E3, ESRS E4, ESRS E5, ESRS S1, ESRS S2, ESRS S3, ESRS S4
- Key metrics:
  - ESRS E1-5, ESRS E1-6, ESRS E1-7, ESRS E3-4, ESRS E4-4, ESRS E5-4, ESRS S1-6, ESRS S1-7, ESRS S1-9, ESRS S1-10, ESRS S1-12, ESRS S1-13, ESRS S1-14, ESRS S1-15, ESRS S1-16, ESRS S1-17





## Description of the process to identify and assess material impacts, risks and opportunities [ESRS 2 IRO-1]

[GRI 3-1] [GRI 3-2] [GRI 3-3] [GRI 2-14] [GRI 2-29]

In compiling this Report, in accordance with the requirements of both the GRI standard and the ESRS standard, the emphasis was placed on materiality, stakeholder engagement, completeness, accuracy, comparability, timeliness, reliability, balance and the presentation of sustainability matters.

The Market Group considers as stakeholders those groups that can affect or be affected by or are interested in the achievement of the company's objectives. As a first step in the development of its sustainability strategy, the Group conducted a comprehensive survey in 2021 to identify the views of its stakeholders and gather their suggestions on its sustainability activities.

To support the preparation of its Sustainability Report, in 2023 the Market Group once again conducted an in-depth online survey to assess the opinions, attitudes and views of its stakeholders related to the Market Group's sustainability strategy objectives, the Group's operations and its results. Also, in preparation for compliance with CSRD and ESRS standards, the company paid particular attention in the online questionnaire to identifying potential risks, opportunities and the impacts of the Market Group.

The Group's key stakeholders are clients, employees, suppliers and partners, NGOs and members of the next generation.

The comments and suggestions collected during the stakeholder engagement were incorporated into the selection process of the material topics and the development of the Group's double materiality matrix.

### DOUBLE MATERIALITY ASSESSMENT

Sustainability reporting in accordance with the ESRS is based on the principle of double materiality in accordance with ESRS 1-21, so the materiality assessment is the starting point for sustainability reporting in accordance with the ESRS (ESRS 1-26). The purpose of the assessment is to enable the enterprise to identify the material impacts, risks and opportunities related to sustainability that should be mentioned in the report (ESRS 1-25). A central element of this process is engagement with affected stakeholders (ESRS 1-24).

Stakeholders are those who can affect or be affected by the enterprise (ESRS 1-22), and can be divided into two main groups:

1. affected stakeholders: individuals or groups whose interests are affected or could be affected, positively or negatively, by the organisation's activities and its direct or indirect business relationships across its value chain; and
2. users of sustainability statements: primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors, including asset managers, credit institutions, insurers), as well as other users of sustainability statements, including the enterprise's business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics.

A sustainability topic is 'material' if it meets the criteria for materiality in terms of impact or financial materiality, or both (ESRS 1-28).

The starting point is usually the assessment of impacts, although there may be ma-

terial risks and opportunities that are not related to the company's impacts. A sustainability impact may be financially material from the outset, or it may become financially material if it can reasonably be expected to have an impact on the entity's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term. Impacts are presented in terms of their materiality, regardless of whether they are financially material or not. (ESRS 1-38). The main impacts, risks and opportunities of the enterprise are considered to be the same as those identified on the basis of the double materiality principle and therefore included in its sustainability statements (ESRS 1-41).

### IMPACT MATERIALITY

A sustainability matter is material from an impact perspective when it pertains to the enterprise's material actual or potential, positive or negative impacts on people or the environment over the short, medium and long term. Impacts include those related to the enterprise's own operations and its upstream and downstream value chain, including through its products and services as well as through its business relationships. Business relationships include the enterprise's upstream and downstream value chains and are not limited to direct contractual relationships (ESRS 1-43). In this context, impacts on people or the environment include impacts in relation to environmental, social and governance matters (ESRS 1-44).

The materiality assessment of a negative impact is based on the sustainability due diligence process set out in international documents, namely the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. Materiality is based on the severity of the impact in the case of actual



negative impacts, and on the severity and likelihood of the impact in the case of potential negative impacts. Severity is based on the following factors:

- a) the scale of the impact;
- b) scope; and
- c) irremediable character of the impact (ESRS 1-45) .

In the case of a potential negative human rights impact, the severity of the impact takes precedence over its likelihood.

For positive impacts, materiality is based on:

- a) the scale and scope of the impact, for actual impacts; and
- b) the scale, scope and likelihood of the impact, for potential impacts (ESRS 1-46).

## FINANCIAL MATERIALITY

The scope of financial materiality for sustainability reporting is an expansion of the scope of materiality used in the process of determining the information to be included in an entity's financial statements (ESRS 1-47).

A sustainability matter is material from a financial perspective if it triggers or could reasonably be expected to trigger material financial effects on the enterprise. This is the case when a sustainability matter generates risks or opportunities that have a material influence, or could reasonably be expected to have a material influence on the enterprise's development, financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium- or long-term. Risks and opportunities may derive from past or future events. The financial materiality of a sustainability matter is not constrained to matters that are within the control of the enterprise but includes information on material risks and opportunities

<sup>4</sup> In the assessment, irreparable nature, remediability and reversibility are to be interpreted as synonyms.

attributable to business relationships beyond the scope of consolidation used in the preparation of financial statements. (ESRS 1-49).

Dependencies on natural, and social resources can be sources of financial risks or opportunities. Dependencies may trigger effects in two possible ways can be sources of financial risks and opportunities. Dependencies can have two types of effects:

- a) they may influence the enterprise's ability to continue to use or obtain the resources needed in its business processes, as well as the quality and pricing of those resources; and
- b) they may affect the enterprise's ability to rely on relationships needed in its business processes on acceptable terms (ESRS 1-50).

The materiality of risks and opportunities is assessed based on a combination of the likelihood of occurrence and the potential magnitude of the financial effects (ESRS 1-51).

## MARKET GROUP'S DOUBLE MATERIALITY ASSESSMENT APPROACH

The Market Group developed its assessment approach based on ESRS/CSRD requirements. In addition, it relied on the practices of other companies with similar profiles to compare sustainability disclosures.

The scope of the Market Group's double materiality assessment covers all subsidiaries of the Market Group, in addition to the two asset management entities and the film production entity.





| #  | ENTITY                                 | BRIEF DESCRIPTION OF THE ACTIVITY  | THE REPORT INCLUDES |
|----|--|--|---------------------|
| 1  | Property Market Ingatlanfejlesztő Kft. | Property development   | Yes                 |
| 2  | Moratus Szerkezetépítő Kft.            | Monolithic reinforced concrete structure construction                              | Yes                 |
| 3  | Vilati Szerelő Zrt.                    | Electrical installation  | Yes                 |
| 4  | TRAG-Plan & Engineering Services Kft.  | Engineering and technical consulting   | No                  |
| 5  | OKM Építőipari és Szolgáltató Kft.     | Construction of public utilities for liquid transport                              | Yes                 |
| 6  | Lean Tech Kft.                         | Architectural and engineering design, and BIM modelling                            | Yes                 |
| 7  | Market Épületszervíz Kft.              | Maintenance of residential and non-residential buildings                           | Yes                 |
| 8  | PREbeton Zrt.                          | Prefabrication of reinforced concrete elements and production of reinforcing steel | Yes                 |
| 9  | MFW Szaipari Kft.                      | Construction of residential and non-residential buildings                          | No                  |
| 10 | MRKT Padló Kft.                        | Sub-base concrete works and industrial flooring production                         | Yes                 |
| 11 | Market Asset Management Zrt.           | Purchase and sale of own real estate properties                                    | No                  |
| 12 | Market 6.0 Ingatlanhasználó Kft.       | Leasing and operation of real estate   | No                  |
| 13 | MAM BUDA PROJECT Kft.                  | Real estate leasing and management   | No                  |
| 14 | BLUE URBAN ELEGANT Kft.                | Real estate leasing and management   | No                  |
| 15 | MAM BEM Center Kft.                    | Real estate leasing and management   | No                  |
| 16 | MIP Alapanyaggyártó Zrt.               | Manufacture of other non-metallic mineral products                                 | No                  |
| 17 | Egészségisiget Szolgáltató Zrt.        | Organisation of building construction projects                                     | No                  |



## ESRS disclosure requirements covered by Market Group’s sustainability statement [ESRS 2 IRO-2]

[GRI 3-1] [GRI 3-2] [GRI 3-3] [GRI 2-14] [GRI 2-29]

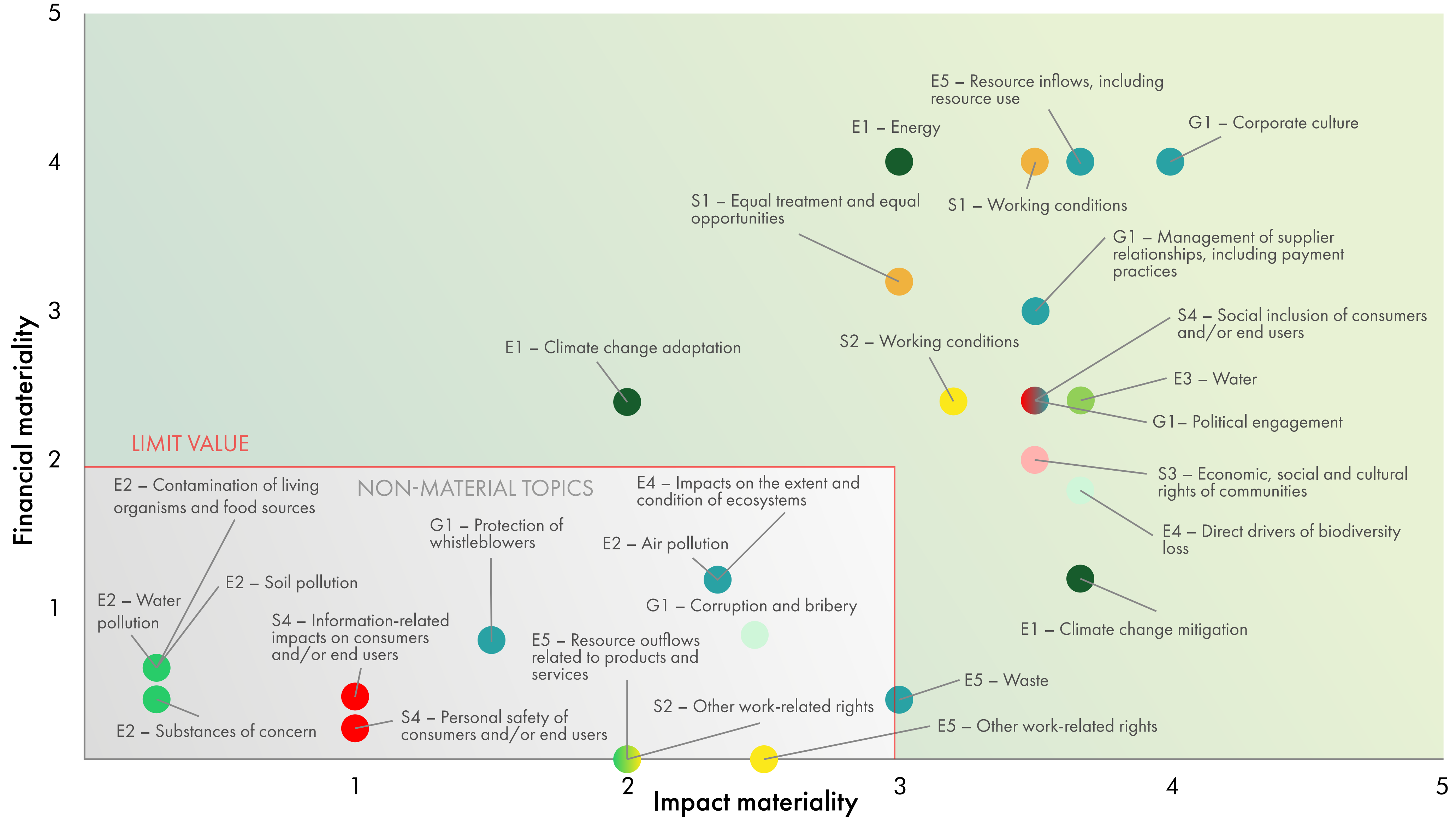
**AS A RESULT OF THE DOUBLE MATERIALITY ANALYSIS PERFORMED BY THE MARKET GROUP, THE FOLLOWING TOPICS WERE CLASSIFIED AS MATERIAL:**

| ESRS TOPIC                  | ESRS SUB-TOPIC                           | ESRS SUB-SUB-TOPIC   |
|-----------------------------|--|--|
| Climate change              | Adaptation to climate change             | Adaptation to climate change                                 |
| Climate change              | Climate change mitigation                | Climate change mitigation                                    |
| Climate change              | Energy                                   | Energy   |
| Water and marine resources  | Water                                    | Water consumption  |
| Water and marine resources  | Water                                    | Water withdrawal   |
| Biodiversity and ecosystems | Direct drivers of biodiversity loss      | Land use change, freshwater use change and marine use change |
| Circular economy            | Resource inflows, including resource use | Resource inflows, including resource use                     |
| Circular economy            | Waste                                    | Waste  |
| Own workforce               | Working conditions                       | Secure employment (S1)                                       |
| Own workforce               | Working conditions                       | Working hours (S1)   |
| Own workforce               | Working conditions                       | Adequate wages (S1)  |

| ESRS TOPIC                        | ESRS SUB-TOPIC  | ESRS SUB-SUB-TOPIC   |
|-----------------------------------|---|--|
| Own workforce                     | Working conditions  | Work-life balance (S1)   |
| Own workforce                     | Working conditions  | Health and safety (S1)   |
| Own workforce                     | Equal treatment and equal opportunities                                 | Training and skills development (S1)                               |
| Workers in the value chain        | Working conditions  | Secure employment (S2)   |
| People working in the value chain | Working conditions  | Working hours (S2)   |
| Workers in the value chain        | Working conditions  | Health and safety (S2)   |
| Affected communities              | Economic, social and cultural rights of communities                     | Adequate housing (S3)  |
| Consumers and end users           | Social inclusion of consumers and/or end users                          | Access to products and services                                    |
| Consumers and end users           | Social inclusion of consumers and/or end users                          | Responsible market practices                                       |
| Business conduct                  | Corporate culture   | Corporate culture  |
| Business conduct                  | Political engagement  | Political engagement   |
| Business conduct                  | Management of relationships with suppliers, including payment practices | Managing relationships with suppliers, including payment practices |



# DOUBLE MATERIALITY MATRIX





» SUSTAINABILITY  
STRATEGY





## STRATEGY, BUSINESS MODEL AND VALUE CHAIN [ESRS 2 SBM-1]

[GRI 2-4]

We love to build... and just as we build our buildings, we want to place our company on stable, sustainable foundations. That is why we have set ourselves the goal of establishing those solid foundations by 2025.

“The Market Group implements its long-term strategy in a conscious and responsible manner. Sustainability is an integral part of that effort in which we want to become a role model for the domestic construction industry. Through responsible

and controlled resource management and enhanced group level resilience our well-defined goals can be achieved.” – Balázs Báthory, Deputy CEO responsible for Innovation at Market Építő Zrt.

Market’s vision is to render the position of the largest domestic building construction group sustainable. To reach that goal, it has identified the necessary priorities and focus points that will help the Group to achieve its objectives.

Sustainability is an important element of the Group’s business strategy, which it extends to all the group operations. The preparation of Market’s first ESG survey helped to frame that. It revealed areas of operation where the company is already actively working to promote sustainability, but also identified segments where its performance is still below the high standards it has set for itself.

Corporate sustainability is a complex strategic and operational process affecting the entire company, but step by step, with persistent work, Market can create value in the long run not only for the Group, but also for its clients and society as a whole.

Market Group’s management has approved the focus areas of the company’s first sustainability strategy during 2021, and aims to ensure that sustainability principles are applied in decision-making and day-to-day operations. Some of the identified focus areas cover activities that have already received priority attention. The sustainability strategy has been broken down into 34 action plans by the specialised department within the company, and review progress on a quarterly basis.

### THE AREAS IDENTIFIED ALONG THE THREE PILLARS OF SUSTAINABILITY ARE:



#### Environmental dimension

- Reducing direct (Scope 1) and indirect (Scope 2) emissions
- Assessment of other indirect emissions (Scope 3)
- Managing water-related risks
- Improving resource efficiency
- Sustainable use of raw materials
- Use of alternative building materials
- Operational eco-efficiency
- Protecting biodiversity



#### Social dimension

- Health and safety at work
- Attracting and retaining talent
- Diversity and equal opportunity



#### Economic dimension

- Responsible corporate governance, sustainable coordination
- Developing customer relationships, raising awareness
- Sustainable supply chain management
- Sustainability report
- Integrating the UN Sustainable Development Goals into operations
- Stakeholder relations, sustainability communication



## CLIMATE AND ENVIRONMENTAL COMMITMENTS

### REDUCING DIRECT AND INDIRECT EMISSIONS

Compared to 2019, the Market Group will reduce its direct (Scope 1) and indirect (Scope 2) GHG emissions by 30% by 2025 and will phase out the majority of its petrol and diesel-powered passenger cars from its fleet. It will also reduce emissions from its electricity use by at least 32% over the strategy period.

### REDUCING OTHER INDIRECT EMISSIONS

The Group will make its GHG inventory complete by 2025 and also determine its other indirect (Scope 3) emissions. It undertakes to reduce the energy consumption of new buildings constructed within the framework of own investment to be below 80 kWh/m<sup>2</sup>/year.

From 2025, the Group will include a zero-energy option in the offer submitted to the client for all new large projects. It will provide its investors with professional advice as part of its raising awareness of sustainability.

### MANAGING WATER-RELATED RISKS

The Market Group will reduce the amount of water it uses each year by 10% by 2025, and will offer its customers water-saving solutions for new investments to improve the water efficiency of their buildings and their environment (e.g. rainwater harvesting, greywater use).

### IMPROVING RESOURCE EFFICIENCY

We develop internal policies to make more efficient use of resources and review and improve the Group's data collection processes as well.

### SUSTAINABLE USE OF RAW MATERIALS

By 2025, the Group will review the production process for prefabricated elements used in construction and make it more sustainable.

### USE OF ALTERNATIVE BUILDING MATERIALS

The Market Group is preparing for the global shortage of raw materials, as a first step, to review its use of building materials by 2025 and introduce alternative, sustainable solutions where possible.

### OPERATIONAL ECO-EFFICIENCY

By 2025, the Group will reduce the amount of waste generated by its operations by 10% and recycle 50% of the waste from demolition work at other locations. It will integrate a zero waste approach into its corporate culture, both in its office operations and in its projects, and will further develop its hazardous waste inventory system.



### PROTECTING BIODIVERSITY

By 2025, the Market Group will develop a corporate policy that represents a clear commitment to the environment. It will maintain and, where possible, improve its current processes to protect biodiversity and the natural environment. It will plant twice the amount of trees requested by the client and increase the amount of green areas in project locations.





## SOCIAL RESPONSIBILITY

### HEALTH AND SAFETY AT WORK

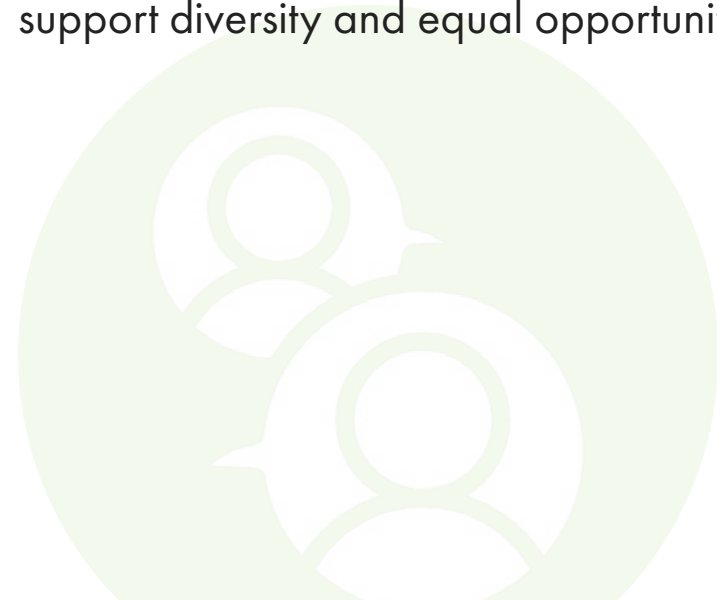
Occupational health and safety is an industry-specific matter for the Market Group and is an important element of its sustainability strategy. Many of its employees work in dangerous conditions and the company aims to minimise the number of work-related accidents, with a target of maximising lost working time due to work-related accidents at 700 days/year at Group level by 2025.

### ATTRACTING AND RETAINING TALENT

The Market Group is adding new training sessions on sustainability to its training programmes. The aim is to reach 32 hours of training per person on group level by 2025. It will provide a mentoring programme and scholarship opportunities for young talent in higher education and in their early careers.

### DIVERSITY AND EQUAL OPPORTUNITY

The Group has set a target to increase the proportion of female executives by 2025, doubling their proportion at Market Építő Zrt. compared to the base year (2020). It will launch internal sensitisation programmes to make the company climate more inclusive. The Market Group is committed to reducing the gender pay gap at Group level to below 15% and to renewing its internal Code of Ethics to support diversity and equal opportunity.



### RESPONSIBLE CORPORATE GOVERNANCE, SUSTAINABILITY COORDINATION

In parallel with the development of the strategy, the Market Group has decided to take its sustainability decisions to a new level. It has integrated sustainability into the innovation area and has started to create an operational model based on sustainability coordination. The innovation function will be responsible for validating the objectives of the sustainability strategy and for tracking them throughout the life of the strategy.

### DEVELOPING CUSTOMER RELATIONSHIPS, RAISING AWARENESS

The Market Group has recognised that the only way to improve its focus on sustainable material use and resource efficiency is to involve its clients in the process. It offers a 'green menu' of sustainable architectural solutions and their complex implementation to investors.

### SUSTAINABLE SUPPLY CHAIN MANAGEMENT

To make its procurement also more sustainable, Market Group aims to integrate the consideration of the sustainability principles more deeply into its supply chain management processes. It will also extend its Group-wide policies to suppliers and

## ECONOMIC OBJECTIVES

partners. It is developing tender transparency processes to be able to assess its suppliers against sustainability criteria from 2025.

### SUSTAINABILITY REPORTING

As part of its efforts to increase transparency in corporate operations, the Market Group will then report its sustainability performance annually in the form of a sustainability report, which will be prepared in accordance with the guidelines of the internationally accepted GRI standard framework. It aims to publish a third-party audited sustainability report in 2025.

### STAKEHOLDER RELATIONS, SUSTAINABILITY COMMUNICATION

In 2021, the Group conducted a stakeholder survey as one of the inputs for the development of its sustainability strategy. The resulting feedback and expectations were used to shape and prioritise its strategic objectives. The survey will be repeated every two years. In parallel, At the same time, the Group will continuously improve its sustainability communication to keep its stakeholders up to date with the Group's sustainability activities and to keep the Group up to date with their expectations.





## Changes along the main objectives of the sustainability strategy in 2024

| KEY SUSTAINABILITY TARGETS  | BASE YEAR DATA | 2021   | 2022   | 2023   | 2024   | SUB-TARGETS TO BE ACHIEVED FOR 2025   | PROPORTIONAL FULFILMENT | SUMMARY   |
|---|----------------|--------|--------|--------|--------|---|-------------------------|---|
| Reduce direct (Scope 1) and indirect (Scope 2) emissions by 30% (t CO <sub>2</sub> e) | 9,592          | 13,147 | 10,971 | 10,950 | 10,013 | Reduce Scope 1–2 emissions by 30% compared to 2019, which corresponds to 6,714 tonnes of CO <sub>2</sub> e. |                         | <p>Compared to 2023, absolute emissions (Scope 1, 2 – on a location basis) decreased slightly in 2024 (-9%) but remained at a higher level compared to the base year (+4.5%).</p> <p>In terms of emission intensity relative to revenue, there was a slight decrease (-3%) compared to 2023, and a 38% decrease compared to the base year.</p> <p>In 2024, the Company did not participate in any voluntary or regulated emissions trading schemes (e.g. EU ETS), did not buy or sell allowances, and did not use carbon credits to offset GHG emissions.</p> |

5 In setting the sustainability strategy, the GHG emission-related targets were justified by the choice of 2019 as the base year because the 2020 figures did not reflect a normal operating year due to the pandemic.

The strategic target was met on prorated time basis.

No progress has been made towards the strategic target.

The strategic target was not met on a time proportionate basis, though progress was made towards the target.

The strategic target was not met on a time proportionate basis and there was a shortfall compared to the base year.



| KEY SUSTAINABILITY TARGETS  | BASE YEAR DATA   | 2021  | 2022  | 2023   | 2024   | SUB-TARGETS TO BE ACHIEVED FOR 2025  | PROPORTIONAL FULFILMENT | SUMMARY  |
|---|--|---|---|--|--|--|-------------------------|--|
| <p>Reduction of direct (Scope 1) and indirect (Scope 2) emissions by 30%</p> <p>–</p> <p>Fleet reshuffle</p>                      | <p>Electric vehicles: 1</p> <p>Internal combustion vehicles: 289</p> <p>Hybrid vehicles: 1</p> | <p>Electric vehicles: 1</p> <p>Petrol and diesel vehicles: 579</p> <p>Hybrid vehicles: 65</p> | <p>Electric vehicles: 3</p> <p>Petrol and diesel vehicles: 682</p> <p>Hybrid vehicles: 74</p> | <p>Electric vehicles: 4</p> <p>Petrol and diesel vehicles: 624</p> <p>Hybrid vehicles: 124</p> | <p>Electric vehicles: 3</p> <p>Petrol and diesel vehicles: 398</p> <p>Hybrid vehicles: 176</p> | <p>Phasing out petrol and diesel passenger cars from the fleet at group level by 2025.</p> |                         | <p>Compared to the base year, the total fleet size has increased several times over. As a result, although there has been a significant increase in the number of hybrid vehicles, the number of vehicles with internal combustion engines has also increased.</p> <p>Compared to 2023, the number of internal combustion engine vehicles has decreased by 36% at group level, fuel consumption has decreased by 6% and related emissions have decreased by 9%. The number of hybrid vehicles has increased by 42% compared to 2023.</p> |
| <p>Reduction of direct (Scope 1) and indirect (Scope 2) emissions by 30%</p> <p>–</p> <p>Energy efficiency (tCO<sub>2</sub>e)</p> | 1927.4   | 2864.5  | 1811.5  | 1456.6   | 1857.0   | <p>Reduction of emissions from electricity consumption by at least 32%.</p>                |                         | <p>In 2024, electricity use increased by 11% and related GHG emissions by 23% compared to 2023, while compared to the base year, the amount used in 2024 was 5.7% higher, but related emissions decreased by 3.7% thanks to the Market Group using 1,246 MWh of renewable energy in 2024 (of which on-site production: 258 MWh, GoO: 988 MWh).</p>   |



| KEY SUSTAINABILITY TARGETS   | BASE YEAR DATA | 2021 | 2022 | 2023 | 2024 | SUB-TARGETS TO BE ACHIEVED FOR 2025   | PROPORTIONAL FULFILMENT | SUMMARY  |
|--|----------------|------|------|------|------|---|-------------------------|--|
| Other indirect emissions (Scope 3)<br>- Assessment of the Group's Scope 3 emissions                  |                |      |      |      |      | Completing the GHG inventory and determining other indirect (Scope 3) emissions.  |                         | As part of its sustainability strategy, the Market Group has begun mapping its Scope 3 emissions. In 2023, we performed a trial calculation for Market Építő Zrt. and its subsidiary Prebeton. We only considered the upstream side, with the aim of understanding what data sources we will need and what level of data accuracy we can currently achieve.<br><br>In 2024, we performed another upstream calculation for Market and Prebeton, and in this case, we will present the results in our 2024 report. We have prepared our consolidation scope and clarified the methodology for the downstream side as well. |
| Assessment of other indirect emissions (Scope 3) – involving clients in emission reduction from 2025 |                |      |      |      |      | Reducing the energy consumption of new buildings constructed as part of our own investments to below 80 kWh/m <sup>2</sup> /year.<br><br>Offering zero-energy options to clients. |                         | Assessment of options and development of the related data reporting process has begun.   |



| KEY SUSTAINABILITY TARGETS  | BASE YEAR DATA | 2021      | 2022      | 2023      | 2024      | SUB-TARGETS TO BE ACHIEVED FOR 2025   | PROPORTIONAL FULFILMENT | SUMMARY  |
|---|----------------|-----------|-----------|-----------|-----------|---|-------------------------|--|
| Managing water-related risks  |                |           |           |           |           | Offering clients water-saving solutions that can improve the water efficiency of buildings and their surroundings.              |                         | We offer clients options to increase water efficiency in projects (greywater reuse, rainwater harvesting).   |
| Managing water-related risks<br>–<br>Reduction in municipal water use (m <sup>3</sup> ) | 83,790.65      | 29,385.84 | 65,607.17 | 26,429.28 | 11,694.00 | Reduction of water consumption by 10%.  |                         | There are significant variations in the Market Group's water use data from year to year, as water use depends largely on the number and type of projects currently underway.<br><br>Compared to the base year, water consumption will decrease by more than 85% in 2024.   |
| Improving resource efficiency   |                |           |           |           |           | Developing internal policies to make resource use more efficient, as well as reviewing and improving data collection processes. |                         | During the reporting period, data collection processes were being built up and optimised.<br><br>In 2022, a Materials Storage Action Group was set up. In 2023, it began operating with the aim of optimising material storage in projects by improving the data collection process, thereby contributing to the minimisation of raw material waste. We continued these processes in 2024. |



| KEY SUSTAINABILITY TARGETS                                     | BASE YEAR DATA | 2021    | 2022    | 2023    | 2024    | SUB-TARGETS TO BE ACHIEVED FOR 2025  | PROPORTIONAL FULFILMENT | SUMMARY   |
|--|----------------|---------|---------|---------|---------|--|-------------------------|---|
| Sustainable use of raw materials                               |                |         |         |         |         | Reviewing the manufacturing process of prefabricated elements used in construction and making it more sustainable. |                         | Preparations for calculating the carbon footprint of prefabricated elements were made in 2022.  |
| Use of alternative building materials                          |                |         |         |         |         | Reviewing the use of building materials and, where possible, introducing alternative, sustainable solutions.       |                         | The Market Group continuously monitors alternative building materials and innovations that can make its operations even more sustainable.   |
| Operational eco-efficiency – reduction of total waste (tonnes) | 310,290        | 233,403 | 255,444 | 189,193 | 133,521 | 10% reduction in waste volume.   |                         | The total amount of waste decreased by 57% compared to the base year.   |
| Operational eco-efficiency – zero waste approach               |                |         |         |         |         | Integrating a zero waste approach into corporate culture.  |                         | The zero waste approach is present at company events, but the development of specific strategic steps related to this is still in progress. |



| KEY SUSTAINABILITY TARGETS                                     | BASE YEAR DATA | 2021  | 2022  | 2023  | 2024  | SUB-TARGETS TO BE ACHIEVED FOR 2025  | PROPORTIONAL FULFILMENT | SUMMARY  |
|--|----------------|-------|-------|-------|-------|--|-------------------------|--|
| Operational eco-efficiency – increasing the recycling rate (%) | -              | n. a. | n. a. | n. a. | n. a. | Recycling of 50% of waste generated during demolition work at other sites. |                         | Construction waste is generated during the construction process. Most of it is material packaging. Packaging materials are necessary to protect products during transport and storage. The main recyclable packaging materials are returned by subcontractors to manufacturers for recycling. Examples of such packaging materials are pallets, cable drums and metal frames used for the transport of flat glass. At present, packaging materials that cannot be returned to manufacturers are transported from projects as mixed waste with construction and demolition waste. The waste management company further separates the mixed demolition and construction waste for recycling at its site. |
| Operational eco-efficiency – Hazardous waste                   |                |       |       |       |       | Improve the inventory of hazardous waste.                                  |                         | A review of processes has started, and the development of hazardous waste inventory has begun.   |



| KEY SUSTAINABILITY TARGETS   | BASE YEAR DATA | 2021 | 2022 | 2023 | 2024 | SUB-TARGETS TO BE ACHIEVED FOR 2025  | PROPORTIONAL FULFILMENT | SUMMARY   |
|--|----------------|------|------|------|------|--|-------------------------|---|
| Protection of biodiversity – tree planting, preservation of good practices                   |                |      |      |      |      | Maintaining and improving current processes for the protection of biodiversity and the natural environment. Tree planting.         |                         | Among the alternatives of the tree planting project, forestry tree planting (16 885 saplings or trees) was implemented in 2023 near Piliscsaba. |
| Protecting biodiversity – developing an environmental policy                                 |                |      |      |      |      | Development of an environmental policy and position statement.   |                         | In 2024, the Group’s environmental policy was completed and announced.  |
| Health and safety at work – number of working days lost due to accidents at work (days/year) | ~1000 days     | 536  | 513  | 367  | 327  | Keeping the number of work-related accidents to a minimum, maximising lost working time due to accidents at work to 700 days/year. |                         | The strategic objective continues to be met.  |
| Attracting and retaining talent – number of training hours                                   | –              | 4.5  | 7    | 30   | 37.3 | The training time per person should reach 32 hours at group level.   |                         | In 2024, the number of training hours per capita was 37.3 hours, thus meeting the 2025 target.  |



| KEY SUSTAINABILITY TARGETS  | BASE YEAR DATA   | 2021   | 2022   | 2023   | 2024   | SUB-TARGETS TO BE ACHIEVED FOR 2025   | PROPORTIONAL FULFILMENT | SUMMARY  |
|---|--|--|--|--|--|---|-------------------------|--|
| Attracting and retaining talent – talent development programmes, collaborations |  |  |  |  |  | Organising scholarship programmes, study competitions and mentoring programmes for talented young people in the industry.       |                         | Collaboration with higher education institutions: Moholy-Nagy University of Art and Design, Budapest University of Technology and Economics.<br>Cooperation with secondary education institutions: BKSZC Schulek Frigyes Bilingual Construction Technical School   |
| Diversity and equal opportunity – proportion of female managers                 | In the case of Market Építő Zrt.: 10% (under validation)<br><br>At group level: 1.4% | In the case of Market Építő Zrt.: 11.36%<br><br>At group level: 8% | In the case of Market Építő Zrt.: 10.86%<br><br>At group level: 6% | In the case of Market Építő Zrt.: 9.76%<br><br>At group level: 5.75% | In the case of Market Építő Zrt.: 3.4%<br><br>At group level: 3% | Increasing the proportion of female managers, doubling the proportion of female managers at Market Építő Zrt. compared to 2020. |                         | Although the real estate development sector has become somewhat more attractive to women in recent years, there is still a significant surplus of men. This is also evident in the case of the Group: in 2024, the proportion of male senior managers (based on the number of members of the Management Board and senior managers) was 97% at group level. Among the member companies, Market Építő Zrt. employs the most female staff, the vast majority of whom are in office positions. |
| Diversity and equal opportunity – pay gap                                       | 21%  | 3.4%   | 4.9%   | 6.1%   | 0.6%   | Reducing the gender pay gap to 15% at group level.  |                         | The Market Group makes every effort to ensure that there is no discrimination between female and male employees.   |
| Diversity and equal opportunity – human rights                                  |  |  |  |  |  | Renewal of the Code of Ethics to support diversity and equal opportunity.   |                         | In 2022, we published a new Code of Ethics in which the Market Group reaffirmed its commitment to human rights and its condemnation of all forms of discrimination.  |



| KEY SUSTAINABILITY TARGETS                                 | BASE YEAR DATA | 2021 | 2022 | 2023 | 2024 | SUB-TARGETS TO BE ACHIEVED FOR 2025   | PROPORTIONAL FULFILMENT | SUMMARY  |
|--|----------------|------|------|------|------|---|-------------------------|--|
| Responsible corporate governance, sustainable coordination |                |      |      |      |      | Establishment of a sustainability department and coordination, validation of the sustainability strategy objectives and monitoring throughout the duration of the strategy.                 |                         | In 2022, a specialised sustainability unit was set up: a full-time sustainability expert and a colleague responsible for site sustainability and green certification were recruited during the year. The sustainability working group validated and tracked the strategic goals on an ongoing basis. |
| Developing customer relationships, raising awareness       |                |      |      |      |      | Engaging clients by offering a so-called "green menu", in which we offer clients sustainable architectural solutions and their complex implementation.<br><br>Regular satisfaction surveys. |                         | The Group continues the practice it started earlier. By developing the so-called "green menu", it is encouraging clients to choose more sustainable solutions.   |
| Sustainable supply chain management                        |                |      |      |      |      | Extension of group-level policies to suppliers and partners. Development of tender evaluation processes based on sustainability criteria.   |                         | In 2024, the Partner Programme continued, with the Group developing closer cooperation with its largest suppliers and beginning preparations for the development of ESG criteria for supplier contracts.   |



| KEY SUSTAINABILITY TARGETS  | BASE YEAR DATA | 2021 | 2022 | 2023 | 2024 | SUB-TARGETS TO BE ACHIEVED FOR 2025   | PROPORTIONAL FULFILMENT | SUMMARY  |
|---|----------------|------|------|------|------|---|-------------------------|--|
| Sustainability report   |                |      |      |      |      | Publishing a third-party audited report in accordance with GRI standards on an annual basis.                            |                         | In 2024, the Market Group completed its third sustainability report in accordance with GRI standards, which was again audited by a third party. Not only has the Group's own internal target been met, but compliance with regulatory obligations (CSRD) has also been achieved years ahead of schedule. |
| Integration of the UN Sustainable Development Goals into our activities |                |      |      |      |      | Exploring ways to contribute to the UN Sustainable Development Goals and developing actions aligned with the sub-goals. |                         | The Market Group contributed to a number of sub-targets in 2024, which are presented in a separate chapter.  |



| KEY SUSTAINABILITY TARGETS                          | BASE YEAR DATA | 2021 | 2022 | 2023 | 2024 | SUB-TARGETS TO BE ACHIEVED FOR 2025     | PROPORTIONAL FULFILMENT | SUMMARY   |
|---|----------------|------|------|------|------|---|-------------------------|---|
| Stakeholder relations, sustainability communication |                |      |      |      |      | Improving sustainability communication. |                         | Through the Partner Programme, the Market Group informs its subcontractors about sustainability-related news and activities.<br><br>In addition, it provides continuous information to all stakeholders on its social media platforms about major news and events affecting the Group's operations. |
|   |                |      |      |      |      | Stakeholder survey every two years.     |                         | The stakeholder survey was conducted in the second half of 2023, following the one conducted in 2021. The results are presented in detail in the report.  |





## Focus on the UN Sustainable Development Goals

The Market Group is committed to supporting the UN Sustainable Development Goals. In developing its sustainability strategy, the Market Group has defined its goals to contribute to the achievement of the SDGs that are relevant to its operations. As a responsible corporate citizen, it considers that particularly important in an era in which humanity is facing a number of crises that fundamentally threaten the living conditions of future generations.

Not all 17 Sustainable Development Goals are relevant to a general contractor, but several of them are particularly important and we can influence them. We have identified 11 SDGs that are particularly relevant to the Market Group, and we must pay special attention to making a meaningful contribution to these goals.

The range of activities that contribute to the goals has been significantly expanded compared to last year's report. That is mainly because, while last year only a few activities were highlighted, this year the Group has included all relevant activities along the sub-target in the report, giving its stakeholders a much more comprehensive picture of the contribution.



### SDG3 – QUALITY EDUCATION

The Market Group addresses occupational health and safety at a strategic level, paying particular attention to the physical and mental health of its employees. Screening tests, awareness-raising health programmes and care all contribute to maintaining the health of our colleagues.

- ✓ Workplace health programmes
- ✓ Collaboration with the Doctor Rose private clinic, where all Market Group employees have access to free healthcare services at the institution.
- ✓ Provision of free specialist psychological care
- ✓ On-site screening tests for employees



### SDG4 – QUALITY EDUCATION

The Market Group attaches great importance to ensuring professional succession and the continuous training of its employees. Through collaboration with educational institutions and internship programmes, we actively contribute to the development of a knowledge-based construction industry.

- We contribute to the achievement of this goal through our following activities:
- ✓ professional training
  - ✓ internal knowledge sharing
  - ✓ sustainability lectures
  - ✓ collaboration with universities (e.g. Budapest University of Technology and Economics, Corvinus University of Budapest, Moholy-Nagy University of Art and Design)
  - ✓ internship programme
  - ✓ support for vocational training
  - ✓ collaboration with specialised trade entities (e.g. Tudásépítő-



### SDG5 – GENDER EQUALITY

Although the construction industry is traditionally male-dominated, the Market Group is committed to promoting diversity and equal opportunities. Strengthening an inclusive workplace culture contributes to social justice and long-term competitiveness. We contribute to the achievement of this goal through our following activities:

- ✓ involving female colleagues in project management and technical areas
- ✓ applying equal opportunity principles in our processes
- ✓ presenting female role models in the construction industry (e.g. publication of the article "We built this too" – women in the construction industry on the nlc.hu website)



### SDG6 – CLEAN WATER AND SANITATION

Sustainable water management is important not only from an environmental perspective, but also from an economic one. Water use, wastewater treatment and water pollution prevention on construction sites are key matters.

- We contribute to the achievement of this goal through our following activities:
- ✓ monitoring water use on construction sites
  - ✓ installing rainwater harvesting systems
  - ✓ applying wastewater treatment solutions
  - ✓ installing water-saving technologies
  - ✓ greywater utilisation



### SDG7 – AFFORDABLE AND CLEAN ENERGY

It is in our common interest to ensure that buildings are energy efficient and use renewable energy sources as much as possible. Through energy-conscious design and construction, we reduce operating costs and our carbon footprint.

We contribute to the achievement of this goal through our following activities:

- ✓ use of renewable energy (on-site renewable energy production in 2024: 258 MWh; purchased GoO: 988 MWh)
- ✓ expansion of solar panel systems
- ✓ use of heat pumps
- ✓ design and installation of intelligent building management systems and energy-efficient mechanical systems
- ✓ energy certification of buildings



### SDG8 – DECENT WORK AND ECONOMIC GROWTH

A safe working environment, respect for employee rights and the provision of opportunities for continuous development are fundamental values at the Market Group. In addition to economic growth, social responsibility also plays a key role.

We contribute to the achievement of this goal through our following activities:

- ✓ health and safety training, safe working environment
- ✓ fair wages, social benefits
- ✓ installation of industrial alcohol breathalysers on projects



### SDG9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The Market Group contributes to the development of sustainable infrastructure through innovative construction solutions and the use of modern technologies. Through digitalisation and increased industrial efficiency, we provide competitive and future-proof construction services.

We contribute to the achievement of this goal through our following activities:

- ✓ Application of BIM (Building Information Modelling)
- ✓ Use of innovative building materials (e.g. low-carbon concrete)
- ✓ Digitalised project management
- ✓ Construction of smart buildings
- ✓ Group-wide implementation and further development of the HR Management System (HRMS)
- ✓ Implementation of Lean in construction



### SDG11 – SUSTAINABLE CITIES AND COMMUNITIES

The buildings and urban developments we construct have a long-term impact on the quality of life of communities, which is why it is extremely important for us to create environmentally friendly, liveable urban spaces. The integration of green infrastructure and community functions is a fundamental design con-

sideration.

We contribute to the achievement of this goal through our following activities:

- ✓ preserving and increasing green spaces
- ✓ integrating community functions (e.g. parks, playgrounds)
- ✓ accessibility and supporting mobility
- ✓ reducing the urban heat island effect with green roofs and shading
- ✓ setting-up electric car charging stations



### SDG12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The Market Group is committed to applying the principles of the circular economy, with a particular focus on material use and waste management. We reduce our environmental impact through responsible procurement and optimisation of construction processes.

We contribute to the achievement this goal through our following activities:

- ✓ selective collection and recycling of construction waste
- ✓ zero waste efforts at events and in office buildings
- ✓ preference for environmentally friendly materials (e.g. PEFC, FSC certified materials)
- ✓ application of life cycle analysis
- ✓ sustainable procurement policy



### SDG 13 – CLIMATE ACTION

The construction industry has a material impact on climate change, which is why the Market Group aims to use lower-carbon technologies and climate-adaptive building design. Reducing our carbon footprint is our strategic priority.

We contribute to the achievement of this goal through our following activities:

- ✓ GHG inventory calculation, emission reduction targets
- ✓ Use of lower-emission technologies
- ✓ Climate-adaptive building design (e.g. natural ventilation, shading)
- ✓ Green certifications (LEED, BREEAM – 36 certified projects have already been completed)



### SDG 15 – LIFE ON LAND

During construction, we strive to preserve natural habitats and protect biodiversity. We contribute to maintaining ecological balance by integrating green spaces and architectural solutions that blend into the landscape.

We contribute to the achievement of this goal through our following activities:

- ✓ protecting natural habitats during construction
- ✓ biodiversity-friendly landscape architecture
- ✓ placing indigenous plants
- ✓ developing green infrastructure



### SDG 17 – PARTNERSHIPS FOR THE GOALS

Sustainability goals can only be achieved through extensive cooperation, which is why the Market Group actively builds relationships with local governments, professional organisations and suppliers. Cooperation based on common goals strengthens our impact and credibility.

We contribute to the achievement of this goal through our following activities:

- ✓ cooperation with local authorities, subcontractors and professional partners
- ✓ sharing our quality and sustainability goals with our supply chain partners
- ✓ joint knowledge sharing and mutual support (Partner Programme)

- ✓ high-quality and high-volume tree planting (e.g. implementation of the Tree Planting Programme in 2023)
- ✓ creation of bee pastures in projects





## IN 2015, THE UN MEMBER STATES

DEVELOPED 17 GLOBAL SUSTAINABLE DEVELOPMENT GOALS FOR 2030 TO PROMOTE PEACE, DEVELOPMENT AND PROSPERITY.

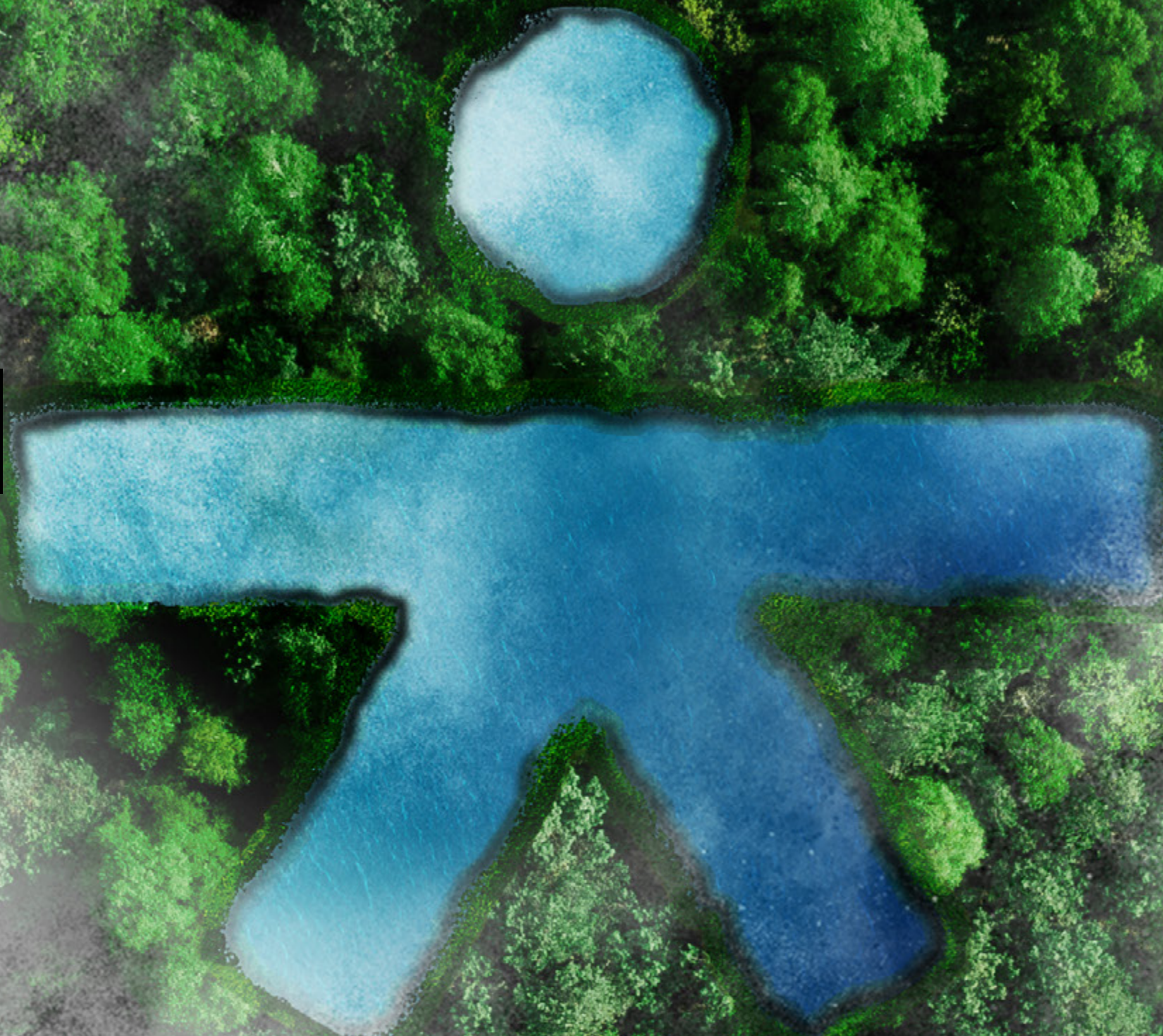
Achieving the SDGs requires global cooperation, with countries and major companies working together to eradicate poverty and hunger, protect the natural environment – including climate, terrestrial ecosystems and wetlands – reduce social inequalities and build an economy based on sustainable and innovative solutions.

Progress is continuously monitored by the UN and presented in an annual report. The latest report highlights the fact that the successive and escalating crises are threatening not only the achievement of the Sustainable Development Goals (SDGs) but also the very survival of humanity. The coronavirus pandemic, climate change and war conflicts are affecting food supplies, education, the environment and health, but are also fundamentally undermining efforts to maintain peace and security. The role of companies in reducing these negative impacts is more important than ever, which is why the Market Group is committed to the SDGs.





# » ENVIRONMENTAL INFORMATION





## ENVIRONMENTAL INFORMATION

THE MARKET GROUP HAS ALREADY PRIORITISED CLIMATE AND ENVIRONMENTAL PROTECTION IN THE DEVELOPMENT OF ITS SUSTAINABILITY STRATEGY,

as it is Hungary's leading building construction company and feels a responsibility to mitigate the negative environmental impacts associated with the construction industry. The climate and environmental crisis, which perhaps it is no exaggeration to state is becoming more obvious every year, is now directly or indirectly affecting all aspects of our lives, can only be mitigated by working together. That is why, in addition to mitigating its own impact, the Market Group considers it important to organise awareness-raising actions for its employees and partners, in order to deepen the overall social awareness of the topic.





## Climate change

### RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                      | DESCRIPTION   | COMMENTS  |
|---------------------------------|---|---|
| <b>ESRS E1 – CLIMATE CHANGE</b> |   |   |
| ESRS 2 GOV-3 E1                 | Integration of sustainability-related performance in incentive schemes  | In 2024, the Company did not use sustainability-related incentives.   |
| ESRS E1-1                       | Transition plan for climate change mitigation   |   |
| ESRS 2 SBM-3 E1                 | Material impacts, risks and opportunities and their interaction with strategy and business model              | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e  |
| ESRS 2 IRO-1 E1                 | Description of the processes to identify and assess material climate-related impacts, risks and opportunities |   |
| ESRS E1-2                       | Policies related to climate change mitigation and adaptation  |   |
| ESRS E1-3                       | Actions and resources in relation to climate change policies<br>Metrics and targets                           | The stakeholder survey was conducted in the second half of 2023, following on from 2021. The results are presented in detail in the Report. |
| ESRS E1-4                       | Targets related to climate change mitigation and adaptation   |   |



| DISCLOSURE                       | DESCRIPTION  | COMMENTS  |
|----------------------------------|--|---|
| <b>ESRS E1 – CLIMATE CHANGE</b>  |  |   |
| ESRS E1-5                        | Energy consumption and mix   |   |
| ESRS E1-6                        | Gross Scopes 1, 2, 3 and Total GHG emissions   |   |
| ESRS E1-7                        | GHG removals and GHG mitigation projects financed through carbon credits   |   |
| ESRS E1-8                        | Internal carbon pricing  | In 2024, the Company did not apply an internal carbon pricing system. |
| ESRS E1-9                        | Potential financial effects from material physical and transition risks and potential climate-related opportunities  |   |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T | Policies adopted to manage material sustainability matters<br>Actions and resources in relation to material sustainability matters<br>Metrics in relation to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements                     |



## Transition plan for climate change mitigation

[ESRS E1-1]

In 2024, the Market Group did not yet have a formal, approved plan for how it will reduce greenhouse gas emissions in line with the Paris Agreement and how this fits into its business strategy. We will launch our efforts in this regard in 2025.



## Policies related to climate change mitigation and adaptation

[ESRS E1-2]

The Market Group prepared its general **environmental policy** in December 2024. Our goal was not specifically to mitigate climate change and adapt to climate change, but to formulate principles and guidelines in a clear and general manner that the Group can apply in its day-to-day operations.

At Market Group, environmental protection is given equal priority to considerations focusing on quality, safety and health, and we pay particular attention to integrating sustainability considerations into our business decisions. The development and implementation of measurable targets is key to the continuous improvement of our environmental performance. A detailed description is given in the Sustainability Strategy, with details available in the ESG report, which is continuously updated on our website.

We review our Environmental Policy annually to assess its effectiveness, compliance with environmental legislation and to ensure that it adapts to changing circumstances.



## ENVIRONMENTAL CONSIDERATIONS

### Energy efficiency

The Company is committed to minimising the use of non-renewable resources and will continue to focus on reducing energy use during the implementation of its projects.

### Carbon emission reduction

The Company aims to reduce harmful emissions, with a particular focus on reducing Scope 1-2 emissions as set out in its Sustainability Strategy.

### Waste management

The Company supports waste reduction and recycling, and aims to reduce waste production. Waste disposal is carried out exclusively by licensed waste management partners. We encourage our subcontractors to apply the principles of this policy and ensure that their activities comply with the relevant minimum legal requirements.

### Protection of biodiversity

Our Group holds an independent accredited certificate in accordance with ISO 14001. We make every effort to minimise the adverse effects of our Company's activities on flora and fauna in and around our project areas.

### Environmentally friendly procurement:

The Company is committed to giving preference to products and services that have the least negative impact on the environment throughout their life cycle. Environmentally friendly yet cost-effective alternatives are given priority in our procurement processes.



## Actions and resources in relation to climate change policies

[ESRS E1-3]

Market Group’s management has approved the focus areas of the Company’s first sustainability strategy during 2021, and aims to ensure that sustainability principles are applied in decision-making and day-to-day operations. Some of the identified focus areas cover activities that have already received priority attention. The sustainability strategy has been broken down into 34 action plans by the specialised department within the company, and review progress on a quarterly basis.



## Reducing direct and indirect emissions

Compared to 2019, the Market Group will reduce its direct (Scope 1) and indirect (Scope 2) GHG emissions by 30% by 2025 and will phase out most of its petrol and diesel-powered passenger cars from its fleet. In addition, it will reduce emissions from its electricity use by at least 32% during the strategy period.

## Reduction of other indirect emissions

The Group will make its GHG inventory complete by 2025 and also determine its other indirect (Scope 3) emissions. It undertakes to reduce the energy consumption of new buildings constructed as part of its own investments to below 80 kWh/m<sup>2</sup>/year. From 2025, the Group will include a zero-energy option in its offers for all new large-scale construction projects. It will provide professional advice to its investors as part of its sustainability awareness-raising efforts.

During the strategic period (2021-2025), the Market Group will strengthen its team both in terms of human resources (sustainability officer, LEED, BREEAM experts, environmental experts, landscape architects, gardeners, group-level ESG responsible team) and financial resources (Central Sustainability Budget) to achieve its strategic objectives and continuously develop its target areas.

In line with climate change measures, the Group is continuously improving the energy efficiency of its operations (production, services), developing the composition of its corporate fleet and reducing related emissions through innovative solutions in its construction processes.



**TARGETS**

**Targets set in relation to climate change mitigation and adaptation [ESRS E1-4]**

The Market Group's sustainability strategy for the period 2021-2025, its main objectives and time-related targets are detailed in the chapter entitled Sustainability Strategy.





**Related strategic objectives:**

### **Reducing direct and indirect emissions**

Compared to 2019, the Market Group will reduce its direct (Scope 1) and indirect (Scope 2) GHG emissions by 30% by 2025 and will phase out the majority of its petrol and diesel-powered passenger cars from its fleet. In addition, it will reduce emissions from its electricity consumption by at least 32% during the strategy period.

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## KEY METRICS

### Energy consumption and mix [ESRS E1-5]

[GRI 2-4] [GRI 3-3] [GRI 302-1] [GRI 302-2] [GRI 302-4] [302-5]

40 per cent of the European Union's energy consumption comes from the operation of buildings. The dramatic increase in energy prices in recent years has made it increasingly important not only for the private, but also for the public sector, to improve the energy efficiency of buildings. A large part of the domestic building stock is outdated in terms of energy efficiency, so improvements in that area are essential not only to make the sector more sustainable, but also to meet Hungary's climate targets.

In its sector-specific report, the IPCC stresses that the benefits of energy efficiency actions in the construction industry often go well beyond direct cost savings. Benefits include increased energy security through reduced dependence on fossil fuels, reduced need for government energy subsidies, increased value of infrastructure, and a range of health and environmental benefits. These are benefits that are expected to significantly increase the demand for energy efficient buildings powered by energy from sustainable sources in the coming years.

For the Market Group, that need has a double relevance: on the one hand, energy efficiency and green energy must be increasingly emphasized in the buildings it constructs for its clients, and on the other hand, in the buildings it uses itself. Accordingly, Market has committed in its sustainability strategy to reducing the energy consumption of new buildings constructed as part of its own investments to below 80 kWh/m<sup>2</sup>/year by 2025. For its own-use buildings, it has begun on-site solar generation in 2022 and in early 2023 it will start implementing its green energy self-supply project, which it had prepared the previous year

### ENERGY USE

The Group's energy use can be basically divided into two parts: direct energy consumption comes from the operation of its own buildings, the production of construction materials and construction activities, while indirect energy use comes from the operation of completed projects during their life cycle. Data on indirect energy use are currently not available in sufficient quantity and quality and are not reported by the Group.

Direct energy use is basically made up of four items: electricity consumption, gas consumption, district heating and fuel oil consumption.





| ENERGY CONSUMPTION AND ENERGY MIX  | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1. Fuel consumption from coal and coal products (MWh)  | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 2. Fuel consumption from crude oil and petroleum products (MWh)  | 17,436        | 27,624        | 21,483        | 31,681        | 33,496        | 34,758        | 32,564        |
| 3. Fuel consumption from natural gas (MWh)   | 969           | 904           | 480           | 1,308         | 909           | 826           | 500           |
| 4. Fuel consumption from other fossil sources (MWh)  | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 5. Consumption of electricity, heat, steam and cooling purchased or obtained from fossil sources (MWh)   | 11,139        | 9,854         | 13,543        | 17,515        | 8,761         | 7,936         | 7,126         |
| <b>6. Total fossil energy consumption (MWh) (calculated as the sum of lines 1–5)</b>   | <b>29,544</b> | <b>38,382</b> | <b>35,506</b> | <b>50,504</b> | <b>43,155</b> | <b>43,520</b> | <b>40,190</b> |
| <b>Share of fossil fuels in total energy consumption (%)</b>   | <b>100</b>    | <b>100</b>    | <b>100</b>    | <b>100</b>    | <b>99.7</b>   | <b>96.4</b>   | <b>97.0</b>   |
| <b>7. Consumption from nuclear sources (MWh)</b>   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| <b>Share of energy consumption from nuclear sources in total energy consumption (%)</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| 8. Fuel consumption from renewable sources, including biomass (which includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh) | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 9. Consumption of electricity, heat, steam and cooling purchased or procured from renewable sources (MWh)  | 0             | 0             | 0             | 0             | 0             | 1,388         | 988           |
| <b>10. Consumption of self-generated renewable energy from non-fuel sources</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>122</b>    | <b>222</b>    | <b>258</b>    |
| <b>11. Total renewable energy consumption (MWh) (calculated as the sum of rows 8–10)</b>   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>122</b>    | <b>1,610</b>  | <b>1,246</b>  |
| <b>Share of renewable sources in total energy consumption (%)</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0.3</b>    | <b>3.6</b>    | <b>3.0</b>    |
| <b>Total energy consumption (MWh) (calculated as the sum of rows 6, 7 and 11)</b>  | <b>29,544</b> | <b>38,382</b> | <b>35,506</b> | <b>50,504</b> | <b>43,288</b> | <b>45,130</b> | <b>41,436</b> |

The Group's electricity consumption was 7,343 MWh in 2024. Of this, 81 per cent is attributable to Market Építő Zrt. In 2024, the Group covered 17 per cent of its total electricity consumption with renewable energy (20 per cent from its own production and 80 per cent from renewable energy with a guarantee of origin (GoO)). PREbeton Zrt. Operations at PREbeton Zrt. contribute to a significant portion (96%) of gas consumption, which amounted to 1,801 GJ at group level in 2024. For district heating, Market Group's energy consumption was 3,680 GJ in 2024. The largest consumer of district heating in previous years was Market Headquarters.



## COMPOSITION OF THE VEHICLE FLEET IN 2024

COMPARED TO 2023, THE NUMBER OF INTERNAL COMBUSTION ENGINE VEHICLES DECREASED BY 36% AT GROUP LEVEL, FUEL CONSUMPTION DECREASED BY 6% AND RELATED EMISSIONS DECREASED BY 9%.

As part of its sustainability strategy, the Group has set the objective of transforming its vehicle fleet by 2025 in order to reduce direct emissions. However, this ambition is constrained by the current macroeconomic environment, including persistently high inflation in the region, the general slowdown affecting the construction sector, and the present state of charging infrastructure. The latter does not yet allow petrol- and diesel-powered vehicles to be replaced with electric alternatives on rural projects with full operational reliability and without compromising efficiency. In light of all that, we will be able to purchase electric vehicles at a much slower pace than previously planned.





## Composition of the vehicle fleet 2022–2024 (number of vehicles)

| Member companies                       | PETROL     |            |            | DIESEL     |            |            | HYBRID    |            |            | ELECTRIC |          |          |
|--|------------|------------|------------|------------|------------|------------|-----------|------------|------------|----------|----------|----------|
|  | 2022       | 2023       | 2024       | 2022       | 2023       | 2024       | 2022      | 2023       | 2024       | 2022     | 2023     | 2024     |
| Market Építő Zrt.                      | 224        | 206        | 131        | 47         | 21         | 32         | 63        | 87         | 133        | 1        | 2        | 2        |
| OKM Építőipari és Szolgáltató Kft.     | 77         | 68         | 38         | 72         | 62         | 10         | 1         | 9          | 0          | 0        | 0        | 0        |
| Moratus Kft.                           | 56         | 46         | 35         | 33         | 32         | 5          | 5         | 10         | 14         | 0        | 0        | 0        |
| Vilati Szerelő Zrt.                    | 37         | 48         | 38         | 11         | 11         | 4          | 5         | 9          | 12         | 0        | 0        | 0        |
| PREbeton Zrt.                          | 11         | 17         | 14         | 13         | 14         | 8          | 0         | 1          | 3          | 2        | 2        | 1        |
| MCM Beton Kft.                         | 6          | 5          | 5          | 4          | 4          | 7          | 0         | 0          | 0          | 0        | 0        | 0        |
| Market Épületszerviz Kft.              | 8          | 6          | 8          | 32         | 37         | 24         | 0         | 5          | 7          | 0        | 0        | 0        |
| MRKT Padló Kft.                        | 2          | 3          | 3          | 23         | 21         | 18         | 0         | 0          | 4          | 0        | 0        | 0        |
| Lean Tech Mérnökiroda Kft.             | 9          | 9          | 5          | 2          | 2          | 1          | 0         | 0          | 0          | 0        | 0        | 0        |
| Property Market Ingatlanfejlesztő Kft. | 10         | 9          | 9          | 5          | 3          | 3          | 0         | 3          | 3          | 0        | 0        | 0        |
| <b>Total</b>                           | <b>440</b> | <b>417</b> | <b>286</b> | <b>242</b> | <b>207</b> | <b>112</b> | <b>74</b> | <b>124</b> | <b>176</b> | <b>3</b> | <b>4</b> | <b>3</b> |

The Market Group also uses vans, trucks, owned and rented machinery and tools in its construction projects, which significantly increase the consumption of diesel oil by OKM Építőipari és Szolgáltató Kft. and Vilati Szerelő Zrt., and this category also indicates a group-wide growth. 42% of total fuel use is accounted for by OKM Építőipari és Szolgáltató Kft., which carries out complete civil engineering works - infrastructure development - including large-volume earthworks where necessary.



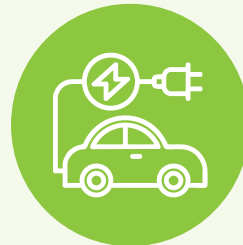
## Market Group's fuel consumption by member company

| FUEL CONSUMPTION (LITRES)              | 2018      | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Market Építő Zrt.                      | 300,228   | 334,348   | 319,588   | 366,425   | 539,864   | 652,427   | 732,695   |
| OKM Építőipari és Szolgáltató Kft.     | 1,132,455 | 1,858,556 | 1,294,877 | 1,848,828 | 1,840,852 | 1,876,180 | 1,392,624 |
| Moratus Kft.                           | 116,403   | 158,710   | 112,395   | 307,357   | 307,658   | 288,050   | 267,496   |
| Vilati Szerelő Zrt.                    | 39,504    | 77,289    | 39,947    | 95,227    | 90,768    | 104,998   | 126,202   |
| PREbeton Zrt.                          | -         | -         | 22,717    | 56,809    | 77,593    | 101,896   | 116,517   |
| MCM Beton Kft.                         | 10,957    | 29,316    | 45,695    | 111,208   | 131,103   | 171,778   | 153,233   |
| Market Épületszerviz Kft.              | 52,761    | 80,656    | 76,586    | 82,709    | 89,137    | 93,902    | 104,500   |
| MRKT Padló Kft.                        | -         | 58,007    | 113,966   | 135,988   | 109,959   | 156,991   | 129,041   |
| Lean Tech Mérnökiroda Kft.             | 5,786     | 6,114     | 7,800     | 8,756     | 12,392    | 14,696    | 14,657    |
| Property Market Ingatlanfejlesztő Kft. | -         | 20,619    | 17,751    | 14,905    | 19,945    | 19,158    | 18,781    |
| Total                                  | 1,658,094 | 2,623,614 | 2,051,322 | 3,028,212 | 3,219,270 | 3,480,078 | 3,155,545 |



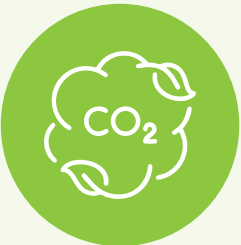
**Overall, it can be said that at group level, energy use continued to decline in 2024 in line with the targets set out in the sustainability strategy.**

The Group has developed various scenarios for reducing its future energy consumption, supporting increased energy efficiency:



**Use of fuel-efficient hybrid or electric cars:**

although there was one fewer electric vehicle in 2024 than before, the number of hybrid vehicles increased by a further 42%.



**Preference for energy-efficient and low- or zero-carbon emission machines**

in all high-value machine purchases.



**Use of renewable energy sources:**

in 2024, 258 MWh of renewable energy was generated by on-site solar panel systems installed in 2022, and the group purchased an additional 988 MWh of green energy (GoO).



**Continuous monitoring and optimisation of consumption in the office building.**



## Gross Scopes 1, 2, 3 and total GHG emissions [ESRS E1-6]

[GRI 2-4] [GRI 3-3] [GRI 305-1] [GRI 305-2] [GRI 305-4] [GRI 305-5] [GRI 305-6]

Globally, the building stock and construction industry are responsible for 33 percent of greenhouse gas (GHG) emissions,<sup>6</sup> and the absolute emissions from the industry have continued to increase compared to 2019. That makes the industry’s decarbonisation efforts key to achieving not only the Paris Agreement targets but also the UN Sustainable Development Goals.

Reducing Market Group’s emissions efficiently and as quickly as possible is therefore the starting point for the Group’s sustainability strategy. In developing that strategy, Market Group has developed a GHG inventory and has formulated its emissions reduction targets on that basis. The inventory was prepared using the GHG Protocol<sup>7</sup> standard, which divides emissions sources into three distinct categories: Scope 1 (direct), Scope 2 (indirect) and Scope 3 (other indirect). Emissions were quantified in carbon dioxide equivalents, where the mass of each greenhouse gas emitted was adjusted for its warming potential on the atmosphere.

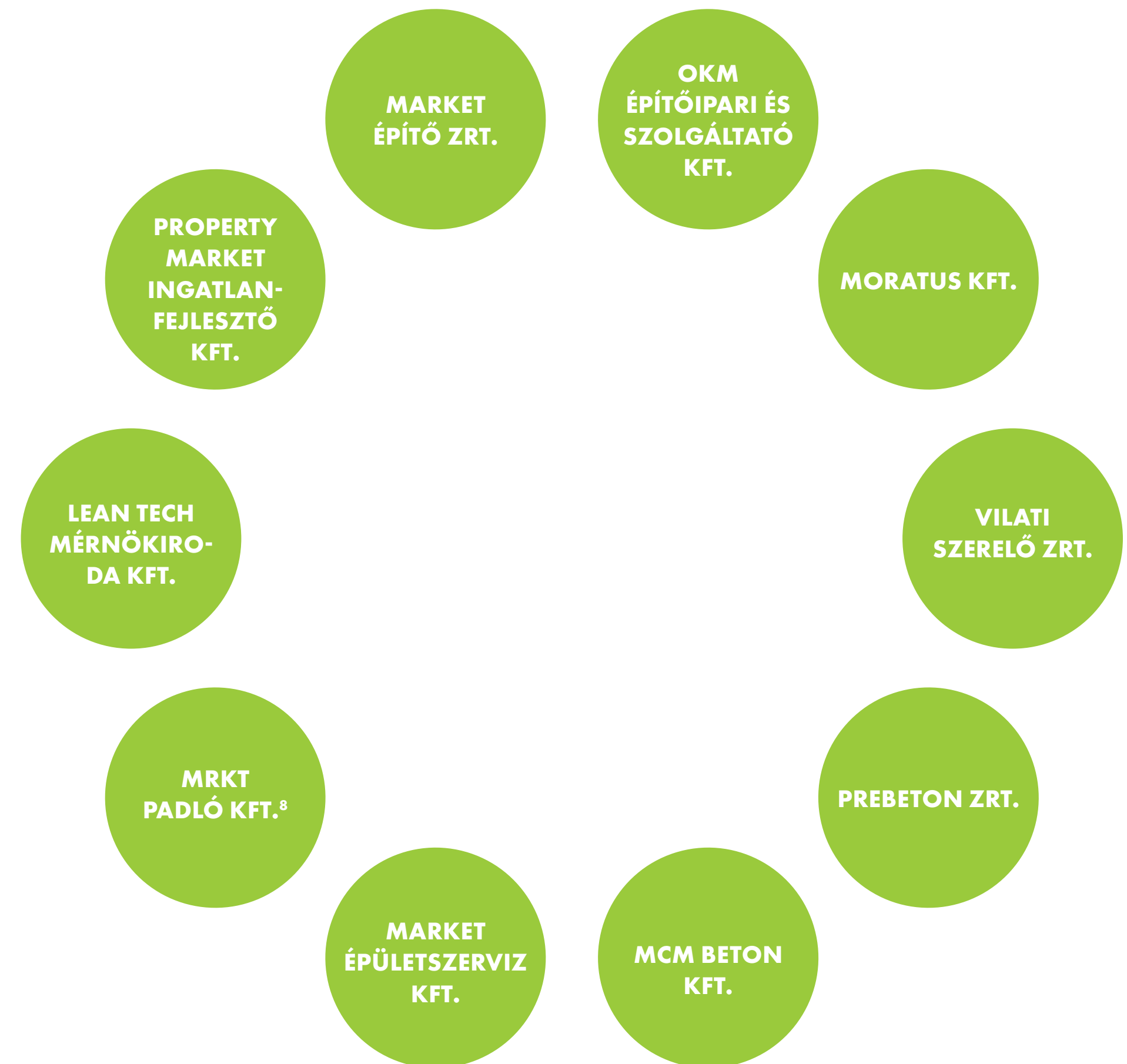
Direct emissions (Scope 1) are those that originate from sources owned or directly controlled by the Group. These include, among others, emissions from transport, technological emissions and gas leaks. Indirect emissions (Scope 2) include emissions associated with energy purchased by

the Market Group. Other indirect emissions (Scope 3) are emissions associated with the activities of the Group, the sources of which are neither owned nor controlled by the company. However, data on those are not yet available in sufficient quality and are not reported by the Group.

The Market Group’s strategic goal is to reduce its direct (Scope 1) and indirect (Scope 2) GHG emissions by 30% overall by 2025 (base year: 2019), as well as to assess its other indirect (Scope 3) emissions by 2025 and, based on that, to set reduction commitments.

As mentioned in the General Information chapter, the Market Group’s report and current strategy cover the following companies, focusing on their operations, and its emission reduction targets are also based on the total emissions of these companies.

The Group’s direct (Scope 1) emissions in 2024 were 7,967.3 tCO<sub>2</sub>e at group level. A significant proportion of emissions, 73 per cent, were attributable to two member companies, Market Építő Zrt. and OKM Építőipari és Szolgáltató Kft. In addition to fuels, emissions from refrigerants (HFCs) were also included in the calculations, with no leaks from air conditioning equipment in the buildings in the year under review.



<sup>6</sup> IEA (2022), Buildings, IEA, Paris <https://www.iea.org/reports/buildings>, License: CC BY 4.0.

<sup>7</sup> <https://ghgprotocol.org>.

<sup>8</sup> Formerly: Valép Padló Kft.



## Direct GHG emissions between 2018 and 2024 (tCO<sub>2</sub>e)

| AGGREGATE EMISSIONS<br>(MARKET GROUP)  | UNIT               | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024     |
|--|--------------------|--------|--------|--------|--------|--------|--------|----------|
| Scope 1                                | tCO <sub>2</sub> e | 4535.8 | 7052.5 | 5433.6 | 8628.1 | 8569.9 | 8847.4 | 7967.3 ✓ |
| SCOPE 1                                |                    | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024     |
| Market Építő Zrt.                      |                    | 906.0  | 966.4  | 803.4  | 1474.1 | 1343.5 | 1602.9 | 1825.5 ✓ |
| OKM Építőipari és Szolgáltató Kft.     |                    | 3004.3 | 4920.8 | 3422.0 | 4872.9 | 4898.4 | 4866.3 | 3654.7 ✓ |
| Moratus Kft.                           |                    | 297.7  | 409.5  | 273.7  | 787.8  | 788.3  | 719.9  | 680.9 ✓  |
| Vilati Szerelő Zrt.                    |                    | 139.6  | 242.1  | 157.4  | 295.5  | 275.0  | 249.4  | 309.9 ✓  |
| PREbeton Zrt.                          |                    | 0      | 0.0    | 87.6   | 269.7  | 307.1  | 321.8  | 389.6 ✓  |
| MCM Beton Kft.                         |                    | 28.2   | 74.8   | 117.2  | 288.6  | 346.4  | 401.7  | 406.4 ✓  |
| Market Épületszerviz Kft.              |                    | 146.0  | 218.7  | 208.9  | 224.1  | 239.4  | 244.2  | 277.7 ✓  |
| MRKT Padló Kft.                        |                    | 0      | 152.6  | 299.6  | 356.9  | 291.0  | 358.5  | 340.9 ✓  |
| Lean Tech Mérnökiroda Kft.             |                    | 14.0   | 14.9   | 18.9   | 21.1   | 30.3   | 35.4   | 35.9 ✓   |
| Property Market Ingatlanfejlesztő Kft. |                    | 0.0    | 52.7   | 44.9   | 37.4   | 50.4   | 47.5   | 45.7 ✓   |

✓ The data marked have been verified by an audit.



## Location-based indirect (Scope 2) emissions in 2024 amounted to 2045.7 tCO<sub>2</sub>e at group level, 86 per cent of which was related to the operations of Market Építő Zrt.

Compared to the previous year, emissions decreased by 5%, and 19% compared to the base year. This was mainly due to the fact that in 2024, in addition to its own renewable energy production, the Group also obtained a Renewable Energy Guarantee of Origin (REGO), further reducing its related emissions.

Scope 2 emissions were again determined in two ways, based on the recommendations of the GHG Protocol. The Group uses the location-based method to determine its total emissions, while market-based accounting reflects how the Group was able to regulate the market by its choices, taking into account the available options.

Location-based and market-based emission values are also shown at member company level. Although there is currently no significant differ-

ence between the two values, in the coming years – as the Market Group will source an increasing proportion of its electricity use from green energy in line with its sustainability strategy – its market-based Scope 2 emissions will decrease.

The Market Group's aggregate Scope 1 and Scope 2 emissions in 2024 decreased by 9% compared to 2023, but are still 4.5% higher than in the base year, which is excellent feedback for the Group: although the first steps have been taken, the hard work is still ahead. Since the base year of 2019, the data sets under review have been expanded to include three member companies (PREbeton Zrt., Property Market Ingatlanfejlesztő Kft. and MRKT Padló Kft.), of which PREbeton Zrt., due to its core business, can be considered a significant emitter.





| AGGREGATE EMISSIONS (MARKET GROUP) | MÉRTÉKEGYSÉG       | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024     |
|------------------------------------|--------------------|--------|--------|--------|--------|--------|--------|----------|
| Scope 2 – location based           | tCO <sub>2</sub> e | 3399.1 | 2529.1 | 3325.0 | 4502.4 | 2426.5 | 2158.3 | 2045.7 ✓ |
| Scope 2 – market-based             | tCO <sub>2</sub> e | 3483.8 | 2599.0 | 3527.8 | 4555.2 | 2594.5 | 2293.5 | 2212.2 ✓ |

| SCOPE 2                            | tCO <sub>2</sub> e | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024     |
|------------------------------------|--------------------|--------|--------|--------|--------|--------|--------|----------|
| Market Építő Zrt.                  | location           | 3310.3 | 2456.8 | 3158.1 | 4137.4 | 2021.9 | 1862.9 | 1677.5 ✓ |
| Market Építő Zrt.                  | market             | 3392.4 | 2524.2 | 3348.2 | 4184.9 | 2159.1 | 1978.0 | 1816.9 ✓ |
| OKM Építőipari és Szolgáltató Kft. | location           | 13.4   | 13.1   | 16.6   | 35.1   | 38.3   | 36.0   | 43.2 ✓   |
| OKM Építőipari és Szolgáltató Kft. | market             | 13.7   | 13.6   | 17.6   | 35.4   | 40.0   | 37.4   | 45.2 ✓   |
| Moratus Kft.                       | location           | 15.3   | 12.0   | 16.2   | 31.9   | 55.4   | 45.8   | 44.5 ✓   |
| Moratus Kft.                       | market             | 15.7   | 12.4   | 17.2   | 32.2   | 59.0   | 48.4   | 47.4 ✓   |
| Vilati Szerelő Zrt.                | location           | 18.6   | 11.2   | 20.0   | 38.4   | 36.7   | 36.1   | 28.9 ✓   |
| Vilati Szerelő Zrt.                | market             | 19.1   | 11.5   | 21.2   | 38.7   | 38.5   | 37.7   | 30.3 ✓   |
| PREbeton Zrt.                      | location           | 0      | 0      | 59.8   | 135.4  | 178.4  | 70.7   | 139.7 ✓  |
| PREbeton Zrt.                      | market             | 0      | 0      | 65.3   | 137.9  | 194.8  | 77.2   | 152.2 ✓  |
| MCM Beton Kft.                     | location           | 27.9   | 22.4   | 23.9   | 72.2   | 45.5   | 56.1   | 54.5 ✓   |
| MCM Beton Kft.                     | market             | 28.8   | 23.2   | 26.0   | 73.6   | 49.7   | 61.2   | 59.5 ✓   |

✓ The data marked have been verified by an audit.



| SCOPE 2                                | tCO <sub>2</sub> e | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024   |
|--|--------------------|------|------|------|------|------|------|--------|
| Market Épületszerviz Kft.              | location           | 8.6  | 7.7  | 6.0  | 6.8  | 7.2  | 8.8  | 6.7 ✓  |
| Market Épületszerviz Kft.              | market             | 8.9  | 8.0  | 6.6  | 6.9  | 7.9  | 9.6  | 7.4 ✓  |
| MRKT Padló Kft.                        | location           | 0.0  | 1.9  | 3.2  | 4.4  | 4.5  | 5.1  | 8.1 ✓  |
| MRKT Padló Kft.                        | market             | 0.0  | 2.0  | 3.5  | 4.5  | 5    | 5.5  | 8.5 ✓  |
| Lean Tech Mérnökiroda Kft.             | location           | 5.1  | 4.0  | 13.6 | 27.6 | 30.4 | 27.4 | 31.6 ✓ |
| Lean Tech Mérnökiroda Kft.             | market             | 5.2  | 4.1  | 14.3 | 27.8 | 31.7 | 28.3 | 33.1 ✓ |
| Property Market Ingatlanfejlesztő Kft. | location           | 0.0  | 0.0  | 7.7  | 13.2 | 8.1  | 9.6  | 11.0 ✓ |
| Property Market Ingatlanfejlesztő Kft. | market             | 0.0  | 0.0  | 8.0  | 13.3 | 8.8  | 10.2 | 11.7 ✓ |

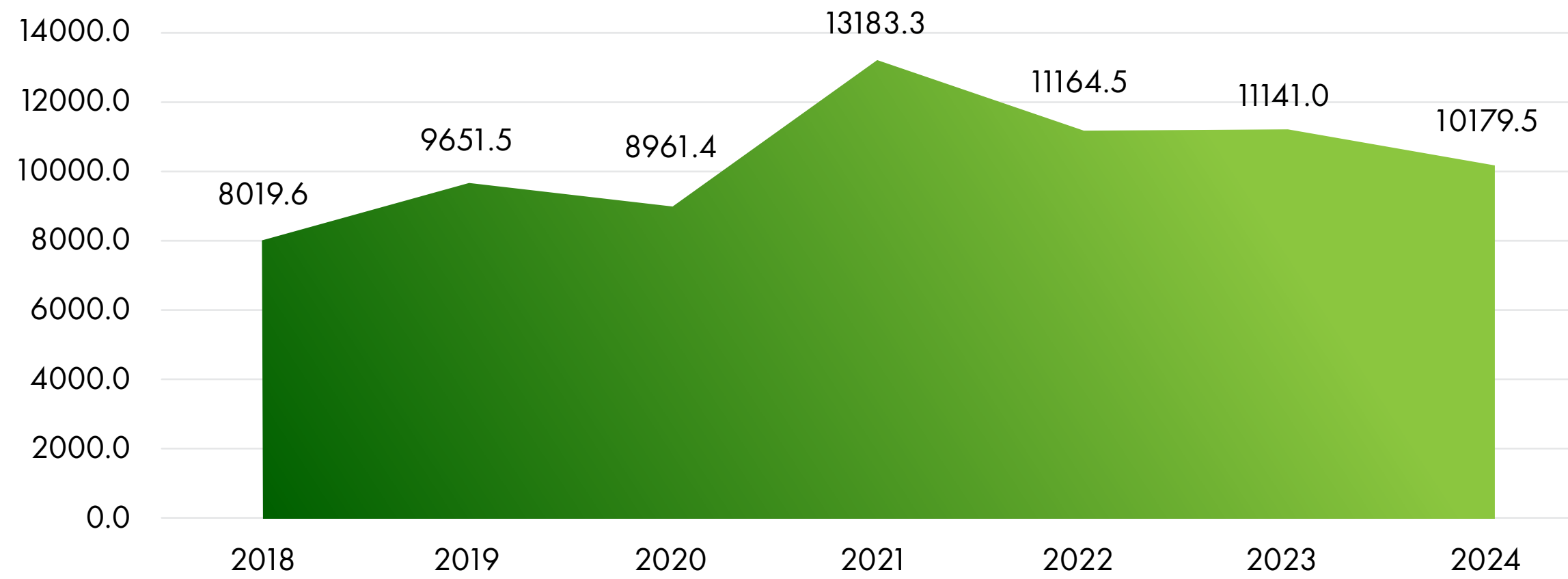
## The Market Group's aggregate Scope 1 and Scope 2 emissions between 2018 and 2024 (tCO<sub>2</sub>e)

| tCO <sub>2</sub> e  | 2018   | 2019   | 2020   | 2021     | 2022     | 2023     | 2024     |
|---|--------|--------|--------|----------|----------|----------|----------|
| Scope 1 & 2 – location-based                                    | 7934.9 | 9581.7 | 8758.6 | 13,130.4 | 10,996.4 | 11,005.8 | 10,013.0 |
| Scope 1 & 2 – market-based                                      | 8019.6 | 9651.5 | 8961.4 | 13183.3  | 11,164.5 | 11,141.0 | 10,179.5 |
| GHG intensity based on net sales (Scope 1 & 2 – location-based) | 4.43   | 3.95   | 3.65   | 3.54     | 2.73     | 2.52     | 2.43     |
| GHG intensity based on net sales (Scope 1 & 2 – market-based)   | 4.48   | 3.98   | 3.74   | 3.56     | 2.77     | 2.56     | 2.47     |

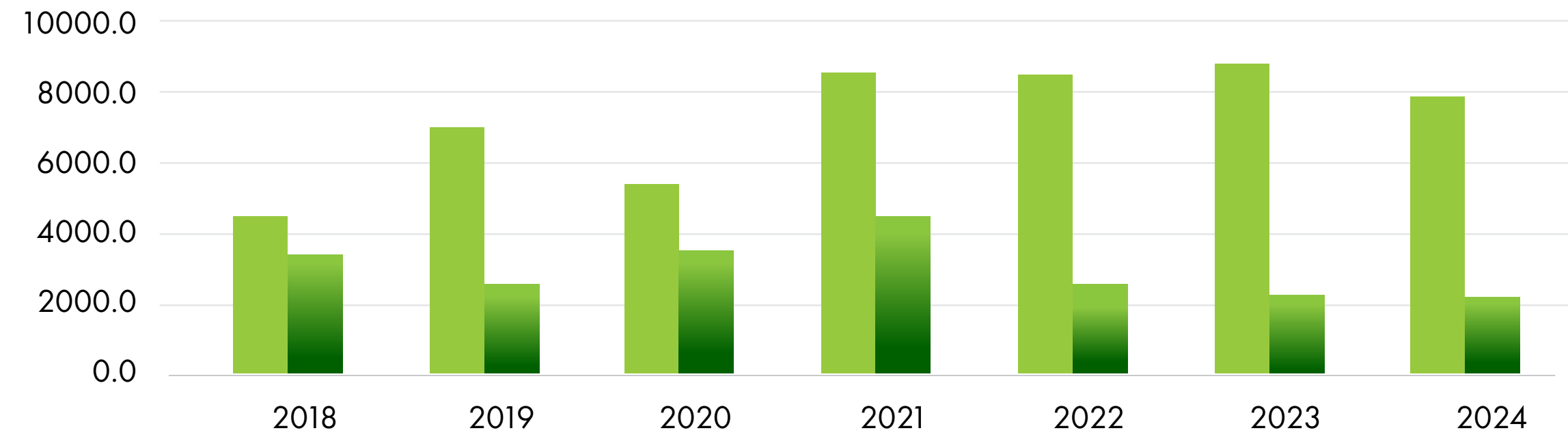
✓ The data marked have been verified by an audit.



## SCOPE 1&2 - MARKET-BASED



## MARKET GROUP - DEVELOPMENT OF DIRECT AND INDIRECT EMISSIONS 2018-2024 (tCO<sub>2</sub>e)



|                           |        |        |        |        |        |        |        |
|---------------------------|--------|--------|--------|--------|--------|--------|--------|
| Scope 1                   | 4535.8 | 7052.5 | 5433.6 | 8628.1 | 8569.9 | 8847.4 | 7967.3 |
| Scope 2<br>- market-based | 3483.8 | 2599.0 | 3527.8 | 4555.2 | 2594.5 | 2293.5 | 2212.2 |

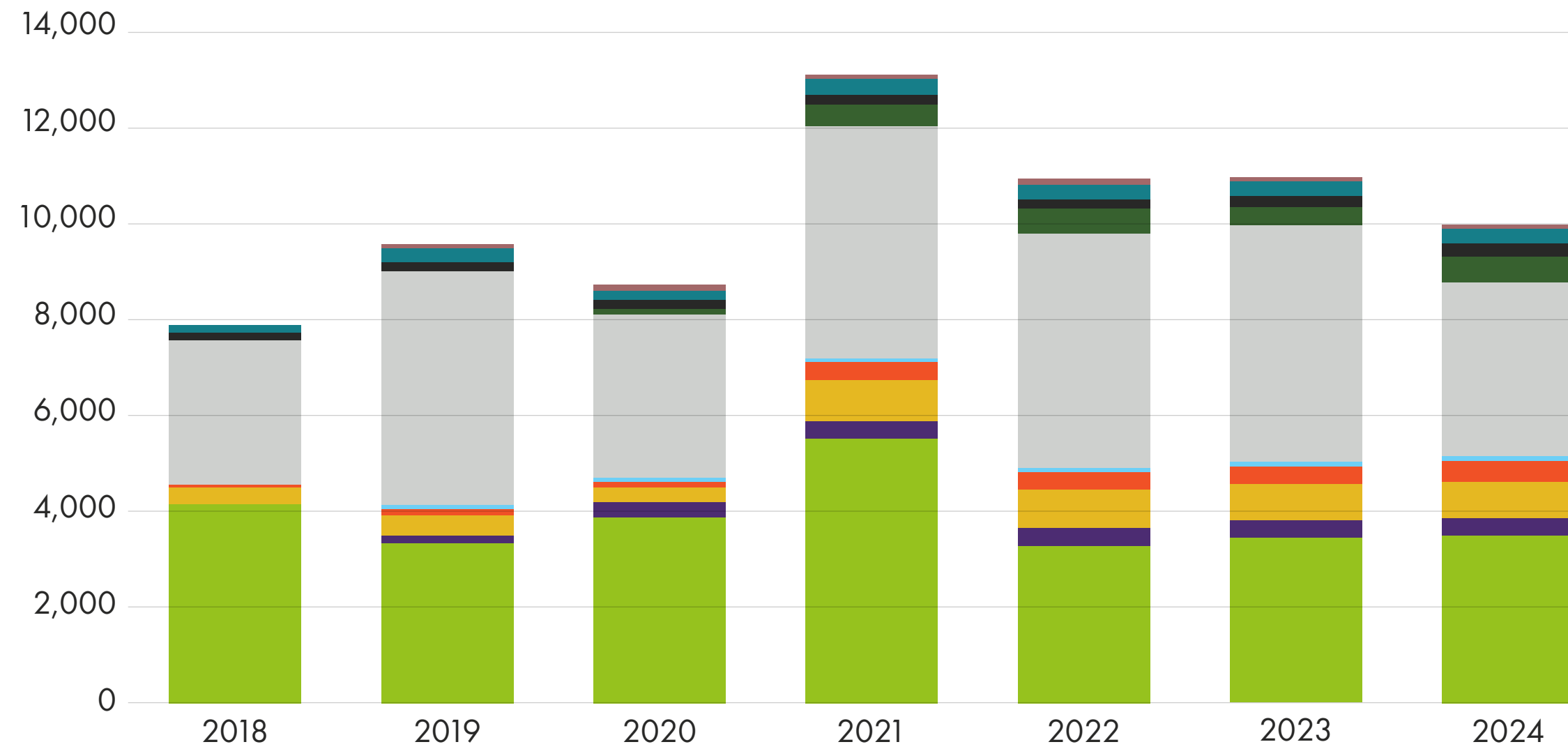




## Development of direct and indirect emissions for each member company (tCO<sub>2</sub>e)

### SCOPE 1&2 GHG EMISSIONS - MARKET GROUP (tCO<sub>2</sub>e)

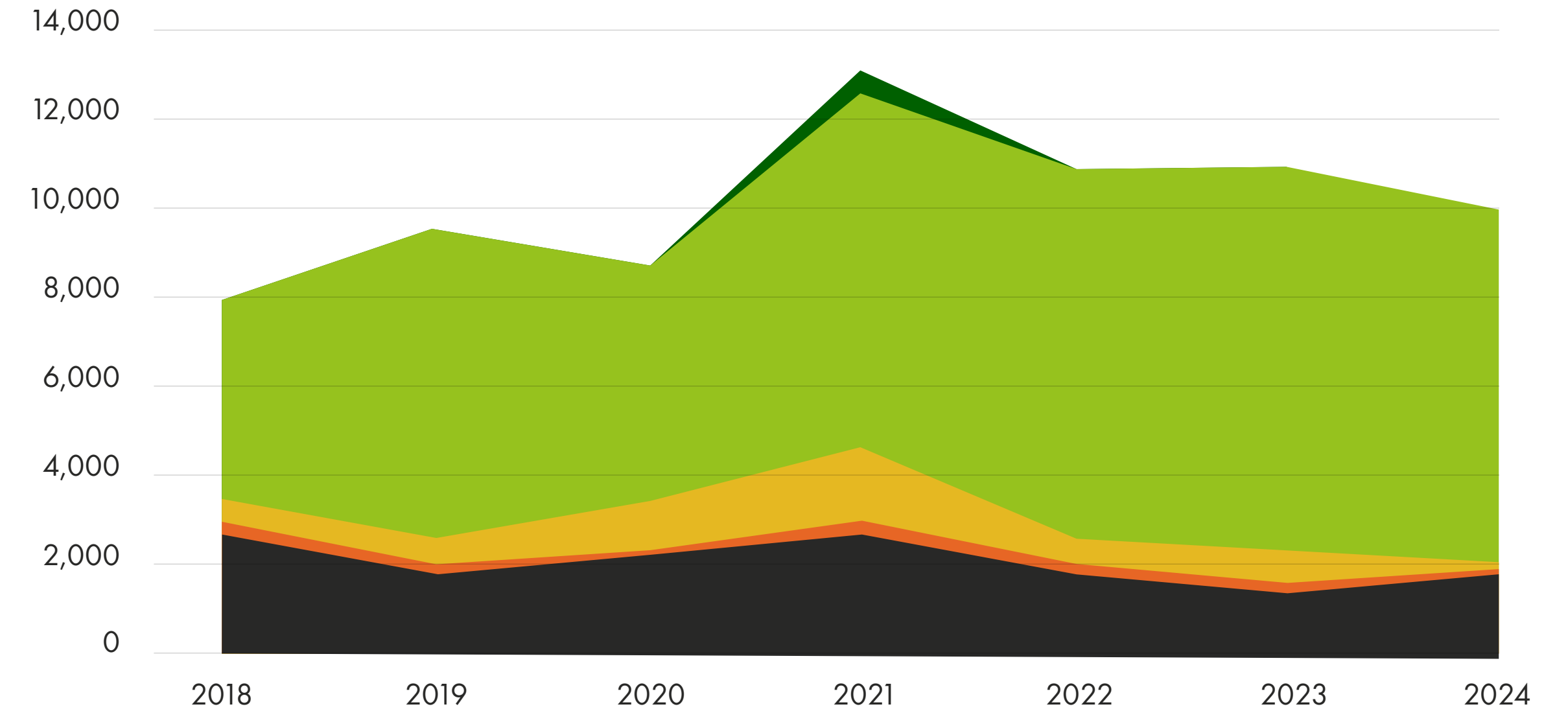
- Market
- Moratus
- MRKT Padló
- MCM
- Lean Tech
- OKM
- PREbeton
- Szerviz
- Vilati
- Property



## Development of GHG emissions by source category at group level (tCO<sub>2</sub>e)

### GHG EMISSIONS BY SOURCE CATEGORY AT GROUP LEVEL (tCO<sub>2</sub>e)

- Fuel oil
- Total fuel used
- Gas consumption
- District heating energy use
- Electricity consumption - local-based
- District cooling energy use





## Sources of GHG emissions at group level during the reporting period

| tCO <sub>2</sub> e          | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|
| Electricity consumption     | 2,837 | 1,927 | 2,213 | 2,865 | 1,823 | 1,467 | 1,798 |
| Gas consumption             | 196   | 182   | 97    | 265   | 184   | 167   | 106   |
| District heating energy use | 563   | 602   | 1 112 | 1 638 | 603   | 691   | 239   |
| District cooling energy use | 0     | 0     | 0.013 | 0.005 | 0     | 0.003 | 0.004 |
| Fuel oil use                | 0     | 0     | 0     | 491   | 13    | 0     | 0     |
| Total fuel use              | 4,340 | 6,870 | 5,337 | 7,873 | 8,373 | 8,681 | 7,861 |
| Fuel (petrol)               | 604   | 889   | 921   | 1,426 | 1,878 | 2,269 | 2,374 |
| Fuel (diesel)               | 3,736 | 5,981 | 4,416 | 6,447 | 6,495 | 6,412 | 5,487 |

**As part of its sustainability strategy, the Market Group has begun mapping its Scope 3 emissions.**

In 2023, we performed a trial calculation for Market Építő Zrt. and its subsidiary Prebeton. We only considered the upstream side, with the aim of understanding what data sources we will need and what level of data accuracy we can currently achieve. In 2024, we performed another upstream calculation for Market and Prebeton, and in this case, we will present the results in our 2024 report. We prepared our consolidation scope and clarified the methodology for the downstream side as well. The following subsidiaries were excluded from the Scope 3 upstream calculation. The emissions of the following subsidiaries of the MARKET Group were calculated for 2024 in a consolidated manner, within their own organisational boundaries, in the Scope 1 and Scope 2 categories.

- Market Építő Zrt.
- OKM Építőipari és Szolgáltató Kft.
- Moratus Kft.
- Vilati Szerelő Zrt.
- PREbeton Zrt.
- MCM Beton Kft.<sup>9</sup>
- Market Épületszerviz Kft.
- MRKT Padló Kft.
- Lean Tech Mérnökiroda Kft.
- Property Market Ingatlanfejlesztő Kft.

<sup>9</sup> The following jointly managed company is considered a value chain actor based on the consolidation approach. However, based on an internal company decision, MCM Beton's Scope 1-2 emissions for 2024 will be reported at Group level. For this reason, these emissions must be excluded from the Scope 3 calculation in this reporting year to avoid duplication.



The GHG Protocol classifies Scope 3 emissions into 15 categories (8 upstream and 6 downstream). The purpose of those categories is to provide companies with a structured framework for measuring, calculating, managing and reducing Scope 3 emissions throughout the value chain. The categories are designed to be mutually exclusive, thus avoiding double counting of emissions.

### The Scope 3 categories are defined for two activities in relation to Market Group, which are as follows:

- For PREbeton, the relevant activity is the production of raw materials for the construction industry.

- For Market Építő Zrt, they are defined in relation to real estate construction activities.

The Scope 3 categories examined by PREbeton are as follows:

- Category 1: Purchased goods and services
- Category 2: Capital goods
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operations
- Category 7: Employee commuting

The following criteria were taken into account when selecting the categories: relevance, degree of influence, anticipated magnitude. The less significant upstream Scope 3 categories (categories 3 and 8) are currently not included in the calculation as they are not material to PREbeton’s operations and activities. This will be reviewed periodically in the future.

### PREBETON’S SCOPE 3 EMISSIONS BY CATEGORY

| tonna tCO <sub>2</sub> e                            | 2023            | 2024           |
|---|-----------------|----------------|
| Purchased goods and services (category 1)           | 16,510.9        | 7,307.7        |
| Capital goods (category 2)                          | 76.3            | 396.6          |
| Upstream transmission and distribution (category 4) | 1,245.5         | 807.0          |
| Waste generated in operations (category 5)          | 12.5            | 8.4            |
| Employee commuting (category 7)                     | 150.3           | 176.3          |
| <b>Total</b>  | <b>17,995.6</b> | <b>8,695.9</b> |





## The Scope 3 categories defined and examined by Market Építő are as follows:

- Category 1: Purchased goods and services
- Category 3: Fuel and energy-related activities not covered by Scope 1 and 2
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operations
- Category 6: Business travel
- Category 7: Employee commuting

The following criteria were taken into account when selecting the categories: relevance, degree of influence, anticipated magnitude.

The less significant upstream Scope 3 categories (2 and 8) are currently not included in the calculation as they are not material to Market Építő's operations and activities. Periodic reviews of these categories are planned.

### MARKET ÉPÍTŐ ZRT.'S SCOPE 3 EMISSIONS BY CATEGORY

| tonnes tCO <sub>2</sub> e   | 2023            | 2024            |
|---|-----------------|-----------------|
| Purchased goods and services (category 1)                                     | 83,032.0        | 70,931.6        |
| Fuel and energy-related activities not covered by Scopes 1 and 2 (Category 3) | 600.5           | 799.5           |
| Upstream transportation and distribution (category 4)                         | 1,329.6         | 919.6           |
| Waste generated in operations (category 5)                                    | 152.1           | 418.9           |
| Business travel (category 6)  | 39.5            | 66.4            |
| Employee commuting (category 7)   | 874.9           | 855.5           |
| <b>Total</b>  | <b>86,028.6</b> | <b>73,991.5</b> |





## GHG removals and GHG mitigation projects financed through carbon credits [ESRS E1-7]

[GRI 2-4] [GRI 3-3] [GRI 305-1] [GRI 305-2] [GRI 305-4] [GRI 305-5] [GRI 305-6]

The Market Group's strategic goal is to reduce its direct (Scope 1) and indirect (Scope 2) GHG emissions by a total of 30% by 2025 (base year: 2019). In addition, it assesses its other indirect (Scope 3) emissions and then makes commitments to reduce them. Compared to 2023, absolute emissions (Scope 1, 2 – on a location basis) decreased slightly in 2024 (-9%) but remained higher than in the base year (+4.5%). In terms of emissions intensity relative to revenue, there was a slight decrease (-3%) compared to 2023, and a 38% decrease compared to the base year.

In 2024, the Company did not participate in any voluntary or regulated emissions trading schemes (e.g. EU ETS), did not buy or sell allowances, and did not use carbon credits to offset GHG emissions.





## Anticipated financial effects from material physical and transition risks and potential climate-related opportunities [ESRS E1-9]

[GRI 201-2]

As part of its sustainability strategy, in 2023 the Group assessed industry-specific climate risks and identified areas where intervention may be needed in the coming years, both in terms of its operational processes and its property development activities.

In addition, the Group began preparations to comply with the Taxonomy Regulation and, as part of its preparations for CSRD compliance, completed a double materiality assessment, which included a financial impact assessment and a financial evaluation of risks.

The Company has not quantified the material physical risks arising from climate change (e.g. floods, heat waves), transition risks (e.g. stricter regulations) and potential opportunities related to climate change (e.g. energy efficiency investments, demand for green products).





## **WATER AND MARINE RESOURCES**

THE MARKET GROUP HAS A  
MASSIVE IMPACT ON WATER.

Increasingly extreme rainfall patterns across Europe, including Hungary, are driving the need for responsible water management practices in the construction sector. For this reason, the group's sustainability strategy includes setting guidelines for water use by 2025, developing water-saving solutions for its clients, assessing weaknesses in its water consumption and developing a strategy to eliminate them.





## RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                                  | DESCRIPTION  | COMMENTS   |
|---|--|--|
| <b>ESRS E3 – WATER AND MARINE RESOURCES</b> |  |  |
| ESRS 2 SBM-3 E3                             | Material impacts, risks and opportunities, and their interaction with the strategy and business model  | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e   |
| ESRS 2 IRO-1 E3                             | Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources  |  |
| ESRS E3-1                                   | Policies related to water and marine resources   | The Group does not have a specific water policy in place.  |
| ESRS E3-2                                   | Actions and resources related to water and marine resources  |  |
| ESRS E3-3                                   | Targets related to water and marine resources<br>Metrics and targets   |  |
| ESRS E3-4                                   | Water consumption  |  |
| ESRS E3-5                                   | Anticipated financial effects from material impacts, risks and opportunities related to water and marine resources   | The Market Group does not yet assess the financial risks and opportunities arising from the company’s water use. |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T            | Policies adopted to manage material sustainability matters<br>Actions and resources in relation to material sustainability matters<br>Metrics related to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements  |



**Management of impacts,  
risks and opportunities**

## **Description of processes to identify and assess material impacts, risks and opportunities related to water and marine resources**

**[ESRS 2 IRO-1 E3]**

Based on the double materiality assessment carried out by the Market Group, two related topics were included among the material topics, so in this Sustainability Report we will focus on Water Consumption and Water Withdrawal.

- Water consumption: Water consumption by the Market Group and its value chain. In addition to municipal use, it is also significant in the washing of machinery and equipment used in concrete production.
- Water withdrawal: Water withdrawal by the Market Group and its value chain (quantity and sources).

Based on the double materiality assessment, the Group did not consider the following topics to be relevant:

- Water discharge into oceans – reasoning: Due to the geographical limitations of Market’s activities, there is no water discharge into oceans.
- Extraction and use of marine resources – reasoning: Due to the geographical scope of Market’s activities, there is no extraction or use of marine resources.



## Actions and resources related to water and marine resource

### [ESRS E3-2]

[GRI 303-1]

The Company does not have an internal policy or regulations in relation to this scope. The Market Group fully complies with the legal requirements for water management. For each of its projects, it applies for a water permit from the relevant official body

- [Government Decree 220/2004. \(VII. 21.\)](#) on the rules for the protection of surface water quality
- Government Decree 221/2004. (VII. 21.) on certain rules of water basin management [Government Decree 219/2004. \(VII. 21.\)](#) on the protection of underground waters
- [Joint Decree 6/2009. \(IV. 14.\) KvVM-EüM-FVM](#) on limit values necessary for the protection of geological media and groundwater against pollution and on the measurement of pollution
- [Decree 33/2005. \(XII. 27.\) KvVM](#) on administrative service fees for environmental protection, nature conservation and water management authority procedures

- [Government Decree 72/2007. \(IV. 17.\)](#) on other procedural costs incurring in environmental protection and water management administrative procedures
- [Act V of 2008](#) on the promulgation of the Stockholm Convention on Persistent Organic Pollutants
- [Act LVII of 1995](#) on water management
- [Government Decree 72/1996. \(V. 22.\)](#) on the exercise of water management authority powers
- [Decree 18/1996. \(VI. 13.\) KHVM](#) on the application and annexes required for the water law licensing procedure
- [Government Decree 72/1996 \(5.22\)](#) on the exercise of water management authority powers
- [Decree 41/2017. \(XII. 29\) BM](#) on the content of the documentation required for the water rights licensing procedure





## PERMITS AND PROCESSES RELATED TO WATER USE

WATER USE PERMITS ARE REQUESTED AS PART OF THE BUILDING PERMIT APPLICATION PROCESS

Before obtaining a permit, the amount of water expected to be used during construction must be determined and submitted to the authorities. Waste water from construction sites is discharged into the existing network. In Budapest, the operator is the FCSM Budapest Sewage Works, while in rural areas the Group contacts the relevant sewage works and the municipalities concerned. Before obtaining the permits, a calculation must be submitted to the authorities regarding the expected water use throughout the construction period. The calculation is based on the number of workers and the use of communal facilities. (There is no data collection process for process water consumption on construction sites.

In Budapest, the operators are Fővárosi Csatorna Művek, while in the countryside they are FCSM. In the rural areas, the relevant sewage works and local authorities must be contacted, depending on the geographical location of the projects. Before obtaining permits, a calculation of the expected amount of water use during construction must be prepared for and submitted to the authorities.

The Group as a whole monitors water use on a continuous basis, checks it monthly and evaluates it annually against the water use in the previous year. In the area of water consumption and wastewater disposal, we have established a separate data collection process for the two largest user companies, Market Építő Zrt. and OKM Építőipari és Szolgáltató Kft. We have separated uses in our own buildings (headquarters and premises) from water consumption and wastewater disposal in projects. The headquarters and subsidiary sites and offices (Market Építő Zrt., Moratus Kft., Vilati Szerelő Zrt., OKM Építőipari és Szolgáltató Kft.) have water use and wastewater discharge permits. Water consumption values are recorded and monitored monthly in the offices.

PREbeton Zrt. and MCM Beton Kft. are classified as manufacturers. Accordingly, they have the necessary water permits and review their wa-

ter use on a monthly basis. For the two member companies, water use depends on the volume of concrete production. Both PREbeton Zrt. and MCM Beton Kft. strive for efficiency in their water use, whereby the water generated from the washing of concrete tanks is reused in the production process.

In the OKM projects, groundwater may be released to the surface during soil extraction. The amount of that cannot be controlled and depends on the geological properties of the soil. If it is polluted, groundwater is pumped out and transported away, if not, it will infiltrate the soil or we have it drained away.

If the amount of water to be discharged at any one time exceeds the permitted amount, Market Group will ensure that it is retained and that the water right limits are respected. The amount of rainwater from paved surfaces that is discharged into drains on construction sites will be declared in advance for the authorities.

The water run-off limits permitted by the authorities must be complied with during the construction works. For this reason, it is often necessary to delay or desiccate the water volume.

All rainwater generated in the parking areas is run through an oil trap before being discharged into the sewers. That practice ensures compliance with the pollution limit of 5ml/litre for hydrocarbon pollution.

The Market Group does not emit any pollutants during its operations that are considered hazardous to water bodies, ecosystems or human health and therefore require special filtration. In 2024, there were no regulatory non-compliances related to water discharge in the Group's operations.





## ACTIONS TO REDUCE WATER CONSUMPTION

THE DEVELOPMENT OF A WATER USE POLICY IS PART OF THE GROUP'S SUSTAINABILITY STRATEGY.

The permanent offices are already equipped with sanitary fittings to reduce water use, and the refurbishment of the site container offices with water-saving sanitary fittings is underway.

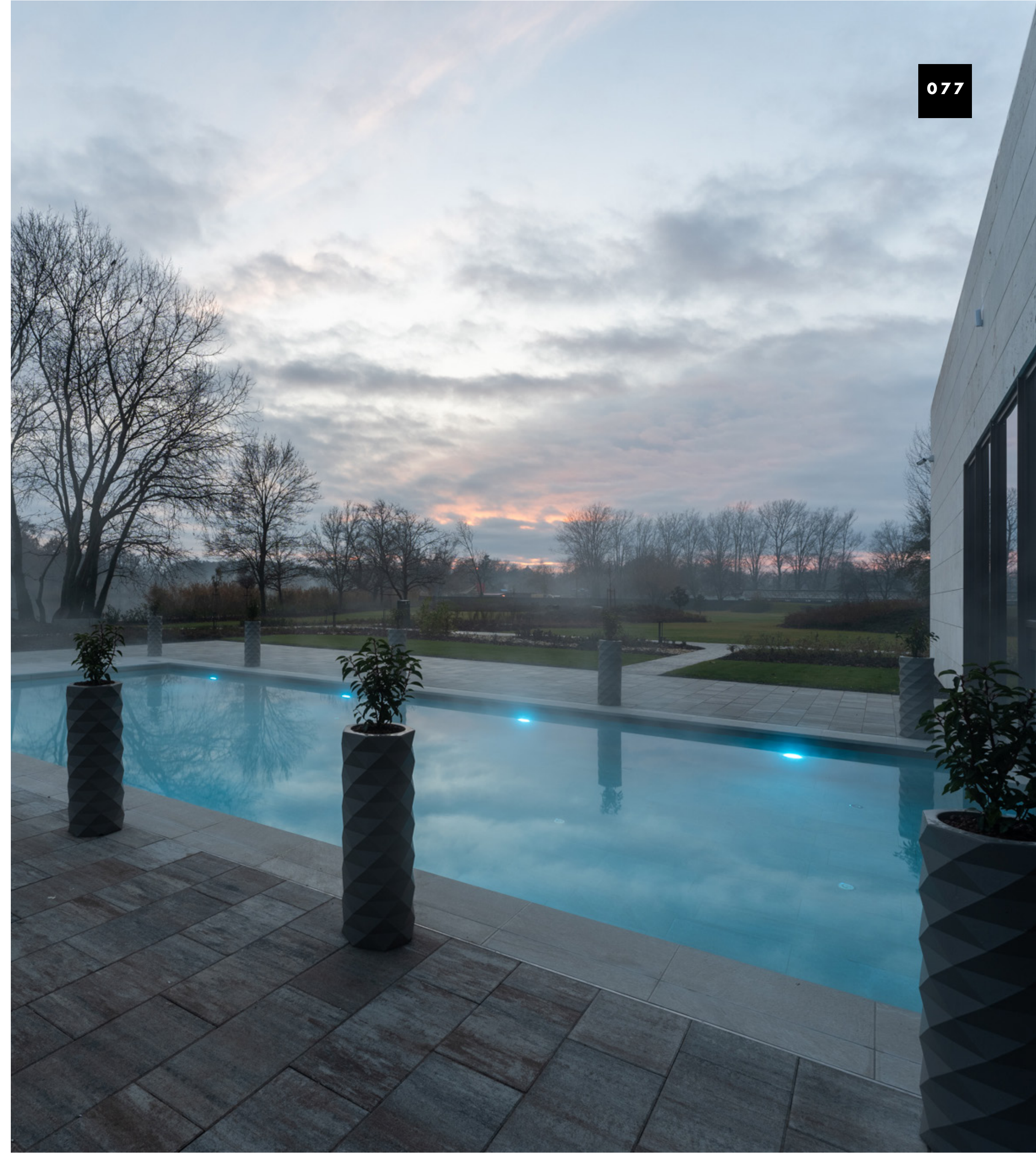
All LEED and BREEAM certified projects carried out by the Market Group incorporate low-water-use fixtures, which support efforts to minimise water consumption by reducing water use by 50% compared to normal levels. We pay particular attention to reducing water use in areas exposed to water risk.

Similarly, to support the reduction of water consumption, we are replacing old units with water-saving sanitary fixtures during the renovation of on-site container offices. And we are also paying close attention to ensuring that our experts select drought-tolerant plants for the landscaping of BREEAM and LEED-certified projects. This is necessary because we are already experiencing first-hand that rainfall is extremely variable, with droughts characteristic of most of the year, but we do not want to have to use large amounts of drinking water for watering to maintain these plants in the absence of rain.

Technology also supports our water reduction goals. In certified projects, the use of rain sensors is an integral part of landscape architecture, allowing us to plan irrigation water use even more accurately.

Rain gardens are also a good option, which we have tried out in our own investment projects. One example is the rain garden at the Melea Hotel in Sárvár.

Finally, there are opportunities for water recovery and reuse. In the case of Prebeton and MCM concrete, the quality of water used in the production of concrete elements and fresh concrete is also subject to standards, making grey water difficult to use. However, we can still apply the principle of circularity here, for example, by using the water used to wash the tanks in the concrete production process. Where possible, our colleagues use water from rainwater collectors or drainage ditches to dust the roads.

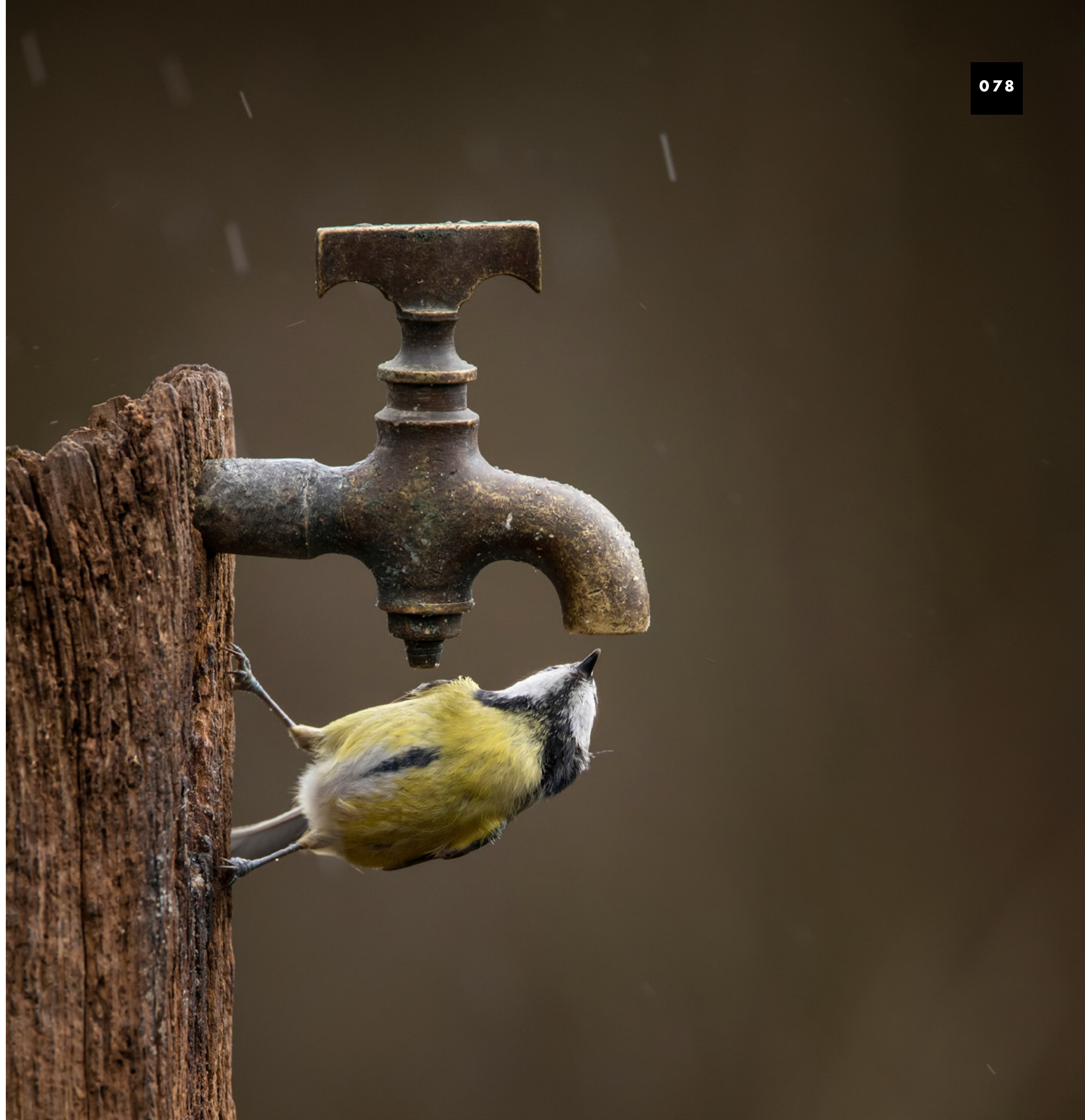




**STRATEGY**

**Targets related to water and marine resources [ESRS E3-3]**

The Market Group has set a target of reducing its annual water consumption by 10% until 2025. In addition, in its new investments, it offers its clients water-saving solutions that contribute to increasing the water efficiency of buildings and their surroundings. Such technologies include rainwater harvesting and utilisation, as well as greywater reuse.





**METRICS AND TARGETS**

**Water consumption [ESRS E3-4]**

[GRI 303-3] [GRI 303-4] [GRI 303-5]

**COMMUNAL WATER CONSUMPTION BY EACH MEMBER COMPANY (M<sup>3</sup>)**

| Offices / sites                        | 2023          | 2024          |
|--|---------------|---------------|
| Market Építő Zrt.                      | 4,435         | 1,928         |
| OKM Építőipari és Szolgáltató Kft.     | 15,038        | 322           |
| Moratus Kft.                           | 552           | 314           |
| Vilati Szerelő Zrt.                    | 573           | 224           |
| PREbeton Zrt.                          | 5,026         | 8,244         |
| MCM Beton Kft.                         | n. a.         | 100           |
| Market Épületszerviz Kft.              | 108           | 139           |
| MRKT Padló Kft.                        | 129           | 58            |
| Lean Tech Mérnökiroda Kft.             | 409           | 184           |
| Property Market Ingatlanfejlesztő Kft. | 160           | 181           |
| <b>Total</b>                           | <b>26,429</b> | <b>11,694</b> |

✓ The data marked have been verified by an audit.

**WASTEWATER VOLUME BY EACH MEMBER COMPANY (M<sup>3</sup>) \***

| Offices / sites                        | 2023          | 2024          |
|--|---------------|---------------|
| Market Építő Zrt.                      | 16,199        | 22,465 ✓      |
| OKM Építőipari és Szolgáltató Kft.     | 204           | 2,285 ✓       |
| Moratus Kft.                           | 293           | 314 ✓         |
| Vilati Szerelő Zrt.                    | 295           | 224 ✓         |
| PREbeton Zrt.                          | 5,026         | 8,244 ✓       |
| MCM Beton Kft.                         | n. a.         | 100 ✓         |
| Market Épületszerviz Kft.              | 108           | 139 ✓         |
| MRKT Padló Kft.                        | 129           | 22 ✓          |
| Lean Tech Mérnökiroda Kft.             | 155           | 184 ✓         |
| Property Market Ingatlanfejlesztő Kft. | 160           | 181 ✓         |
| <b>Total</b>                           | <b>22,569</b> | <b>34,158</b> |

\*The following table shows the volume of greywater and groundwater by each member company.



## PROCESS WATER USE BY EACH MEMBER COMPANY IN 2024 (M<sup>3</sup>)

| Offices / sites                        | 2023          | 2024          |
|--|---------------|---------------|
| Market Építő Zrt.                      | 18,540        | 29,538        |
| OKM Építőipari és Szolgáltató Kft.     | -             | 13,125        |
| Moratus Kft.                           | -             | -             |
| Vilati Szerelő Zrt.                    | -             | -             |
| PREbeton Zrt.                          | 6,301         | 7,580         |
| MCM Beton Kft.                         | 14,430        | 17,395        |
| Market Épületszerviz Kft.              | -             | -             |
| MRKT Padló Kft.                        | 910           | 551           |
| Lean Tech Mérnökiroda Kft.             | -             | -             |
| Property Market Ingatlanfejlesztő Kft. | -             | -             |
| <b>Total</b>                           | <b>40,181</b> | <b>68,189</b> |

The Market Group's communal water use decreased by 81 per cent between 2018 and 2024, which can be attributed to the varying water requirements of individual projects.

## GROUP-LEVEL WATER USE DURING THE REPORTING PERIOD

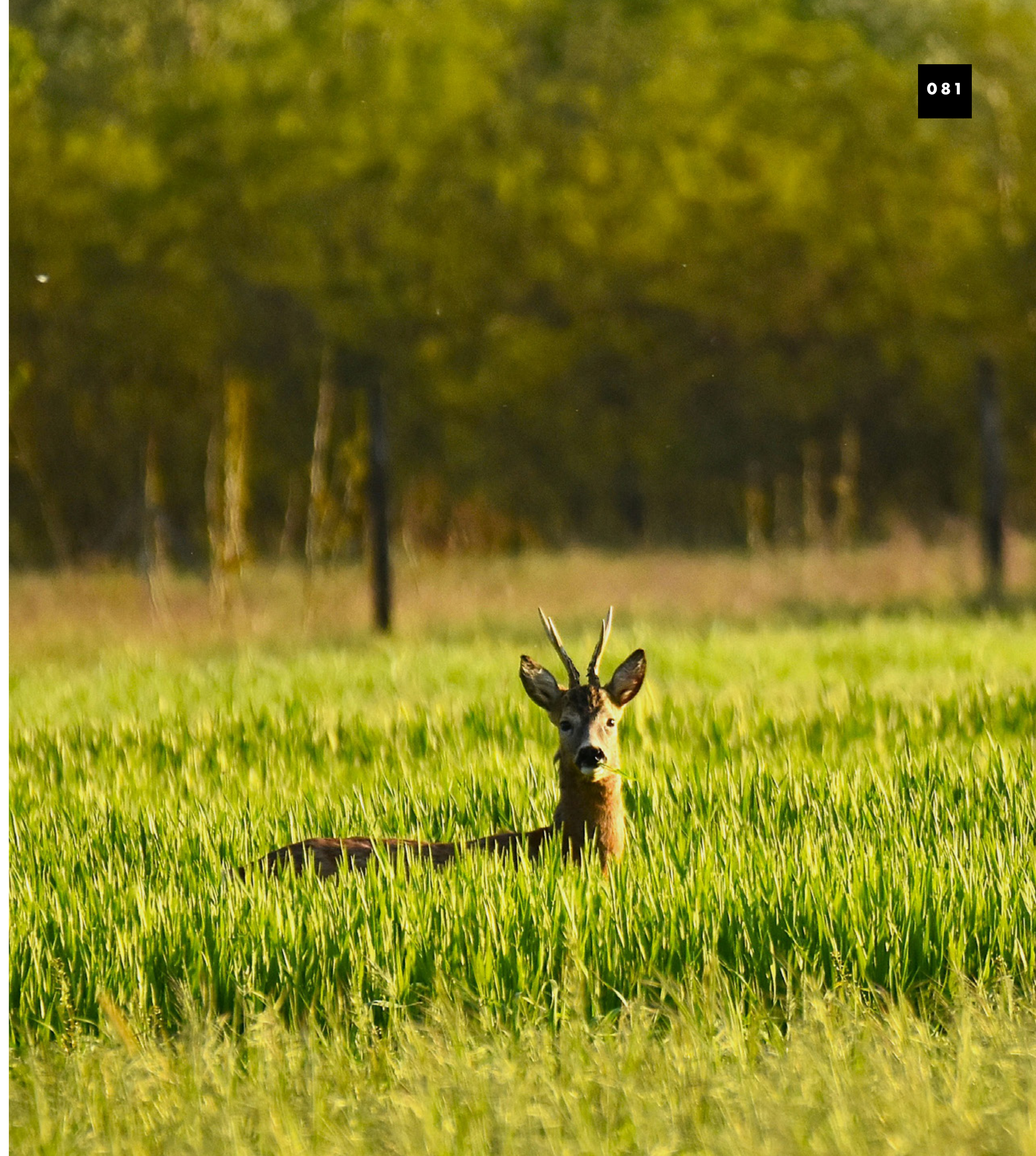
| Water use                           | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|
| Communal (m <sup>3</sup> )          | 64,617 | 83,791 | 55,701 | 29,386 | 65,607 | 26,430 | 11,694 |
| Wastewater volume (m <sup>3</sup> ) | 54,224 | 70,382 | 12,776 | 9,479  | 45,887 | 22,569 | 34,158 |



## BIODIVERSITY AND ECOSYSTEMS

CLIMATE CHANGE AND HUMAN ACTIVITY ARE RAPIDLY TRANSFORMING NATURAL HABITATS, LEADING TO A SERIOUS GLOBAL ECOLOGICAL CRISIS.

The construction industry and building materials production have a material impact on natural habitats and often negatively affect the life activities of native flora and fauna. With this in mind, the Market Group places great emphasis on protecting biodiversity and is firmly committed to reducing its negative impact on natural habitats.





## RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                                   | DESCRIPTION   | COMMENTS   |
|--|---|--|
| <b>ESRS E4 – BIODIVERSITY AND ECOSYSTEMS</b> |   |  |
| ESRS 2 SBM-3 E4                              | Material impacts, risks and opportunities, and their interaction with the strategy and business model   | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e   |
| ESRS E4-1                                    | Transition plan and consideration of biodiversity and ecosystems in strategy and business model<br>Strategy   |  |
| ESRS 2 IRO-1 E4                              | Description of processes to identify and assess material impacts, risks and opportunities related to biodiversity and ecosystems<br>Management of impacts, risks and opportunities  |  |
| ESRS E4-2                                    | Policies related to biodiversity and ecosystems   |  |
| ESRS E4-3                                    | Actions and resources related to biodiversity and ecosystems  |  |
| ESRS E4-4                                    | Targets related to biodiversity and ecosystems<br>Metrics   |  |
| ESRS E4-5                                    | Impact metrics related to biodiversity and ecosystems change  | The Market Group currently does not have any related impact metrics.   |
| ESRS E4-6                                    | Anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities  | The Market Group is currently not assessing the financial risks and opportunities that may arise from biodiversity loss or conservation. |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T             | Policies adopted to address material sustainability matters<br>Actions and resources related to material sustainability matters<br>Metrics related to material sustainability matters<br>Tracking the effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements  |



## STRATEGY

### Transition plan and consideration of biodiversity and ecosystems in strategy and business model

[ESRS E4-1]

The Market Group does not yet have a transition plan, but we have set out goals and measures to support biodiversity and ecosystems in our Sustainability Strategy.

The Market Group recognises that construction activities and building material production have a material impact on natural habitats and often threaten the survival of native plant and animal species. With this in mind, the Company pays special attention to biodiversity conservation at a strategic level and is committed to minimising its ecological footprint in its operations.

The Market Group manages biodiversity-related risks and opportunities in an integrated manner:

- It considers habitat destruction, the spread of invasive species and the disruption of ecosystem balance **to be risks.**

- It identifies the use of nature-based solutions, the development of green infrastructure, and biodiversity-friendly design and construction practices **as opportunities.**

The Company has set specific targets and actions to reduce negative impacts, including:

- **Tree planting programme:** for every tree planned for a project, we will double the number of trees planted at our own expense at the construction site. If this is not possible, we will approach the local authority to discuss planting options.
- **Preliminary assessment and monitoring of the impact on biodiversity** during the construction phase.
- **Use of native plant species** in landscape design.
- **Protection and strengthening** of natural and artificial **ecosystem services.**
- **Protection of protected species**, with particular attention to bird species.
- Establishing **partnerships with nature conservation** organisations to incorporate good practices.

These actions are in line with national and EU biodiversity objectives.





**Managing impacts, risks and opportunities**

## Description of processes to identify and assess material impacts, risks and opportunities related to biodiversity and ecosystems

[ESRS 2 IRO-1 E4]

Natural ecosystems are not typically affected by Market's activities, as its construction projects are carried out in already regulated industrial parks, or as greenfield or brownfield projects. All greenfield investments are carried out usually on abandoned arable lands, rather than in natural ecosystems.

The Market Group creates green spaces, parks, green roofs, green façades and, in some cases, internal (tropical-subtropical) gardens on the vast majority of the areas affected by its construction activities. The number of projects that do not involve landscaping and gardening work is negligible. Within this framework, the Group creates various parks, lawns, and two-, three- and multi-storey (artificial) plant communities, ranging in size from a few hundred square metres to as much as 150 hectares of green space. It plants trees and tree rows that provide a range of ecosystem services: they sequester carbon dioxide, produce oxygen,

bind airborne dust, filter and reduce noise pollution, and provide shade. During summer heat waves, they can reduce temperatures by several degrees, create a more tolerable microclimate for humans (and many other species such as small mammals, birds, insects), and provide humidification.

These are all ecosystem services, their effects can be accurately measured and quantified with a high degree of accuracy depending on the species and variety of the tree, its condition, age and size. For this reason, an impact assessment is planned for the coming years.

Based on the double materiality assessment conducted by the Market Group, two related topics were included among the material topics, so in this Sustainability Report we will focus on the factors directly causing the decline in biodiversity.



**Related sub-sub-topics:**

- Land use change, freshwater use change and marine use change: The impact of the Market Group’s construction activities on land use, freshwater use and marine use resulting from natural resource use and land use.
- Direct exploitation: The impact of the Market Group’s construction activities on ecosystems resulting from natural resource use and land use.
- Land degradation: Ecosystem services can be divided into supporting (agro-economic services), regulating (filtering, sequestration), maintaining (protection against degradation, pollination) and cultural (heritage, artefacts) services. The impact of the Market Group on these services should be considered, as well as whether there are any areas where Market’s activities depend on these services.
- Soil sealing: Impacts on the spatial extent of the ecosystem, such as changes in its size and quality, measured for example by soil degradation and soil sealing. The Market Group’s impact on those.

**Based on the double materiality assessment, the Group did not consider the following topics to be relevant:**

- Climate change – reasoning: Market’s activities do not contribute to the reduction of biodiversity, particularly with regard to climate change.
- Invasive alien species – reasoning: Market’s activities do not contribute to the reduction of biodiversity, particularly with regard to invasive alien species.

- Pollution – reasoning: Market’s activities do not contribute to the reduction of biodiversity, particularly with regard to pollution.
- Species population size – reasoning: Market’s activities do not have a material impact (and do not have material exposure) on the population size of individual species.
- Global extinction risk of the species – reasoning: Market’s activities do not have a material impact (and do not have significant exposure) on the global extinction risk of individual species.
- Desertification – reasoning: Market’s activities do not have a material impact (and material exposure) on the extent and condition of ecosystems in terms of desertification.
- Impacts on and dependencies on ecosystem services – reasoning: Market’s activities do not have a material impact on ecosystem services and are not materially dependent on them, as all developments are preceded by a comprehensive environmental impact assessment, which is a basic and prerequisite condition for a building permit.



## Policies related to biodiversity and ecosystems [ESRS E4-2]

[GRI 304-5] [GRI 304-6]

Although environmental policy includes a statement on the protection of biodiversity, the Market Group does currently not have any policies related to biodiversity and ecosystems.

In order to preserve biodiversity, we strive to plant predominantly native species in our projects. We do not plant invasive plant species at all and avoid also the use of potentially invasive plant species. We have a greater influence on this when we contract for an investment as the main contractor, that is when the design work is also in the hands of the Market Group. In such cases, we can enforce biodiversity conservation considerations when ordering landscape architecture and horticultural design. Our voluntary commitment to increase biodiversity is to plant one additional tree for every tree planted under contract, preferably on or near the project site. This is the subject of CEO Directive No. 72/2022, which we will update in 2025. Also as part of this tree planting commitment, in the spring of 2023, we supported a forest restructuring project in the Buda Hills. In the Piliscsaba area, we planted 16,885 climate-resistant, native species seedlings, carried out by Pilisi Parkerdő Zrt. with the involvement of Market volunteers. It improved the natural state of the existing forest, and we began to transform the non-native tree population that was unsuitable for the site. The support agreement also stipulates that Pilisi Parkerdő will guarantee the short- and long-term maintenance and aftercare of the planted forest for 20 years after planting. We monitored the fate of the forest in 2024 as well.

In the case of greenfield developments, biodiversity within the site inevitably declines as the area is necessarily disturbed. Major earthworks, starting with the removal of topsoil, destroy the habitat of the plants living there (at least temporarily). A measure to reduce that negative impact is an ecological-botanical survey of the area prior to the investment. If our project affects an area covered with native flora, we will conduct a botanical survey, prepare a detailed flora map, and ensure the professional relocation of any protected species found, under the supervision of the Nature Conservation Authority. Although we believe that this is primarily the responsibility and competence of the investor, where possible, we plan to survey all similarly species-rich areas that serve as valuable habitats in advance and ensure the relocation of any protected species found. Finally, we did not have any such areas in 2024.

For the time being, we can only take action to preserve wildlife in the form of individual campaigns. One such campaign took place in December 2024, when wild bee colonies were rescued during the permitted felling of trees on a project site. Several combs were found inside the trunk, and the hibernating bees were relocated to the Pilisszántó observation station in the Pilis-Visegrád Mountains at the request and expense of Market Építő Zrt., the beekeeper responsible for bee health in the area. [Unfortunately, this is not a happy ending, so it could be omitted, but for the sake of authenticity and completeness, here is the end of the story: The bee colonies overwintered here, but unfortunately, due to the stress caused by the tree felling, the ageing process accelerated in the colony, and shortly after the first spring swarming, the bee colonies collapsed. In the future, we will therefore try to carefully assess the trees to be cut down so that the presence of creatures nesting in such hidden hollows can be revealed and we can take timely measures to save them. Such actions cannot be called transformative measures, and Market does not allocate separate resources for them, but we try to manage the budget of the given project and cover (covered), for instance, the relocation of bee colonies.





## The process of familiarising the Company's employees with the Global Biodiversity Framework's global goals for 2030 and 2050 is still in its early stages.

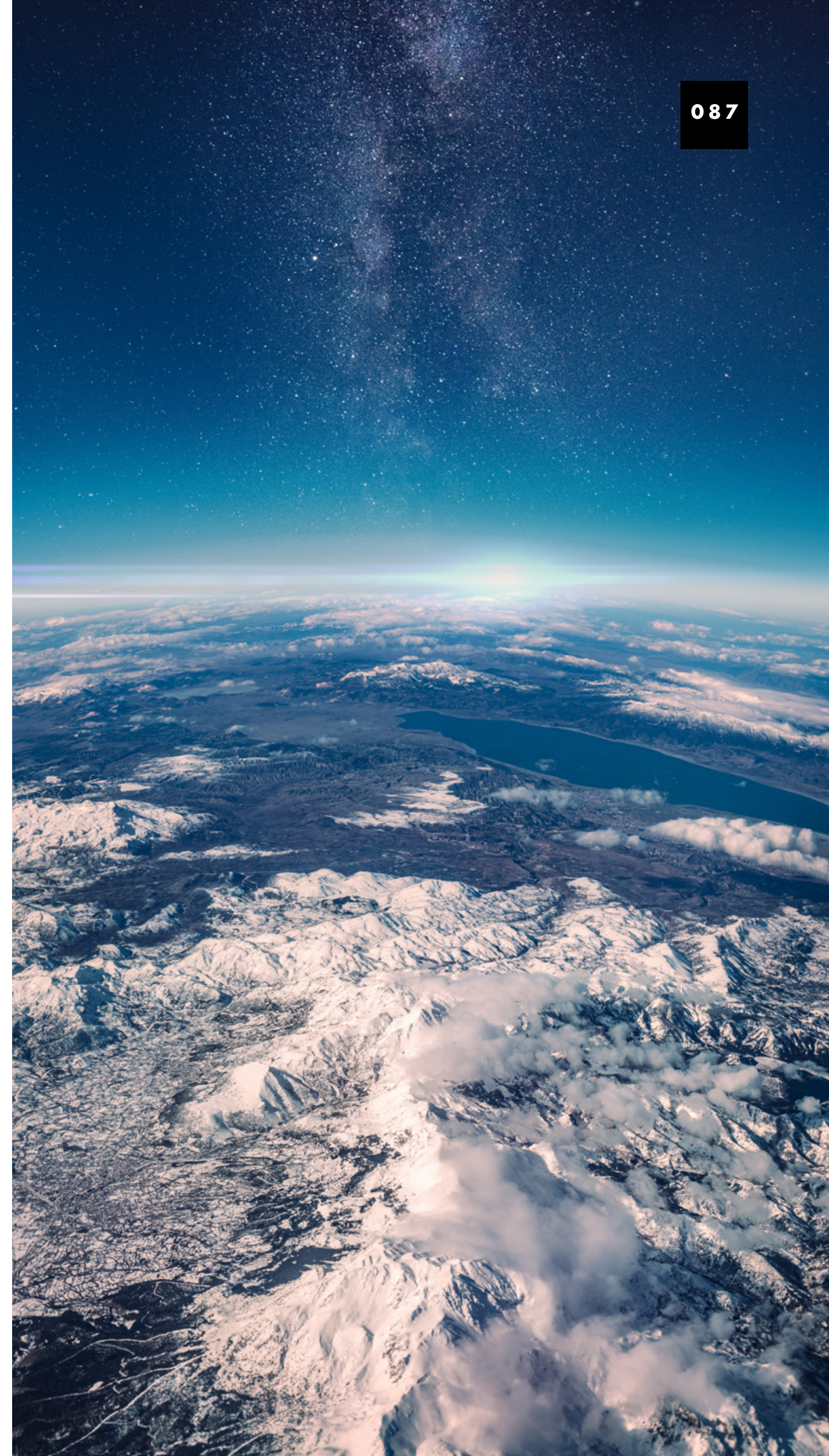
We do not yet require our suppliers to comply with such instructions, but in the field of horticulture and landscape architecture, for example, it is already well known that we encourage our designers and specialist contractors (subcontractors) to design and use native species instead of exotic ones, and we strive to source the planned plants from domestic nurseries. The latter is often not an easy task, as the plant material for a given project usually has to be collected from many different places, but we still consider this to be more sustainable and therefore more acceptable than ordering and delivering everything from a huge foreign nursery. We also give preference to products with the appropriate EPD certification for materials to be used in park construction. We educate our suppliers and

manufacturers on this topic. We had a partner who manufactured large quantities of plastic sheets for green roof systems and who first heard about such environmental product declaration and the certification process from us.

The specific objective in terms of botany is therefore to use native species and their varieties, and to source plant material primarily from domestic growers.

Specific targets, base periods and related metrics have not yet been defined, but this will also be part of the package of actions currently being prepared.

In our opinion, actions to curb and reverse biodiversity loss tend to have a positive impact not only on our environment, but also on the Company's own employees and local communities.





## Actions and resources related to biodiversity and ecosystems

[ESRS E4-3]

In 2024, the Group did not carry out any investment or other activity within Natura 2000 sites, or at most in their immediate vicinity. The Citadella Project, which has been ongoing for several years within the Gellért Hill Nature Reserve, affects an archaeological site and is also subject to nature conservation considerations; furthermore, it is located within a highly protected historic monument area and a UNESCO World Heritage site. The project area covers approximately 31,560 m<sup>2</sup>. As a result of the works, the extent of green space will increase to one and a half times its original size, reaching 20,000 square metres. Landscaping works, plantings and tree planting commenced on the project in autumn 2024.

### PROTECTION OF BIODIVERSITY

Climate change and human activity are rapidly reshaping natural habitats, giving rise to a severe and escalating global ecological crisis. The construction industry and the manufacture of building materials exert a significant impact on natural habitats and often negatively affect the life processes of native flora and fauna. With this in mind, the Market Group places strong emphasis on the protection of biodiversity and is firmly committed to progressively reducing its negative impacts on natural habitats.

### NATURAL AND CREATED ECOSYSTEM SERVICES

Natural ecosystems are typically not affected by Market's activities, as its construction projects are carried out in already regulated industrial parks, or as greenfield or brownfield projects. All greenfield investments are carried out usually on abandoned arable lands, rather than in natural ecosystems. The Market Group creates green spaces, parks, green roofs, green façades and, in some cases, internal (tropical-subtropical) gardens on the vast majority of the areas affected by its construction activities. The number of projects that do not involve landscaping and gardening work is negligible. Within this framework, the Group creates various parks, lawns, and two-, three- and multi-storey (artificial) plant communities, ranging in size from a few hundred square metres to as much as 150 hectares of green space. It plants trees and tree rows that provide a range of ecosystem services: they sequester carbon dioxide, produce oxygen, bind airborne dust, filter and reduce noise pollution, and provide shade. During summer heat waves, they can reduce temperatures by several degrees, create a more tolerable microclimate for humans (and many other species such as small mammals, birds, insects), and provide humidification.





## MANAGEMENT OF POTENTIAL AND ACTUAL NEGATIVE IMPACTS

The most significant negative impact at present is caused by the Group's greenfield investments. These fundamentally reshape the existing environment, as we are building on land that was previously untouched or used for agriculture. In such cases, the entire infrastructure usually has to be built, which involves noise, vibration, earthworks and airborne dust. The Market Group is currently preparing a protocol to ensure that, in the future, any valuable, protected plant species found in the area will be surveyed, relocated or at least collected in a seed bank in the case of greenfield investments. The Market Group strives to eliminate negative impacts during its projects or, if this is not possible, to reduce them. During the design review process, the Group's horticultural/landscape architecture specialist filters out invasive species, have them removed from the drawings, and instead seeks to plant native, domestic species and varieties in the affected areas. We also strive to raise awareness of that among designers, and the Group's relevant specialist advisors share their knowledge on this subject with those involved in the project, thereby shaping their approach. In doing so, the Market Group draws their attention to specific steps for preserving biodiversity and acts accordingly. Within areas affected by construction works, the Group partially reuses the displaced humus-rich topsoil on site during a redesign process (see detailed construction plans), thereby reducing the environmental burden associated with transportation. If it is not possible, the Group tries to use it at another construction site or deposits it at the Soroksár site for further adequate use. Since 2021, in addition to preparing the customary soil testing reports, Market Építő Zrt. has begun to assess excavated topsoil from construction activities on the basis of new criteria too. Previously, the quality parameters of topsoil used in landscaping works – forming the basis of green infrastructure in urban or industrial environments – were

not examined, as no regulations or standards applied. However, the quality of the resulting green spaces depends directly on these parameters. In order to ensure successful establishment and long-term survival of planted vegetation, Market Építő Zrt. entered into a contract in 2021 with an external soil testing and nutrient management expert, who conducts soil analyses for every project. Prior to afforestation works, the Group seeks expert opinions from the local forestry authority regarding tree species suitable for the specific site conditions and other professional matters (see planting plans). In addition, the implementation of afforestation works is entrusted to these forestry professionals. To offset the Group's pollutant emissions and to preserve biodiversity, a tree-planting programme has been launched, with the fundamental objective of planting – at the Group's own expense – twice the number of trees stipulated in each project contract. Where site conditions permit, the Group establishes a biodiverse mini-forest. If insufficient space is available at the project site, Miyawaki forests composed of fast-growing native species and requiring limited space are created in urban environments in consultation with local authorities. Where neither option is feasible in a given year, the Group supports tree planting in designated forestry areas.

Among the alternatives to the tree planting project, in 2023 we supported forest tree planting (16,885 seedlings or trees) in the Piliscsaba area. In the project, we placed seedlings of native species resistant to climate change, the planting was carried out by Pilisi Parkerdő Zrt. with the involvement of Market volunteers. It improved the natural condition of the existing forest and began the transformation of the non-native tree population that was unsuitable for the site. The support agreement also stipulates that Pilisi Parkerdő will guarantee the short- and long-term maintenance and aftercare of the planted forest for 20 years after planting. We monitored the fate of the forest in 2024 as well.





## PROTECTION OF BIRDS

The Group pays particular attention to the protection of birds. At many of its projects, various types of nesting boxes are installed. The vegetation planted by the Group is also beneficial in several respects: thorny shrubs provide ideal and protected nesting sites for certain bird species, while the fruits and berries of many plants serve as a valuable food source. This is especially significant during the winter period, which is more difficult for birds to endure (for example, ornamental apples, pears and hawthorns produce edible fruits that persist throughout the winter). Predominantly insect-pollinated plant species are planted, with the flowers of certain species attracting a particularly wide range of pollinators. In some projects, the Market Group has consciously established so-called pollinator meadows or wildflower grasslands, including in 2024. Even without this specific designation, numerous perennial beds and other flowering plantings fulfil the function of pollinator habitats for many months. Some species, due to their exceptionally early flowering in late winter, represent the sole available “food source” (such as nectar and pollen) for early-emerging insects. The planting of such species is of particular importance and has a positive impact on the diversity and survival of insect populations (for example, *Salix* species, i.e. willows).

## AREAS VALUABLE IN TERMS OF BIODIVERSITY, AFFECTED SPECIES

The Market Group does not operate, own, lease or manage any sites in or in the immediate vicinity of areas valuable in terms of biodiversity. (Its

Soroksár site was established on the site of a former mine pit and landfill on the outskirts of the capital, in an area of little value in terms of biodiversity.) In 2024, the Group did not carry out any investment or other activity within Natura 2000 sites, or at most in their immediate vicinity. The Citadella Project, which has been ongoing for several years within the Gellért Hill Nature Conservation Area/Nature Reserve, affects an archaeological site and is also subject to nature conservation considerations; furthermore, it is located within a highly protected historic monument area and a UNESCO World Heritage site. The project area covers approximately 31,560 m<sup>2</sup>. As a result of the works, the extent of green space will increase to one and a half times its original size, reaching 20,000 square metres. Landscaping works, plantings and tree planting commenced on the project in autumn 2024. We are also creating a 6,000 m<sup>2</sup> public park within the fortress walls. The project area itself is under the authority of the Danube-Ipoly National Park Directorate, which periodically checks the work processes and whether the implementation is proceeding in accordance with the regulations. Of the Group’s sites, the Soroksár site is located on the edge of the capital, on the site of a former mine pit and landfill, which is perhaps the least valuable area in terms of biodiversity. The PREbeton plant in Erdőtelek is located near the Hevesi Plain, which is a Natura 2000 site. Accordingly, during construction and manufacturing processes, the member company concerned complies with and enforces the regulations and instructions of the competent (nature conservation) authority in order to preserve biodiversity.

We have not measured the impact on biodiversity at our own sites or at our suppliers’ sites. Of our own sites, the PREbeton plant in Erdőtelki has the most significant impact, as the manufacturing process itself involves material CO<sub>2</sub> emissions.





## DRIVERS OF BIODIVERSITY LOSS: INVASIVE SPECIES AND POLLUTION

Among the drivers of biodiversity loss is the spread of invasive species, which the Group encounters primarily in brownfield developments. A notable example is the BudaPart project, where the Group has been continuously constructing new buildings for several years and will continue to do so for years to come. In the site compounds and in areas not yet affected by construction activities, root suckers of invasive species previously felled in accordance with permits – such as tree of heaven (*Ailanthus altissima*) and box elder (*Acer negundo*) – resprout, strengthen over time and begin to spread again. The relevant authority’s applicable regulations on tree felling further complicate management efforts, as they require permits for the removal of invasive woody species in the same manner as for dendrologically valuable species.

Invasive species can be introduced when investors order various woody and herbaceous plants from abroad for domestic projects. They can cause the spread of non-native insects or other pests. If species with a potential invasive threat arise, the Market Group endeavours to replace them with native species or species that are known certainly not to be invasive.

Pollution is also a driving force behind biodiversity loss, which Market cannot avoid due to the nature of its activities, but it strives to reduce its extent and harmful effects. In terms of industries, construction is one of the most significant emitters of pollutants, so the activities of Market Építő Zrt. naturally have an impact on our environment and natural areas, but as a responsible market player, it is committed to sustainability and the preservation of biodiversity.

## SHAPING ATTITUDES TOWARDS THE PROTECTION OF BIODIVERSITY

Although curbing biodiversity loss is not yet enshrined as a group-level commitment, discussions on this topic and a shift in mindset can be observed at all levels of the company. Among the first steps in shaping attitudes, we have identified the communication of the Global Biodiversity Framework’s 2030 and 2050 global goals to the company’s employees, and awareness-raising materials related to that are currently being developed. The Global Biodiversity Framework is the most significant international agreement to date for the conservation of biological diversity, adopted by UN member states in 2022. It has 23 targets for 2030 and four ambitious targets for 2050. These include, for example, ensuring that 30% of degraded terrestrial and marine areas are covered by appropriate restoration programmes by 2030. Target 15 of the GBF concerns the transparency of corporate operations affecting biodiversity and related disclosure. For the time being, the Market Group does not impose mandatory instructions on suppliers to curb biodiversity loss, but in the field of horticulture and landscaping, for example, it is already well known that it expects its designers and specialist contractors (subcontractors) to plan and use native species instead of exotic ones. Furthermore, the Group tries to source the plants it uses from domestic nurseries. The latter is often not an easy task, as the plant material for a given project usually has to be collected from many different places, but it is a much more sustainable option than ordering and shipping everything from a huge foreign nursery.





**METRICS**

## Biodiversity and ecosystem-related targets [ESRS E4-4]

### PRESERVING TREE PLANTING AS A GOOD PRACTICE

In order to offset the Group’s harmful emissions and preserve biodiversity, a tree planting project has been launched with the fundamental objective of planting twice the amount of trees specified in the contract for each project at our own expense. If the project site allows it, the Group plants a biodiverse mini-forest. If there is not enough space available at the project site, we will consult with local authorities to create a Miyawaki forest consisting of fast-growing, native species that require little space in an urban environment. If neither option is feasible in a given year, the Group will support tree planting in forestry areas.

The Group also pays particular attention to the protection of birds. At many of its projects, various types of nesting boxes are installed. The vegetation planted by the Group is also beneficial in several respects: thorny shrubs provide ideal and protected nesting sites for certain bird species, while the fruits and berries of many plants serve as a valuable food source. This is especially significant during the winter period, which is more difficult for birds to endure (for example, ornamental apples, pears and hawthorns produce edible fruits that persist throughout the winter).

Predominantly insect-pollinated plant species are planted, with the flowers of certain species attracting a particularly wide range of pollinators. In some projects the Market Group consciously plants so-called pollinator meadows or wildflower grasslands (e.g. Sárvár Hotel). Even without this specific designation, numerous perennial beds and other flowering plantings fulfil the function of pollinator habitats for many months. Some species, due to their exceptionally early flowering in late winter, represent the sole available “food source” (such as nectar and pollen) for early-emerging insects. The planting of such species is of particular importance and has a positive impact on the diversity and survival of insect populations (for example, Salix species, i.e. willows).

### ENVIRONMENTAL POLICY, POSITION STATEMENT

In 2024, the Market Group published its environmental policy, in which the Group also makes a statement on the conservation of biodiversity.

### PROTECTION OF BIODIVERSITY:

Our Group has an independent accredited certificate in accordance with ISO 14001. We make every effort to minimise the negative impact of our company’s activities on flora and fauna in the project areas and their surroundings.





## Circular economy

Climate change and human activity are rapidly reshaping natural habitats, giving rise to a severe and escalating global ecological crisis. The construction industry and the manufacture of construction materials exert a significant impact on natural habitats and often negatively affect the life processes of native flora and fauna. With this in mind, the Market Group places strong emphasis on the protection of biodiversity and is firmly committed to progressively reducing its negative impacts on natural habitats.





## RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                        | DESCRIPTION   | COMMENTS  |
|-----------------------------------|---|---|
| <b>ESRS E5 – CIRCULAR ECONOMY</b> |   |   |
| ESRS 2 SBM-3 E5                   | Material impacts, risks and opportunities, and their interaction with strategy and business model   | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e  |
| ESRS 2 IRO-1 E5                   | Description of processes to identify and assess material impacts, risks and opportunities related to resource use and the circular economy<br>Management of impacts, risks and opportunities  |   |
| ESRS E5-1                         | Policies related to resource use and the circular economy   |   |
| ESRS E5-2                         | Actions and resources related to resource use and the circular economy  |   |
| ESRS E5-3                         | Targets related to resource use and circular economy<br>Metrics   |   |
| ESRS E5-4                         | Resource inflows  |   |
| ESRS E5-5                         | Resource outflows (waste)   |   |
| ESRS E5-6                         | Anticipated financial effects from resource use and circular economy-related risks and opportunities  | The Market Group is not yet examining the financial risks and opportunities that may arise from circular economy. |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T  | Policies adopted to address material sustainability matters<br>Actions and resources related to material sustainability matters<br>Metrics related to material sustainability matters<br>Tracking the effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements   |



## STRATEGY

### Description of processes to identify and assess material impacts, risks and opportunities related to resource use and the circular economy [ESRS 2 IRO-1 E5]

The core business of the Market Group requires large quantities of building materials, which also generates waste. Aware of this, the Group pays particular attention to waste management and is constantly looking for ways to reduce waste.

In its own investments, its member company, Lean Tech Mérnökiroda Kft., performs the design tasks, keeping in mind that the principle of using as little material as possible should be applied in all cases. The most effective way to reduce waste is to minimise material use, which can signifi-

cantly reduce the amount of waste generated throughout the entire construction process.

A related strategic goal is for the Group to reduce the amount of waste generated during its operations by 10% until 2025 and to recycle 50% of the waste generated during demolition work at other locations. It integrates the zero waste approach into its corporate culture, which it prioritises in both its office activities and projects, and further develops its hazardous waste inventory system.

Based on the double materiality assessment carried out by the Market Group, two related topics were included among the material topics, so in this Sustainability Report we will focus on the factors directly causing the decline in biodiversity.





## Related sub-topics:

- Resource inflows, including resource use: Resource inflows, considering the circularity of material resource inflows (e.g. renewable vs. non-renewable). Optimisation of resource use in terms of the intensity of use of materials and products in the Market Group's precast concrete element manufacturing activities.
- Resource outflows related to products and services: Resource emissions, including products, materials and waste (e.g. waste prevention and management):
  - a) prevention;
  - b) preparation for reuse;
  - c) recycling;
  - d) other recovery, e.g. energy recovery; and
  - e) disposal).





**Managing impacts, risks  
and opportunities**

## **Policies related to resource use and circular economy [ESRS E5-1]**

We do not have a specific policy on circular economy, but we have set out relevant targets in our Sustainability Strategy and Environmental Policy.

Our strategy includes the following statements:

1. **Improving resource efficiency**  
Developing internal policies to make resource use more efficient, and reviewing and improving data collection processes.
2. **Sustainable use of raw materials**  
Reviewing the manufacturing process of prefabricated elements used in construction and making it more sustainable.
3. **Use of alternative building materials**  
Reviewing the use of building materials and introducing alternative, sustainable solutions where possible.
4. **Operational eco-efficiency – reduction of total waste (tonnes)**  
10% reduction in waste volume
5. **Operational eco-efficiency – zero waste approach**  
Integration of a zero waste approach into corporate culture.
6. **Operational eco-efficiency – increasing the recycling rate (%)**  
Recycling 50% of waste generated during demolition work at other sites.
7. **Operational eco-efficiency – hazardous wastes**  
Further development of hazardous waste inventory





## Our Environmental Policy includes the following statements:

### WASTE MANAGEMENT:

The Company supports waste reduction and recycling, and aims to reduce waste production. Waste disposal is carried out exclusively by licensed waste management partners. We encourage our subcontractors to apply the principles of this policy and ensure that their activities comply with the relevant minimum legal requirements.

### ENVIRONMENTALLY FRIENDLY PROCUREMENT:

The Company is committed to giving preference to products and services that have the least negative impact on the environment throughout their life cycle. Environmentally friendly yet cost-effective alternatives are given priority in procurement processes.





## **Actions and resources related to resource use and circular economy [ESRS E5-2]**

[GRI 306-1] [GRI 306-2]



### **Waste generation and waste-related impacts**

In the summer of 2023, the Hungarian government announced that MOL Nyrt. had been awarded the national waste management concession. Under this concession, from 1 July 2023 and for a period of 35 years, MOL will be responsible for the collection and treatment of approximately 5 million tonnes of municipal solid waste generated annually in Hungary. This move aligns with MOL's corporate strategy, which aims to position the company as a leading player in the regional circular economy. As part of its commitments, MOL has undertaken to invest approximately HUF 185 billion over the next ten years and to construct, within five years, a new facility capable of the energy recovery of at least 100,000 tonnes of municipal solid waste per year. Furthermore, MOL has committed to increasing the national municipal waste recycling rate from the current 32% to 65% by 2040, while reducing the proportion of waste sent to landfill from 50% to 10%. All waste-generating economic operators and institutions, including OKM Kft., were required to register under the new system. Act CLXXXV of 2012 mandates that institutions and economic entities generating waste falling within the scope of institutional waste management sub-activities, and collecting such waste separately, must register on the MOHU Partner Portal and provide the data necessary for contract conclusion.

MOHU's objective is to drive a shift in social attitudes and behaviour: discarded items should no longer be viewed as waste, but rather as valuable raw materials and sources of energy from which usable materials can be recovered repeatedly.

As an economic operator, OKM was required to register on the new partner portal and subsequently enter into a contract. From this point onwards, contracts for the transport of concession-covered waste must also be concluded through the MOHU system.

Subcontractors who carried out waste transport prior to the introduction of the system remain active; the change lies in the fact that waste transport orders must now also be placed with the subcontractor via the MOHU platform.

In parallel with the contract concluded in the MOHU system, a corresponding contract is also entered into with the waste transport subcontractor within the company's enterprise resource planning (ERP) system.



## During construction works, three main waste streams and one category of surplus material are generated:

### EXCAVATED MATERIAL FROM EARTHWORKS

Surplus excavated soil is generated during the excavation of building and structural foundations. The quantity of this material cannot be reduced; however, 100% reuse is achievable, and this is standard practice within the Market Group.

The Market Group has been implementing soil management practices for several years, with the aim of ensuring appropriate reuse of excavated soil (both humus-rich topsoil and subsoil), wherever feasible. Material that cannot be reinstated on the original site or reused on another construction site within the group is temporarily stored at the Market site in Soroksár until a suitable reuse opportunity arises.

### HUMUS-RICH TOPSOIL

Within the framework of soil management, the Group seeks to utilise as much humus-rich topsoil as possible on active project sites. Based on on-site investigations, existing humus management and soil salvage plans, and the identification of recoverable topsoil fractions, a dedicated environmental expert within the group oversees the salvage, transport and redistribution of humus-rich soil to the central depot or other project locations. Demand for high-quality humus-rich topsoil in Budapest and its agglomeration exceeds the quantity generated at construction sites. Al-

though higher-quality material may also arise at more remote, rural projects, transporting soil over distances greater than 60–80 km is neither economically nor environmentally viable.

In the case of surplus subsoil, the objective is likewise reuse, primarily as fill material or for land reclamation purposes. The Group aims to maximise the reuse of such material across concurrently running projects by transferring it from one site to another for incorporation. Environmental analytical testing and, where contamination-free, removal of the soil from the waste category are managed by an environmental specialist. Where the reclassified soil is not reused on the original site, it offers additional reuse options, the most significant being the infilling of quarry lakes or use as quarry backfill. In the Hungarian context, both activities qualify as land reclamation, and the reduction of open water surfaces is, in itself, a requirement of the environmental authorities.

### INERT CONSTRUCTION AND DEMOLITION WASTE GENERATED FROM DEMOLITION ACTIVITIES

Includes materials such as concrete, brick and tiles, as well as recyclable metal fractions including reinforcing steel, doors and windows, and other metal components.

Demolition waste arises from the dismantling of buildings, above-ground and underground structures, civil engineering works, roads and car park pavements. Its quantity can only be reduced if, for example, an investor chooses to retain and reuse existing structures or preserve existing road surfaces.





On most projects where demolition waste is generated, concrete, brick and tile waste – or their mixtures – are crushed on site, laboratory-tested from an aggregate perspective, and partially reused as road base layers or fill material on the same or nearby projects. As a result, crushed concrete is reused almost entirely. In Hungary, the use of recycled inert materials in concrete mixes is not yet widespread, primarily due to material certification requirements that could affect structural warranties. Crushed brick and tile are reused to a much lesser extent on construction sites, as they are unsuitable from a geotechnical perspective and there is limited demand for the large volumes generated, either within the company's own projects or externally. A portion of this material is therefore used for quarry lake infilling, in an environmentally compliant and authority-approved manner and quantity. This practice is not unique to Hungary. With the wider adoption of circular construction principles, the use of recycled inert materials (which are non-soluble in water, non-combustible, chemically inert and not biodegradable) is expected to increase. Metal waste – such as reinforcing steel, doors and windows, and corrugated metal sheets – continues to be recycled in line with established practice, collected and treated by our authorised recycling subcontractors.

## CONSTRUCTION WASTE

Construction waste is generated during the building process, with packaging waste constituting the largest proportion. Packaging materials are essential for protecting products during transport and storage. Reusable packaging is returned by subcontractors to manufacturers for recycling; examples include pallets, cable drums and metal frames used for transporting flat glass. Packaging materials that cannot be returned to manufacturers are currently removed from project sites together with construction and demolition waste as mixed waste. The waste management

contractor subsequently separates the mixed construction and demolition waste at its facility for recycling.

The second largest waste stream arises from cutting materials to size during installation and from adjusting surfaces to design dimensions. The Market Group sees opportunities to reduce this type of waste at the design stage and through closer collaboration with material manufacturers. For example, gypsum board off-cuts could be eliminated if wall heights were designed to match standard board dimensions. The use of modular elements during construction would likewise reduce waste. Improper storage leading to material degradation and loss of warranty can also increase waste volumes. Accordingly, strict adherence to “just-in-time” delivery principles and proper on-site storage is essential to prevent unnecessary waste generation.

For projects located in Budapest and its surroundings – accounting for approximately 80% of the Group's activities – construction and demolition waste is handled by a dedicated subcontractor. For the remaining regional projects, local waste management companies are engaged.

At **Vilati Zrt.** project sites, surplus cable lengths cut during installation are collected and sold to licensed metal traders holding permits issued by the Hungarian tax authority (NAV). Smaller cable drums, cable trays, protective conduits and pallets are removed by a dedicated recycling contractor from both construction sites and the central warehouse.





## MUNICIPAL WASTE

Municipal waste is generated primarily during office operations at construction sites and at the company headquarters. Selective waste collection has been implemented at both locations. In 2024, separate collection for composting was introduced in the headquarters canteen. Grass cuttings and green waste from the landscaped areas adjacent to the headquarters are composted by the company at a designated composting area on the Kopaszi Dam.

The largest waste stream generated and recycled within construction and demolition activities at OKM Építőipari és Szolgáltató Kft. is subsoil, which can be removed from the waste category and reused as (back) fill material. In 2024, the quantity of such subsoil amounted to 49,800 tonnes.

The Market Group also occasionally reuses crushed concrete from demolition works on its construction projects, although exact quantities can only be estimated. In the case of OKM Építőipari és Szolgáltató Kft., the quantity of crushed concrete reused in 2024 was 28,750 tonnes. The crushed concrete is reused at the Kopaszi Dam using the machinery of OKM Építőipari és Szolgáltató Kft.

Recycling of hazardous waste: Waste oil (used lubricating oil) generated during machinery maintenance is returned to MOL Nyrt., where it is purified and made available for reuse. The quantity of waste oil generated by OKM Építőipari és Szolgáltató Kft. in 2024 amounted to 404 litres.

**It is standard practice for all member companies of the Market Group to return reusable pallets and cable barrels to manufacturers and building material dealers for reuse.**



AS PART OF OUR SUSTAINABILITY EFFORTS, OUR COMPANY PAYS PARTICULAR ATTENTION TO INCREASING THE EFFICIENCY OF RESOURCES WE USE – ESPECIALLY TECHNICAL AND BIOLOGICAL MATERIALS AND WATER – THROUGHOUT THE ENTIRE LIFE CYCLE OF CONSTRUCTION PROJECTS.

## We reduce the use of primary raw materials by

### Technical materials (e.g. concrete, steel)

- Incorporation of recycled materials (e.g. crushed concrete for road bases, steel in concrete structures).
- Use of prefabricated and modular systems to minimise on-site waste.
- Precise planning of material requirements and reduction of waste through digital design (BIM).
- Technical materials that can be recovered during selective demolition are reused in new projects.

### Biological materials (e.g. wood)

- We use wood from sustainable sources (e.g. FSC-certified).
- We collect wood and paper waste selectively on site, promoting its reuse or recycling.

### Water use

- At our construction sites, we strive to reduce the use of process water, for example during dust suppression and concrete mixing.
- The application of water-efficient equipment and procedures supports more effective water management.
- The permitted and monitored treatment of any contaminated water that may arise is ensured.

This integrated approach contributes to the functioning of the circular economy, reduces the ecological footprint, and reinforces our company’s commitment to sustainable, resource-efficient construction practices in line with the ESG (Environmental, Social, Governance) framework.

## GENERAL DESCRIPTION

| RE-SOURCE            | BASIC LEVEL            | INTERMEDIATE LEVEL        | HIGH LEVEL                                   |
|----------------------|------------------------|---------------------------|--|
| Technical materials  | Disposal               | Recycling                 | Repairable, reusable, modular products       |
| Biological materials | Disposal in waste bins | Composting                | Making new products from by-products         |
| Water                | Wasteful use           | Conscious & efficient use | Reuse, rainwater harvesting, drip irrigation |

**Technical materials** include metals, plastics, glass and electronic components, i.e. typically non-renewable industrial materials.

The Market Group’s objective is to further enhance the efficiency of technical material use. Key measures include increasing durability, redesign (eco-design), maximising recycling, and promoting industrial symbiosis.

### ✓ Increasing durability:

Using high-quality, long-life materials instead of those prone to rapid deterioration.

### ✓ Redesign (eco-design):

Designing products to be repairable, reusable and or easily disassembled.

### ✓ Maximising recycling:

Selective collection and reintegration of materials into new products (e.g. recycling of electronic waste).

### ✓ Industrial symbiosis:

By-products of one company become raw materials for another (e.g. reuse of heat, gas or water).



**Biological materials** include agricultural and food industry by-products as well as compostable, plant-based materials. The Market Group aims to improve the efficiency of biological material use through composting, bioenergy production, utilisation of by-products, and support of biological cycles.

✓ **Composting:**

Returning organic waste to the soil as nutrients.

✓ **Bioenergy production:** Production of biogas or biofuel from food and plant waste.

✓ **Utilisation of by-products:** E.g. cosmetics from grape skins, packaging materials from maize husks.

✓ **Supporting biological cycles:** Ensuring the complete reintegration of biodegradable materials into nature without generating waste.



## Water is a renewable but limited resource, primarily used in agriculture, industry and households.

Water: a renewable but limited resource – primarily used in agriculture, industry and households. The Market Group aims to improve the efficiency of water use through the following measures: drip irrigation, greywater reuse, closed-loop water circuits in industry and rainwater harvesting.

✓ **Drip irrigation:**

Delivering water directly to the plant root zone, minimising evaporation losses.

✓ **Greywater reuse:**

Reusing lightly contaminated water from showers or washing machines for toilet flushing or irrigation.

✓ **Closed-loop water circuits in industry:**

Treating and reusing process water for cooling or cleaning purposes.

✓ **Rainwater harvesting:**

Collecting and storing rainwater for irrigation or technical uses.



## Description of increasing the use of secondary raw materials

Our Company is committed to reducing the use of primary raw materials and increasing the proportion of secondary raw materials in construction projects. Secondary raw materials – such as recycled concrete, remelted steel, reclaimed timber and bricks – play a key role in implementing the circular economy and reducing environmental impacts.

### IMPLEMENTED MEASURES

At Market Group's construction sites, special attention is paid during selective demolition to the professional separation and preparation of recoverable steel, brick and concrete elements for further use. Crushed concrete is reused as road base or backfill, reducing demand for newly quarried aggregates, while recycled metals and timber are incorporated as structural or auxiliary elements.

Selective waste collection is applied at construction sites, with metal, timber, inert, mixed and paper waste handled separately, thereby increasing

recycling rates. In addition, the Group cooperates with certified waste management partners who selectively sort and document the recycling of collected waste.

### RESULTS AND ESG IMPACTS

- Environmental (E): Significant reduction in primary material extraction, the need for landfill disposal and associated CO<sub>2</sub> emissions.
- Governance (G): Transparent documentation of material use and recycling through waste balances and supplier compliance records.
- Social (S): responsible cooperation with supply chain partners, communication of sustainability principles to subcontractors and employees.

The increased integration of secondary raw materials therefore delivers not only environmental benefits, but also improved resource efficiency, cost optimisation and enhanced ESG compliance for the Group.





## SECONDARY RAW MATERIALS

ARE MATERIALS THAT ARE RECOVERED FROM WASTE, USED PRODUCTS OR BY-PRODUCTS AND REINTRODUCED INTO USE. THESE INCLUDE FOR EXAMPLE RECYCLED METALS, PAPER, PLASTICS, GLASS OR RECLAIMED CONSTRUCTION MATERIALS.

A higher proportion of secondary raw materials within total material consumption reduces the extraction of natural (primary) resources while minimising waste generation and energy use.

The use of secondary materials is also environmentally beneficial, as it requires less mining, logging, water and energy than the production of new raw materials. In many cases, recycling is more cost-effective than producing or sourcing new materials. This option is also more economical, as recycling is often cheaper than producing or purchasing new raw materials. By keeping materials “in circulation”, the Group supports the expansion of the circular economy. Furthermore, this approach significantly reduces waste, giving discarded materials a new life and decreasing the volume of waste sent to landfill.

## CIRCULAR DESIGN

The objective of circular design is to ensure that buildings and construction processes generate minimal waste throughout their entire life cycle, while enabling materials to be reused or recycled. The Market Group applies the principles of the circular economy as early as at the design stage ensuring that buildings and their structural elements remain usable, reusable or recyclable for as long as possible. Circular design aims to secure material loops, prevent waste generation and ensure the sustainable management of construction resources.

Our company applies the circular approach to construction projects in the following ways:

- Designing modular and demountable structures so that building components can be reused or relocated after dismantling.
- Incorporating recycled and recoverable materials (e.g. crushed concrete, secondary steel, reclaimed bricks).
- Applying life-cycle assessment (LCA) to evaluate and optimise environmental impacts already during the design phase.
- Material identification and tracking to facilitate future dismantling and recovery (e.g. material passports, digital building models – BIM).





## INTENDED BENEFITS:

- Reduction of construction and demolition waste.
- Decrease in primary raw material consumption.
- Increased adaptability and long-term value of buildings.
- Contribution to the company's environmental objectives and ESG compliance.

The circular approach is also applied during construction. At our sites, selective collection systems are in place for metal, timber, inert materials (such as concrete and brick), mixed waste and paper. This ensures material purity and enables cost-effective recycling, significantly reducing the proportion of waste sent to landfill.





## **ACTIONS TO PREVENT WASTE GENERATION**

As part of its sustainable construction practices, our company places strong emphasis on waste prevention, which is the first step in the waste hierarchy. Our objective is not merely to manage waste once generated, but to prevent it at source – both during construction and demolition activities.





# 01

## Measures applied during the design and preparation phase

- ✔ Use of digital design methods (e.g. BIM) to minimise material requirements and construction errors.
- ✔ Consideration of life cycle analysis (LCA) in material selection – preference for durable, repairable and reusable solutions.
- ✔ Technical and logistical optimisation: reducing the risk of over-purchasing, over-storage and damage.
- ✔ Material identification and documentation right from the design stage (materials passport, QR code tracking).

# 02

## Practical solutions implemented in construction

- ✔ Application of modular and prefabricated elements to reduce on-site cutting and associated offcut waste.
- ✔ Delivery to order, Just-in-time delivery directly aligned with installation schedules, avoiding material damage arising from unnecessary handling or storage.
- ✔ Preference for reusable formwork systems, pallets and packaging materials.
- ✔ Strictly controlled material issuance from storage – only quantities required for the specific task in progress are released.

# 03

## On-site waste prevention and reuse

- ✔ Recirculation of material offcuts: for example, OSB cutting remnants reused for internal lining, and surplus concrete repurposed as sub-base material for walkways.
- ✔ Selective collection and establishment of reuse points: temporary segregation and storage of timber, metal, concrete, brick, cladding and other construction materials for reuse on other projects.
- ✔ Prepared material recovery during demolition works: materials are not automatically treated as waste; instead, reusable components are identified and separated on the basis of a preliminary demolition audit.

# 04

## Training, monitoring and communication

- ✔ Regular training of employees on material-efficient and low-waste working practices.
- ✔ Professional guidelines and internal regulations on material handling and waste avoidance.
- ✔ Continuous on-site monitoring to avoid unnecessary scrapping and damages.
- ✔ Informing subcontractors about the company's waste prevention policy right before signing a contract.

# 05

## Monitoring and metrics (KPIs)

- ✔ Waste generation rate based on m<sup>3</sup>/m<sup>2</sup> or tonnes/project
- ✔ Percentage of reusable materials during demolition works
- ✔ Material usage efficiency indicators (e.g. ratio of used vs. ordered materials)
- ✔ Proportion of selectively collected waste within total waste





## STRATEGIC GOAL:

Preventing waste generation throughout the entire construction chain – from design through execution up to demolition. This creates value not only for the environment, but also for the economy and society, while fulfilling our sustainability and ESG commitments.

### Optimising waste management

The management of large quantities of construction and demolition waste generated in construction is of paramount environmental importance. Our company aims to optimise waste management processes, focusing on waste prevention, selective collection and reuse of materials, and cost-effective and legally compliant disposal.

#### KEY ACTIONS

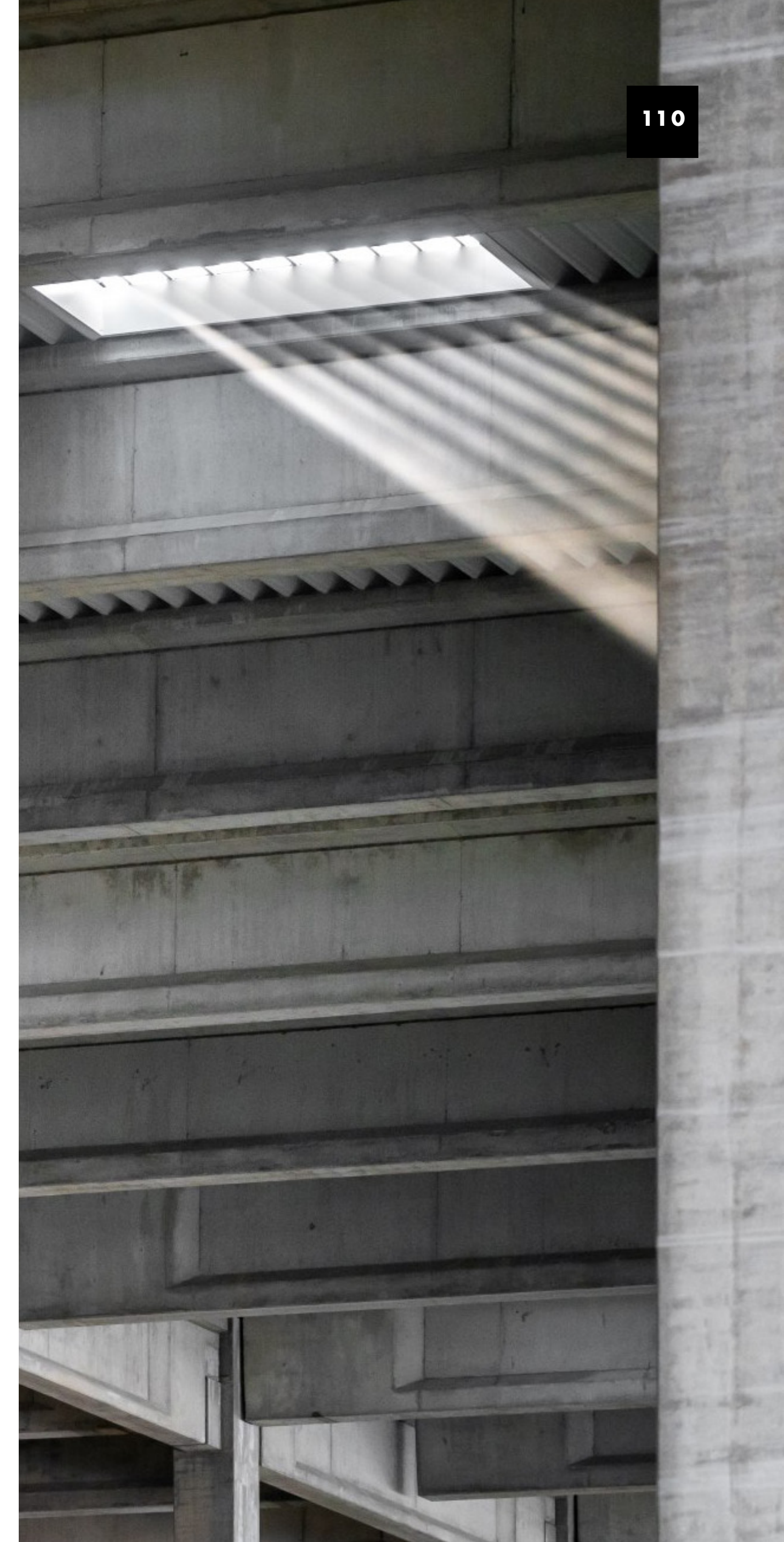
- Digital material planning and preparation (e.g. BIM) to minimise over-purchasing and material loss.
- Selective waste collection on site, promoting the separation of recoverable materials (wood, metal, concrete, paper).
- Reuse and internal recycling: e.g. OSB and wood elements for other projects, rubble for road base.

- Cooperation with licensed waste management partners to ensure transparent, regulated transport and utilisation.
- Training of employees and subcontractors, implementation of internal guidelines to reduce waste.

#### ESG BENEFITS

- Environmental (E): reduced landfill rates, lower carbon emissions, support for material recycling.
- Governance (G): compliance with EU and domestic environmental regulations, traceable waste statistics.
- Social (S): safer, cleaner workplaces, strengthening environmental awareness in the workplace.

Information on collective actions to develop collaborations or initiatives that increase the circularity of products and materials.





Our Company actively participates in intra-sector and cross-sector collaborations aimed at improving the circularity of building materials and making material use more sustainable. These collective actions enable the wider application of reuse, recycling and recovery practices, as well as the sharing of industry knowledge and resources.

### EXAMPLES OF ONGOING COLLABORATIONS INCLUDE

- Collaboration with waste management partners to sort, grade and recycle mixed construction and demolition waste as secondary raw materials.
- Participation in industry circular economy clusters and professional organisations (e.g. relevant section of ÉVOSZ, the National Federation of Hungarian Building Contractors).
- Innovation projects with universities or research institutes to develop reusable structural systems and modular solutions.
- Involvement of subcontractors and suppliers in the application of circular material use principles (e.g. returnable packaging, return logistics).

### ESG RELEVANCE

- Environmental (E): enhancing material circulation → reducing the extraction of primary raw materials.
- Social (S): knowledge sharing, transparent cooperation between partners.
- Governance (G): documented cooperation in accordance with regulations, responsible procurement practices.

### CONTRIBUTION TO THE CIRCULAR ECONOMY

One of our Company's strategic objectives is to incorporate the principles of the circular economy into the entire construction process. This means that we strive to extend the life of materials, use resources efficiently and minimise the volume of waste.

In practice, this is achieved in several ways:

- During demolition works, we carry out a preliminary material assessment and recover reusable elements (e.g. bricks, wood, metal).
- We use recycled materials (e.g. crushed concrete, secondary steel) in new construction projects.
- We use modular and demountable structural solutions so that building components can be easily reused.
- We carry out selective waste collection at construction sites, thereby supporting the economical and sustainable use of materials.
- We use digital tools (e.g. BIM) to track material flows and document material usage to facilitate future demolition or reuse.

These actions contribute not only to the reduction of environmental impact, but also to the optimisation of material costs, reduction of overall waste volumes, and the advancement of sustainable construction practices.

Description of other stakeholders involved in collective action (material use and circular economy).

The effective application of circular economy principles within the construction industry can only be achieved through broad and coordinated collaboration. Accordingly, our Company regards subcontractors, suppliers and waste management partners as strategic actors who jointly contribute to sustainable material flows and the minimisation of waste generation.

### ROLE OF SUBCONTRACTORS

**Our construction partners are involved from the project preparation phase in the implementation of sustainable material management guidelines** aimed at reducing environmental impact and preventing waste generation. Throughout project delivery, particular emphasis is placed on ensuring that subcontractors apply efficient, economical and recycling-compatible material usage practices. During the construction phase, our subcontractors are responsible for:

- selective use of materials (e.g. reuse of residual materials),
- separate collection of material offcuts,
- and ensuring selective waste collection at the work site.



### CONTRIBUTION OF SUPPLIERS

In our procurement processes, preference is given to suppliers who:

- offer recycled or sustainably sourced construction materials (e.g. secondary concrete, FSC-certified timber),
- undertake the take-back of packaging materials,
- or operate returnable logistics systems (e.g. pallets, containers).
- During procurement, ESG compliance and the circularity potential of materials are systematically taken into account.

### SELECTIVE COLLECTION AT WORK SITES

We provide selective collection points at construction sites where metal, wood, concrete and paper waste are stored separately. This allows the materials to be transported for processing in a clean, uncontaminated state, significantly increasing the chances of recycling.

### ROLE OF WASTE TRANSPORT PARTNER

As part of our collaboration, our waste management partner sorts the collected waste and ensures that it is recycled or utilised in accordance with the law and documented. Detailed waste balances and documented transport data are prepared on the waste management process, providing an accurate and transparent basis for the data-driven preparation of our ESG reports.

This integrated approach contributes to reducing environmental impact (Environmental), conscious cooperation between partners (Social), and regulated, traceable

operations (Governance), in line with the company's ESG contribution to the circular economy.

### THE ORGANISATIONAL FRAMEWORK OF THE PROJECT (MATERIAL USE AND CIRCULAR ECONOMY)

For construction projects that take circular economy considerations into account, our Company uses a structured organisational framework that ensures sustainable material use and maximises recycling opportunities.

The project management is responsible during the project for integrating circular economy targets, defining material use guidelines and monitoring their implementation. The design team (e.g. BIM specialists, technical managers) is responsible for incorporating modular, demountable solutions and reusable materials as early as in the design phase. The procurement department ensures that the selected materials meet sustainability criteria (e.g. recycled content, returnable packaging). Construction management and subcontractors are responsible for selective waste collection, recycling of material residues and the implementation of waste prevention practices. The environmental coordinator or ESG officer oversees data collection, waste balance and compliance documentation, which form the basis of ESG reports.

This collaborative organisational structure ensures that circular economy principles are embedded at a systemic level in project delivery.





## Targets related to resource use and circular economy [ESRS E5-3]

In recent years, our Company has set targets in several areas related to sustainability, to which we have assigned specific internal policies and measures.

### SPECIFIC PRACTICE: WASTE MANAGEMENT – SORTING AT MULTIPLE LEVELS

Within construction sites, primary waste sorting is carried out by our employees in the form of selective collection. The waste is then further sorted by the waste disposal company at its own treatment facilities. This dual sorting system increases the actual proportion of recyclable materials, but secondary processing cannot always be fully controlled as it is carried out by subcontractors.

## TARGETS AND RELATED ACTIONS

| Area                             | TARGET  | ACTION  | PROGRESS   | ASSESSMENT   |
|----------------------------------|---|---|--|--|
| Resource efficiency              | Develop internal policies for more efficient use of resources | Introduction of a group-level data collection system                              | Automated energy and water consumption monitoring (90% coverage) | Target achieved  |
| Sustainable use of raw materials | More sustainable production of prefabricated elements         | Launch of pilot projects testing alternative materials                            | Proportion of recycled building materials 17% in 2024            | Partially achieved, further scaling limited due to cost implications             |
| Operational eco-efficiency       | 10% reduction in waste, zero waste approach                   | Selective collection, investigation of the introduction of digital waste tracking | Waste reduced by 8%, zero waste training introduced              | Progress has been made, further incentives are needed to achieve the full target |



### EFFICIENCY ASSESSMENT THROUGH TARGETS

In evaluating the achievement of targets, we consider:

- The practical implementation of the actions and their measurable outcomes;
- The development of metrics (e.g. percentage waste reduction, recycling rate, proportion of sustainable materials);
- The continued relevance of the policies – for example, if a target has become irrelevant (e.g. recycling of demolition waste has become the responsibility of subcontractors, this is indicated in the report and updated targets are defined).

### OBJECTIVE

The Company aims to enhance the sustainability of the manufacturing process for prefabricated elements, with particular regard to the environmental impact and availability of the raw materials used.

### CONNECTION TO MATERIAL USE

The objective is directly related to material use through:

- striving to utilise environmentally preferable raw materials (e.g. lower carbon footprint, materials from renewable or recycled sources)
- reducing the proportion of primary raw materials in production,
- prioritising locally available materials in order to reduce transport-related environmental impacts.

### CONNECTION TO THE CIRCULAR ECONOMY

The target follows circular principles through:

- testing and gradually integrating recycled materials into production;
- assessing opportunities for reusing construction waste in other projects;
- prioritising longer-lasting, reusable structural elements;
- collaborating with material suppliers to enable circular take-back schemes (e.g. packaging materials).

### MONITORING AND EVALUATION

We track the achievement of the target using the following metrics:

- the proportion of materials from sustainable sources (%);
- proportion of components made from recycled content;
- reduced waste emissions during prefabrication (kg/m<sup>2</sup> or tonnes/project).

### TRANSPARENCY AND DISCLOSURE

The related targets, results and metrics are published annually in the Sustainability Report in accordance with ESRS 2 MDR-T, with particular emphasis on progress in the circular economy.





METRICS

## Resource inflows [ESRS E5-4]

In the course of its construction activities, the Market Group utilises a broad range of raw materials, typically grouped according to the specific operational profiles of its individual subsidiaries. Procured construction materials arrive at project sites and warehouses in varying formats and packaging configurations depending on material type. The packaging and bundling of these products are carried out by the respective manufacturers or distributors. The Market Group sources all raw materials externally, with the exception of prefabricated reinforced concrete elements produced by PREbeton Zrt., and concrete manufactured by MCM Beton. One of the most important and centrally procured products is reinforcing steel. One of the most significant centrally procured materials is reinforcing steel. In 2024, the Market Group procured a total of 34,095 tonnes of reinforcing steel (bars and coils), comprising 30,925 tonnes of bar stock and 3,169 tonnes of coil, at group level. During the procurement of reinforcing steel, a primary consideration is to purchase exclusively from manufacturers who produce from 100% recycled steel scrap. Environmental Product Declarations (EPDs) enable us to accurately identify and quantify the carbon footprint of the product; naturally, this criterion may significantly influence the outcome of a tender procedure. The Group is advancing towards a circular economy model by ensuring that reinforcing steel is produced in every instance from recycled metal scrap. Metal waste generated on project sites is collected selectively and subsequently reprocessed into reinforcing steel or other steel products.

In order to ensure the secure delivery of projects and the safe operation of the Group as a whole, the Market Group strives to establish strategic partnerships with building material manufacturers. As a result, we maintain active domestic or European Union manufacturer relationships across almost all product categories, typically with five to six alternative suppliers per category. In addition, we continuously monitor the entire European and Asian markets. To date, we have identified more than 3,000 manufacturers associated with the construction industry, of which 700–800 are active partners. This system effectively mitigates potential supply, pricing, and other market-related risks. In the selection of construction materials and manufacturers, sustainability considerations are gaining increasing prominence. Beyond technical performance and unit price, growing importance is attached to the certifications held by the products in question (e.g. Cradle to Cra-

dle, EPD, Blue Angel, VOC, etc.). The procurement function also conducts rigorous unit price monitoring and analysis to ensure that construction products are sourced at optimal value levels. This includes continuous tracking of steel industry-related raw materials (metal/steel scrap, copper, aluminium, nickel), energy prices, finished and semi-finished products, exchange rates, carbon quotas, and related indicators. Market intelligence activities cover the entire European market, the Middle East region, and selected parts of Asia. In recent years, punitive and protective tariffs have come increasingly into focus. It is no longer sufficient to monitor product quotas alone; numerous additional prohibition and sanctions lists must also be observed. All factors with potential impact on supply chains – and consequently on security of performance – are continuously monitored.

OKM Építőipari és Szolgáltató Kft. is engaged in utilities and road construction works. Materials delivered to construction sites are generally not packaged. Products delivered on pallets are subject to a deposit scheme; the pallets are returned to the supplier.

The company procures building materials from external partners. The principal material categories and their annual procurement volumes (by category) are as follows:

### BUILT-IN RAW MATERIALS:

|                     |                        |
|---------------------|------------------------|
| Kerbs:              | 46,150 m               |
| Paving stones:      | 99,492 m <sup>2</sup>  |
| Binding agents:     | 10,465 t               |
| Pipe materials:     | 69,842 m               |
| Granular materials: | 422,666 m <sup>3</sup> |
| Asphalt materials:  | 81,927 t               |

| DISTRIBUTION OF BINDING MATERIAL TYPES |                       |                   |        |
|--|-----------------------|-------------------|--------|
|  | Total: (t)            | Percentage ratio: |        |
| Burnt lime powder used:                | 1472.96               | 12.99%            |        |
| Lime-cement mixtures used:             | 30% lime + 70% cement | 2431.9            | 21.45% |
|  | 50% lime + 50% cement | 2487.99           | 21.94% |
|  | 70% lime + 30% cement | 161.3             | 1.42%  |
| Cement used:                           | 4769.52               | 42.06%            |        |
| Other binding materials:               | 15.08                 | 0.13%             |        |
|  | <b>11,338.75</b>      |                   |        |



**RECYCLED MATERIAL:**

Crushed concrete 28,750 t

The total quantity of crushed concrete is fully incorporated into works.

| TARGETS  | 2022<br>(BASE YEAR) | 2023    | 2024    |
|--|---------------------|---------|---------|
| Non-hazardous excavated soil (tonnes)                                      | 181,446             | 258,737 | 120,006 |
| Recycling of non-hazardous excavated soil by mass (tonnes) -76 (%) by 2030 | 44%                 | 100%    | 52%     |
| Humus (m <sup>3</sup> ) measured by volume                                 |                     |         | 24,424  |
| Crushed concrete measured by mass (tonnes)                                 | 48,162              | 34,794  | 28,750  |
| Crushed concrete recycled by mass (tonnes) 100%                            | 100%                | 100%    | 100%    |
| Waste lubricating oil (litres)   | 200                 | 360     | 404     |
| Recycling rate of waste lubricating oil by volume (litres) (80%)           | 100%                | 100%    | 100%    |

These materials may be regarded as raw materials and semi-finished products insofar as they are utilised during the delivery of construction services. None of these materials are renewable. Material suppliers undertake to take back any remaining damaged or broken pipe materials, reprocess them, and resell them in a condition suitable for incorporation.

Surplus materials remaining from construction projects are transferred to the central logistics warehouse, from which they are redeployed to other projects. Upon completion of projects, office furniture and other equipment are also stored at the logistics centre prior to reuse elsewhere. On projects where demolition waste is generated, such materials are, in most cases, crushed on site, with a portion reused as road base or fill material on nearby projects.

The Company does not have its own maintenance facility. Machinery repairs are carried out by subcontractors, who are also responsible for removing the waste generated (e.g. oily rags, waste oil, grease). The Group currently does not hold consolidated information regarding the percentage share of recycled input materials.

Among the Company’s paving stone manufacturing partners, closed and automated production technologies are increasingly widespread, including crushing equipment for the recycling of construction (concrete) waste. In their product development activities, particular emphasis is placed on the advancement of environmental protection technologies, thereby contributing to the preservation of both the immediate and wider environment. According to their declarations, only controlled recycled concrete aggregates are used in the manufacture of their products.

**OKM RECYCLED MATERIAL:**

Crushed concrete 28,750 t

The total quantity of crushed concrete is fully incorporated into works.



## Resource outflows [ESRS E5-5]

The Market Group's waste management partners (specialist contractors) are subject to the following controls:

1. Verification of waste management capacity
2. Request for price quotations
3. Request and verification of waste transport and waste management permits
4. Request / verification of ISO 14001 certification
5. Occasional on-site audits
6. Review of waste data collection and traceability processes

In addition, the Group receives monthly data reports from companies responsible for handling demolition and construction waste.

As of 1 July 2023, MOL Hulladékgazdálkodási Zrt. will be responsible for the collection and management of approximately 5 million tonnes of municipal solid waste in Hungary per year. Among other things, MOL has committed to invest around HUF 185 billion in the next 10 years, to build a new facility for the energy recovery of at least 100,000 tonnes of municipal solid waste per year within five years, to reach a recycling rate of 65% of the current 32% of municipal waste in Hungary by 2040 and to reduce the share of waste going to landfills to 10% from the current 50%. Waste generating businesses and institutions, including several Market Group member companies, were required to register on the MOHU Partner Portal.

Regarding the member companies, large amounts of waste are generated during the operation of Market Építő Zrt. (waste of subcontractors is also accounted for Market) and OKM Építőipari és Szolgáltató Kft. (due to earthworks). The waste generated by the other member companies can be considered marginal in terms of quantity.

## DISTRIBUTION OF HAZARDOUS WASTE QUANTITIES BY INDIVIDUAL MEMBER COMPANIES

| tonnes                                 | 2023        | 2024        |
|--|-------------|-------------|
| Market Építő Zrt.                      | 0.61        | 31.2        |
| OKM Építőipari és Szolgáltató Kft.     | -           | 1.1         |
| Moratus Kft.                           | -           | -           |
| Vilati Szerelő Zrt.                    | -           | 0.02        |
| PREbeton Zrt.                          | -           | -           |
| MCM Beton Kft.                         | -           | -           |
| Market Épületszerviz Kft.              | -           | -           |
| MRKT Padló Kft.                        | -           | -           |
| Lean Tech Mérnökiroda Kft.             | -           | -           |
| Property Market Ingatlanfejlesztő Kft. | -           | -           |
| <b>Total</b>                           | <b>0.61</b> | <b>32.4</b> |



## DISTRIBUTION OF NON-HAZARDOUS WASTE QUANTITIES BY INDIVIDUAL MEMBER COMPANIES

| tonnes                                 | 2023             | 2024             |
|--|------------------|------------------|
| Market Építő Zrt.                      | 32,643.6         | 41,641.6         |
| OKM Építőipari és Szolgáltató Kft.     | 155,341.4        | 90,511.5         |
| Moratus Kft.                           | 281              | 131.3            |
| Vilati Szerelő Zrt.                    | 38               | 98.3             |
| PREbeton Zrt.                          | 786.5            | 852.5            |
| MCM Beton Kft.                         | 1.8              | 9.4              |
| Market Épületszerviz Kft.              | 82.8             | 72.8             |
| MRKT Padló Kft.                        | 17.8             | -                |
| Lean Tech Mérnökiroda Kft.             | -                | -                |
| Property Market Ingatlanfejlesztő Kft. | -                | 171.4            |
| <b>Total</b>                           | <b>189,192.8</b> | <b>133,488.8</b> |

## RECYCLING RATE BY INDIVIDUAL MEMBER COMPANIES

| %                                      | 2023      | 2024      |
|--|-----------|-----------|
| Market Építő Zrt.                      | 79        | 95        |
| OKM Építőipari és Szolgáltató Kft.     | 100       | 100       |
| Moratus Kft.                           | 62        | 90        |
| Vilati Szerelő Zrt.                    | 99        | 69        |
| PREbeton Zrt.                          | 88.4      | 85        |
| MCM Beton Kft.                         | 13        | 0         |
| Market Épületszerviz Kft.              | 79        | 95        |
| MRKT Padló Kft.                        | 100       | 100       |
| Lean Tech Mérnökiroda Kft.             | 0         | 0         |
| Property Market Ingatlanfejlesztő Kft. | 0         | 0         |
| <b>Total</b>                           | <b>96</b> | <b>98</b> |





## QUANTITY OF WASTE RECOVERED BY INDIVIDUAL SUBSIDIARIES

| tonnes                                 | 2023       | 2024        |
|--|------------|-------------|
| Market Építő Zrt.                      | 0,5        | 0           |
| OKM Építőipari és Szolgáltató Kft.     | 110.7      | 53.9        |
| Moratus Kft.                           | 0          | 0           |
| Vilati Szerelő Zrt.                    | 0          | 0           |
| PREbeton Zrt.                          | 0.7        | 0           |
| MCM Beton Kft.                         | 0          | 0           |
| Market Épületszerviz Kft.              | 0          | 0           |
| MRKT Padló Kft.                        | 0          | 0           |
| Lean Tech Mérnökiroda Kft.             | 0          | 0           |
| Property Market Ingatlanfejlesztő Kft. | 0          | 0           |
| <b>Total</b>                           | <b>112</b> | <b>53.9</b> |

Non-recyclable waste generated on projects is transferred by the Market Group to waste transport companies, which remove and/or recycle it. Where recycling of a given quantity is not possible, it is disposed of in landfill.

In 2024, 2 per cent of the Group's total waste volume was sent to landfill, equivalent to 2,670 tonnes.



# » SOCIAL INFORMATION



## **SOCIAL INFORMATION**

The Market Group considers as stakeholders those groups that can affect or be affected by or are interested in the achievement of the company's objectives. As a first step in the development of its sustainability strategy, the Group conducted a comprehensive survey in 2021 to identify the views of its stakeholders and gather their suggestions on its sustainability activities. The Group's key stakeholders are clients, employees, suppliers and partners, NGOs and members of the next generation.





## Own workforce

### RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                     | DESCRIPTION   | COMMENTS   |
|--------------------------------|---|--|
| <b>ESRS S1 – OWN WORKFORCE</b> |   |  |
| ESRS 2 SBM-2 S1                | Interests and views of stakeholders<br>Strategy   |  |
| ESRS 2 SBM-3 S1                | Material impacts, risks and opportunities, and their interaction with the strategy and business model   | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e |
| ESRS S1-1                      | Policies relating to own workforce<br>Management of impacts, risks and opportunities  |  |
| ESRS S1-2                      | Processes for engaging with own workers and workers' representatives about impacts  |  |
| ESRS S1-3                      | Processes to remediate negative impacts and channels for own workers to raise concerns  |  |
| ESRS S1-4                      | Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce and the effectiveness of those actions |  |
| ESRS S1-5                      | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities<br>Metrics and targets   |  |
| ESRS S1-6                      | Characteristics of the enterprise's employees   |  |
| ESRS S1-7                      | Characteristics of non-employees within the enterprise's own workforce  |  |



| DISCLOSURE                       | DESCRIPTION  | COMMENTS  |
|----------------------------------|--|---|
| <b>ESRS S1 – OWN WORKFORCE</b>   |  |   |
| ESRS S1-8                        | Collective bargaining coverage and social dialogue   | Market Group employees are covered by the collective bargaining agreement for the construction industry until its expiry.           |
| ESRS S1-9                        | Diversity metrics  |   |
| ESRS S1-10                       | Adequate wages   |   |
| ESRS S1-11                       | Social protection  | The Market Group does not engage in any activities that could have a material impact on this matter or expose the company to risks. |
| ESRS S1-12                       | People with disabilities   |   |
| ESRS S1-13                       | Training and skills development metrics  |   |
| ESRS S1-14                       | Health and safety metrics  |   |
| ESRS S1-15                       | Work-life balance metrics  |   |
| ESRS S1-16                       | Remuneration metrics   |   |
| ESRS S1-17                       | Incidents, complaints and severe human rights impacts  |   |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T | Policies adopted to manage material sustainability matters<br>Actions and resources in relation to material sustainability matters<br>Metrics related to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements   |



## Interests and views of stakeholders [ESRS 2 SBM-2 S1]

[GRI 2-29]

In addition to their direct engagement, stakeholders were involved in a stakeholder survey on sustainability matters in 2023.

Stakeholders were able to express their opinions on various sustainability topics in an anonymous online survey. In the survey, Market wanted to find out how its various stakeholders assess the Group's sustainability performance and what suggestions they have for making the company's operations more sustainable.

The 2023 survey shows that for the majority of the Market Group's stakeholders, sustainable raw material use, resource efficiency and a low-carbon strategy are of paramount importance in the environmental dimension. Among social matters, workplace health and safety, social impacts on communities, and attracting and retaining talent were highlighted in the survey. In terms of the economic dimension, responsible corporate governance, efficiency and innovation management were considered important.

Stakeholders found that the Market Group was most closely aligned with SDG9: Industry, Innovation and Infrastructure, SDG 8: Decent work and economic growth, SDG 11: Sustainable cities and communities, SDG 4: Quality education, and SDG 12: Responsible consumption and production. A new element is SDG 8, which is the second most important target in terms of weighted results. Market contributes to all of the above goals through its operations. (See the chapter on „Focus on the UN Sustainable Development Goals“.)

The Group intends to continue to think and work together with its stakeholders and encourages everyone to share their comments, ideas and opinions at the dedicated address: [fenntarthatosag@market.hu](mailto:fenntarthatosag@market.hu).

### MANAGING IMPACTS, RISKS AND OPPORTUNITIES

## Policies relating to own workforce [ESRS S1-1]

[GRI 2-23] [GRI 2-25] [408-1] [GRI 409-1]

The Market Group sets out its general and specific policy requirements for responsible and sustainable business activities, which are binding on its employees, in internal regulations and CEO directives. Among them, the Code of Ethics, which is available on the internal network (intranet), plays a prominent role.

The Market Group communicates its internal regulations to third parties only on an ad hoc basis and in exceptional cases, but they are available to its employees on the intranet without restriction.

The Market Group ensures respect for fundamental human rights for its employees and partners in accordance with the relevant chapter of the Code of Ethics. We will extend group-level policies to suppliers and partners in the coming years. The Market Group respects the human rights enshrined in the Fundamental Law and in international legal conventions. The Group does not contract with any company that fails to ensure compliance with these constitutional principles for its employees or collaborators. At the same time, as part of its social engagement activities, it actively supports the domestic and international advancement of rights to which all of us are inherently entitled.

The Group pays special attention to the quality of life at work. It ensures that employees can work in a calm environment free from disturbances, discrimination, or practices that violate personal rights. This commitment is also affirmed by the Group in its Code of Ethics.

The Group maintains that the principle „Nothing about you without you“ must prevail in all areas of life, including work. The essence of this principle is that

measures, developments, or other processes concerning people with disabilities should only be undertaken with their involvement.

Market has no areas of operation or suppliers where there is a risk of child labour, exposure of young workers to dangerous work or even forced labour. Almost without exception, the Group's partners are companies operating within the European Union.

The Market Group attaches great importance to creating value through its activities and avoiding all forms of harm. Accordingly, any negative impacts arising from its operations (e.g. environmental impacts) never exceed the limits specified by legislation or industry standards.

In cases where, for any reason, a third party suffers damage attributable to the Market Group, the Group will do everything in its power to repair the negative effects and restore the original condition.

The Market Group has set up a designated e-mail address and web interface for reporting damage incidents at construction sites: <https://www.market.hu/karjelento> and [karesemeny@market.hu](mailto:karesemeny@market.hu). This ensures that the relevant employees of the Market Group are directly informed of any negative effects (damage incidents) and that the damage claim process can begin as soon as possible. The Market Group is constantly developing these processes, taking into account changes in the legal environment (e.g. new data protection requirements) and feedback and complaints from those affected.

Employees can contact the Ethics Committee with reports or questions on ethical matters.



## Processes for engaging with our own workers and workers' representatives about impacts [ESRS S1-2]

As an employer, the Group is a member of ÉVOSZ, the National Federation of Hungarian Building Contractors, which is responsible for representing the interests of Hungarian building contractors at home and abroad and, within this framework, for promoting collective employee rights.

Employee consultations are conducted directly with employees, who may initiate opinions and suggestions through numerous channels: their immediate supervisor, project technical manager, the Ethics Committee, suggestion box, HR Business Partners, HR customer service, or the HR Director.

From the employer's perspective, communication with employees is considered adequate, and their views and considerations form part of decision-making. From the employees' side, no demand has arisen for the establishment of a formal consultation forum or organisation.



## Processes to remediate negative impacts and channels for own employees to raise concerns [ESRS S1-3]

Employees can also address their complaints to the HR department or directly to the Ethics Committee. In all cases, we treat their reports and complaints with complete discretion, and their investigation is mandatory in all cases.

Employees can submit their suggestions and opinions to their employer in a number of ways: through their line manager, project technical manager, Ethics Committee, suggestion box, HR Business Partners, HR customer service, or HR manager.

The Market Group considers it essential that adopted policies are actually implemented within the specified deadlines and ensures that appropriate human and material resources are always provided for this purpose. The Market Group undertakes investigations of ethical misconduct only where a report is submitted in writing and with disclosure of identity.

Ethical violations may be reported to: the holder of employer's rights or the legal representative of the given organisation (1); heads of support departments (HR, Internal Audit, Legal) (2); the Director of Security (3); or via email to [etikaikodex@market.hu](mailto:etikaikodex@market.hu) (4). If the reporting person does not wish to disclose their identity to the Market Group, the report may also be submitted to the

Group's contracted whistleblowing attorney (5), who may not reveal the reporter's identity without explicit consent.

The recipient of a report must forward it without delay to the Legal Director, who shall fully inform the HR Director. The investigation is coordinated by the Legal Director, and those conducting it are obliged to keep confidential all information relating to the report's content and the people concerned until the investigation is closed or until formal liability proceedings initiated as a result of the investigation begin. Such information may be disclosed only where indispensable for establishing the facts.

Reports are investigated by the Market Group within 30 days; this procedural deadline may, where justified, be extended by up to a further 60 days.



## Actions related to material impacts on own workforce, approaches to mitigate material risks and advance material opportunities relating to own workforce, and effectiveness of these actions

### [ESRS S1-4]

Based on the double materiality assessment carried out by the Market Group, the following sub-topics within the sub-topic of „Working conditions“ were identified as relevant topics for the ESRS topic „Own workforce“ and are reported on in this Sustainability Report.

#### MATERIAL SUB-SUB-TOPICS:

- ✓ Secure employment: Improving living standards through full and secure employment and decent work. Ensuring fair and equitable treatment of employees in accordance with national legislation and, in general, ILO conventions (even if the country where the company’s employees are located has not ratified the ILO conventions).
- ✓ Working time: Rules and procedures governing working time of employees employed by the Market Group (“employees”) and non-employee workers who are either sole traders performing work for the Market Group (“self-employed”) or individuals primarily providing “labour market services” and made

available by Market.

- ✓ Adequate wages: Rules and procedures governing the remuneration of employees employed by the Market Group (“employees”) and non-employee workers who are either sole traders performing work for Market (“self-employed”) or individuals primarily providing “labour market services” and made available by Market, ensuring fair wages and other forms of remuneration in accordance with national laws, regulations, or collective agreements, taking into account the general wage level of the country, cost of living, social security benefits, and the relative living standards of other social groups.
- ✓ Work-life balance: Provisions concerning family leave, flexible working arrangements, and access to childcare for employees employed by the Market Group (“employees”) and non-employee workers who are either sole traders performing work for the Market Group (“self-employed”) or individuals primarily providing “labour market services” and made available by Market.
- ✓ Health and safety: Promoting and maintaining the highest degree of physical,

mental, and social well-being of all workers, preventing damage to health caused by working conditions; developing and implementing occupational health and safety policies and management systems; and carrying out activities that promote employee welfare, welfare systems, and workers’ mental health.

These are complemented by the sub-topic Training and Skills Development under the sub-topic Equal Treatment and Equal Opportunities: ensuring equal and non-discriminatory access for employees to skills development and career advancement, and providing human capital development programmes for all employees.

Our Company considers it extremely important to act responsibly in its business relationships as well, with particular regard to preventing and managing significant negative impacts affecting the workforce.

#### TARGETS

## Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [ESRS S1-5]

The Market Group is aware that material impacts, risks and opportunities affecting its own workforce have a direct impact on the sustainability, competitiveness and reputation of our operations.

In addition to business performance, we focus on reducing existing staff turnover and increasing employee satisfaction: we develop our managers through our

Leadership Academy programme and strive to continuously adapt our benefits system and working environment to the needs of our employees.

We are improving our occupational safety system and our mental health support initiatives. Our goal is to reduce the number of workplace accidents and absences due to illness.

We treat the continuous learning and professional development of our employees as a goal, and to this end, area development plans and internal training programmes have been introduced.

We strive to create an organisational culture where every employee feels safe and valued.



KEY METRICS

### Characteristics of Market Group employees [ESRS S1-6]

At the end of 2024, the Market Group had 1,532 employees. This includes full-time and part-time employees, as well as colleagues employed on fixed-term and permanent contracts. Of these, 1,202 are men (78% of the total workforce) and 330 are women (22% of the total workforce). Compared to the total number of employees, the proportion of those employed on fixed-term contracts or part-time is not significant (3.3%). In 2024, 46 employees worked part-time and 4 people had fixed-term contracts.

In addition, Market worked with 45 contractual partners who were not employed by the company. This includes temporary workers (most commonly interns), elected officials and employees on temporary assignments. In 2024, 36 men and 9 women worked for the Market Group under one of the legal relationships described above.

During the year, a total of 312 new employees started their careers with the Group. Market's equal opportunities policy does not discriminate between male and female employees in determining remuneration, which is always based on position and professional skills. New recruits are supported in their integration through an onboarding process. That will familiarise newcomers with the Group, its internal processes, colleagues, the benefits system, and provide them with the tools and training they need to do their job. The Market Group also continuously monitors turnover trends in its member companies. In 2024, the turnover rate was the highest for MRKT Padló Kft.

Of the 42 colleagues who were absent for a longer period of time due to maternity leave or childcare leave, 14 returned in 2024. Market counts it a success that 13 of the returning colleagues are still working for the Group.<sup>10</sup>

<sup>10</sup> In the reporting year, the retention rate was 85.7%, meaning that, with the exception of one employee, our colleagues returning after a longer period of absence due to having children remained employed by the Market Group 12 months after their return.

### BREAKDOWN BY GENDER OF PERMANENT EMPLOYEES (FULL-TIME AND PART-TIME COMBINED) IN 2024, BY MEMBER COMPANY

|  | MEN (NUMBER) | MEN (%)    | WOMEN (NUMBER) | WOMEN (%)  | OTHER (PEOPLE) | OTHER (%) | TOTAL        |
|--|--------------|------------|----------------|------------|----------------|-----------|--------------|
| Market Építő Zrt.                      | 396          | 67%        | 193            | 33%        | 0              | 0%        | 589          |
| OKM Építőipari és Szolgáltató Kft.     | 247          | 89%        | 30             | 11%        | 0              | 0%        | 277          |
| Moratus Kft.                           | 139          | 89%        | 18             | 11%        | 0              | 0%        | 157          |
| Vilati Szerelő Zrt.                    | 106          | 89%        | 13             | 11%        | 0              | 0%        | 119          |
| PREbeton Zrt.                          | 140          | 83%        | 29             | 17%        | 0              | 0%        | 169          |
| MCM Beton Kft.                         | 27           | 96%        | 1              | 4%         | 0              | 0%        | 28           |
| Market Épületszerviz Kft.              | 67           | 92%        | 6              | 8%         | 0              | 0%        | 73           |
| MRKT Padló Kft.                        | 44           | 94%        | 3              | 6%         | 0              | 0%        | 47           |
| Lean Tech Mérnökiroda Kft.             | 18           | 56%        | 14             | 44%        | 0              | 0%        | 32           |
| Property Market Ingatlanfejlesztő Kft. | 18           | 44%        | 23             | 56%        | 0              | 0%        | 41           |
| <b>Total</b>                           | <b>1,202</b> | <b>78%</b> | <b>330</b>     | <b>22%</b> | <b>0</b>       | <b>0%</b> | <b>1,532</b> |



### BREAKDOWN BY GENDER OF FULL-TIME EMPLOYEES IN 2024, BY MEMBER COMPANY

|  | MEN<br>(NUMBER) | MEN (%)    | WOMEN<br>(NUMBER) | FEMALE (%) | OTHER<br>(PEOPLE) | OTHER (%) | TOTAL        |
|--|-----------------|------------|-------------------|------------|-------------------|-----------|--------------|
| Market Építő Zrt.                      | 388             | 69%        | 177               | 31%        | 0                 | 0%        | 565          |
| OKM Építőipari és Szolgáltató Kft.     | 245             | 89%        | 29                | 11%        | 0                 | 0%        | 274          |
| Moratus Kft.                           | 139             | 89%        | 17                | 11%        | 0                 | 0%        | 156          |
| Vilati Szerelő Zrt.                    | 104             | 89%        | 13                | 11%        | 0                 | 0%        | 117          |
| PREbeton Zrt.                          | 140             | 83%        | 29                | 17%        | 0                 | 0%        | 169          |
| MCM Beton Kft.                         | 27              | 96%        | 1                 | 4%         | 0                 | 0%        | 28           |
| Market Épületszerviz Kft.              | 67              | 92%        | 6                 | 8%         | 0                 | 0%        | 73           |
| MRKT Padló Kft.                        | 44              | 94%        | 3                 | 6%         | 0                 | 0%        | 47           |
| Lean Tech Mérnökiroda Kft.             | 18              | 58%        | 13                | 42%        | 0                 | 0%        | 31           |
| Property Market Ingatlanfejlesztő Kft. | 16              | 46%        | 19                | 54%        | 0                 | 0%        | 35           |
| <b>Total</b>                           | <b>1,188</b>    | <b>79%</b> | <b>307</b>        | <b>21%</b> | <b>0</b>          | <b>0%</b> | <b>1,495</b> |



### BREAKDOWN BY GENDER OF PART-TIME EMPLOYEES IN 2024, BY MEMBER COMPANY

|  | MEN<br>(NUMBER) | MEN (%) | WOMEN<br>(NUMBER) | WOMEN<br>(%) | OTHER<br>(NUMBER) | OTHER (%) | TOTAL |
|--|-----------------|---------|-------------------|--------------|-------------------|-----------|-------|
| Market Építő Zrt.                      | 8               | 33%     | 16                | 67%          | 0                 | 0%        | 24    |
| OKM Építőipari és Szolgáltató Kft.     | 2               | 67%     | 1                 | 33%          | 0                 | 0%        | 3     |
| Moratus Kft.                           | 0               | 0%      | 1                 | 100%         | 0                 | 0%        | 1     |
| Vilati Szerelő Zrt.                    | 2               | 100%    | 0                 | 0%           | 0                 | 0%        | 2     |
| PREbeton Zrt.                          | 0               | 0%      | 0                 | 0%           | 0                 | 0%        | 0     |
| MCM Beton Kft.                         | 0               | 0%      | 0                 | 0%           | 0                 | 0%        | 0     |
| Market Épületszerviz Kft.              | 0               | 0%      | 0                 | 0%           | 0                 | 0%        | 0     |
| MRKT Padló Kft.                        | 0               | 0%      | 0                 | 0%           | 0                 | 0%        | 0     |
| Lean Tech Mérnökiroda Kft.             | 0               | 0%      | 1                 | 0%           | 0                 | 0%        | 1     |
| Property Market Ingatlanfejlesztő Kft. | 2               | 33%     | 4                 | 67%          | 0                 | 0%        | 6     |
| Total                                  | 12              | 32%     | 25                | 68%          | 0                 | 0%        | 37    |





### BREAKDOWN BY GENDER OF TEMPORARY EMPLOYEES IN 2024, BY MEMBER COMPANY

|  | MEN<br>(NUMBER) | MEN (%)    | WOMEN<br>(NUMBER) | WOMEN<br>(%) | OTHER<br>(NUMBER) | OTHER (%) | TOTAL    |
|--|-----------------|------------|-------------------|--------------|-------------------|-----------|----------|
| Market Építő Zrt.                      | 1               | 33%        | 2                 | 67%          | 0                 | 0%        | 3        |
| OKM Építőipari és Szolgáltató Kft.     | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| Moratus Kft.                           | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| Vilati Szerelő Zrt.                    | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| PREbeton Zrt.                          | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| MCM Beton Kft.                         |                 | 0%         |                   | 0%           |                   | 0%        |          |
| Market Épületszerviz Kft.              | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| MRKT Padló Kft.                        | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| Lean Tech Mérnökiroda Kft.             | 0               | 0%         | 0                 | 0%           | 0                 | 0%        | 0        |
| Property Market Ingatlanfejlesztő Kft. | 16              | 46%        | 19                | 54%          | 0                 | 0%        | 35       |
| Total                                  | <b>1</b>        | <b>33%</b> | <b>2</b>          | <b>67%</b>   | <b>0</b>          | <b>0%</b> | <b>3</b> |

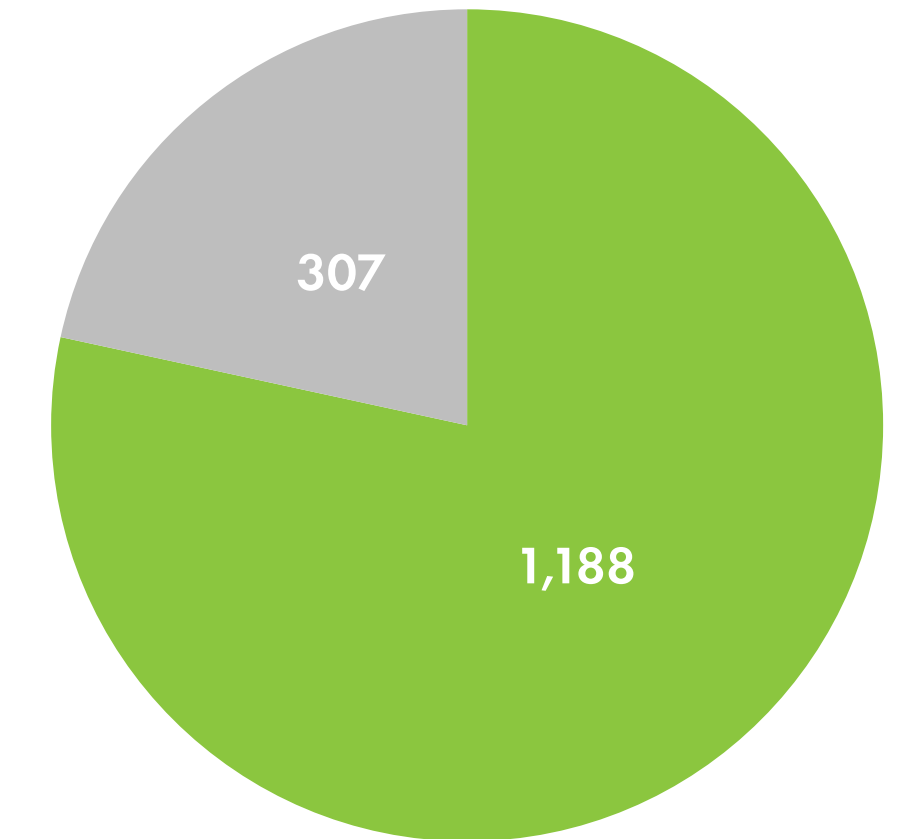


### CHANGES IN THE NUMBER OF FULL-TIME EMPLOYEES (PEOPLE)

|  | 2018       | 2019         | 2020         | 2021         | 2022         | 2023         | 2024*        |
|--|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Market Építő Zrt.                      | 355        | 421          | 430          | 482          | 509          | 553          | 565          |
| OKM Építőipari és Szolgáltató Kft.     | 234        | 282          | 274          | 285          | 274          | 272          | 274          |
| Moratus Kft.                           | 182        | 175          | 169          | 159          | 156          | 149          | 156          |
| Vilati Szerelő Zrt.                    | 60         | 61           | 60           | 73           | 71           | 99           | 117          |
| PREbeton Zrt.                          | 0          | 4            | 81           | 84           | 121          | 141          | 169          |
| MCM Beton Kft.                         | 5          | 9            | 11           | 28           | 29           | 22           | 28           |
| Market Épületszerviz Kft.              | 67         | 73           | 75           | 82           | 87           | 92           | 73           |
| MRKT Padló Kft.                        | 0          | 46           | 65           | 55           | 57           | 44           | 47           |
| Lean Tech Mérnökiroda Kft.             | 13         | 15           | 16           | 20           | 27           | 31           | 31           |
| Property Market Ingatlanfejlesztő Kft. | 33         | 39           | 45           | 36           | 39           | 37           | 35           |
| <b>Total</b>                           | <b>949</b> | <b>1,079</b> | <b>1,176</b> | <b>1,249</b> | <b>1,313</b> | <b>1,443</b> | <b>1,495</b> |

GENDER DISTRIBUTION OF EMPLOYEES AT GROUP LEVEL, 2024

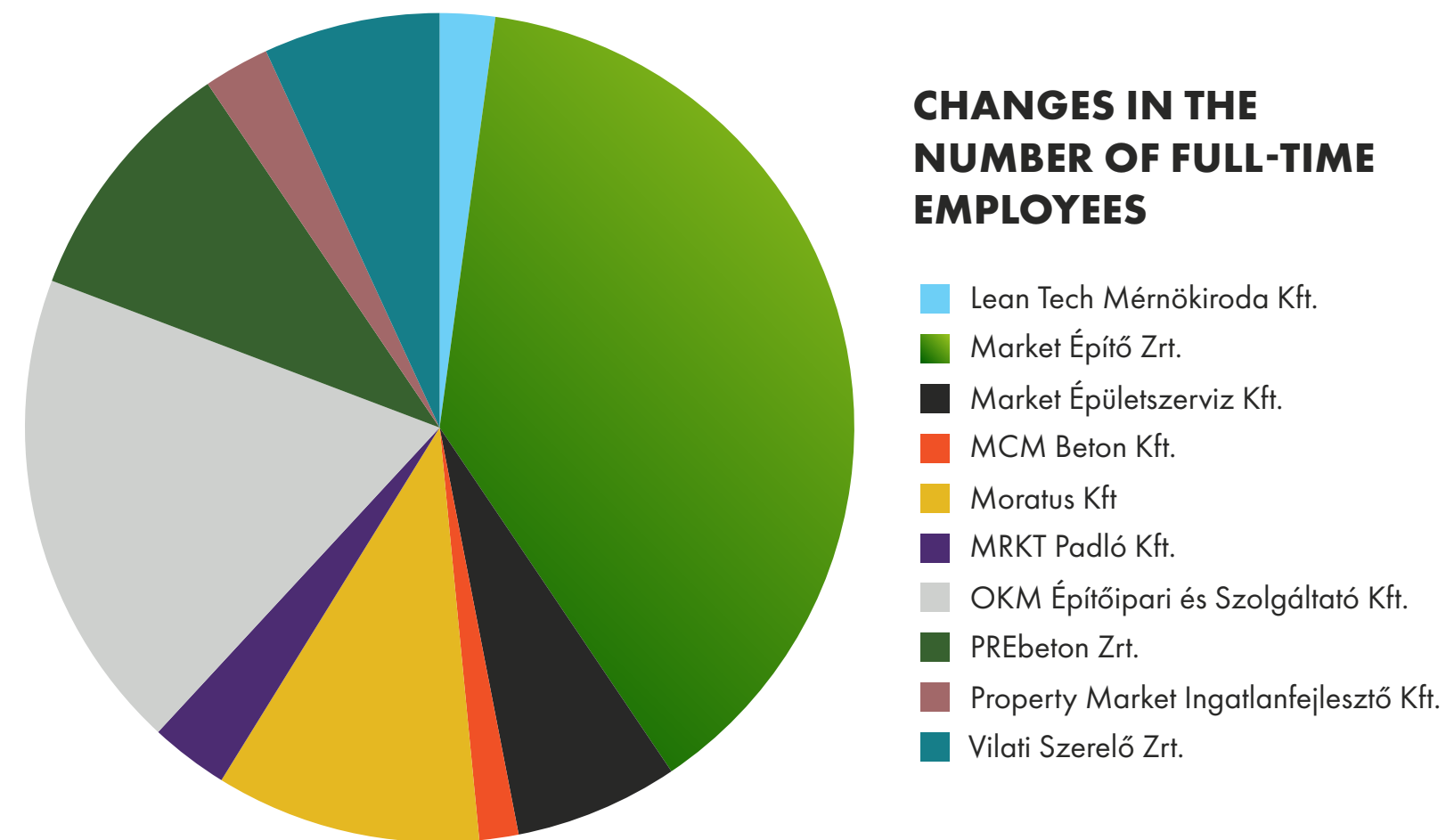
men  
women



\*Based on data from 31 December 2024



Employees classified as contractual partners are those who are not directly employed by the Group. The Market Group includes in this category: elected officers, workers engaged under civil law contracts, and agency-supplied (temporary) labour. Compared with 2023, their number changed significantly. A substantial decrease was recorded at Moratus and OKM, while among the member companies the highest number of contractual partners continued to work for Market Építő Zrt.



**CHANGES IN THE NUMBER OF CONTRACTUAL PARTNERS (NOT EMPLOYED BY THE GROUP)**

|   | 2018      | 2019      | 2020       | 2021      | 2022      | 2023      | 2024      |
|---|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| Market Építő Zrt.                       | 21        | 27        | 101        | 27        | 29        | 28        | 22        |
| OKM Építőipari és Szolgáltató Kft.      | 6         | 10        | 3          | 2         | 4         | 7         | 2         |
| Moratus Kft.                            | 25        | 29        | 3          | 6         | 6         | 10        | 4         |
| Vilati Szerelő Zrt.                     | 0         | 0         | 0          | 0         | 1         | 3         | 0         |
| PREbeton Zrt.                           | 0         | 1         | 1          | 2         | 1         | 1         | 1         |
| MCM Beton Kft.                          | 0         | 1         | 0          | 0         | 0         | 2         | 0         |
| Market Épületszerviz Kft.               | 1         | 0         | 0          | 0         | 0         | 0         | 0         |
| MRKT Padló Kft.                         | n.a.      | 2         | 2          | 3         | 3         | 1         | 0         |
| Lean Tech Mérnökiroda Kft.              |           |           |            |           | 0         | 0         | 1         |
| Property Market Ingatlanfejlesztő Kft.* | n.a.      | n.a.      | n.a.       | n.a.      | n.a.      | n.a.      |           |
| <b>Total</b>                            | <b>55</b> | <b>70</b> | <b>110</b> | <b>40</b> | <b>41</b> | <b>52</b> | <b>30</b> |

\*No retrospective data are available for Property Market Ingatlanfejlesztő Kft.



### STAFF TURNOVER (%)

IN 2024, THE GROUP'S OVERALL STAFF TURNOVER RATE WAS 16.26% ✓

|  | 2018    | 2019    | 2020    | 2021    | 2022   | 2023   | 2024   |
|--|---------|---------|---------|---------|--------|--------|--------|
| Market Építő Zrt.                      | 9.52%   | 15.17%  | 13.99%  | 9.46%   | 10.06% | 12.31% | 9.87%  |
| OKM Építőipari és Szolgáltató Kft.     | 32.00%  | 23.28%  | 20.84%  | 20.49%  | 22.68% | 18.37% | 19.51% |
| Moratus Kft.                           | 71.52%  | 61.16%  | 27.98%  | 25.01%  | 20.47% | 19.77% | 6.34%  |
| Vilati Szerelő Zrt.                    | 12.95%  | 6.26%   | 9.88%   | 8.73%   | 25.07% | 22.69% | 7.5%   |
| PREbeton Zrt.                          | -       | 0.00%   | 115.64% | 50.26%  | 43.45% | 30.08% | 28.38% |
| MCM Beton Kft.                         | 173.42% | 147.04% | 53.69%  | 7.37%   | 21.38% | 54.09% | 35.67% |
| Market Épületszerviz Kft.              | 13.30%  | 9.82%   | 6.70%   | 1.29%   | 4.77%  | 17.02% | 32.94% |
| MRKT Padló Kft.                        | -       | 33.45%  | 128.4%  | 109.58% | 51.49% | 60.06% | 49.82% |
| Lean Tech Mérnökiroda Kft.             | 8.35%   | 7.29%   | 23.86%  | 5.40%   | 17.46% | 9.93%  | 6.19%  |
| Property Market Ingatlanfejlesztő Kft. | 15.89%  | 19.70%  | 17.58%  | 73.06%  | 23.14% | 28.93% | 19.01% |

Over recent years, the Market Group has placed strong emphasis on expanding its workforce and has pursued this objective in a deliberate and structured manner. The professionalism expected of itself, together with the growing complexity of projects, has required the headcount of both Market Építő Zrt. and its subsidiaries to increase year by year. In line with its long-term business strategy, the addition of new subsidiaries and colleagues has elevated the Group to a higher level. Synergies are utilised to the fullest extent, and companies within the Group reinforce one another. Recent development has also brought with it the need for new types of competencies; accordingly, the Group has continued to expand, and new fields have emerged such as BIM design, digitalisation, and data analytics. These new areas require skilled personnel, meaning that the Group's growth is not only quantitative but qualitative as well.

✓ The data marked have been verified by an audit.



## Characteristics of non-employee workers in the Company's own workforce [ESRS S1-7]

[GRI 405-2]

In addition to its employees, the Market Group also worked with 45 contractual partners who were not in its direct employment. These include agency (temporary) workers (most commonly interns), elected officers, and individuals engaged on temporary assignments. In 2024, 36 men and 9 women worked for the Market Group in one of the legal relationships described above.

The most common type of non-employee is temporary agency work, which is how we employ students who, in addition to their higher education, are typically employed part-time through school cooperatives. We employ external consultants on a case-by-case basis under contract to perform specific expert tasks, and we also have elected officials (such as supervisory board members) working within the Group to ensure compliance with relevant legislation.

| COMPANY/LEGAL STATUS                   | TEMPORARY | CONTRACTUAL EMPLOYMENT | ELECTED OFFICER |
|--|-----------|------------------------|-----------------|
| Lean Tech Mérnökiroda Kft.             | 1         | 0                      | 0               |
| Market Építő Zrt.                      | 22        | 7                      | 5               |
| Market Épületszerviz Kft.              | 0         | 0                      | 0               |
| MCM Beton Kft.                         | 0         | 0                      | 0               |
| Moratus Kft.                           | 4         | 1                      | 0               |
| MRKT Padló Kft.                        | 0         | 0                      | 0               |
| OKM Építőipari és Szolgáltató Kft.     | 2         | 0                      | 0               |
| PREbeton Zrt.                          | 1         | 1                      | 0               |
| Property Market Ingatlanfejlesztő Kft. | 0         | 0                      | 0               |
| Vilati Szerelő Zrt.                    | 0         | 1                      | 0               |
| <b>Total</b>                           | <b>30</b> | <b>10</b>              | <b>5</b>        |





## Diversity metrics [ESRS S1-9]

### PERCENTAGE OF FEMALE MANAGERS BY MEMBER COMPANY (%)

|  | 2018  | 2019 | 2020 | 2021 | 2022  | 2023 | 2024 |
|--|-------|------|------|------|-------|------|------|
| Market Építő Zrt.                      | 1.71  | 1.43 | 1.40 | 1.27 | 3.90  | 3.14 | 3.40 |
| OKM Építőipari és Szolgáltató Kft.     | 0.43  | 0.35 | 0.36 | 0.35 | 0.70  | 0.36 | 0.36 |
| Moratus Kft.                           | 1.11  | 1.15 | 1.19 | 1.25 | 1.27  | 1.34 | 1.27 |
| Vilati Szerelő Zrt.                    | 0.00  | 0.00 | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 |
| PREbeton Zrt.                          | 0.00  | 0.00 | 0.00 | 0.00 | 0.81  | 1.42 | 1.18 |
| MCM Beton Kft.                         | 0.00  | 0.00 | 0.00 | 0.00 | 3.40  | 4.55 | 3.57 |
| Market Épületszerviz Kft.              | 0.00  | 0.00 | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 |
| MRKT Padló Kft.                        | -     | 2.13 | 2.94 | 3.57 | 3.39  | 2.27 | 0.00 |
| Lean Tech Mérnökiroda Kft.             | 0.00  | 0.00 | 0.00 | 0.00 | 10.71 | 9.38 | 9.09 |
| Property Market Ingatlanfejlesztő Kft. | 12.10 | 8.10 | 6.80 | 5.10 | 9.10  | 9.30 | 9.52 |

The Market Group values the diversity of its employees and rejects all forms of discrimination. At the same time, it is important to highlight the fact that the construction industry is characterised by a majority of male employees. Although the real estate development sector has become somewhat more attractive to women in recent years, it still remains in most cases male-dominated. This is also evident in the case of the Group: in 2024, the proportion of male senior managers (based on the number of members of the Management Board and senior managers) was 97% at group level. Among the member companies, Market Építő Zrt. employs the most female staff, the vast majority of whom are in office positions.



### RATIO OF AVERAGE FEMALE SALARY TO AVERAGE MALE SALARY (%)

|  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024   |
|--|-------|-------|-------|-------|-------|-------|--------|
| Market Építő Zrt.                      | 76.7  | 81.6  | 103.3 | 99.7  | 97.2  | 96.5  | 97.84  |
| OKM Építőipari és Szolgáltató Kft.     | 113.1 | 114.6 | 102   | 95.3  | 95.1  | 105.7 | 99.23  |
| Moratus Kft.                           | 88.6  | 93.3  | 93.1  | 88.3  | 108.6 | 104.3 | 106.21 |
| Vilati Szerelő Zrt.                    | 65.1  | 72.7  | 92    | 99.1  | 98.2  | 97.7  | 98.95  |
| PREbeton Zrt.                          | _*    | _*    | 88.3  | 91.8  | 88.2  | 88.5  | 109.58 |
| MCM Beton Kft.                         | _*    | 37    | _*    | 132.7 | _*    | _*    | _*     |
| Market Épületszerviz Kft.              | 88.7  | 71.5  | 78.8  | 82.2  | _*    | 94.6  | _*     |
| MRKT Padló Kft.                        |       | _*    | _*    | _*    | _*    | _*    | _*     |
| Lean Tech Mérnökiroda Kft.             | 76    | 84    | 98.9  | 93.2  | 92.7  | 89.6  | 95.76  |
| Property Market Ingatlanfejlesztő Kft. | _*    | 149   | 89.1  | 86.6  | 85.9  | 74    | 92.0   |

The Market Group differentiates between female and male employees in the same position solely on the basis of professional experience. In the case of new applicants, decisions on recruitment are always made on the basis of the skills required for the position in question. At the same time, the Market Group strives to gradually eliminate the pay gap across the entire group. In 2024, the ratio of average female salaries to average male salaries at group level was 99.94%.

\* There was no basis for comparison in the given year: men and women working in the same job.



### PERCENTAGE OF FEMALE MANAGERS BY MEMBER COMPANY (%)

|   | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|------|------|------|------|------|------|------|
| Market Építő Zrt.                             | 0.00 | 0.24 | 0.23 | 0.21 | 0.19 | 0.17 | 0.17 |
| OKM Építőipari és Szolgáltató Kft.            | 0.85 | 0.71 | 0.36 | 0.35 | 0.35 | 0.36 | 0.36 |
| Moratus Kft.                                  | 1.11 | 1.14 | 1.19 | 1.25 | 1.27 | 1.26 | 1.27 |
| Vilati Szerelő Zrt.                           | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PREbeton Zrt.                                 | 0.00 | 0.00 | 2.46 | 2.63 | 0.81 | 0.70 | 0.59 |
| MCM Beton Kft.                                | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Market Épületszerviz Kft.                     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MRKT Padló Kft. Lean Tech<br>Mérnökiroda Kft. | -    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lean Tech Mérnökiroda Kft.                    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Market Ingatlanfejlesztő Kft.        | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



## Adequate wages [ESRS S1-10]

The Market Group employs its staff at base salaries significantly higher than the statutory minimum wage: all employees receive remuneration in line with applicable benchmark values (minimum wage determined in accordance with Directive (EU) 2022/2041 of the European Union on adequate minimum wages). The Market Group employs its staff at a base salaries significantly higher than the minimum wage: all employees of the Company receive remuneration in line with applicable benchmark (minimum wage determined in accordance with Directive (EU) 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the European Union).

The Group sets entry salaries with reference to the pay of employees already working in the given role, taking its internal pay structure into account. It upholds the principle of equal pay for equal work. No distinction is made between genders for new hires; offers are determined by an internal salary band.

## People with disabilities

### [ESRS S1-12]

In the industry represented by the Market Group, employees with disabilities are present in very low proportions.

## PROPORTION OF EMPLOYEES WITH DISABILITIES BY MEMBER COMPANY (%)

|  | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|------|------|------|------|------|------|------|
| Market Építő Zrt.                      | 0.00 | 0.24 | 0.23 | 0.21 | 0.19 | 0.17 | 0.17 |
| OKM Építőipari és Szolgáltató Kft.     | 0.85 | 0.71 | 0.36 | 0.35 | 0.35 | 0.36 | 0.36 |
| Moratus Kft.                           | 1.11 | 1.14 | 1.19 | 1.25 | 1.27 | 1.26 | 1.27 |
| Vilati Szerelő Zrt.                    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PREbeton Zrt.                          | 0.00 | 0.00 | 2.46 | 2.63 | 0.81 | 0.70 | 0.59 |
| MCM Beton Kft.                         | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Market Épületszerviz Kft.              | 0.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MRKT Padló Kft.                        | 0.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lean Tech Mérnökiroda Kft.             | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Market Ingatlanfejlesztő Kft. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



## Training and skills development metrics [ESRS S1-13]

[GRI 3-3] [GRI 404-1] [GRI 404-2] [GRI 404-3]

The Market Group constantly strives to apply new approaches and techniques to promote the development of its colleagues. It offers a wide range of learning opportunities and is committed to expanding its offerings. In the construction industry, it is essential to constantly evolve, innovate and integrate innovation into core business. The obsolescence of employees' knowledge can pose a serious risk, and therefore education and skills development are essential. Increasing the number of training hours is also a target in the sustainability strategy: by 2025, the Group aimed to achieve 30 training hours per employee per year – that target was met in 2023.

In 2023, the Group did not just aim to provide 30 hours of training per person per year – it continuously assessed how the increase in training hours would affect colleagues, the company, the industry and society. In 2024, we further increased the number of training hours per employee.

Along the evaluations, Market Group staff realised that a focus on quantity could compromise quality. A focus on volume may require staff to attend training and learning events that are not necessary for their work or development.

The learning opportunities were assessed according to the following criteria:

1. Is the knowledge to be acquired useful for the given colleague?
2. Does it help develop the colleague's technical skills or expertise?
3. Does it enhance the colleague's competencies and soft skills?
4. Does it support the colleague's career development?
5. Does it preserve the integrity and quality standards defined by our company?
6. Is the knowledge aligned with corporate objectives and does it support the achievement of strategic goals?

In 2024, the Group further expanded its training opportunities to ensure that all employees have relevant learning and development opportunities. For the system to be developed, it remains important that the proposed training and learning pathways support corporate strategies, corporate objectives, career development opportunities, competence development and the filling of knowledge gaps within the company and the industry

Market Group does that by providing learning opportunities not only for its own workforce, but also for its stakeholders, whether it's industry training through technical training institutes and university courses, or supplier development through the Partner Programme.

Market Group seeks to develop its employees in a wide range of competences, depending on their needs and areas for development. Colleagues have access to training opportunities at all levels of the company.

Market Építő Zrt. offers its employees the opportunity to expand their language skills in 4 different languages. These are English, German, Mandarin and Korean. The company also offers non-industry related opportunities such as basic IT classes, spreadsheet, office software and stress management. It is open to the concept of lifelong learning and strives to provide a wide range of learning opportunities for its colleagues.

Market workshops help colleagues to improve their communication skills and other soft-skills in trainings. Market Építő Zrt. also strives to ensure that as the company grows, it also trains skilled managers who have the leadership skills to take the company even further, while providing a safe and productive work environment for their employees. To ensure that, we run a Leadership Academy, which consists of 12 modules focused on providing soon-to-be leaders with the tools they need to

lead their teams.

Those already in senior management positions receive leadership skills and competency training. Those who want to become leaders or who are identified as leadership candidates will receive a series of training sessions to help them prepare for leadership. These include the Market Leadership Academy and Leadership and Organisation. The Leadership Academy is a series of modules consisting of development sessions for designated prospective leaders or current ones. It covers a wide range of topics (e.g. communication, self-knowledge, project management), all of which have in common that they are related to leadership competences. A series of lectures for top managers in Leadership and Organisation with expert guests. The themes of the lectures are also varied, with topics on market, social and organisational management.

The Market Group believes that colleagues who feel secure and supported and have no problems at home, are more focused and able to perform their daily tasks to a higher standard. For this reason, the Group strives to provide a variety of informative e-learning opportunities and training programmes.

For employees, the Group offers additional external opportunities to develop their knowledge and thus further advance their careers. One of these is the opportunity to go on study and research trips abroad, where they can become interested in new techniques and technologies. Many of Market's employees have travelled to the United States, China and the Middle East to learn new ways of working and thereby improve the company's processes. Continuing education in higher education or vocational/industry-specific training is supported by the Market Group in the form of financial support and study leave.



Through the „This is me” competence development programme, colleagues can identify their strengths and weaknesses and get tips and tricks for their self-development.

Twice a year, colleagues are given suggestions for areas where they can improve, at a performance review. During the performance evaluation, colleagues carry out a self-assessment and it is taken into account in the management appraisal. During the performance appraisal, competences (first semester: 3 competences; second semester: 17 competences) are also assessed in addition to the textual self-assessment, strengths and areas for improvement.

We also make recommendations for promotions based on management reviews. For their personal development, Market always provides them with individual, personalised advice, whether it's professional or competence development.

Managers can request development training for their team throughout the year, which can consist of presentations, trainings, team building and individual sessions. The Market Group also offers the opportunity for employees to approach their supervisors with individual further training needs, both in-school and out-of-school. They are offered study contracts, subject to the approval of their managers.

In addition to the above-mentioned trainings, colleagues were also trained in conflict management, time management, presentation and stress management. For those who find it difficult to cope with stress and the difficulties of everyday life, Market also provides mindfulness training.

## NUMBER OF TRAINING HOURS PER EMPLOYEE BY MEMBER COMPANY 2021–2024

| MEMBER COMPANIES                       | 2021    | 2022    | 2023  | 2024  |
|--|---------|---------|-------|-------|
| Market Építő Zrt.                      | 6.5     | 10.9    | 40.25 | 68.38 |
| OKM Építőipari és Szolgáltató Kft.     | 2.2     | 2.3     | 25.99 | 19.08 |
| Moratus Kft.                           | 3.7     | 1.2     | 34.76 | 22.88 |
| Vilati Szerelő Zrt.                    | 6.9     | 3       | 19.08 | 25.73 |
| PREbeton Zrt.                          | 2.5     | 12.3    | 12.91 | 17.22 |
| MCM Beton Kft.                         | n. a. * | n. a. * | 5.67  | 14.33 |
| Market Épületszerviz Kft.              | 3.5     | 2.9     | 16.84 | 7.11  |
| MRKT Padló Kft.                        | n. a. * | n. a. * | 9.23  | 8.51  |
| Lean Tech Mérnökiroda Kft.             | 4.1     | 16.6    | 52.11 | 56.81 |
| Property Market Ingatlanfejlesztő Kft. | n. a. * | n. a. * | 5.38  | 18.22 |
| Market Csoport                         | 4.5     | 7       | 30.22 | 35.86 |

\* MCM Beton Kft., MRKT Padló Kft. and Property Market Ingatlanfejlesztő Kft. did not keep records of training hours until 2023.



## Health and safety metrics [ESRS S1-14]

[GRI 403-1] [GRI 403-2] [GRI 403-3] [GRI 403-4] [GRI 403-5] [GRI 403-6] [GRI 403-7] [GRI 403-8] [GRI 403-9] [GRI 403-10]

Safety at work is critical to the Market Group. Construction work processes have a number of potential hazards, which must be identified and managed during the execution of projects. Therefore, in addition to regulatory compliance, the Group continuously monitors industry trends and adopts best practices to ensure the safety of its employees at all times. A strategic objective of the Market Group is to keep the number of working days lost due to accidents below a maximum of 700 days per year. In 2024 this figure was 327, remaining well below the set threshold.

### SAFETY AT WORK

The Group complies fully with occupational health and safety legislation and the requirements of the MEBIR (Occupational Health and Safety Management System) standard. In hazardous work processes and technologies, where prevention is not sufficient, Market provides its employees with personal protective equipment to protect them against the hazards and to reduce the harmful effects. In all cases, workers are obliged to use the protective equipment issued to them in accordance with its intended purpose and to check its quality and protective capacity on an ongoing basis.

If work equipment, when used as intended, poses a direct risk to the health and safety of workers or could lead to an accident at work, it must be subject to an immediate inspection by the local manager.

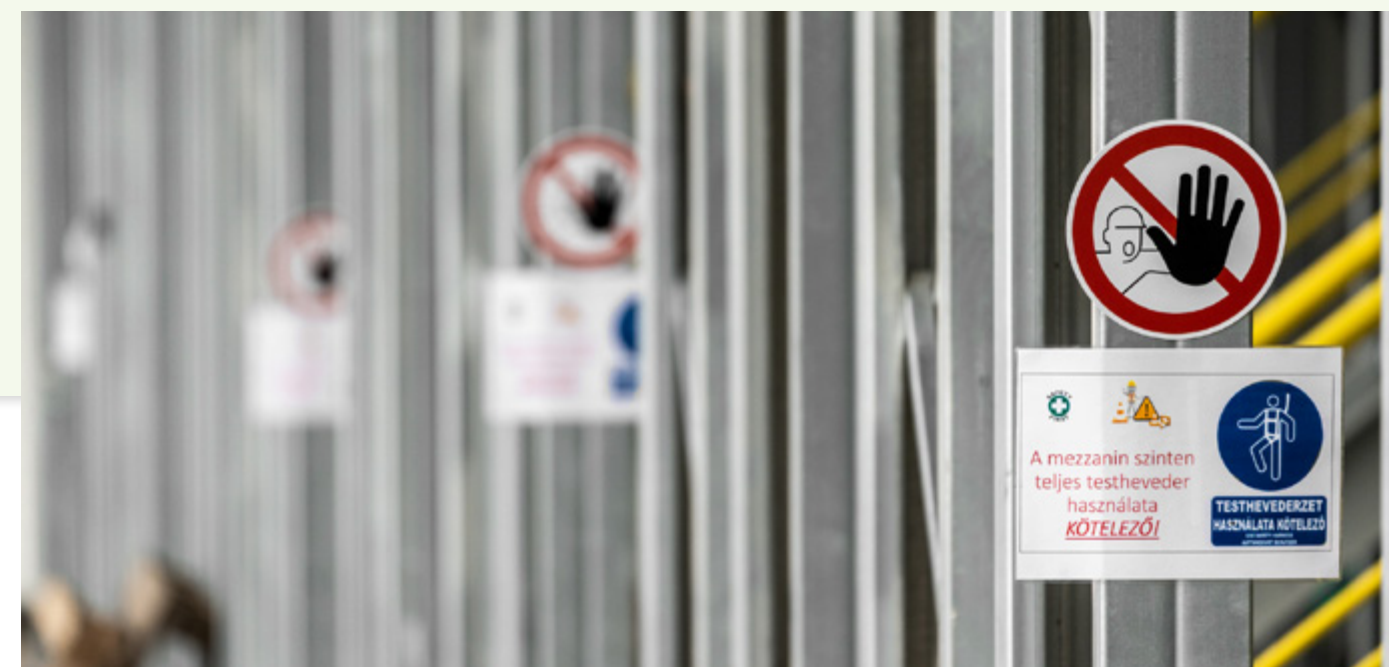
### SAFETY AT WORK ON CONSTRUCTION SITES

At Market Group construction sites, the Group provides:

- ✓ Individual risk assessment at each site
- ✓ Preparation of health and safety plans
- ✓ Occupational health and safety inspections, on site health and safety coordinators
- ✓ Security guarding services and access control (verification of occupational health certificates)
- ✓ Verification of proof of OSH training certificates

During site inspections, the Group's appointed safety coordinators prepare daily safety reports documenting any deficiencies identified. These reports are forwarded to site management, who instruct the affected subcontractors to rectify the issues.

Based on the number of deficiencies recorded in these reports, Market produces proportional statistical indicators, enabling the occupational safety performance of construction sites to be monitored.



### MANAGING OCCUPATIONAL HEALTH AND SAFETY RISKS

During the construction activities on the work site, Market Group assesses the risks during all work processes. The occupational health service provider is also involved in the process. Risk is calculated by multiplying the severity of an accident by the probability of its occurrence. The level of risk is assessed on a scale of 0 to 400. If the risk is minimal, acceptable, moderate or significant, work may only be started after appropriate protective equipment and training has been provided. If the level of risk is unacceptable, the work must not be started. The Group expects all employees to stop work immediately if an emergency or hazard (malfunction) is detected and to report the emergency to the manager. However, he must eliminate or seek to reduce the emergency as far as he is reasonably expected to do. He must immediately report any accident at work which he has suffered or observed to his immediate superior. Therefore, the employee must not suffer any disadvantage within the Group.

An accident at work is investigated jointly by the manager of the workplace and the head of health and safety. In the course of the investigation, the site, the work equipment, the working conditions, the behaviour of the injured person and his co-workers, and the technical regulations and instructions applicable to the activity in question are reviewed.



## IDENTIFICATION OF WORK-RELATED HAZARDS AND HOW TO ASSESS RISKS

In the course of their construction activities at the work site, the employees of Market Zrt. may be exposed to risks (directly or indirectly, in whole or in part) arising from the work processes of subcontractors. The risk assessment of Market Zrt. is carried out with the involvement of the company's occupational health service provider.

The work safety rules (MVSZ) and rescue plan contain the procedures to be followed in emergency situations. In the subsection on general and special rules for work, the MVSZ stipulates for employees: "In the event of an emergency or danger (malfunction), work must be suspended immediately and the emergency must be reported to the manager. At the same time, such an employee must eliminate or seek to reduce the emergency as far as he is reasonably expected to do. He must promptly report any accident at work which he has suffered or observed to his immediate superior."

All employees may report dangerous situations through their safety representatives or supervisor. Employees shall not suffer any disadvantage within the Group as a result of doing so. They are entitled – in accordance with Section 70 of the Act on Occupational Safety and Health (Mvt.) – to elect an OSH representative from among themselves to exercise their rights in relation to occupational safety.

The safety and health (OSH) representative is entitled to carry out safety and health inspections in his area of operation (competence), to participate in accident investigations, commissioning and start-up procedures, and to initiate safety and health measures. The representative's initiative must be answered in writing without delay, but within a maximum of eight days, and the necessary action must be taken.

An accident at work is investigated jointly by the manager of the workplace and the head of health and safety. In the course of the investigation, the site, the work

equipment, the working conditions, the behaviour of the injured person and his fellow workers, the technical regulations and instructions applicable to the activity in question are reviewed.

As a result of the investigation, the causes of the accident, the circumstances and behaviours that caused and contributed to the accident must be identified, and the employer's actions to prevent similar accidents must be determined. The workers concerned shall be informed by means of refresher training.

## OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

The following member companies of the Group are ISO 45001 certified: Market Építő Zrt., OKM, Vilati, Épületszerviz, PREbeton. The standard is regularly renewed and the compliance of member companies is audited annually by a third party. Certain rules also apply to employees of partners on construction sites (it is necessary to demonstrate medical fitness, checking the employee's ability to work by the security service, presence of appropriate personal protective equipment, existence of appropriate protection measures in the work areas taken over).

## OCCUPATIONAL HEALTH AND SAFETY ADVOCACY

In compliance with the Act on Occupational Safety and Health, Market Group ensures the reconciliation of interests in the field of occupational safety and health and the protection of employees' interests in occupational safety and health. The Group's representatives for occupational safety and health are entitled to call upon the services of an expert on topics related to safe and healthy working conditions, subject to prior agreement with the employer, and to discuss them with the occupational safety and health authority.

## OCCUPATIONAL HEALTH AND SAFETY TRAININGS

The Market Group provides mandatory occupational health and safety and fire safety training for all new employees. In addition, an onboarding process supports their integration and they receive information about relevant learning materials. Participants complete a short test on the training content; those who do not achieve a satisfactory result must review the training package again and retake the test. Every year, all employees must repeat the training on safety at work and fire safety. If additional training (e.g. a special fire safety exam) is required to carry out a job safely, that will always be provided by the company.

Performance reviews are conducted twice a year, which may result in recommendations for areas for improvement, whether professional or competence development.

Finally, managers can request development training for their teams throughout the year in the form of presentations, training sessions, team building and individual sessions.

Naturally, our own colleagues may also approach us with requests for formal or non-formal further training. With managerial approval, we offer the possibility of study agreements.

The training courses are put together in two ways. Either we commission an external company and contract them to develop and deliver the training, or we identify colleagues who have expertise in the relevant area and ask them to deliver training to their colleagues.

In the case of an evaluative training course, we assess the participants' knowledge through feedback forms and exams, and monitor their progress during the mid-year performance review.

In 2023, a digital training curriculum for construction projects was developed for the first time, covering site-specific special features. Testing continued in 2024 as part of a pilot programme.



In 2023, the first MARKET Occupational Safety Day was organised, with colleagues at headquarters able to attend without restrictions on numbers or time. When designing the programme, theoretical lectures were complemented by interactive practical sessions – for example demonstrations of fire-fighting techniques and first aid. The Occupational Safety Day was held again in 2024.

### OCCUPATIONAL HEALTH

The Group conducts occupational fitness medical examinations annually. If the company doctor identifies any limiting factor, they determine the date of the next examination (within one year). Every employee is entitled to receive prescription spectacles every two years from the contracted partner; in addition, employees receive an ongoing discount on all spectacles and lenses. General health screenings are organised annually and ophthalmological screenings every two years at headquarters, which all employees may attend. Confidential medical documentation and data are handled by the Group in compliance with GDPR requirements. The group conducts annual job suitability tests, and if the company doctor finds any limiting factors, he or she determines the next test date (within one year). Every two years, all colleagues can obtain glasses from the contracted partner, and they also receive an additional permanent discount on all glasses and lenses. Screening tests are carried out annually and eye examinations every two years at the head office, in which all employees can participate. Confidential health documents and data are handled by the Group in accordance with the GDPR.

Within the Market Group, there is no risk of occupational disease, and accordingly none occurred during the reporting period. Welding activities are carried out at PREbeton' locksmith plant, and air quality is therefore monitored regularly.

There were no fatalities due to workplace accidents in 2024.

In 2024, in addition to the workplace accidents presented above, a further three work-related travel accidents occurred, resulting in 152 lost working days for the employees concerned.

No data are available regarding accidents occurring at work sites that did not involve the Market Group's own employees.

\* Accidents with more than 3 working days of absence.

### NUMBER OF ACCIDENTS AT WORK \* BY MEMBER COMPANIES

| MEMBER COMPANY  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|---|-------|-------|-------|-------|-------|-------|-------|
| Market Építő Zrt.   | 2     | 2     | 0     | 1     | 3     | 3     | 1     |
| OKM Építőipari és Szolgáltató Kft.                                  | 3     | 2     | 3     | 2     | 2     | 4     | 1     |
| Moratus Kft.  | 4     | 6     | 4     | 5     | 3     | 1     | 4     |
| Vilati Szerelő Zrt.   | 1     | 0     | 1     | 0     | 0     | 0     | 1     |
| PREbeton Zrt.   | 0     | 0     | 1     | 2     | 5     | 7     | 13    |
| MCM Beton Kft.  | 0     | 1     | 1     | 1     | 1     | 0     | 0     |
| Market Épületszerviz Kft.   | 0     | 0     | 1     | 3     | 2     | 2     | 1     |
| MRKT Padló Kft.   | 0     | 0     | 1     | 0     | 2     | 0     | 2     |
| Lean Tech Mérnökiroda Kft.  | 0     | 0     | 0     | 0     | 0     | 0     | 0     |
| Property Market Ingatlanfejlesztő Kft.                              | 0     | 0     | 0     | 0     | 0     | 0     | 1     |
| Total   | 10    | 11    | 12    | 14    | 18    | 17    | 24    |
| Number of accidents per person                                      | 0.010 | 0.010 | 0.010 | 0.011 | 0.013 | 0.012 | 0.015 |
| Comparison based on revenue (number of accidents / HUF 100 million) | 0.006 | 0.005 | 0.005 | 0.004 | 0.004 | 0.004 | 0.006 |



## Work-life balance metrics [ESRS S1-15]

[GRI 401-3]

The Market Group pays particular attention to ensuring a good work-life balance for its employees.

Market Group employees may be eligible for the following additional leave and benefits:

- ✓ Paternity leave: All fathers with children under 2 months of age
- ✓ Infant care allowance: Women on inactive status due to childbirth, equivalent to maternity leave in our case
- ✓ Parental leave: Parents raising children under the age of 3 are eligible
- ✓ Caregiver leave: There were no cases of this in the Group in 2024

| ELIGIBLE                           | MARKET                        | LEAN TECH                 | SZERVIZ                    | MCM            | MORATUS                     | MRKT           | OKM                         | PREBETON | PROPERTY | VILATI          |
|------------------------------------|-------------------------------|---------------------------|----------------------------|----------------|-----------------------------|----------------|-----------------------------|----------|----------|-----------------|
| Paternity leave (men only)         | 19 people                     | 1 person                  | 1 people                   | -              | 5 people                    | 1 person       | 10 people                   | 6 people | -        | 5 people        |
| Infant care allowance (women only) | 25 people                     | 2 people                  | 1 person                   | -              | 3 people                    | -              | 5 people                    | 3 people | 1 person | -               |
| Parental leave                     | 100 people (44 women, 56 men) | 4 people (3 men, 1 woman) | 10 people (8 men, 2 women) | 1 person (man) | 22 people (3 women, 19 men) | 3 people (men) | 37 people (28 men, 9 women) | -        | 5 people | 12 people (men) |
| Caregiver leave                    | -                             | -                         | -                          | -              | -                           | -              | -                           | -        | -        | -               |
| USED                               | MARKET                        | LEAN TECH                 | SZERVIZ                    | MCM            | MORATUS                     | MRKT           | OKM                         | PREBETON | PROPERTY | VILATI          |
| Paternity leave                    | 19 people                     | 1 person                  | 1 person                   | -              | 4 people                    | 1 person       | 10 people                   | 6 people | -        | 4 people        |
| Infant care fee                    | 25 people                     | 2 people                  | 1 person                   | -              | 3 people                    | -              | 5 people                    | 3 people | 1 person | -               |
| Maternity leave                    | -                             | -                         | -                          | -              | -                           | -              | -                           | -        | -        | -               |
| Parental leave                     | 1 person (male)               | -                         | -                          | -              | -                           | -              | -                           | -        | -        | -               |
| Caregiver leave                    | -                             | -                         | -                          | -              | -                           | -              | -                           | -        | -        | -               |





| PERCENTAGE RATIO      | MARKET | LEAN TECH | SZERVIZ | MCM | MORATUS | MRKT | OKM  | PRE-BETON | PROPERTY | VILATI |
|-----------------------|--------|-----------|---------|-----|---------|------|------|-----------|----------|--------|
| Paternity leave       | 100%   | 100%      | 100%    | -   | 80%     | 100% | 100% | 100%      | -        | 80%    |
| Infant care allowance | 100%   | 100%      | 100%    | -   | 100%    | -    | 100% | 100%      | 100%     | -      |
| Parental leave        | 1%     | -         | -       | -   | -       | -    | -    | -         | -        | -      |
| Caregiver leave       | -      | -         | -       | -   | -       | -    | -    | -         | -        | -      |



## Remuneration metrics (pay gap and total remuneration) [ESRS S1-16]

[GRI 405-2]

### COMPARISON OF BASE SALARIES OF FEMALE AND MALE EMPLOYEES

| MEMBER COMPANY                         | MALE | WOMEN   | COMMENT* |
|--|------|---------|----------|
| Lean Tech Építőiroda Kft.              | 100% | 97.84%  | 22       |
| Market Építő Zrt.                      | 100% | 99.23%  | 5        |
| Market Épületszerviz Kft.              | 100% | 106.21% | 4        |
| MCM Beton Kft.                         | 100% | 98.95%  | 3        |
| Moratus Zrt.                           | 100% | -       | 0        |
| MRKT Padló Kft.                        | 100% | -       | 0        |
| OKM Építőipari és Szolgáltató Kft.     | 100% | 109.58% | 2        |
| Prebeton Zrt.                          | 100% | -       | 0        |
| Property Market Ingatlanfejlesztő Kft. | 100% | 95.76%  | 4        |
| Vilati Szerelő Zrt.                    | 100% | 92.01%  | 2        |

\*Based on the hourly wages of all active employees.



COMPARISON OF THE TOTAL ANNUAL INCOME OF FEMALE AND MALE EMPLOYEES IN 2024.

| MEMBER COMPANY                         | MEN  | WOMEN  | COMMENT* |
|--|------|--------|----------|
| Market Építő Zrt.                      | 100% | 98%    | 22       |
| OKM Építőipari és Szolgáltató Kft.     | 100% | 95%    | 5        |
| Moratus Zrt.                           | 100% | 121%   | 4        |
| Vilati Szerelő Zrt.                    | 100% | 94%    | 3        |
| Market Épületszerviz Kft.              | 100% | -      | 0        |
| MRKT Padló Kft.                        | 100% | -      | 0        |
| Prebeton Zrt.                          | 100% | 116%   | 2        |
| MCM Beton Kft.                         | 100% | -      | 0        |
| Lean Tech Építőiroda Kft.              | 100% | 85.60% | 4        |
| Property Market Ingatlanfejlesztő Kft. | 100% | 74.45% | 2        |

\* Based on the hourly wages of all active employees.



**PAY GAP BASED ON BASE SALARY  
BY MEMBER COMPANY (CALCULATED ON  
HOURLY WAGES) IN 2024**

|  | PAY GAP (HOURLY WAGE)* |
|--|------------------------|
| Market Építő Zrt.                      | 11.55                  |
| OKM Építőipari és Szolgáltató Kft.     | 8.25                   |
| Moratus Kft.                           | 3.23                   |
| Vilati Szerelő Zrt.                    | 19.34                  |
| Market Épületszerviz Kft.              | 16.98                  |
| Prebeton Zrt.                          | 13.71                  |
| MCM Beton Kft.                         | -18.24                 |
| Lean Tech Építőiroda Kft.              | 18.67                  |
| Property Market Ingatlanfejlesztő Kft. | 41.41                  |
| MRKT Padló Kft.                        | -83.94                 |

\*Based on the hourly wage of all active employees.





PAY GAP BASED ON TOTAL REMUNERATION  
(CALCULATED ON HOURLY WAGES)  
IN 2024

|  | PAY GAP (HOURLY WAGE)* |
|--|------------------------|
| Market Építő Zrt.                      | 43.27                  |
| OKM Építőipari és Szolgáltató Kft.     | 5.15                   |
| Moratus Kft.                           | 4.44                   |
| Vilati Szerelő Zrt.                    | 2.71                   |
| Market Épületszerviz Kft.              | 3.62                   |
| Prebeton Zrt.                          | 4.20                   |
| MCM Beton Kft.                         | 2.24                   |
| Lean Tech Építőiroda Kft.              | 3.80                   |
| Property Market Ingatlanfejlesztő Kft. | 8.16                   |
| MRKT Padló Kft.                        | 1.35                   |

\*Based on the hourly wages of all active, full-time employees.





## Incidents, complaints and severe human rights impacts [ESRS S1-17]

[GRI 2-25] [GRI 2-27] [GRI 406-1]

The Market Group pays particular attention to creating value through its activities and avoiding all forms of harm. Accordingly, any negative impacts arising from its operations (e.g. environmental impacts) never exceed the limits specified by legislation or industry standards. In cases where, for any reason, a third party suffers damage attributable to the Market Group, the Group will do everything in its power to repair the negative effects and restore the original condition. The Market Group has set up a designated e-mail address and web interface for reporting damage incidents at construction sites: <https://www.market.hu/karjelento> and [karsemeny@market.hu](mailto:karsemeny@market.hu). This ensures that the relevant employees of the Market Group are directly informed of any negative effects (damage incidents) and that the damage claim process can begin as soon as possible. The Market Group is constantly developing these processes, taking into account changes in the legal environment (e.g. new data protection requirements) and feedback and complaints from those affected.

During the reporting period, the Market Group operated in compliance with statutory and other legal requirements. No circumstances arose in connection with its activities that could call its lawful operation into question:

- No cases of discrimination were reported or identified in 2024.
- The number of complaints submitted in 2024 to the National Contact Points of the OECD for Multinational Enterprises was 0.
- Three complaints were submitted in 2024 through internal grievance channels available to employees. Of these, one was received by Market Építő Zrt. and two by VILATI SZERELŐ Zrt.
- The total amount of significant fines, sanctions, or compensations imposed for violations related to social or human-rights factors in 2024 was HUF 0.
- The number of severe human-rights incidents and cases involving employees in 2024 was 0; therefore, no fines, sanctions, or compensation were imposed.



## Employees in the value chain

The Market Group takes responsibility throughout its entire value chain. The Group is committed to respecting and promoting human rights and expects the same commitment from its business partners and suppliers.

### RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                                 | DESCRIPTION  | COMMENTS  |
|--|--|---|
| <b>ESRS S2 –WORKERS IN THE VALUE CHAIN</b> |  |   |
| ESRS 2 SBM-2 S2                            | Interests and views of stakeholders<br>Strategy  |   |
| ESRS 2 SBM-3 S2                            | Material impacts, risks and opportunities, and their interaction with strategy and business model  | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e  |
| ESRS S2-1                                  | Policies relating to value chain workers   |   |
| ESRS S2-2                                  | Processes for engaging with value chain workers about impacts  | Currently, the Market Group does not operate any processes for consulting or involving value chain workers. |
| ESRS S2-3                                  | Processes to remediate negative impacts and channels for value chain workers to raise concerns   |   |
| ESRS S2-4                                  | Taking Action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions and approaches   |   |
| ESRS S2-5                                  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   | Currently, the Company does not have specific, time-bound, results-oriented targets.                        |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T           | Policies adopted to manage material sustainability matters<br>Actions and resources in relation to material sustainability matters<br>Metrics in relation to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements.  |



## STRATEGY

## Interests and views of stakeholders [ESRS 2 SBM-2 S2]

A particular characteristic of the construction sector is that the environmental footprint of raw materials used on construction sites is often realised not by property developers but within the supply chain. Accordingly, efforts must be made not only within the Group but also beyond its organisational boundaries to promote responsible and sustainable business practices. In line with this, reducing the Market Group's social and environmental impacts across its supplier chain will be a key focus in the coming years as part of its sustainability strategy. The Group will extend its policies to suppliers and partners as well. Tender due-diligence procedures will be developed so that from 2025 suppliers can also be evaluated according to sustainability criteria.

### Responsible supply chain management

In construction, including in the case of the Market Group, the supply chain typically follows the standard structure: manufacturer – distributor – trader – end user. In most cases, conventional construction materials should not be transported from beyond a certain distance; therefore, the overwhelming majority of the Group's procurement value originates from Hungary.

The Market Group's expectations toward suppliers currently appear on two levels: firstly, there are group-level requirements applicable to all suppliers; secondly, individual subsidiaries also maintain their own supplier guidelines for specific cases. At group level, supplier selection typically relies on established industry relationships, and the Market Group works predominantly with long-standing, reliable

partners. It prefers domestic manufacturing and, by prioritising sustainability principles, strives to implement its projects with the smallest possible ecological footprint, that is sourcing from locations closest to the point of use. Compliance is verified by requesting CE documentation (manufacturer's declarations of product conformity as required by product legislation) and supplier declarations of conformity.

In all cases, subcontracts have an annex explicitly referring to compliance with occupational safety regulations. A Health and Safety Plan is drawn up for each work site and its acceptance is mandatory for subcontractors.

For existing suppliers, price competition is ongoing. Goods already ordered and delivered are subject to continuous quality and quantity checks and feedback is given to suppliers in case of discrepancies.

When selecting a new supplier, the first step is always the due diligence process: the vetting team checks the prospective partners and ranks them according to business risk. This is followed by a request for proposals. In addition to the necessary technical datasheets and performance declarations, the documents required for LEED certification (e.g. Environmental Product Declaration, Cradle to Cradle Certification, REACH Declaration) are always requested.

### ENVIRONMENTAL PRODUCT DECLARATION:

the environmental product declaration indicates the manufacturer's commitment to measuring and reducing its environmental impacts and to disclosing them in a transparent manner.

### CRADLE TO CRADLE CERTIFICATION:

the Certified Products Programme is a global, cross-industry initiative that brings together brands and manufacturers committed to healthy and sustainable production of their products.

### REACH DECLARATION:

EU regulation to protect human health and the environment from harmful chemical substances that pose a risk. It came into force in 2007 and provides a framework for the registration, risk assessment and authorisation of chemical substances.



In addition to group-level actions, the assessment of suppliers and the evaluation of associated risks is carried out at subsidiary level. This is due to the diversity of the subsidiaries and the resulting large number of suppliers. At present, none of the subsidiaries carry out comprehensive evaluations based on environmental and social criteria; however, as part of the new sustainability strategy, a complex sustainability assessment framework will be developed by 2025.

### DOUBLE MATERIALITY ANALYSIS

During the double materiality analysis, the Market Group involved its most important partners, subsidiaries and suppliers from both the upstream and downstream sides in order to jointly identify the material impacts, risks and opportunities.

Actors operating in the upstream value chain, typically suppliers or subcontractors who provide products or services that the Market Group uses in its own products or services.

The actors in the downstream value chain – from the perspective of the Market Group’s activities – are typically waste management partners who deal with the transport and treatment of construction and demolition waste. In addition, the users of finished buildings, as end users, also form part of the Market Group’s downstream value chain.

Based on the double materiality assessment carried out by the Market Group, two related topics were included among the material matters, so in this Sustainability Report, we include the following sub-sub-topics along the ESRS in relation to value chain workers:

- Working time: rules and procedures governing working time apply to employees in an employment relationship with the Market Group (“employees”) and to non-employee workers, either self-employed individuals performing work for the Market Group (“self-employed contractors”) or people provided to the Market Group primarily for “labour-market services.”.
- Health and safety: To promote and maintain the highest level of physical, mental and social well-being of all employees, preventing health damage caused by working conditions. Develop and implement occupational health and safety policies and management systems. Implement activities that promote employee well-being, welfare systems and mental health of employees.
- Water and water utility services: Ensuring adequate water and utility services for workers in the value chain.

- Secure employment: Improving living standards through full and secure employment and decent work. Ensuring fair and equitable treatment of employees in accordance with national legislation and, in general, ILO conventions (even if the country where the company’s employees are located has not ratified the ILO conventions).





## MANAGING IMPACTS, RISKS AND OPPORTUNITIES

### Policies related to value chain workers [ESRS S2-1]

[GRI 2-23] [GRI 2-24] [GRI 2-25] [GRI 2-29] [GRI 408-1] [GRI 409-1]  
The Market Group respects the human rights enshrined in the Fundamental Law and international legal conventions. The Group does not contract with any company that fails to ensure compliance with these constitutional principles for its employees or collaborators. At the same time, as part of its social engagement activities, it actively supports the domestic and international advancement of rights to which all of us are inherently entitled. The Group pays special attention to the quality of life at work. It ensures that employees can work in a calm environment free from disturbances, discrimination, or practices that violate personal rights. This commitment is also affirmed by the Group in its Code of Ethics. The Group maintains that the principle “Nothing about you without you” must prevail in all areas of life, including work. The essence of this principle is that measures, developments, or other processes concerning people with disabilities should only be undertaken with their involvement. Market has no areas of operation or suppliers where there is a risk of child labour, exposure of young workers to dangerous work or even forced labour. Almost without exception, the Group’s partners are companies operating within the European Union.

The Market Group sets out its general and specific policy requirements for responsible and sustainable business activities, which are binding on its employees, in internal regulations and CEO directives. Among them, the Code of Ethics, which is available on the internal network (intranet), plays a prominent role. The Market Group communicates its internal regulations to third parties only on an ad hoc basis and in exceptional cases, but they are accessible to its employees on the intranet without restriction. The Market Group ensures respect for fundamental human rights for its employees and partners in accordance with the relevant chapter of the Code of Ethics.

In 2024, no cases were reported or identified that would have indicated a violation of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Labour Rights or the OECD Guidelines for Multinational Enterprises.

**In 2024, the Market Group did not make any changes to its related policies.**

### Processes to remediate negative impacts and channels for value chain workers to raise concerns [ESRS S2-3]

[GRI 2-25] [GRI 2-26] [GRI 2-29]  
With regard to its own employees, the Market Group provides the possibility of initiating an ethical investigation to counteract negative impacts. The Market Group undertakes investigations of ethical misconduct only where a report is submitted in writing and with disclosure of identity.

Ethical violations may be reported to: the holder of employer’s rights or the legal representative of the given organisation (1); heads of support departments (HR, Internal Audit, Legal) (2); the Director of Security (3); or via email to [etikakodex@market.hu](mailto:etikakodex@market.hu) (4). If the reporting person does not wish to disclose their identity to the Market Group, the report may also be submitted to the Group’s contracted whistleblowing attorney (5), who may not reveal the reporter’s identity without explicit

consent. The recipient of a report must forward it without delay to the Legal Director, who shall fully inform the HR Director.

The investigation is coordinated by the Legal Director, and those conducting it are obliged to keep confidential all information relating to the report’s content and the people concerned until the investigation is closed or until formal liability proceedings initiated as a result of the investigation begin. Such information may be disclosed only where indispensable for establishing the facts. Reports are investigated by the Market Group within 30 days; this procedural deadline may, where justified, be extended by up to a further 60 days. New employees are informed about the possibility of initiating an ethical investigation as part of the on-boarding process, while existing employees are informed during training sessions held every 2-3 years.

The Code of Ethics itself ensures that no one can take adverse action against employees who initiate an ethical investigation, and to date, no such abuse has occurred.

In 2024, there was no general complaint mechanism available for other employees working in the value chain; they could only report their claims for damages or their reservations regarding data processing to a dedicated e-mail address. In 2025, however, a separate channel will be set up for these stakeholders, partly with the involvement of a whistleblower protection lawyer to facilitate the progress of ethical investigations.



## Taking action on material impacts on value chain workers, and approaches to managing material risks on and pursuing material opportunities related to value chain workers, and effectiveness of those actions [ESRS S2-4]

[GRI 2-24] [GRI 2-25] [GRI 203-2] [GRI 403-7]

The Market Group supports the education of its supplier network, as well as the development and well-being of those working within its value chain, at multiple levels.

### Supplier qualification:

Our supplier and subcontractor qualification system currently operates as an internal process. Within this framework, at the end of each project, when performance certificates are issued, the responsible certifiers and approvers evaluate the subcontractor's performance against various criteria—such as professional quality, adherence to deadlines, cooperation, compliance with occupational-safety requirements, and technical preparedness. This structured feedback mechanism not only supports project closure but also provides key information for future project teams, facilitating the selection of reliable, high-performing partners.

### MarketOn portal:

One of the fundamental objectives of the MarketON portal is to create a new form of communication, enabling the Market Group to open up its internal corporate governance system to partners and subcontractors and provide them with insight into the data stored about them and their contracts. This helps to prevent the Market Group from storing incorrect data about a given partner in the event of data expiry.

In addition, the current functions enable partners and subcontractors to track their contractual processes and to submit Performance Certificate and Variation Order requests for their active contracts, thereby replacing a significant portion of email communication. This accelerates the time required for issuing and assessing performance certificates.

### Partner Programme:

The Market Group launched its partner programme in 2021, one objective of which is to establish reciprocal partnerships with subcontractors that have worked on Market projects over the years. Currently, 120 subcontractors are members of our programme. In the coming years, as part of its sustainability strategy, the Market Group would like to work with companies that consider environmental protection and social responsibility to be important.

If we observe unfavourable trends in the operations of companies participating in the programme, we offer them the opportunity for a personal consultation. As part of this, we initiate a constructive dialogue and provide professional advice to help them identify challenges and work together to develop solutions that will improve their performance.

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The future of the Market Group lies in the young talents that are studying in higher education. For this reason, it is important for the Group to provide young people with up-to-date and useful professional knowledge as part of their university education, so that they can enter the labour market and contribute to the development of the construction sector. From 2021, the Group has started to work more closely with schools and universities. Not only did it participate in job fairs, but colleagues also gave classes at several universities. It is also working closely with the Chamber on the implementation of the new VET 4.0 dual training system.

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## COLLABORATION WITH MOME

We have been collaborating with Moholy-Nagy University of Art and Design for several years and within the framework of the programme we pay special attention to the recipients of the Stefan Lengyel Excellence Scholarship program. The programme launched by the MOME Foundation in autumn 2020 has two main pillars: performance-based recognition of students and the development of their up-to-date industry and practical skills with strong professional integration. The collaboration between Market and MOME aims to support knowledge transfer and the professional preparation of young generations at the intersection of the construction industry and creative sectors. Within this partnership, Market actively contributes to students' acquisition of practical experience through mentoring programmes and joint professional projects, helping to ensure that the creative professionals and engineers of the future enter the labour market equipped with up-to-date expertise, a market-oriented outlook, and strong professional networks, thereby strengthening the future of Hungary's construction and design sectors.

## COLLABORATION WITH CORVINUS

In 2024, Corvinus University and Market Építő Zrt. entered into a cooperation agreement.

On 12 December 2023, we signed a three-year strategic cooperation agreement with the aim of utilising synergies between the corporate and academic spheres. As part of the partnership, Market's senior managers regularly hold professional lectures and seminars, while the university provides a scientific forum for joint thinking and managing industry challenges. Market participates in the University's strategic partner meetings and innovation and research and development projects, contributing to the hands-on training of students.

"At Market Építő Zrt., talent development and efficiency improvement have long ranked among our top priorities. Accordingly, we seek collaborative opportunities with forward-thinking higher-education institutions capable of supporting us in research and development or other efficiency-enhancing projects, and whose training systems can become more practice-oriented when combined with our real-world experience. We trust that cooperation between Corvinus University of Budapest and Market will significantly contribute to graduates entering the world of work with a practice-focused, project-driven mindset"

– said Sándor Scheer, CEO of Market Építő Zrt.

## BME - BTC WEEK - SUPPORT FOR THE ASSOCIATION FOR CIVIL ENGINEERING EDUCATION AT THE UNIVERSITY OF TECHNOLOGY AND ECONOMICS (BME)

In keeping with its commitment to sustainability and digitalisation, Market Építő Zrt. supported the professional programmes of the Balatonfüred Knowledge Centre of the Budapest University of Technology and Economics. The purpose of this support is to enable students to apply, in field practice, the knowledge acquired during the autumn semester – such as programming, BIM fundamentals, and the construction of sensor networks. Digital technologies represent a defining direction for the future of construction; therefore, the practical development of such knowledge among the next generation of professionals is of particular importance to Market.

## TUDÁSÉPÍTŐ-TEAM ÁGAZATI KÉPZŐKÖZPONT (KNOWLEDGE BUILDING TEAM SECTORAL TRAINING CENTRE)

The Tudásépítő Team (Knowledge Building) Sectoral Training Centre was established in 2022 to train construction professionals who can create lasting value in the construction industry using cutting-edge technologies. Participants in the training receive monthly apprenticeship wage of even up to HUF 100,000 net and Tudásépítő Team also provides them with a contribution towards their meals and appropriate workwear during the training sessions. More information about the project is included in the sub-chapter about Industry Partnerships.

We want to help alleviate the labour shortage in the construction industry, which is why we have joined forces with two other large construction companies: in a unique industry collaboration, we have created a training centre where students can learn more than 10 construction trades and acquire up-to-date, marketable knowledge. The Tudásépítő-Team Sectoral Training Centre was founded by Bayer Construct Zrt., KÉSZ Group and Market Építő Zrt., and the long-term goal of the companies is to increase the recognition of construction trades and make the construction industry attractive to young people. Currently, the number of students in vocational training is steadily declining. If this trend does not reverse, labour shortages could jeopardise the industry's future growth prospects.



## Affected communities

### RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                            | DESCRIPTION  | COMMENTS   |
|---------------------------------------|--|--|
| <b>ESRS S3 – AFFECTED COMMUNITIES</b> |  |  |
| ESRS 2 SBM-2 S3                       | Interests and views of stakeholders<br>Strategy  |  |
| ESRS 2 SBM-3 S3                       | Material impacts, risks and opportunities, and their interaction with strategy and business model  | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e   |
| ESRS S3-1                             | Policies relating to affected communities  | The Group does not have separate policies relating to affected communities. The provisions of the Code of Ethics are relevant. |
| ESRS S3-2                             | Processes for engaging with affected communities about impacts   |  |
| ESRS S3-3                             | Processes to remediate negative impacts and channels for affected communities to raise concerns  |  |
| ESRS S3-4                             | Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions and approaches   |  |
| ESRS S3-5                             | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   |  |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T      | Policies adopted to manage material sustainability matters<br>Actions and resources in relation to material sustainability matters<br>Metrics in relation to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements.   |



STRATEGY

## STAKEHOLDER INTERESTS AND VIEWS

### [ESRS 2 SBM-2 S3]

The Market Group considers as stakeholders those groups that can affect or be affected by or are interested in the achievement of the company's objectives. As a first step in the development of its sustainability strategy, the Group conducted a comprehensive survey to identify views of its stakeholders and gather their suggestions on its sustainability activities. The Group's key stakeholders are clients, employees, suppliers and partners, NGOs and members of the next generation.

In addition to direct engagement, stakeholders were involved in a stakeholder survey on sustainability conducted in the summer of 2021. The Market Group repeats the survey periodically (every two years) in order to track changes in stakeholders' expectations of the Group. Accordingly, we conducted the stakeholder survey again in 2023, involving and interviewing the previously identified stakeholder groups.

When mapping the material topics required for the sustainability report, Market took into account not only the industry expectations arising from its core activities and the strategic objectives of the Group, but also the focus areas of stakeholders. Stakeholders were able to express their opinions on various sustainability topics in an anonymous online survey. In the survey, Market wanted to find out how its various stakeholders assess the Group's sustainability performance and what suggestions they have for making the Company's operations more sustainable.

The 2023 survey shows that for the majority of Market Group stakeholders, sustainable raw material use, resource efficiency and a low-carbon strategy are of

paramount importance in the environmental dimension. Among social matters, workplace health and safety, social impact on communities, and attracting and retaining talent were highlighted in the survey. In terms of the economic dimension, responsible corporate governance, efficiency and innovation management were considered important.

Stakeholders found that the Market Group was most closely aligned with SDG9: Industry, Innovation and Infrastructure, SDG 8: Decent work and economic growth, SDG 11: Sustainable cities and communities, SDG 4: Quality education, and SDG 12: Responsible consumption and production. A new element is SDG 8, which is the second most important target in terms of weighted results. Market contributes to all of the above goals through its operations. (See the chapter on „Focus on the UN Sustainable Development Goals“.)

The Group intends to continue to think and work together with its stakeholders and encourages everyone to share their comments, ideas and opinions at the dedicated address: [fenntarthatosag@market.hu](mailto:fenntarthatosag@market.hu).

#### Double materiality analysis

Based on the double materiality analysis, it can be concluded that ESRS S3 – Affected communities, the sub-topic “Economic, social and cultural rights of communities” and, within that, the sub-sub-topics “Adequate housing” and “Water and sanitation” are relevant to the Group's reporting.





## Processes for engaging with affected communities about impacts

### [ESRS 2 S3-2]

[GRI 2-12] [GRI 2-29]

The Market Group pays particular attention to providing comprehensive and continuous information to affected communities, establishing and maintaining relationships with them. Communication takes in various forms, depending on the nature and size of the project.

#### On-site information provision

In the case of construction works and on site executions, this is the primary communication channel through which we can address, for example, local residents and municipal staff. A mandatory element for every construction project is the site information board. Beyond providing information, its principal purpose is accident prevention.

Near construction sites we frequently install information banners containing essential details (e.g. project name, expected completion date, contact information). Through these, we aim to give advance notice of potential inconveniences – such as works involving noise or dust – and to apologise for any disturbance caused (as exemplified by the practice applied at BudaPart).

#### On-site presence

We have recognised that posted information is a necessary but not sufficient form of communication with affected communities. Local residents, municipalities, and institutions often request more detailed updates regarding project status, progress, major forthcoming milestones, and processes that directly affect them – such as temporary road closures or water shut-offs. To support this, project managers and on-site staff maintain direct contact with local residents and businesses so that, should questions or issues arise, responses and solutions can be provided promptly.

#### Project-related stakeholder analysis

During the preparation of major projects, we conduct stakeholder analyses to identify affected communities, local authorities, civil organisations, and other interested parties. This helps us understand their expectations and potential concerns relating to the planned project and its associated processes.

#### Processes Supporting Cooperation

Primary responsibility for cooperation with affected communities lies with project managers and site construction managers. For public information materials displayed on site, the Communications Department is responsible for content.

At present, engagement is realised mainly at the level of information-sharing through the aforementioned banners and on-site communication. Stakeholder analysis also creates opportunities for consultation, particularly during the planning phase of larger projects, where we strive to take local needs and concerns into account.

Cooperation is most intensive during the execution phase, when local communities directly experience the effects of construction. During the planning phase, involvement takes place through stakeholder analysis and possible consultations.

The Market Group does not yet have a specific, documented procedure for addressing the particular needs and vulnerabilities of disadvantaged groups (e.g. the elderly, people with reduced mobility, families with young children). Development in this area is ongoing: stakeholder analysis and the drafting of communication guidelines have already begun, while the introduction of a complaints-handling system and protocols for involving vulnerable groups is among the objectives for the next one to two years.

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**In line with the Market Group's strategy, it also places great emphasis on healthcare and other forms of support. In addition to partnerships (Bátor Tábor, Mosoly Alapítvány), there are of course several other key areas where we are involved as a supporter. In the healthcare category, we must highlight the Hungarian Cancer Research and Molecular Pathology Foundation, where extremely innovative research is being conducted, and our support for patient care and research work carried out in the CVC intensive care unit of the Semmelweis University Városmajor Heart and Vascular Clinic. Other areas of focus include poverty eradication, promoting equal opportunities, cultural and educational support, sport and health and wellbeing.**

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## Processes to remediate negative impacts and channels for affected communities to raise concerns [ESRS 2 S3]

[GRI 2-25] [GRI 2-26]

During its double materiality analysis, the Market Group identified two negative impacts on affected communities.

An actual negative impact in the case of the Market Group is that construction work often involves dust and noise pollution, which can negatively affect the quality of life of those living in the area. We recognise that it is the company's responsibility to minimise these impacts and to ensure a liveable environment for the surrounding communities during the construction period.

In our relevant communications, we strive to inform the affected communities in a timely manner about the timing of works involving high levels of dust and noise pollution, and we apologise for any inconvenience caused. Local project managers and construction managers are available to anyone who would like to request information or to make a complaint.

We have identified a potential negative impact in that the Market Group's construction activities may have a negative impact on water and water utility services in the surrounding communities, especially in the case of large-scale construction projects, thereby limiting local communities' access to water-related services (e.g. in the event of an emergency).

In such cases, we consider local information (information boards, banners) and organised information to be of the utmost importance. We provide all affected parties with the necessary information (schedule, impact, duration). In addition, Market strives to minimise such works in all its projects and to carry out the current project with the least possible disruption to local communities.





## Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions [ESRS 2 S3-4]

[GRI 2-24] [GRI 2-25] [GRI 203-1]  
[GRI 203-2] [GRI 411-1] [GRI 413-1]

As explained in the previous section, the Market Group has identified two related negative impacts on the communities concerned.

- dust and noise pollution, which may negatively affect the quality of life of people living in the area
- disruptions to water and water utility services (e.g. emergencies), which may have a negative impact on people living in the area

During the double materiality analysis, the Market Group also noted that these actual or potential negative impacts also pose risks to the Group, as they may provoke resistance from local communities and damage the Company's reputation, and may also result in fines and legal costs. The increased water consumption of large-scale construction projects and the strain on the water utility network may limit the water supply to local communities, especially during emergencies, which could lead to social tensions and reputational risk.

### MEASURES TO PREVENT, MITIGATE OR REMEDY NEGATIVE IMPACTS

Negative impacts are identified based on site observations, feedback and complaints from local residents, and official inspections by the authorities. If a problem arises, the project manager, in cooperation with the site team, immediately investigates the situation and takes the necessary corrective measures as far as possible.

Currently, complaints are handled directly by project managers and on-site offices. The contact details (telephone, e-mail) provided on the information banners ensure direct accessibility. A formalised, centralised complaint handling and redress process is currently being developed as part of the sustainability strategy.

**Dust control:** Our actual negative impact is dust pollution, so we prepare for this in advance during our projects. Our actions include regular watering on construction sites, the use of dust-catching nets, and the use of closed containers for transporting debris.

**Noise reduction:** The Market Group pays particular attention to ensuring that, where possible, our contractors schedule noisy work for times of the day when it will cause the least disturbance to the environment. In addition, we are constantly improving our work processes, so we also contribute to minimising noise pollution by using modern, low-noise machinery and equipment.

**Construction traffic management:** Health and safety are not only a top priority for our employees, but we also strive to eliminate the possibility of any accidents in our projects and in our entire operations. This is supported by the optimisation of construction traffic, diversions and signage to minimise local traffic.

**Cleanliness:** Regular cleaning of roads and pavements around the construction site also serves to ensure safety, accident-free working and the satisfaction of local communities.

Monitoring the effectiveness of actions currently relies primarily on on-site feedback, project manager reports, and any complaints received. Measurement of dust and noise levels is carried out where necessary and in accordance with regulatory requirements.

### STEPS TO GENERATE POSITIVE IMPACTS FOR AFFECTED COMMUNITIES

The Market Group has taken and continues to take a number of steps to generate positive impacts, which can be divided into three categories.

**Supporting housing:** by building residential properties, we contribute to improving access to quality housing and developing the infrastructure of the area (e.g. roads, utilities), which increases the general well-being and quality of life of local residents.

**Preserving cultural heritage:** we are immensely proud of our award-winning ROM Vándor programme. Market Építő Zrt. won the Construction Industry Social Responsibility Award for its ROM Vándor programme. This initiative contributes significantly to the preservation of cultural heritage and the creation of community value, which makes it a unique programme. Although not always directly related to the construction site, the programme is part of the Market Group's social responsibility and has a positive impact on the wider community.

**Employment of local labour:** Where possible, we strive to involve local labour in our projects, thereby supporting the local economy. The working conditions and wages provided during construction also have a direct impact on the families of the workers, thus multiplying the number of people affected.

### PREVENTIVE ACTIONS

Compliance with the Company's internal regulations, quality management system and occupational safety regulations is of fundamental importance. We continuously train our employees in environmentally conscious and responsible construction practices, which help to prevent the Company's own practices and operations from causing further negative impacts on the communities affected. This is supported by the use of state-of-the-art technologies and methods that minimise environmental impact.

### RESOURCES FOR MANAGING IMPACTS ON AFFECTED COMMUNITIES

Resources include human resources (project managers, site teams, marketing and communications specialists, sustainability officer), technical equipment (dust suppression nets, sprinkler systems, low-noise machinery) and communication costs (banners, information materials). The ROM Vándor programme has a separate budget and a dedicated team.



## Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [ESRS S3-5]

The Market Group has not yet set any targets in relation to managing impacts on communities affected. However, our general targets include:

- Minimising dust and noise pollution during construction processes.
- Strengthening proactive communication with local communities.
- Contributing to the improvement of local infrastructure and quality of life through our projects.
- Continuing and expanding social responsibility programmes (e.g. ROM Vándor).
- Reducing the number of complaints and increasing the efficiency of the complaint handling process.

The above targets were set based on industry knowledge, previous feedback and processes, without the direct engagement of communities affected. Currently, the communities affected are not engaged in the direct tracking of the achievement of these targets, nor are they engaged in the assessment of results and the drawing of lessons. Stakeholder research conducted in connection with projects, together with on-site information and contact opportunities, creates the conditions for affected

communities to approach company representatives proactively, ask questions, express opinions, or submit complaints.

### The Market Group's goals are to

- ensure that our construction projects to disrupt the daily lives of local residents as little as possible. ensure that our construction activities disturb local residents' daily lives as little as possible
- the completed properties and infrastructure contribute to the development of communities and improve the quality of life of residents. ensure that completed buildings and infrastructure contribute to community development and improve residents' quality of life
- Market is known as a reliable and responsible partner to local communities. be recognised as a reliable and responsible partner of local communities
- have a tangible, positive impact on wider society through our social responsibility programmes (e.g. ROM Vándor). generate tangible, positive impact on wider society through our corporate social responsibility programmes (e.g. ROM Vándor)

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**The flagship CSR initiative of the Market Group remains the ROM Vándor heritage-rescue programme**, which, guided by a spirit of civic responsibility, preserves surviving sacred monuments from our history through the application of our professional expertise

On 18 October 2024, we officially inaugurated the renewed Varjaskér church ruins in Somogyszénpál. The restoration was financed 100% by Market as part of the ROM Vándor CSR programme, with a budget of 30 million forints. Our colleagues carried out substantial conservation, restoration, and environmental works on this built heritage site – believed to be Romanesque in style and dating from the late thirteenth century – including repairing wall surfaces, filling structural losses, and stabilising the church walls.

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### We also held a volunteer day in Somogyszentpál.

In the village of barely 900 inhabitants, we installed kestrel nesting boxes, planted trees, painted the wall of the local kindergarten with a replica of the Varjaskér church ruin, cleaned the gravestones near the ruin, and collected litter.

After the work was completed, it was time for recreation: petting cats and dogs, a cauldron-cooked lunch, a raffle, and a horse-drawn carriage excursion added colour to the day.

As a closing programme, Péter Belec, programme director of the ROM Vándor initiative, gave us behind-the-scenes insight into the restoration of the Varjaskér church ruin.

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## Tatabánya – Csákányospuszta church remains

In the summer of 2024, the restoration of the Csákányospuszta church remains, located on the outskirts of Tatabánya, was completed at a cost of nearly HUF 15 million. The special trade preparatory work, permit procedure, construction, and full rehabilitation of the nearly 800-year-old listed monument were coordinated and financed in full from the company's own resources. The ceremonial handover took place on the clearing beside the church ruin on the evening of 18 July.

The ruin is the remnant of a small Árpád-period church with a single nave, a horse-shoe-shaped apse, and a north-easterly orientation. The remains were uncovered during archaeological excavations conducted between 2003 and 2005. The Romanesque fragments that were found are preserved in the Tatabánya Museum. Based on the surviving blind-arcade frieze and the semi-circular, splayed window openings, the church is believed to have been built around the turn of the 12th and 13th centuries for the village of Csákányegyház. North and east of the church, excavations of 144 graves revealed evidence of burials, as well as the remains of a pot containing cereal grains – presumably used as a construction sacrifice – within the churchyard. Further elements of the settlement, which became depopulated in the 15th century, have not yet been identified.

Within the framework of the heritage-rescue project, the medieval masonry was conserved and stabilised, reinforcing the surviving wall fabric. Masonry works were carried out using original stones collected on site. The function of the sacred space is indicated by a stone-block altar and a stone bench.



## CSÁKÁNYOSPUSZTAI TEPLOMROM

13. századi templom romja  
N 47°31'06.9" E 18°28'03.7"

Árpád-kori, egyhajós, patkóíves szentélyű, északkeleti irányba tájolt kis templom maradványa. Az építmény romjait 2003-2005 közötti régészeti kutatás tárta fel. A Tatabányai Múzeumban őrzött román stílusú, vakíves díszű és félköríves záradéku rézsűs ablaktörések alapján a templomot a 12-13. század fordulóján építhették Csákányegyház falu számára. A templomtól északra és keletre 144 sírhely feltárásával temetkezés nyomait találták, valamint egy vélhetően építési áldozatként használt, gabonamagvakat tartalmazó fazék maradványait a templomtéren belül. A 15. században elnéptelenedett település további elemeit még nem sikerült megtalálni. A templom egykori képéhez a hasonló alaprajzú, álló emlékek adnak támpontot.

A pusztuló romemlék állagmegóvását és környezetének rendezését 2024-ben a Market Építő Zrt. a ROM Vándor (vállalati társadalmi felelősségvállalási) program keretében valósította meg, ezzel biztosítva épített örökségünk megmentését és méltó megőrzését.



# ROM

market  
ÉPÍTENI SZERETÜNK

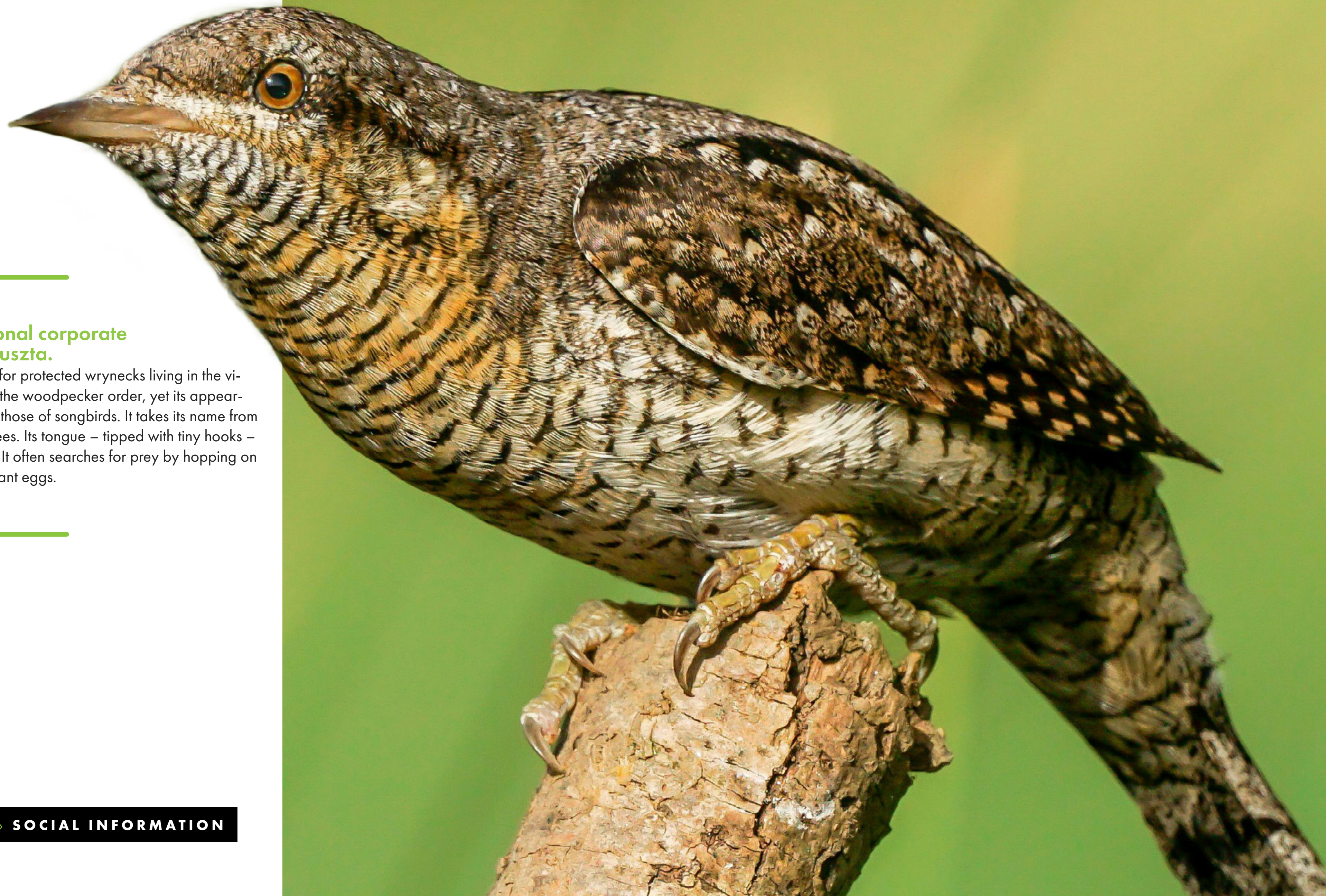


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### We also held our now traditional corporate volunteer day in Csákányospuszta.

Employees of Market built nesting boxes for protected wrynecks living in the vicinity of the ruin. The wryneck belongs to the woodpecker order, yet its appearance and behaviour somewhat resemble those of songbirds. It takes its name from its ability to twist its head up to 180 degrees. Its tongue – tipped with tiny hooks – is used like a sticky probe to obtain food. It often searches for prey by hopping on the ground, feeding on insects, ants, and ant eggs.

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## Consumers and end users

### RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE  | DESCRIPTION  | COMMENTS   |
|---|--|--|
| <b>ESRS S4 – CONSUMERS AND END USERS<sup>11</sup></b> |  |  |
| ESRS 2 SBM-2 S4                                       | Interests and views of stakeholders<br>Strategy  |  |
| ESRS 2 SBM-3 S4                                       | Material impacts, risks and opportunities, and their interaction with strategy and business model  | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e   |
| ESRS S4-1   | Policies relating to consumers and end users   | The Group does not have separate policies relating to affected communities. The provisions of the Code of Ethics are relevant. |
| ESRS S4-2   | Processes for engaging with consumers and end users about impacts  |  |
| ESRS S4-3   | Processes to remediate negative impacts and channels for consumers and end users to raise concerns   |  |
| ESRS S4-4   | Actions related to material impacts on consumers and end users, approaches to manage material risks and materia opportunities related to affected communities, and effectiveness of those actions  |  |
| ESRS S4-5   | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   | The Group does not plan changes in relation to impacts, risks and opportunities identified, and has no targets set.            |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T                      | Policies adopted to manage material sustainability matters<br>Actions and resources related to material sustainability matters<br>Metrics related to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements.   |

<sup>11</sup> Consumer and end-user terminology is used as defined by the ESRS, not as defined by Act C of 2003 on Electronic Communications.



## STRATEGY

## Interests and views of stakeholders [ESRS 2 SBM-2 S4]

The Market Group considers as stakeholders those groups that can affect or be affected by or are interested in the achievement of the company's objectives. As a first step in the development of its sustainability strategy, the Group conducted a comprehensive survey to identify the views of its stakeholders and gather their suggestions on its sustainability activities. It considers its most important stakeholders to be its customers, employees, suppliers and partners, civil society organisations and members of the next generation. The Group's key stakeholders are clients, employees, suppliers and partners, NGOs and members of the next generation.

In addition to direct engagement, stakeholders were involved in a stakeholder survey on sustainability matters conducted in the summer of 2021. The Market Group repeats the survey periodically (every two years) in order to track changes in stakeholders' expectations of the Group. Accordingly, we conducted the stakeholder survey again in 2023, involving and interviewing the previously identified stakeholder groups.

When mapping the material topics required for the sustainability report, Market took into account not only the industry expectations arising from its core activities and the strategic objectives of the Group, but also the focus areas of stakeholders. Stakeholders were able to express their opinions on various sustainability topics in an anonymous online survey. In the survey, Market wanted to find out how its var-

ious stakeholders assess the Group's sustainability performance and what suggestions they have for making the Company's operations more sustainable. The 2023 survey shows that for the majority of Market Group stakeholders, sustainable raw material use, resource efficiency and a low-carbon strategy are of paramount importance in the environmental dimension. Among social matters, workplace health and safety, social impact on communities, and attracting and retaining talent were highlighted in the survey. In terms of the economic dimension, responsible corporate governance, efficiency and innovation management were considered important.

Stakeholders found that the Market Group was most closely aligned with SDG9: Industry, Innovation and Infrastructure, SDG 8: Decent work and economic growth, SDG 11: Sustainable cities and communities, SDG 4: Quality education, and SDG 12: Responsible consumption and production. A new element is SDG 8, which is the second most important target in terms of weighted results. Market contributes to all of the above goals through its operations. (See the chapter on „Focus on the UN Sustainable Development Goals“.)

The Group intends to continue to think and work together with its stakeholders and encourages everyone to share their comments, ideas and opinions at the dedicated address: [fenntarthatosag@market.hu](mailto:fenntarthatosag@market.hu).





## Material impacts, risks and opportunities, and their interaction with strategy and business model [ESRS 2 SBM-3 S4]

The Market Group identified material impacts and risks related to consumers and end users in a double materiality analysis.

Market concluded that there is no actual negative impact on consumers and end users. Market assessed as a potential negative impact that accidents and damage may occur as a result of inadequate design, construction or use of materials, which may have a negative impact on the health and safety of building users and those in the immediate vicinity of the building.

At the same time, during the double materiality analysis, we identified several areas of actual positive impact affecting the Market's downstream value chain. A positive impact, for example, is that providing high-quality and comprehensive information to end users (investors, tenants, private individuals) increases market transparency and confidence in buildings developed and constructed by Market. Another positive impact is the contribution to personal safety and general well-being, which we support by constructing buildings that comply with strict safety requirements, whether in terms of fire protection systems, CCTV systems or escape routes.

As a significant actor in the construction economy, the responsible market practices

pursued by the Market Group also have perceptible positive social and economic impacts. These include beneficial effects on the construction sector, the application of domestic and international best practices, and the delivery of high-quality, sustainable buildings that meet environmental requirements throughout their entire life cycle.

Comprehensive and detailed information provision can therefore generate positive effects across our value chain. Conversely, if building users do not receive sufficiently detailed and accurate information, this may reduce trust in Market Group projects, which in the long term could weaken market position and lead to competitive disadvantage. Such outcomes, together with accidents or damage arising from inadequate design, construction, or material use, would represent the principal risks for Market in relation to end users.

Therefore, although high-quality and transparent information or compliance with sustainable and ethical market practices may entail additional costs and administrative burdens, which in turn may cause a competitive disadvantage, Market, as established in the double materiality analysis, focuses on minimising negative impacts and thereby seeks to create opportunities for both the Group and the value chain.





## Processes for engaging with consumers and end users about impacts

### [ESRS S4-2]

[GRI 2-12] [GRI 2-29]

During its double materiality assessment, the Market Group identified no actual negative impacts in this area, but did identify current positive impacts. The positive impacts recorded for end users include:

- the provision of high-quality and comprehensive information and communication for end users
- construction carried out in compliance with strict safety requirements relating to end users' personal safety and general well-being
- responsiveness to end-user needs and balanced access to services
- responsible market practices

For the Market Group, it is of paramount importance to identify, manage, and continuously monitor both positive and negative impacts on consumers and end users arising from our operations. To this end, we cooperate with stakeholders at several levels.

During the design phase, project preparation takes place with the direct involvement of the client. Client liaison is handled by the Company's technical director, who ensures that client needs and expectations are incorporated into design decisions. This relationship continues throughout the execution phase, allowing feedback to be continuously integrated into implementation.

Consideration of end users – that is, the individuals who actually use the building – is of particular importance to the Group. The basis for this is provided by the relevant legal regulations, which define safety, health protection, accessibility, and other requirements. Compliance with these is essential to ensure a safe and liveable environment for end users.

At the same time, Market considers it important to take into account individual user requirements beyond statutory provisions, particularly where the client conveys end-user expectations. These may relate, for example, to functional layout, comfort, energy efficiency, or sustainability considerations. Incorporating such feedback contributes to maximising end-user satisfaction and, in the long term, increases the building's utility value.

Responsibility for processing feedback and coordinating communication lies not only with the technical director but also with the project management team. Incoming information is evaluated at regular project meetings, and the necessary measures are taken on this basis.

Should an error occur despite all our efforts, or should the end-user experience or satisfaction be adversely affected, complaint mechanisms are available to end users just as they are to our other stakeholders. Market employees investigate all incoming complaints and endeavour to begin rectifying faults, resolving problems, and minimising further damage as quickly as possible.





## Processes to remediate negative impacts and channels for consumers and end users to raise concerns [ESRS S4-3]

[GRI 2-25] [GRI 2-26] [GRI 418-1]

### Channels related to execution and projects

The Market Group pays particular attention to creating value through its activities and avoiding all forms of harm. Accordingly, any negative impacts arising from its operations (e.g. environmental impacts) never exceed the limits specified by legislation or industry standards. In cases where, for any reason, a third party suffers damage attributable to the Market Group, the Group will do everything in its power to repair the negative effects and restore the original condition.

The Market Group has set up a designated e-mail address and web interface for reporting damage incidents at construction sites: <https://www.market.hu/karjelento> and [karsemeny@market.hu](mailto:karsemeny@market.hu). This ensures that the relevant employees of the Market Group are directly informed of any negative effects (damage incidents) and that the claims process can begin as soon as possible. The Market Group is continuously developing these processes, taking into account changes in the legal environment (e.g. new data protection requirements) and feedback and complaints from those affected.

In addition to the damage reporting interface accessible to anyone, end users can also record fault reports for a given building on the [garancia.market.hu](https://www.garancia.market.hu) interface, thus speeding up and making repair works more efficient.

### Channels provided for cases of human rights and ethical non-compliance

The Market Group undertakes to investigate ethical violations if they are reported in writing and the identity of the person making the report is disclosed. Ethical violations involving consumers and end users may be reported by sending an email to [etikaikodex@market.hu](mailto:etikaikodex@market.hu). The investigation of the report is coordinated by the Legal Director, with the investigators being required to keep the content of the report and information about the people involved in the report confidential until the investigation is closed or formal disciplinary proceedings are initiated as a result of the investigation, and may only disclose such information if it is indispensable for establishing the facts. Reports are investigated by the Market Group within 30 days; this procedural deadline may, where justified, be extended by up to a further 60 days.

### Channels related to data protection

The Market Group handles personal data within a narrow circle, as its clients are almost exclusively economic entities. Accordingly, the personal data available to the Group primarily consists of employee data and data from the construction site access control system.

The member companies act as joint data controllers, the details of which are set out in a separate agreement between the parties. The list of companies concerned is

available at the following link: <https://www.market.hu/adatkezeles>

Although the Market Group is not obliged to appoint a data protection officer, we have appointed one due to the application of national and EU legal standards (primarily the GDPR). The Group has set up a separate e-mail address ([gdpr@market.hu](mailto:gdpr@market.hu)) to receive requests and notifications related to data processing, to which no complaints were received in 2024.

Within the Market Group, several policies deal with the topic of data processing, and we distribute data processing information to our employees. Information on data processing at construction sites can be downloaded from the website <https://www.market.hu/dokumentumkategoria/2/aszf>, but a sign with the same content is also displayed at entry points.

In 2024, the National Authority for Data Protection and Freedom of Information (NAIH) did not initiate any proceedings involving the Market Group.



## **Actions related to material impacts on consumers and end users, approaches to managing material risks and material opportunities related to consumers and end users, and effectiveness of those actions [ESRS S4-4]**

[GRI 2-24] [GRI 2-25] [GRI 416-2] [GRI 417-2]  
[GRI 417-3] [GRI 418-1]

The related impacts, risks and opportunities identified in the double materiality analysis conducted by the Market Group are linked to clearly defined areas of operation.

As no actual negative impacts have been captured and the risks identified during the analysis are related to Market's practice of ensuring that negative impacts are minimised, we do not plan to implement any further actions, taking into account that our current operations, which strive for sustainability and ethical market practices, may cause a competitive disadvantage in the short term due to additional costs and administrative burdens.



An aerial photograph of a tropical island. The island is surrounded by a clear, turquoise lagoon. The island itself is covered in dense, lush green forest. The sky is bright and slightly hazy. The overall scene is serene and natural.

# » CORPORATE GOVERNANCE INFORMATION



## CORPORATE GOVERNANCE INFORMATION

The Market Group is committed to responsible and transparent governance and the promotion of fair business practices. In addition to the effective organisational structure already in place, clearly defined well-defined responsibilities and compliance with legal requirements, Market has also integrated sustainability into its corporate governance processes. This includes making the company's operations more transparent, but in order to provide more comprehensive information to stakeholders, the company publishes an annual sustainability report in accordance with GRI Standards requirements from 2022 onwards. The present Report marks a transition from the previous GRI-based reporting practice to the ESRS standard, which is why it has been prepared in compliance with both standards.



## Business conduct

### RELATED ESRS TOPICS AND SUB-TOPICS

| DISCLOSURE                        | DESCRIPTION  | COMMENTS   |
|-----------------------------------|--|--|
| <b>ESRS G1 – BUSINESS CONDUCT</b> |  |  |
| ESRS 2 GOV-1                      | Role of administrative, management and supervisory bodies  |  |
| ESRS 2 SBM-3 G1                   | Material impacts, risks and opportunities, and their interaction with strategy and business model  | Gradual implementation option for ESRS 2 SBM-3 paragraph 48e   |
| ESRS 2 IRO-1 G1                   | Description of processes to identify and assess material impacts, risks and opportunities  | The process related to this Sustainability Report is described in the chapter "General Information". |
| ESRS G1-1                         | Business conduct policies and corporate culture<br>Managing impacts, risks and opportunities   |  |
| ESRS G1-2                         | Management of relationships with suppliers   |  |
| ESRS G1-3                         | Prevention and detection of corruption and bribery   |  |
| ESRS G1-4                         | Incidents of corruption and bribery  |  |
| ESRS G1-5                         | Political influence and lobbying activities  |  |
| ESRS G1-6                         | Payment practices  |  |
| MDR-P<br>MDR-A<br>MDR-M<br>MDR-T  | Policies adopted to manage material sustainability matters<br>Actions and resources in relation to material sustainability matters<br>Metrics in relation to material sustainability matters<br>Tracking effectiveness of policies and actions through targets | The Group applies minimum disclosure requirements  |



## Role of the administrative, management and supervisory bodies [ESRS 2 GOV-1]

[GRI 2-9] [GRI 2-10] [GRI 2-12] [GRI 2-13]

The governance structure of **Market Építő Zrt.** is described in the company's Articles of Association and its Organisational and Operational Rules, last updated in August 2020. The review of the latter document was completed in 2024.

The **General Meeting** is the highest governance body of the company, which exercises the supervisory and decision-making rights of the owners in a unified manner.

The **Board of Directors** is the company's executive body, managing the company's operations and determining its business concept. The Board of Directors consists of three members, with the Chairman also performing operational tasks as Chief Executive Officer. The members of the Board of Directors are selected by the General Meeting on the basis of their professional qualifications and experience. In 2024, the respective positions were held by Sándor Scheer (owner, Chairman of the Board of Directors, Chief Executive Officer), Péter Csicsáky (independent) and Zsolt Ikrényi (independent). There are no dedicated areas of expertise on the Board of Directors; decisions are always made by all three members.

The **Supervisory Board** oversees the management of the company. In this context, the Supervisory Board is required to review proposals submitted to the General Meeting and present its position on them at the General Meeting. The members of the Supervisory Board are independent and do not include any Market employees. In 2024, the positions were held by Dr. Péter Telek, László Tamássy and Zsolt Bencze.

The Company is headed by the Chief Executive Officer, who also serves as Chair of the Board of Directors. He exercises his rights and fulfils his obligations within the framework of applicable legislation and the Articles of Association, and in accordance with the resolutions of the General Meeting and the Board of Directors. The Chief Executive Officer is responsible for the operational management of the Company and, jointly with the Board, bears responsibility for reviewing the economic, environmental and social impacts arising from the Company's activities and for taking decisions related thereto. The Chief Executive Officer is assisted in this role by the Deputy CEO for Finance and the Deputy CEO for Innovation and Strategic Development.

Among the subsidiaries, **Moratus Kft. OKM Építőipari és Szolgáltató Kft.** and **Vilati Szerelő Zrt.** are governed by the same organisational and operational rules, with the difference that in their case, the Members' Meeting is the highest governing body, which exercises the owner's supervisory and decision-making rights in a uniform manner.

The companies are governed and controlled by the managing directors and the Deputy CEO in charge of the subsidiaries, who are the operational managers of the operations. The managing directors of each subsidiary are selected by the Board of Directors of Market Építő Zrt. based on their professional qualifications and experience.

The member companies do not have a supervisory board, but the supervisory board of the majority owner, Market Építő Zrt., controls the management of the individual companies. The internal auditor of Market Építő Zrt. also has the authority to control their operations.

Other member companies of the Market Group do not maintain separate Organisational and Operational Rules; with respect to these subsidiaries, their founding documents regulate organisational structures in general terms within the framework provided by the Hungarian Civil Code (Ptk.), while Market Építő Zrt., as owner, plays an important role in shaping corporate strategy and supervising operations in each case.

### **Management of economic, environmental and social impacts**

Within the Market Group, the highest level of decision-making authority for managing economic, environmental and social impacts rests with senior executive management. Responsibilities are decentralised in each area related to sustainability. At the highest level of corporate governance, sustainability matters are addressed by the Board of Directors on the basis of quarterly reports. Sustainability matters are presented to senior management on a monthly basis and are handled by the Deputy CEO for Development and Innovation.



### CHIEF EXECUTIVE LEVEL

Social engagement



### DEPUTY CEO LEVEL

Sustainability strategy

Environmental and climate protection

Innovation

Customer relations



### CHIEF ENGINEER LEVEL

Occupational safety

Supply chain management



### LEGAL DIRECTOR LEVEL

Ethics



### HR DIRECTOR LEVEL

Talent management

Diversity





## STRATEGY

## Material impacts, risks and opportunities, and their interaction with strategy and business model [ESRS 2 SBM-3 G1]

The Market Group identified material impacts and risks related to business conduct through a double materiality analysis.

Market found that there are no actual negative or positive impacts on either its downstream or upstream value chains. During the evaluation of the analysis, we also noted that, with regard to the operation of the Group, the creation and development of a positive corporate culture at group level can contribute to positive perceptions by external and internal stakeholders, strengthening integrity and transparency, and developing and applying responsible market practices, which may also have a positive social and economic impact. A positive corporate culture is therefore an opportunity for Market, supporting ethical behaviour and good decision-making, and contributing to risk management.

Market pays particular attention to ensuring the protection of whistleblowers, developing appropriate platforms and applying appropriate complaint handling mechanisms, which also has a positive impact on our own operations, strengthens the trust of our stakeholders and the sense of security of our employees. This is therefore another opportunity that can contribute to creating a competitive advantage through ethical operation.

As a significant market player, we can also have a positive impact on the regulatory environment of the construction industry, which creates an opportunity for Mar-

ket to strengthen its position in the industry and create more favourable business conditions, which can secure financial opportunities in the long term.

The establishment and strengthening of strategic partnerships with our suppliers for critical construction materials, as well as the timely payment of suppliers, also have a positive impact on Market's operations. The stable and long-term supplier relationships thus established create the opportunity to improve security of supply, achieve more favourable pricing conditions and increase the Group's resilience to price volatility.

The Market Group condemns all forms of corruption, which is one of the foundations of our Code of Ethics, and we involve our colleagues in ethical operations by providing prevention training. Strict corporate rules and training against corruption strengthen the company's credibility, increase market transparency and provide a long-term competitive advantage through sustainable and ethical business practices.

In exploring the impacts, risks and opportunities, Market has determined that its current practices and regulations ensure that negative impacts and risks are minimised and opportunities are created for the group, and therefore aims to maintain them in the long term.





Managing impacts, risks and opportunities

## Policies relating to corporate culture and business conduct [ESRS 2 G1-1]

[GRI 2-9] [GRI 2-10] [GRI 2-12] [GRI 2-13] [GRI 2-19] [GRI 2-24] [GRI 2-26] [GRI 205-1] [GRI 205-2] [GRI 205-3] [GRI 207-1] [GRI 207-2] [GRI 207-3] [GRI 408-1] [GRI 409-1] [GRI 418-1]

### Business ethics

The Code of Ethics serves as a map to the internal regulations in force within the Group, while complementing their content with the general expectations required in the course of day-to-day work. Accordingly, most chapters of the Code of Ethics contain a reference to the relevant internal rules and regulations, which provide details of Market Group’s specific expectations. In all cases, the Code of Ethics also identifies the organisational units that have the most comprehensive knowledge of the relevant topic and can therefore assist in the interpretation and implementation of the Code of Ethics and related regulations.

Main topics covered in the Code of Ethics:

- Conduct towards business partners and other third parties
- Rights granted to employees and their limits
- Sustainable development
- Fair and lawful market conduct
- The role of managers in complying with the Code of Ethics

The express purpose of the Code of Ethics is to ensure that ethical violations observed by employees are brought to light more frequently; accordingly, the Group has placed strong emphasis on reviewing and simplifying reporting procedures.

Accordingly, from 1 December 2021, a whistleblower protection lawyer assists in the investigation of ethical violations, to whom employees can write even if they do not wish to reveal their identity to the Market Group. The whistleblower protection lawyer acts on behalf of Market Építő Zrt., but treats employees’ personal data as attorney-client privilege. No reports were received by the whistleblower protection lawyer in 2024.

Compliance with the Code of Ethics is monitored by a four-member Ethics Council, whose permanent members are the Chairman of the Board of Directors, the Internal Auditor, Legal Director and HR Director of the Market Group.

The Legal Director is responsible for the regular review of the Code of Ethics, but the Ethics Council and the top executives of the Group may also initiate an extraordinary review at any time.

### Anti-corruption actions

The Market Group condemns all forms of active and passive corruption. The basic principles of its anti-corruption policy are set out in internal regulations and in the Code of Ethics.

Considering that the selection of partners working on a given project is, as a rule, generally decentralised within Market (the technical director leading the project decides which subcontractor will perform the work), the Group sees the greatest risk in partners offering unlawful advantages to colleagues in exchange for accepting contractual terms that are favourable to them. Accordingly, internal rules require Market Group employees to report gifts worth more than HUF 55,000 (or

EUR 150) to their employer for prior approval. Similarly, if any Market Group employee enters into a contract with our partner, they must also report it.

In 2024, members of the management organisations and other Market Group employees did not receive any specific anti-corruption training. Employees received such training at group level as part of the training held in January 2023 in connection with the introduction of the Code of Ethics, in which 98.7% of employees who are computer users participated. New recruits are informed about the Market Group’s anti-corruption requirements through digital training material presenting the Code of Ethics.

### Remuneration policy

The Market Group does not discriminate between male and female employees in determining remuneration, which is always based on professional experience and internal salary scales.

Senior executive management receives fixed remuneration supplemented by performance-based bonuses. Beyond salary-type payments, no additional benefits are currently provided. The proportion of variable pay is high and depends on both individual and Group performance. A sustainability-based bonus/malus system has not yet been introduced; its implementation forms part of the Group’s longer-term plans.

The Board of Directors receives fixed remuneration.



### Respect for human rights

The Market Group respects the human rights enshrined in the Fundamental Law and in international legal conventions. The Group does not contract with any company that fails to ensure compliance with these constitutional principles for its employees or collaborators. At the same time, as part of its social engagement activities, it actively supports the domestic and international advancement of rights to which all of us are inherently entitled.

The Group pays special attention to the quality of life at work. It ensures that employees can work in a calm environment free from disturbances, discrimination, or practices that violate personal rights. This commitment is also affirmed by the Group in its Code of Ethics.

Market believes that the principle of „Nothing about you without you“ should apply in all areas of our lives, including at work. The essence of this principle is that measures, developments or other processes relating to people with disabilities should only be carried out with their involvement.

Market has no areas of operation or suppliers where there is a risk of child labour, exposure of young workers to dangerous work or even forced labour. Almost without exception, the Group's partners are companies operating within the European Union.

### Tax policy

The Market Group attaches great importance to the prompt and comprehensive settlement of tax liabilities in accordance with the relevant laws, directives, contracts and court rulings. The Accounting Department is responsible for filing tax returns and liaising with tax authorities and other relevant entities on tax matters. The

Deputy Chief Financial Officer represents the highest level of management within the Group in the area of taxation, directs and supervises tax-related activities, and is responsible for ensuring the practical application of professional knowledge and changes in legislation.

The Market Group operates a group-level risk management process that also encompasses the effective and appropriate management of tax risks. This ensures the identification, analysis, evaluation, monitoring and minimisation of tax-related risks. Processes in force in the field of taxation, which are regularly monitored, ensure that tax legislation and its amendments become known to all areas for which such knowledge is indispensable for day-to-day operations.

The Market Group's relationship with the tax authorities has been balanced for many years. The Group is classified as a priority taxpayer and therefore has a designated personal liaison at the tax authority with whom it may consult on all tax-related matters. It is important to note that this relationship is reciprocal: should any questions arise, the authority may contact Market through the Chief Accountant.

Taxation is primarily handled by the Accounting Department, but there are specific matters related to controlling. Tax matters relating to clients are dealt with directly by the Chief Accountant. The Group's suppliers can also send their tax-related queries via their technical contact persons to the accounting area, where in most cases the further processing is also guided by the Chief Accountant.

Under Hungarian tax law, there is a real-time link between the authority and taxpayers in the case of invoicing systems, and this also applies to Market. In addition, the usual tax return forms are submitted and processed electronically between the parties involved.

Throughout its operations, the Market Group provides full transparency to the authorities, who may verify this within the framework of comprehensive audits.

### Data protection

The Market Group processes personal data only to a limited extent, as its clients are almost exclusively corporate entities. Accordingly, the personal data available to the Group primarily consist of employee data and data generated by on-site access control systems.

The member companies act as joint data controllers, the details of which are set out in a separate agreement between the parties. The list of companies affected is available at the following link: <https://www.market.hu/adatkezeles>

Although the Market Group is not legally required to appoint a data protection officer, a Data Protection Officer has been designated in order to ensure compliance with national and EU legal standards (primarily the GDPR). The Group has set up a separate e-mail address (gdpr@market.hu) to receive requests and notifications related to data processing.

Within the Market Group, we have a number of policies on data processing, and data management information is distributed to employees. Information on data management at the construction site can be downloaded from the website <https://www.market.hu/dokumentumkategoria/2/aszf>, but a sign with the same content is also displayed at the entry points of construction sites.



## Management of relationships with suppliers

### [ESRS 2 G1-2]

#### Implementation of policies

Market Group considers it important that the policies adopted are actually implemented within the timeframes foreseen and that the appropriate human and material resources are provided for this purpose.

The Group's commitments are codified in binding internal regulations and CEO directives. These regulations are available to all employees, who are obliged to take them into account in the performance of their duties.

The Market Group provides its employees with a number of training courses to acquire and apply the operational principles (policies) in practice. The staff of the Legal Department regularly hold further legal trainings, as does the IT Department, which regularly educates colleagues on the technical conditions for secure data and information handling and on the risks to data security.

The Group regularly reviews the success and implementation of new policies (regulations). The review period for regulations is typically 1-2 years.

[GRI 308-1] [GRI 414-1]

In managing supplier relationships, the primary objective is to establish stable, reliable and mutually beneficial partnerships that contribute to maintaining the competitiveness of the Market Group. This also enhances cost efficiency and, naturally, the security of supply chains, thereby safeguarding the reliability of Market Építő Zrt.'s performance. Supplier selection follows a rigorous, multi-criteria evaluation and qualification system. The principal elements of managing established supplier relationships are:

1. Liaison and communication --> tenders, meetings, handling of potential problems
2. Performance monitoring --> KPI definitions, factory visits, audits
3. Contract management --> renewals, recording of project-specific terms and conditions
4. Potential joint developments --> based on product demand and project specifics
5. Monitoring/risk analysis --> identification of alternative sources and application of replacement mechanisms for strategic products, replacement solutions may be arranged within as little as 48 hours

#### Payment practices

The Group cooperates with a large number of partners and suppliers each year; consequently, despite the greatest diligence, delayed payments may occasionally occur. We strive to keep such instances to a minimum and continuously develop our invoicing and payment processes and systems in order to reduce delays to as close to zero as possible.

#### Consideration of social and environmental criteria

At present, none of the member companies carries out comprehensive assessments based on social and/or environmental criteria; however, the largest and highest-turnover suppliers all strive for safety, excellence, transparency and quality. The process for developing ESG criteria for supplier contracts was completed in 2024; implementation has taken place and application is currently project-specific. Expansion of this system is planned for the future.



## Political influence and lobbying activities [ESRS 2 G1-5]

[GRI 2-9] [GRI 415-1]

None of the member companies of the Market Group engages in political influence and/or lobbying activities.

None of the member companies of the Market Group is registered in the EU Transparency Register or any similar register, as they do not conduct activities that would require such registration.

No member of the administrative, management or supervisory bodies of the Market Group has held a comparable position in public administration during the past two years.

As construction contractors, members of the Market Group are required to hold compulsory chamber membership and must be listed in the register maintained by the Construction Registration Office of the Hungarian Chamber of Commerce and Industry (MKIK).

## Payment practices [ESRS 2 G1-6]

Average number of days to payment of invoices, calculated from the commencement of the contractual or statutory payment term.

**28 days**

### Description of the company's general payment terms, by number of days, broken down by main supplier categories

Subcontractor contracts

**15 / 30 / 45 days** (occasionally 10 days)

Material suppliers

**30 / 45 / 60 days** (in some cases 8, 15 or even 90 days)

Other partners

**8 / 10 / 15 / 30 days**

Both Market Építő Zrt. and its member companies endeavour to settle all invoices within the applicable deadlines. Under standard payment practice, transfers are executed at two fixed times each week. Accordingly, a delay of 1–2 days in payment may occasionally occur.



# » GRI CONTENT INDEX





| GRI STANDARD               | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |                                    |              |                     |               |                |                           |                 |                            |  |   |
|----------------------------|--|--------------------------------------|---------------|-------------|--|---------------------|------------------------------------|--------------|---------------------|---------------|----------------|---------------------------|-----------------|----------------------------|--|---|
| GRI 2: General disclosures | GRI 2-1 Organisational details   | About the Market Group               |               | 3           | <p>The Market Group (Market Építő Zrt.) has its headquarters in Budapest (1037 Budapest, Bojtár u. 51.)<br/>Area of operation: Hungary</p>   | -                   |                                    |              |                     |               |                |                           |                 |                            |  |   |
|                            | GRI 2-2 Entities included in the organisation's sustainability reporting | General information                  |               | 15          | <p>Companies covered by the report:</p> <table border="0"> <tr> <td>Market Építő Zrt.</td> <td>OKM Építőipari és Szolgáltató Kft.</td> </tr> <tr> <td>Moratus Kft.</td> <td>Vilati Szerelő Zrt.</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>MCM Beton Kft.</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>MRKT Padló Kft.</td> </tr> <tr> <td>Lean Tech Mérnökiroda Kft.</td> <td>Property Market Ingatlanfejlesztő Kft.</td> </tr> </table> <p>The Sustainability Report presents the activities of the companies covered by the report at group level. Where we had information at member company level that helps one better understand the Group's operations and impacts, or may be relevant to our stakeholders, we have included it separately. In parallel, we have generally sought to disclose data on a company-by-company basis for each topic, and where that was not possible, the rationale is provided in a note.</p> <p>The objectives of the Sustainability Strategy and the material topics were defined at group level.</p> <p>Market Építő Zrt. has a majority or sole ownership stake, and therefore operational influence, in all of the companies covered by this report.</p> | Market Építő Zrt.   | OKM Építőipari és Szolgáltató Kft. | Moratus Kft. | Vilati Szerelő Zrt. | PREbeton Zrt. | MCM Beton Kft. | Market Épületszerviz Kft. | MRKT Padló Kft. | Lean Tech Mérnökiroda Kft. | Property Market Ingatlanfejlesztő Kft. | - |
| Market Építő Zrt.          | OKM Építőipari és Szolgáltató Kft.                                       |                                      |               |             |  |                     |                                    |              |                     |               |                |                           |                 |                            |  |   |
| Moratus Kft.               | Vilati Szerelő Zrt.  |                                      |               |             |  |                     |                                    |              |                     |               |                |                           |                 |                            |  |   |
| PREbeton Zrt.              | MCM Beton Kft.   |                                      |               |             |  |                     |                                    |              |                     |               |                |                           |                 |                            |  |   |
| Market Épületszerviz Kft.  | MRKT Padló Kft.  |                                      |               |             |  |                     |                                    |              |                     |               |                |                           |                 |                            |  |   |
| Lean Tech Mérnökiroda Kft. | Property Market Ingatlanfejlesztő Kft.                                   |                                      |               |             |  |                     |                                    |              |                     |               |                |                           |                 |                            |  |   |



| GRI STANDARD | GRI INDICATOR   | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION |
|--------------|---|--------------------------------------|---------------|-------------|---|---------------------|
|              | GRI 2-3 Reporting period, frequency and contact point | General information                  |               | 16          | Coverage: Market Group<br>Reporting period: 1 January 2024 – 31 December 2024<br>Reporting standard: GRI Standards 2021 – “In accordance with”, and CSRD ESRS<br>Reporting period: annual<br>Information and contact:fenntarthatosag@market.hu<br>Market Építő Zrt. published its financial report “Consolidated Financial Statements and Independent Auditor’s Report” on 30 June 2025. The company’s financial (business) year covers the period from 1 January to 31 December, and the reporting period is from 1 January 2024 to 31 December 2024.<br>Date of publication of the 2024 Sustainability Report: November 2025. | -                   |
|              | GRI 2-4 Restatements of information                   |                                      |               |             | The Market Group’s Sustainability Report 2024 includes clarifications on a number of topics compared to previous periods. In all cases, these are indicated in the chapters as well as in the GRI content index.  | -                   |



| GRI STANDARD | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
|--------------|--|--------------------------------------|---------------|-------------|--|---------------------|
|              | GRI 2-5 External assurance                                       |                                      |               |             | <p>In order to ensure the credibility and transparency of our Sustainability Report, the Market Group has again commissioned an experienced and respected external, independent third party to evaluate our sustainability report for 2025. The purpose of the evaluation process is to identify the adequacy, credibility, completeness, structure, support and traceability of the content of the Sustainability Report</p> <p>The report was reviewed by Deloitte Könyvvizsgáló és Tanácsadó Kft., which issued a statement on the reliability of the information contained therein. The qualification process was designed and implemented in accordance with the ISAE 3000 standard issued by the International Federation of Accountants.</p> <p>In addition to a double materiality analysis and general disclosures, the audit process covered the following areas:</p> <ul style="list-style-type: none"><li>- Scope 1-2 (direct and indirect) emissions</li><li>- Water and wastewater</li><li>- Occupational health and safety</li><li>- Staff turnover</li></ul> | -                   |
|              | GRI 2-6 Activities, value chain and other business relationships | Overview of the Group's activities   |               | 6           | <p>In terms of its activities, the Market Group belongs to the construction sector. During its operation to date, it has grown to become one of the key players in the domestic construction industry, combining professionalism, dedication and the power of experience.</p>  | -                   |



| GRI STANDARD                           | GRI INDICATOR                       | CHAPTER IN THE SUSTAINABILITY REPORT      | EXTERNAL LINK  | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
|--|-------------------------------------|---|----------------|-------------|--|---------------------|--------------|----------|----------------|------------|-------|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|----|-----|-----|--------------|-----|-----|----|-----|-----|--------|-----|-----|----|-----|-----|---------------|-----|-----|----|-----|-----|----------------|----|-----|---|----|----|---------------------------|----|-----|---|----|----|-----------------|----|-----|---|----|----|----------------------------|----|-----|----|-----|----|--|----|-----|----|-----|----|----------------|------|-----|-----|-----|------|--|------|--------|-------|------------|---|---|---|------------|------|-----|------|--|------|--------|-------|-----------|----|----|----|-----------|------|-----|------|---|
|  | GRI 2-7 Employees and other workers | Characteristics of Market Group employees |                | 127         | <p>The total number of employees in the Market Group is 1,532.<sup>12</sup><br/>Distribution of employees among member companies, broken down by gender</p> <table border="1"> <thead> <tr> <th></th> <th>MEN (PEOPLE)</th> <th>MALE (%)</th> <th>WOMEN (PEOPLE)</th> <th>FEMALE (%)</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Market Építő Zrt.</td> <td>396</td> <td>67%</td> <td>193</td> <td>33%</td> <td>589</td> </tr> <tr> <td>OKM</td> <td>247</td> <td>89%</td> <td>30</td> <td>11%</td> <td>277</td> </tr> <tr> <td>Moratus Kft.</td> <td>139</td> <td>89%</td> <td>18</td> <td>11%</td> <td>157</td> </tr> <tr> <td>Vilati</td> <td>106</td> <td>89%</td> <td>13</td> <td>11%</td> <td>119</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>140</td> <td>83%</td> <td>29</td> <td>17%</td> <td>169</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>27</td> <td>96%</td> <td>1</td> <td>4%</td> <td>28</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>67</td> <td>92%</td> <td>6</td> <td>8%</td> <td>73</td> </tr> <tr> <td>MRKT Padló Kft.</td> <td>44</td> <td>94%</td> <td>3</td> <td>6%</td> <td>47</td> </tr> <tr> <td>Lean Tech Mérnökiroda Kft.</td> <td>18</td> <td>55%</td> <td>14</td> <td>45%</td> <td>33</td> </tr> <tr> <td>Property Market Ingatlanfejlesztő Kft.</td> <td>18</td> <td>43%</td> <td>23</td> <td>57%</td> <td>41</td> </tr> <tr> <td>MARKET CSOPORT</td> <td>1202</td> <td>78%</td> <td>330</td> <td>22%</td> <td>1532</td> </tr> </tbody> </table><br><p><b>Number of employees with fixed-term and permanent contracts at group level, broken down by gender</b></p> <table border="1"> <thead> <tr> <th></th> <th>MALE</th> <th>FEMALE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Fixed-term</td> <td>2</td> <td>2</td> <td>4</td> </tr> <tr> <td>Indefinite</td> <td>1200</td> <td>328</td> <td>1528</td> </tr> </tbody> </table><br><p><b>Number of part-time and full-time employees at group level, broken down by gender</b></p> <table border="1"> <thead> <tr> <th></th> <th>MALE</th> <th>FEMALE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Part-time</td> <td>15</td> <td>31</td> <td>46</td> </tr> <tr> <td>Full-time</td> <td>1187</td> <td>299</td> <td>1486</td> </tr> </tbody> </table> |                     | MEN (PEOPLE) | MALE (%) | WOMEN (PEOPLE) | FEMALE (%) | TOTAL | Market Építő Zrt. | 396 | 67% | 193 | 33% | 589 | OKM | 247 | 89% | 30 | 11% | 277 | Moratus Kft. | 139 | 89% | 18 | 11% | 157 | Vilati | 106 | 89% | 13 | 11% | 119 | PREbeton Zrt. | 140 | 83% | 29 | 17% | 169 | MCM Beton Kft. | 27 | 96% | 1 | 4% | 28 | Market Épületszerviz Kft. | 67 | 92% | 6 | 8% | 73 | MRKT Padló Kft. | 44 | 94% | 3 | 6% | 47 | Lean Tech Mérnökiroda Kft. | 18 | 55% | 14 | 45% | 33 | Property Market Ingatlanfejlesztő Kft. | 18 | 43% | 23 | 57% | 41 | MARKET CSOPORT | 1202 | 78% | 330 | 22% | 1532 |  | MALE | FEMALE | TOTAL | Fixed-term | 2 | 2 | 4 | Indefinite | 1200 | 328 | 1528 |  | MALE | FEMALE | TOTAL | Part-time | 15 | 31 | 46 | Full-time | 1187 | 299 | 1486 | - |
|  | MEN (PEOPLE)                        | MALE (%)                                  | WOMEN (PEOPLE) | FEMALE (%)  | TOTAL  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Market Építő Zrt.                      | 396                                 | 67%                                       | 193            | 33%         | 589  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| OKM                                    | 247                                 | 89%                                       | 30             | 11%         | 277  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Moratus Kft.                           | 139                                 | 89%                                       | 18             | 11%         | 157  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Vilati                                 | 106                                 | 89%                                       | 13             | 11%         | 119  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| PREbeton Zrt.                          | 140                                 | 83%                                       | 29             | 17%         | 169  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| MCM Beton Kft.                         | 27                                  | 96%                                       | 1              | 4%          | 28   |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Market Épületszerviz Kft.              | 67                                  | 92%                                       | 6              | 8%          | 73   |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| MRKT Padló Kft.                        | 44                                  | 94%                                       | 3              | 6%          | 47   |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Lean Tech Mérnökiroda Kft.             | 18                                  | 55%                                       | 14             | 45%         | 33   |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Property Market Ingatlanfejlesztő Kft. | 18                                  | 43%                                       | 23             | 57%         | 41   |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| MARKET CSOPORT                         | 1202                                | 78%                                       | 330            | 22%         | 1532   |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
|  | MALE                                | FEMALE                                    | TOTAL          |             |  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Fixed-term                             | 2                                   | 2   | 4              |             |  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Indefinite                             | 1200                                | 328                                       | 1528           |             |  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
|  | MALE                                | FEMALE                                    | TOTAL          |             |  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Part-time                              | 15                                  | 31  | 46             |             |  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |
| Full-time                              | 1187                                | 299                                       | 1486           |             |  |                     |              |          |                |            |       |                   |     |     |     |     |     |     |     |     |    |     |     |              |     |     |    |     |     |        |     |     |    |     |     |               |     |     |    |     |     |                |    |     |   |    |    |                           |    |     |   |    |    |                 |    |     |   |    |    |                            |    |     |    |     |    |  |    |     |    |     |    |                |      |     |     |     |      |  |      |        |       |            |   |   |   |            |      |     |      |  |      |        |       |           |    |    |    |           |      |     |      |   |

<sup>12</sup> Throughout the report in its full extent, inclusive of the GRI Content Index, the aggregation of employees is expressed in terms of headcount.



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Non-standard forms of employment by gender, by member company

|  | FIXED-TERM CONTRACT |          | PART-TIME |           |
|--|---------------------|----------|-----------|-----------|
|  | MALE                | FEMALE   | MALE      | FEMALE    |
| Market Építő Zrt.                      | 1                   | 2        | 9         | 24        |
| OKM Építőipari és Szolgáltató Kft.     | 0                   | 0        | 2         | 3         |
| Moratus Kft.                           | 0                   | 0        | 0         | 1         |
| Vilati Szerelő Zrt.                    | 0                   | 0        | 2         | 0         |
| PREbeton Zrt.                          | 0                   | 0        | 0         | 0         |
| MCM Beton Kft.                         | 1                   | 0        | 0         | 0         |
| Market Épületszerviz Kft.              | 0                   | 0        | 0         | 0         |
| MRKT Padló Kft.                        | 0                   | 0        | 0         | 0         |
| Lean Tech Mérnökiroda Kft.             | 0                   | 0        | 0         | 1         |
| Property Market Ingatlanfejlesztő Kft. | 0                   | 0        | 2         | 4         |
| <b>Total</b>                           | <b>2</b>            | <b>2</b> | <b>15</b> | <b>31</b> |



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GRI 2-8 Workers who are non-employees

133

**Number of workers who are not employees of the company**

|  | 2018      | 2019      | 2020       | 2021      | 2022      | 2023      | 2024      |
|--|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| Market Építő Zrt.                      | 21        | 27        | 101        | 27        | 29        | 28        | 34        |
| OKM Építőipari és Szolgáltató Kft.     | 6         | 10        | 3          | 2         | 4         | 7         | 2         |
| Moratus Kft.                           | 25        | 29        | 3          | 6         | 6         | 10        | 5         |
| Vilati Szerelő Zrt.                    | 0         | 0         | 0          | 0         | 1         | 3         | 1         |
| PREbeton Zrt.                          | 0         | 1         | 1          | 2         | 1         | 1         | 2         |
| MCM Beton Kft.                         | 0         | 1         | 0          | 0         | 0         | 2         | 0         |
| Market Épületszerviz Kft.              | 1         | 0         | 0          | 0         | 0         | 0         | 0         |
| MRKT Padló Kft.                        | n. a.     | 2         | 2          | 3         | 3         | 1         | 0         |
| Lean Tech Mérnökiroda Kft.             | 2         | 2         | 2          | 3         | 0         | 0         | 1         |
| Property Market Ingatlanfejlesztő Kft. | n. a.     | n. a.     | n. a.      | n. a.     | 0         | 0         | 0         |
| <b>Total</b>                           | <b>55</b> | <b>72</b> | <b>112</b> | <b>43</b> | <b>44</b> | <b>52</b> | <b>45</b> |

The legal relationships calculated are as follows:

- elected official
- contractual legal relationship
- temporary employment

In 2024, 36 men and 9 women worked at the Market Group in one of the legal relationships detailed above.

The most common non-employee type is temporary agency work, which is how we employ students who are typically employed part-time through school cooperatives while pursuing higher education. We employ external consultants on a case-by-case basis under contract to perform specific expert tasks, and we also have elected officers (such as supervisory board members) working in the Group to ensure compliance with relevant legislation.



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|              | GRI 2-9 Governance structure |                                      |               |             | <p>The governance structure of Market Építő Zrt. is described in the company's Articles of Association and its Organisational and Operational Rules, last updated on 1 August 2020. The review of the latter document was completed in 2024.</p> <p>The General Meeting is the highest governance body of the company, which exercises the supervisory and decision-making rights of the owners in a unified manner.</p> <p>The Board of Directors is the executive body of the company, managing the company's operations and determining its business concept. The Board of Directors consists of three members, with the Chairman also performing operational tasks as Chief Executive Officer. The members of the Board of Directors are selected on the basis of their professional qualifications and experience.</p> <p>The Supervisory Board oversees the management of the company. In this context, the Supervisory Board is required to review proposals submitted to the General Meeting and present its position on them at the General Meeting.</p> <p>The Company is headed by the Chief Executive Officer, who also serves as Chair of the Board of Directors. He exercises his rights and fulfils his obligations within the framework of applicable legislation and the Articles of Association, and in accordance with the resolutions of the General Meeting and the Board of Directors.</p> | -                   |



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The Chief Executive Officer is responsible for the operational management of the Company and, jointly with the Board, bears responsibility for reviewing the economic, environmental and social impacts arising from the Company's activities and for taking decisions related thereto. The Chief Executive Officer is assisted in this role by the Deputy CEO for Finance and the Deputy CEO for Innovation and Strategic Development.

Other Deputy Chief Executive Officers and Directors, who act as senior employees, also play an active role in the management of the company.  
The members of the management body are appointed for an indefinite period.

Moratus Kft., OKM Építőipari és Szolgáltató Kft. and Vilati Szerelő Zrt. have Organisational and Operational Rules. (Other members of the Group do not.)

Market Zrt. exercised majority or exclusive ownership rights over the other member companies of the Market Group.  
The member companies are managed and controlled by the managing directors and the deputy CEO responsible for the subsidiaries, who are the operational managers. The managing directors of the individual subsidiaries are selected by the Board of Directors of Market Építő Zrt. on the basis of their professional qualifications and experience.



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|              | GRI 2-10 Selection and nomination of the Highest Governance Body |                                      |               |             | <p>The composition of the Board of Directors has remained unchanged since the end of 2014, with members delegated by the owners. The most important selection criteria are the existence of appropriate competencies and trust.</p> <p>Increasing the proportion of female managers is part of the Market Group's sustainability strategy. When selecting members of the highest governing body, competence, existing experience and independence are the primary considerations.</p> | -                   |
|              | GRI 2-11 Chairman of the Highest Governance Body                 |                                      |               |             | <p>The Chairman of the Board of Directors is founder and CEO, Sándor Scheer. In management, he concentrates also the principal, entrepreneurial and technical governance functions. As the founder of Market Építő Zrt., Sándor Scheer holds a <b>49 per cent</b> stake in the company.</p> <p>The independence of the chairman of the highest governance body and the topic of conflict of interest is ensured by internal procedures.</p>   | -                   |



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|              | GRI 2-12 Role of the highest governance body in Overseeing the Management of Impacts |                                      |               |             | <p>The Board is a strategic decision-making body, with no operational tasks. Its tasks are governed by the Rules of Procedure of the Board of Directors. They focus mainly on the regulated, planned, measurable and verifiable operation of the Group, as well as on the control of risks, high-value, special expenses and investments.</p> <p>Operational management is responsible for ensuring the regulated, lawful and efficient operation of the Group as defined in the business plans approved by the Board of Directors.</p> <p>Market's top management can be divided into two dimensions in terms of functionality. The Board of Directors and the Supervisory Board are responsible for strategic tasks, while the Chief Executive Officer and the Deputy Chief Executive Officers are responsible for the executive operations. The Deputy CEOs are:<br/> <b>Róbert Mikusi</b>, Deputy CEO responsible for tendering – in charge of participating in tenders and obtaining jobs.<br/> <b>András Wolf</b>, Chief Technical Officer - responsible for the execution of construction projects.<br/> <b>János Suga</b>, Director of Tendering – responsible for the control and operation of subsidiaries.<br/> <b>Balázs Báthory</b>, Deputy CEO for Development and Innovation – responsible for sustainability, development and innovation.<br/> <b>Balázs Sütő</b>, Chief Financial Officer – responsible for the company's general operations and financial tasks.</p> | -                   |



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|              |   |                                      |               |             | The highest governance body has absolute decision-making power on matters affecting the operation of the sustainability area, and the CEO's approval is always required to launch related projects. The CEO also participates in the work of the sustainability area, proposing initiatives and lines of action. The CEO receives quarterly progress reports on the sustainability strategy from the Head of the Directorate for Innovation and Strategic Development.   | -                   |
|              | GRI 2-13 Delegation of responsibility for managing impacts                |                                      |               |             | The highest level of decision-making authority in managing Market Group's economic, environmental and social impacts rests with the operational senior management. For each sustainability-related area, responsibilities are decentralised. Sustainability matters are addressed at the highest level of corporate governance by the Board of Directors on the basis of quarterly and monthly reports. Sustainability topics are presented to the executive top management on a weekly basis, which are tackled by the Deputy Chief Executive Officer for Development and Innovation. |                     |
|              | GRI 2-14 Role of the Highest Governance Body in the Sustainability Report |                                      |               |             | In 2024, sustainability activities were reviewed by the responsible Deputy CEO in consultation with top management. In 2022, Market Építő Zrt. established a governance body responsible for reviewing information related to sustainability and defining material topics. This document has been approved by them.  |                     |



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|              | GRI 2-15 Conflicts of interest  |                                      |               |             | The Board of Directors receives monthly reports on the transactions of the so-called critical actors and the range of them. These reports also cover the members of the Board of Directors and other interests of the owners.  | -   |
|              | GRI 2-16 Communication of critical concerns to the Highest Governance Body            |                                      |               |             | If a significant problem or concern arises, it will almost immediately go to the top management if it cannot be resolved locally. We do not have precise data on the nature and number of those, if any, but they are always treated as a priority. Eventual damages or complaints can be reported by anybody to Market's official complaint reporting e-mail address, where they will be handled by the competent colleagues. | The Market Group currently has no data on the number of cases to be reported. |
|              | GRI 2-17 Collective knowledge of the Highest Governance Body on sustainability topics |                                      |               |             | Board members and the top management regularly attend lectures on sustainability and view sustainability presentations on a quarterly basis. The presentations are given by external experts and the topics are tailored to suit the needs of the audience, but are always related to sustainability and the environment. A presentation is understood to be a thorough one on a specific topic, lasting approximately 1 hour. | -   |
|              | GRI 2-18 Evaluation of the performance of the Highest Governance Body                 |                                      |               |             | <p>The performance of the highest governance body is currently not assessed from an environmental, economic and social perspective.</p> <p>The evaluation of the achievement of the strategic sustainability goals can start in the coming years, mainly at the level of the Deputy CEOs.</p>  |   |



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|              | GRI 2-19 Remuneration policies                 |                                      |               |             | <p>The Board of Directors has a fixed remuneration. The executive top management has a fixed income plus variable salary/bonus remuneration. There are currently no benefits other than wage-type remunerations. The variable salary rate is high and depends on individual and group performance.</p> <p>When assessing the activities of the top executives in charge, their performance on sustainability matters is also taken into account.</p>   | -                   |
|              | GRI 2-20 The process to determine remuneration |                                      |               |             | <p>The CEO makes decisions on remuneration matters, taking into account the recommendations of the HR department. Where relevant to a particular position, the comments and interests of stakeholders may also be taken into account when determining remuneration.</p> <p>No external experts (e.g. remuneration consultants) are involved in the remuneration process.</p> <p>The shareholders of the Group (51% majority shareholder and parent company GARHARTT Invest 2014 Zrt.; 49% minority shareholder LMCS Vagyonkezelő és Tanácsadó Kft.) vote on the amount of the dividend for the given year.</p> | -                   |



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GRI 2-21 Annual total remuneration ratio

|  | 2023                           |   | 2024                           |   |   |
|--|--------------------------------|---|--------------------------------|---|---|
|  | TOTAL ANNUAL REMUNERATION RATE | ANNUAL GROWTH RATE OF TOTAL REMUNERATION RATE | TOTAL ANNUAL REMUNERATION RATE | ANNUAL GROWTH RATE OF TOTAL REMUNERATION RATE |   |
| Market Építő Zrt.                      | 1959%                          | 95%   | 1204.07%                       | 61.48%  |   |
| OKM Építőipari és Szolgáltató Kft.     | 657%                           | 146%  | 509.65%                        | 77.59%  |   |
| Moratus Kft.                           | 675%                           | 93%   | 444.39%                        | 65.83%  |   |
| Vilati Szerelő Zrt.                    | 325%                           | 79%   | 270.98%                        | 83.44%  |   |
| PREbeton Zrt.                          | 437%                           | 77%   | 362.17%                        | 72.00%  |   |
| MCM Beton Kft.                         | 278%                           | 88%   | 416.30%                        | 95.26%  |   |
| Market Épületszerviz Kft.              | 503%                           | 76%   | 224.47%                        | 80.19%  | - |
| MRKT Padló Kft.                        | 129%                           | 70%   | 377.26%                        | 56.85%  |   |
| Lean Tech Építőiroda Kft.              | 641%                           | 357%  | 816.28%                        | 108.90%                                       |   |
| Property Market Ingatlanfejlesztő Kft. | 750%                           | 116%  | 134.59%                        | 104.45%                                       |   |

The total annual remuneration ratio shows the ratio between the highest paid top manager and the median of total remuneration of all employees for 2023.



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|              | GRI 2-22 Statement on sustainable development strategy |                                      |               |             | The Market Group publishes the results and progress of its sustainability strategy, adopted and implemented for the period 2021-2025, in its current sustainability report on an annual basis.  | -                   |
|              | GRI 2-23 Policy commitments                            |                                      |               |             | <p>The Market Group sets out its general and specific policy expectations for responsible and sustainable business activity, binding on its employees, in internal regulations and CEO directives. The Code of Ethics, which is available on the Group’s internal network, plays a prominent role among them.</p> <p>The Market Group communicates its internal regulations to third parties only on an occasional and exceptional basis, however, they are accessible to their employees on the internal network (intranet) without restriction.</p> <p>The Market Group ensures respect for fundamental human rights for its employees and partners in accordance with the relevant chapter of the Code of Ethics.</p> <p>Group-wide policies will be extended to suppliers and partners in the coming years.</p> | -                   |
|              | GRI 2-24 Embedding policy commitments                  |                                      |               |             | <p>Market Group’s commitments are codified in binding internal regulations and CEO directives. Those regulations are available to all employees and must be taken into account by them in the performance of their duties. That is a contractual obligation of our colleagues, which can be held accountable by their immediate superiors and the person exercising the employer’s authority.</p> <p>The Market Group provides its employees with several training courses to learn and apply the operating principles (policies) in practice. The staff of the Legal Department regularly hold further legal trainings, as does the IT Department, which regularly educates colleagues on the technical conditions for secure data and information handling and on the threats to data security.</p>               |                     |



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|              | GRI 2-25 Processes to remediate negative impacts |                                      |               |             | <p>The Market Group attaches great importance to creating value through its activities and avoiding all forms of harm. Accordingly, any negative impacts arising from its operations (e.g. environmental impacts) never exceed the limits specified by legislation or industry standards.</p> <p>In cases where, for any reason, a third party suffers damage attributable to the Market Group, the Group will do everything in its power to repair the negative effects and restore the original condition.</p> <p>The Market Group has set up a dedicated e-mail address and web interface for reporting damage incidents at construction sites: <a href="https://www.market.hu/karjelento">https://www.market.hu/karjelento</a> and <a href="mailto:karsemeny@market.hu">karsemeny@market.hu</a>. This ensures that the relevant employees of the Market Group are directly informed of any negative effects (damage incidents) and that the damage claim process can be initiated as soon as possible. The Market Group is constantly developing these processes, taking into account changes in the legal environment (e.g. new data protection requirements) and feedback and complaints from those affected.</p> | -                   |



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|              | GRI 2-26 Mechanisms for seeking advice and raising concerns |                                      |               |             | <p>The Market Group considers it essential that adopted policies are actually implemented within the specified deadlines and ensures that appropriate human and material resources are always provided for this purpose.</p> <p>The Market Group undertakes investigations of ethical misconduct only where a report is submitted in writing and with disclosure of identity.</p> <p>Ethical violations may be reported to: the holder of employer's rights or the legal representative of the given organisation (1); heads of support departments (HR, Internal Audit, Legal) (2); the Director of Security (3); or via email to <a href="mailto:etikaikodex@market.hu">etikaikodex@market.hu</a> (4). If the reporting person does not wish to disclose their identity to the Market Group, the report may also be submitted to the Group's contracted whistleblowing attorney (5), who may not reveal the reporter's identity without explicit consent.</p> | -                   |



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|              |               |                                      |               |             | <p>The recipient of a report must forward it without delay to the Legal Director, who shall fully inform the HR Director.</p> <p>The investigation is coordinated by the Legal Director, and those conducting it are obliged to keep confidential all information relating to the report's content and the people concerned until the investigation is closed or until formal liability proceedings initiated as a result of the investigation begin. Such information may be disclosed only where indispensable for establishing the facts. Reports are investigated by the Market Group within 30 days; this procedural deadline may, where justified, be extended by up to a further 60 days.</p> |                     |





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|              | GRI 2-27 Compliance with laws and regulations |                                      |               |             | During the reporting period, the Market Group operated in accordance with statutory and other legal requirements, and no circumstances arose in connection with its activities that could call into question its lawful operation.  | -                   |
|              | GRI 2-28 Industry or other associations       |                                      |               |             | Bács-Kiskun County Chamber of Engineers<br>Baranya County Chamber of Engineers<br>Békés County Chamber of Engineers<br>Borsod-Abaúj-Zemplén County Chamber of Architects<br>Borsod-Abaúj-Zemplén County Chamber of Engineers<br>Budapest Chamber of Architects (BÉK)<br>Budapest and Pest County Chamber of Engineers (BPMK)<br>Budapest Bar Association<br>National Federation of Hungarian Building Contractors (ÉVOSZ)<br>Association of Building Science (ÉTE)<br>Association of Screed and Industrial Flooring (EIP) | -                   |



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|              |               |                                      |               |             | Fejér County Chamber of Engineers<br>Hungarian Association of General Contractors<br>Jász-Nagykun-Szolnok County Chamber of Engineers<br>Komárom-Esztergom County Chamber of Engineers<br>Hungarian Architects' Chamber of Veszprém County<br>Hungarian Association of Tree Care Professionals<br>Hungary Green Building Council (HuGBC)<br>Hungarian Chamber of Engineers (MMK)<br>Hungarian Project Management Association<br>Hungarian Business Council Association for Sustainable Development<br>Hungarian Association of Leading IT Professionals<br>Pest County Chamber of Architects<br>Somogy County Chamber of Engineers<br>Szabolcs-Szatmár-Bereg County Chamber of Engineers<br>Veszprém County Chamber of Engineers<br>Effekteam | -                   |



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|              | GRI 2-29 Approach to stakeholder engagement |                                      |               |             | The Market Group conducted an online survey with stakeholders in autumn 2023 to support the preparation of the Sustainability Report. The identification of appropriate target groups was carried out through multiple consultations. During the process, the following groups were identified: employees, clients, NGOs, members of the next generation. The relevant stakeholder organisations and stakeholders identified were researched. Stakeholder groups were engaged and their views on sustainability were sought with the aim of ensuring that Market's future sustainability efforts take into account the interests and suggestions of the affected groups. | -                   |
|              | GRI 2-30 Collectiv Bargaining Agreement     |                                      |               |             | Until its termination, Market Group employees were covered by the collective bargaining agreement in the construction sector, which can be accessed via the link below:<br><a href="https://www.evosz.hu/hirek/2-bejegyzesek/62-epitoipari-aga-zati-kollektiv-szerzodes-eaksz">https://www.evosz.hu/hirek/2-bejegyzesek/62-epitoipari-aga-zati-kollektiv-szerzodes-eaksz</a>   | -                   |



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| GRI 3:<br>Material topics | GRI 3-1 Process to determine material topics |                                      |               |             | <p>Market Group’s materiality analysis helps to identify the sustainability topics that are important and currently relevant to the Group and its stakeholders, and to guide stakeholder interests through business processes and strategic objectives. Our key stakeholders are clients, employees, suppliers and partners, NGOs and members of the next generation.</p> <p>In identifying and prioritising the material topics the Market Group has taken into account the results of the stakeholder survey and the objectives of the sustainability strategy prepared in 2021 and launched in 2022, combined with a risk analysis identifying risks and opportunities for the industry and the Group.</p> <p>The listed topics were classified into high, medium and low priority categories based on their scores.</p> <p>In its 2024 report, the Market Group also conducted a comprehensive double materiality assessment for the first time, thereby beginning its preparations for reporting in accordance with CSRD – ESRS standards.</p> | -                   |



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GRI 3-2 List of material topics

**Market Group's material sustainability topics 2024**

As a result of the double materiality analysis carried out by the Market Group, the following topics were included in the material category:

| ESRS topic                  | ESRS sub-topic                             | ESRS sub-sub-topic   |
|-----------------------------|--|--|
| Climate change              | Adaptation to climate change               | Adaptation to climate change                                 |
| Climate change              | Climate change mitigation                  | Climate change mitigation                                    |
| Climate change              | Energy                                     | Energy   |
| Water and marine resources  | Water                                      | Water consumption  |
| Water and marine resources  | Water                                      | Water withdrawal   |
| Biodiversity and ecosystems | Factors directly causing biodiversity loss | Land use change, freshwater use change and marine use change |
| Circular economy            | Resource inflows, including resource use   | Resource inflows, including resource use                     |
| Circular economy            | Waste                                      | Waste  |
| Own workforce               | Working conditions                         | Secure employment (S1)                                       |
| Own workforce               | Working conditions                         | Working time (S1)  |
| Own workforce               | Working conditions                         | Adequate wages (S1)  |
| Own workforce               | Working conditions                         | Work-life balance (S1)                                       |
| Own workforce               | Working conditions                         | Health and safety (S1)                                       |
| Own workforce               | Equal treatment and equal opportunities    | Training and skills development (S1)                         |
| Workers in the value chain  | Working conditions                         | Secure employment (S2)                                       |
| Workers in the value chain  | Working conditions                         | Working time (S2)  |
| Workers in the value chain  | Working conditions                         | Health and safety (S2)                                       |



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| ESRS topic              | ESRS sub-topic  | ESRS sub-sub-topic  |
|-------------------------|---|---|
| Affected communities    | Economic, social and cultural rights of communities                     | Adequate housing (S3)   |
| Consumers and end users | Social inclusion of consumers and/or end users                          | Access to products and services                                   |
| Consumers and end users | Social inclusion of consumers and/or end users                          | Responsible market practices                                      |
| Business conduct        | Corporate culture   | Corporate culture   |
| Business conduct        | Political engagement  | Political engagement  |
| Business conduct        | Management of relationships with suppliers, including payment practices | Management of supplier relationships, including payment practices |



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| GRI 201: Economic performance | GRI 201-1: Direct Economic Value Generated and Distributed                           |                                      |               |             |  | -                   |
|                               | GRI 201-2: Financial impacts and other risks and opportunities due to climate change |                                      |               |             | <p>As part of its sustainability strategy, the Group has assessed the industry-specific climate risks in 2023 and identified areas where intervention may be needed in the coming years, either in its operational processes or in its real estate development activities.</p> <p>In addition, the Group has begun preparations to comply with the Taxonomy Regulation and has completed the first double materiality assessment, including a financial impact assessment and a financial assessment of risks, as part of the preparation for CSRD compliance.</p> | -                   |
|                               | GRI 201-3: Defined benefit plan obligations and other retirement plans               |                                      |               |             | <p>The Market Group continuously analyses the age of its employees in order to plan the retirement costs of those who will reach retirement age in a few years.</p> <p>There are no benefits related to pension fund membership and health insurance membership in the Group.</p> <p>To keep workers healthy, a health insurance benefit allows them to receive the necessary medical services at a private clinic.</p>  | -                   |
|                               | GRI 201-4: Financial assistance received from government                             |                                      |               |             |  | -                   |



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| GRI 202: Market presence           | GRI 202-1: Ratios of standard entry level wage by gender compared to local minimum wage |                                      |               |             | The Market Group employs its staff at base salaries significantly higher than the statutory minimum wage. The Group sets entry salaries with reference to the pay of employees already working in the given role, taking its internal pay structure into account. It upholds the principle of equal pay for equal work. No distinction is made between genders for new hires; offers are determined by an internal salary band.   | -                   |
|                                    | GRI 202-2: Proportion of senior management hired from the local communities             |                                      |               |             | All senior managers at Market Group member companies are Hungarian citizens. The Group does not define who counts as “local” or what percentage of senior managers must be Hungarian citizens. Senior managers are defined as current board members, the CEO and deputy CEOs.   | -                   |
| GRI 203: Indirect economic impacts | GRI 203-1: Infrastructure investments and services supported                            |                                      |               |             | <b>Support for the Járókelő Public Benefit Association</b><br>Supportive cooperation to make our living environment more liveable, healthier and better.<br><br>The Járókelő.hu website is a public space fault reporting site that has been helping city residents since 2012 to report potholes, broken bins, worn-out zebra crossings, broken bus stops, abandoned cars and many other problems they encounter in public spaces. By operating an online platform, it provides residents with the opportunity to actively participate in shaping their environment and to engage in effective dialogue with both authorities and service providers. |                     |



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|              |  |                                      |               |             | <p><b>Infrastructure development in the BudaPart neighbourhood – BudaPart named the world’s best neighbourhood development</b></p> <p>The BudaPart project has won the FIABCI World Prix d’Excellence International Real Estate Development Excellence Award in Paris for the best urban district development. The BudaPart project is the first neighbourhood development in the three-decade history of the competition to win a prize for Hungary. The jury of the FIABCI, considered to be the Oscar Academy of the real estate trade, gave high marks to BudaPart’s response to environmental challenges and its eco-awareness.</p> <p>In 2023, for the second time, BudaPart CITY office building was awarded one of the highest levels of the international LEED building certification system, the GOLD certification, for its environmentally conscious solutions, this time in the building operation category.</p> <p><b>Graffiti removal in Budapest</b></p> <p>Market Épületszerviz Kft. has removed graffiti from 52,500 m2 of wall surfaces more than 5,000 times since 2010, as part of its social responsibility. Among the many areas and objects cleaned were the Nagykörút (Grand Boulevard), Chain Bridge, Árpád Bridge, Elisabeth Bridge, Váci utca and Vigadó Square.</p> | -                   |
|              | GRI 203-2: Significant indirect economic impacts |                                      |               |             | <p>The Market Group</p> <ul style="list-style-type: none"> <li>will continue to support industry-wide improvements in production efficiency, with digitisation as one of the pillars. (It operates its own BIM organisation, whose primary task is to apply BIM technology to construction.)</li> </ul>  | -                   |



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- Support the digitalisation of on-site storage of building materials in collaboration with several construction partners.
- It runs a Partner Programme to further train 120 high-priority suppliers across the supply chain, including transfer of the best practices in organisational development, tender management, digitalisation and sustainability efforts.
- It seeks sustainable sources of raw materials, continuously analysing the options available and conducting its own internal experiments on more sustainable raw materials.
- By organising work efficiently, promoting prefabrication, and requiring strong preparation and planning, the aim is to reduce the amount of human labour employed.
- It aims to marginalise the grey economy.
- It aims to involve the most marginalised social strata in work.
- Strengthening vocational training is an industry goal, in which the Group is actively participating by setting up the Tudásépítő Sectoral Training centre with two competitors.

In 2021, while developing its sustainability strategy, the Market Group carried out a comprehensive trend survey with the involvement of a third party, which examined the sustainability-related activities of domestic and international industry players. In addition, the Group actively monitors the regulatory environment both in Hungary and the EU, and conducts press review of competitors in Hungary.



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| GRI 204: Procurement practices | GRI 3-3: Management of material topics |                                      |               |             | <p>Looking ahead, Market has made sustainability in the Group’s supply chain a high priority. Linked to, but not limited to, this goal, it is continuously increasing the proportion of local suppliers in its supply chain and publishes data on an annual basis in a breakdown by member companies.</p> <p>The high proportion of local suppliers is a very important indicator not only from an environmental, but also from an economic and social point of view, not only for the Market’s operation, but also at a national level. As a major customer, Market has a positive impact on the country’s economy by favouring local suppliers and contributes to better working conditions for employees in the industry.</p> <p>The Group currently does not conduct any related impact assessments.</p> |                     |





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GRI 204-1: Proportion of spending on local suppliers

| VALUE RATIO OF LOCAL SUPPLIERS <sup>13</sup> | 2018     | 2019   | 2020  | 2021  | 2022  | 2023  | 2024  |
|--|----------|--------|-------|-------|-------|-------|-------|
| Market Építő Zrt.                            | 98.6%    | 95.8%  | 95.0% | 96.9% | 98.7% | 98.7% | 98.8% |
| OKM Építőipari és Szolgáltató Kft.           | 99.7%    | 99.0%  | 99.9% | 99.9% | 99.5% | 99.7% | 98.7% |
| Moratus Kft.                                 | 100%     | 99.1%  | 97.9% | 99.1% | 99.7% | 99.6% | 98.5% |
| Vilati Szerelő Zrt.                          | 99.8%    | 100%   | 100%  | 100%  | 100%  | 100%  | 99.9% |
| PREbeton Zrt.                                | 100%     | 79.2%  | 71.0% | 89.0% | 99.1% | 99.3% | 98.8% |
| MCM Beton Kft.                               | 99.8%    | 99.1%  | 100%  | 100%  | 100%  | 98.8% | 97.2% |
| Market Épületszerviz Kft.                    | 99.0%    | 100%   | 100%  | 100%  | 100%  | 100%  | 100%  |
| MRKT Padló Kft.                              | n. a. ** | 100%   | 97.3% | 100%  | 82.4% | 83.1% | 100%  |
| LeanTech Építőiroda Kft.                     | 93.5%    | 100%   | 97.0% | 99.7% | 96.0% | 99.9% | 99.6% |
| Property Market Ingatlanfejlesztő Kft.n. a.* | n. a.*   | n. a.* | 99.4% | 99.2% | 99.8% | 99.8% |       |

\* In the marked years, no data collection process had yet been developed.  
 \*\* The company was founded in 2019, so there is no data for 2018.

<sup>13</sup> The values are rounded to one decimal place in the table, so where 100% is given, there may be a few hundredths of a point of negative sign deviation compared to the actual values.



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| GRI 205: Anti-corruption action | GRI 3-3: Management of material topics   |                                      |               |             | The Market Group condemns all forms of active and passive corruption. The principles of its anti-corruption policy are set out in its internal rules and Code of Ethics.  | -                   |
|                                 | GRI 205-1: Operations assessed for risks related to corruption                   |                                      |               |             | <p>In 2024, no targeted corruption risk survey was conducted within the Group, and no incidents are known to have occurred in 2024 or earlier years.</p> <p>Considering that the selection of partners working on a given project is, as a rule, generally decentralised within Market (the technical director leading the project decides which subcontractor will perform the work), the Group sees the greatest risk in partners offering unlawful advantages to colleagues in exchange for accepting contractual terms that are favourable to them. Accordingly, internal rules require Market Group employees to report gifts worth more than HUF 55,000 (or EUR 150) to their employer for prior approval. Similarly, if any Market Group employee enters into a contract with our partner, they must also report it.</p> | -                   |
|                                 | GRI 205-2: Communication and training on anti-corruption policies and procedures |                                      |               |             | <p>The Bribery Prevention and Anti-Fraud Policy 2021/63/1 was published throughout the Market Group, is applicable to Market Építő Zrt. and all its subsidiaries, and all employees are accountable for it.</p> <p>The Market Group's anti-corruption policy and procedures are not communicated to third parties and are not public. In 2024, no members of the management bodies or other employees of the Market Group received anti-corruption training. Employees received such training in the context of the implementation of the new Code of Ethics.</p>   | -                   |



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|                                     | GRI 205-3: Confirmed incidents of corruption and actions taken  |                                      |               |             | In 2024, no targeted corruption risk survey was conducted within the Group, and no incidents are known to have occurred in 2024 or earlier years.  |                     |
| GRI 206: Anti-competitive behaviour | GRI 206-1: Legal actions taken in relation to anti-competitive behaviour, anti-trust and monopoly practices |                                      |               |             | During the period covered by the report, there were no circumstances relating to Market Group's activities that would have indicated anti-competitive behaviour, so no competition supervision proceedings were initiated and no fines were imposed.   |                     |
| GRI 207: Tax                        | GRI 3-3: Management of Material topics  |                                      |               |             | The Market Group places top priority on the prompt and full settlement of tax liabilities in accordance with applicable laws, directives, contracts and court rulings.   |                     |
|                                     | GRI 207-1: Management approach to tax   |                                      |               |             | The Accounting Department is responsible for filing tax returns, liaising with tax authorities and other relevant organisations in tax matters. The Chief Financial Officer represents the highest management level in the tax field within the Group, directs and controls tax-related activities, and is responsible for the proper practical application of professional knowledge and changes in law. Taxation is currently not in connection with the organisation's business and sustainable development strategy. |                     |



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|              | GRI 207-2: Tax governance, control and risk management |                                      |               |             | <p>Market has a group-wide risk management process, which includes the effective and appropriate management of tax risks. It ensures that tax risks are identified, analysed, assessed, monitored and minimised. Processes in force and regularly monitored in the tax field ensure that all areas that are indispensable for daily operation are familiar with tax-related legislation and its possible changes</p> <p>The Code of Ethics includes a description of business practices related to tax and is linked to a whistleblowing system that also covers tax-related incidents.</p> |                     |





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|              | GRI 207-3: Stakeholder engagement and management concerns related to tax |                                      |               |             | <p>Market Group’s relationship with the tax authority has been balanced for years. The Group is a major taxpayer and therefore it has a personal contact at the tax authority with whom it can discuss all tax-related matters. It is important to underline that this contact is bidirectional, with the authority contacting Market through the Chief Accountant should any questions arise.</p> <p>Taxation is basically dealt with by the Accounting department, but there are specific topics related to controlling. Tax issues relating to customers are dealt with directly by the Chief Accountant. The Group’s suppliers can also send their tax-related queries via their technical contacts to the Accounting area, where in most cases the further processing is also guided by the Chief Accountant.</p> <p>According to Hungarian tax legislation, there is a real-time link between the tax authority and taxpayers in the case of invoicing systems, which also works in the case of Market. In addition, the usual return forms are submitted and processed electronically between the actors.</p> <p>The transparency of Market Group’s operations is fully guaranteed to the Authority, which can verify that through comprehensive audits.</p> | The Market Group currently has no system in place to collect stakeholders’ views and concerns. |



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| GRI 301: Materials | GRI 3-3: Management of material topics        |                                      |               |             | In its own investment projects, the Group aims to use as few building materials as possible in the design of buildings. LeanTech Mérnökiroda Kft., the design office of the Group, designs clean, minimalist buildings that require fewer building materials. Significant material savings can be achieved by applying building material 'design out'. LeanTech's standard practice is to omit various interior elements, such as suspended ceilings or plasterboard walls, and to use unpainted concrete interior wall finishes.  |                     |
|                    | GRI 301-1: Materials used by weight or volume |                                      |               |             | Market Group uses a wide range of materials in its construction activities, typically grouped according to the specific activities of each member company. The construction materials procured are delivered to project sites and warehouses in different types and packaging according to the type and make of material. The packaging and bundling of these products is carried out by the manufacturer or distributor of the product concerned. Market Group procures all raw materials from external sources. Exceptions to that are the precast reinforced concrete elements of PREbeton Zrt. and the concrete produced by MCM Beton.<br><br>Reinforcing steel is one of the most important and centrally sourced products. In 2024, Market sourced 18,762 tonnes of reinforcing steel fibre and 34,095 tonnes of reinforcing steel coils at Group level. The Group is moving towards a circular economy by using recycled scrap metal in all its products. At the project sites, scrap metal is collected selectively and recycled into rebar or other steel products. |                     |



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|                 | GRI 301-2: Recycled input materials used                    |                                      |               |             | <p>On projects where demolition waste is generated, in most cases it is ground on site and some of it is used as road base or fill on nearby projects.</p> <p>Materials left over from construction sites are transported to the central logistics warehouse and used on other projects. At the end of projects, office furniture and other equipment are also stored in the logistics centre before being used on other projects.</p>  | <p>The Group does not currently have information on the percentage of recycled input materials.</p>     |
|                 | GRI 301-3: Reclaimed products and their packaging materials |                                      |               |             |   | <p>The indicator is not meaningful for the Market Group's operations and is therefore not relevant.</p> |
| GRI 302: Energy | GRI 3-3: Management of material topics                      |                                      |               |             | <p>Fourty percent of the European Union's energy consumption comes from the operation of buildings. The dramatic increase in energy prices in recent years has made it increasingly important for operators to improve the energy efficiency of buildings. For the Market Group, that need has a double relevance: on the one hand, it has to reduce the energy costs of the buildings it constructs for its clients and, on the other hand, it has to reduce the energy costs of the buildings it uses itself.</p> |   |



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Direct energy consumption consists of four items: electricity consumption, gas consumption, district heating and fuel oil.

**Itemised changes in energy use between 2018 and 2024**

| ENERGY USE                       | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Electricity consumption [MWh]    | 8,415         | 6,941         | 8,765         | 10,502        | 6,305         | 6,581         | 7,343         |
| of which renewable energy:       | 0             | 0             | 0             | 0             | 122           | 1,610         | 1,246         |
| Gas consumption [GJ]             | 3,487         | 3,255         | 1,727         | 4,710         | 3,274         | 2,642         | 1,801         |
| District heating energy use [GJ] | 9,806         | 10,487        | 17,113        | 25,214        | 9,279         | 10,650        | 3,680         |
| District cooling energy use [GJ] | n. a.         | n. a.         | 85            | 32            | 0             | 14            | 26            |
| Fuel oil [litres]                | n. a.         | n. a.         | n. a.         | 185,286       | 5,002         | 0             | 0             |
| <b>Total [GJ]</b>                | <b>43,587</b> | <b>38,730</b> | <b>50,481</b> | <b>76,086</b> | <b>35,420</b> | <b>36,999</b> | <b>31,944</b> |

GRI 302-1: Energy consumption within the organisation

Energy consumption and structure

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GRI 302-2: Energy consumption outside the organisation

The Market Group does not currently have such a data collection process.

Market Group has committed to reduce the energy consumption of new buildings under its own investment below 80 kWh/m<sup>2</sup>/year. As energy consumption in a given year is project-dependent (the more energy-intensive projects the Group works on, the higher the increase in energy consumption), a comparison of energy use between years does not give a realistic picture of energy efficiency. To this end, Market Group monitors its energy efficiency by using energy efficiency indicators as a percentage of revenue.

Market Group uses two indicators to monitor its energy efficiency: electricity consumption as a percentage of revenue and gas consumption as a percentage of revenue.

GRI 302-3: Energy intensity

|  | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|------|------|------|------|------|------|------|
| Electricity consumption in proportion to revenue (MWh/100 million HUF) | 4.7  | 2.9  | 3.7  | 2.8  | 1.6  | 1.5  | 1.8  |
| Gas consumption in proportion to revenue (MWh/100 million HUF)         | 1.9  | 1.3  | 0.7  | 1.3  | 0.8  | 0.6  | 0.4  |



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|              | GRI 302-4: Reduction of energy consumption |                                      |               | 59          | <p>In summary, energy use at group level continued to decrease in 2023, in line with the targets set in the sustainability strategy.</p> <p>The Group has developed different scenarios to reduce its energy consumption in the future, supporting energy efficiency improvements:</p> <ul style="list-style-type: none"><li>• Use of fuel-efficient hybrid or electric cars: although there was one fewer electric vehicle in 2024 than before, the number of hybrid vehicles increased by a further 42%.</li><li>• Use of renewable energy sources: in 2024, 258 MWh of renewable energy was generated by on-site solar panel systems installed in 2022, and the Group purchased an additional 988 MWh of green energy (GoO).</li><li>• Preference for energy-efficient and low- or zero-carbon emission machines in all high-value machine purchases.</li><li>• Continuous monitoring and optimisation of consumption in the office building.</li></ul> | The Group does not currently have information on the percentage of recycled input materials. |



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|              | GRI 302-5: Reductions in energy requirements of products and services |                                      |               |             | <p>In the construction industry, it is not easy to make a product* energy efficiency commitment, as its fulfilment and outcome do not depend only on the Market Group. However, it is possible to influence the client through appropriate and targeted communication and proposals during the consultations.</p> <p>If the client expresses a need for a LEED or BREEAM certified building, but aims for a lower level rating of certification, Market will try to convince the client to contract for a higher level of certification at the design stage. Market will provide technical studies to demonstrate how much the energy efficiency of the building would increase if, for example, it were to aim for Gold rather than LEED Silver. It also proposes concrete technological solutions to achieve that.</p> <p>Provided clients are open to this approach, good results can be achieved. Market managed to convince its clients in a number of cases, who were satisfied with the final result after the project was completed.</p> <p>* In answering that indicator, we considered the completed building as a product.</p> | No exact data on the reduction in energy demand for products and services is available to the Market Group at this time. |



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| GRI 303: Water and wastewater effluents | GRI 3-3: Management of material topics                  |                                      |               |             | Market Group, as a construction actor, has a massive impact on water. The increasingly extreme distribution of rainfall throughout Europe, including Hungary, makes it more and more necessary to spread responsible water management practices in the construction sector. For this reason, the Group's sustainability strategy includes defining guidelines for water use until 2025, developing water saving solutions for its clients, and assessing and developing strategies to eliminate water consumption weaknesses. It also commits to reducing group-wide water consumption by 10% by 2025 compared to 2019.   |                     |
|   | GRI 303-1: Interactions with water as a shared resource |                                      |               |             | <p>The Market Group fully complies with the legal requirements for water management. In case of all its projects it applies for a water permit from the relevant official body.</p> <p>Wastewater generated on construction sites is discharged into the existing network. In Budapest, the operator is the Budapest Sewage Works (FCSM), in the countryside the Group would approach the relevant sewer works and the municipalities concerned. Before obtaining permits, a calculation must be made to the authorities of the expected water use throughout the construction period. The calculation is based on the number of workers and the use of communal facilities. (We do not have a data collection process in place for the process water consumption at construction sites.)</p> <p>The Group as a whole monitors water use on a continuous basis, checking it on a monthly basis and evaluating it annually against the water use in the previous year.</p> |                     |



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|              | GRI 303-2: Wastewater treatment | Water consumption                    |               | 79          | <p>The headquarters and the subsidiary sites and offices (Market Építő Zrt., Moratus Kft., Vilati Szerelő Zrt., OKM Építőipari és Szolgáltató Kft.) have water use and waste water discharge permits. The water consumption values are recorded and checked monthly in the offices.</p> <p>PREbeton Zrt. and MCM Beton Kft. are considered as manufacturers. Accordingly, they have the necessary water permits and they review their water use on a monthly basis. For the two member companies, water use depends on the volume of concrete production. Both PREbeton Zrt. and MCM Beton Kft. use water sparingly, as the water generated from the washing of concrete tanks is re-used in the production process.</p> <p>In the case of OKM projects, groundwater may be released to the surface during soil extraction. The amount of that cannot be controlled and depends on the geological properties of the soil. If polluted, it is pumped out and transported away, if not, it infiltrates or is drained away.</p> |                     |
|              | GRI 303-3: Water withdrawal     |                                      |               |             | <p>Among the member companies, MCM Beton Kft. and PREbeton Zrt. use larger quantities of well water for concrete production. As water quality is of paramount importance in concrete production, 87% of the well water used is fresh water of drinking water quality. In 2024, 7,580 m<sup>3</sup> of water were extracted from drilled wells for PREbeton Zrt and 17,395 m<sup>3</sup> of water for MCM Beton Kft.</p> <p>100% of the water used is fresh water, which comes from underground sources.</p>  |                     |



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GRI 303-4: Water discharge Water consumption

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For water intake and wastewater disposal, two of the largest user member companies, Market Építő Zrt. and OKM Építőipari és Szolgáltató Kft., have established separate data collection processes. We have separated the water use of the own building (headquarters and premises) and the water intake and wastewater disposal during projects.

| WASTEWATER (m <sup>3</sup> ) <sup>14</sup> | 2018          | 2019          | 2020          | 2021         | 2022          | 2023          | 2024          |
|--|---------------|---------------|---------------|--------------|---------------|---------------|---------------|
| Market Építő Zrt.                          | 53,276        | 67,529        | 11,406        | 5,310        | 33,107        | 16,199        | 22,465        |
| OKM Építőipari és Szolgáltató Kft.         | 75            | 1,788         | 86            | 394          | 151           | 204           | 2,285         |
| Moratus Kft.                               | 283           | 436           | 591           | 216          | 252           | 293           | 314           |
| Vilati Szerelő Zrt.                        | 320           | 341.2         | 305.6         | 485          | 344.77        | 295           | 224           |
| PREbeton Zrt.                              | 0             | 0             | n. a.         | 2,432        | 11,406        | 5,026         | 8,244         |
| MCM Beton Kft.                             | 0             | 0             | 0             | 0            | 0             | 0             | 100           |
| Market Épületszerviz Kft.                  | 239           | 182           | 137           | 191          | 248           | 108           | 139           |
| MRKT Padló Kft.                            | 0             | 69            | 148           | 132          | 126           | 129           | 22            |
| LeanTech Építőiroda Kft.                   | 31            | 37            | 56            | 210          | 118           | 155           | 184           |
| Property Market Ingatlanfejlesztő Kft.     | n. a.         | n. a.         | 47            | 109          | 133           | 160           | 181           |
| <b>Total (m<sup>3</sup>)</b>               | <b>54,224</b> | <b>70,382</b> | <b>12,776</b> | <b>9,479</b> | <b>45,887</b> | <b>22,474</b> | <b>34,158</b> |
| <b>Total (megalitres)</b>                  | <b>54.2</b>   | <b>70.4</b>   | <b>12.8</b>   | <b>9.5</b>   | <b>45.9</b>   | <b>22.5</b>   | <b>34.2</b>   |

There are no drinking water quality discharges, and the Market Group does not operate in an area of water stress.

In the course of its operations, Market Group does not discharge any pollutants that would be considered hazardous to water bodies, ecosystems or human health and therefore require special filtration.

<sup>14</sup> The scope of the report has changed (MRKT Padló Kft.), therefore the related data have been retrospectively amended.



| GRI STANDARD                           | GRI INDICATOR                | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER   | DIRECT ANSWER   | REASON FOR OMISSION |               |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
|--|------------------------------|--------------------------------------|---------------|---------------|---|---------------------|---------------|------|------|------|------|------|------|-------------------|--------|--------|--------|-------|--------|-------|-------|------------------------------------|-------|--------|-----|--------|--------|--------|-----|--------------|-----|-----|-----|-----|-----|-----|-----|---------------------|-----|-------|-------|-----|--------|-----|-----|---------------|---|---|-------|-------|--------|-------|-------|----------------|-------|-------|-------|-------|-------|-------|-----|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----------------|--|----|-----|-----|-----|-----|----|--------------------------|----|----|----|-----|-----|-----|-----|--|-------|-------|----|-----|-----|-----|-----|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|
|  |                              |                                      |               |               | <b>WATER USE (COMMUNAL) (m³)</b> <table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Market Építő Zrt.</td> <td>60,153</td> <td>66,124</td> <td>52,896</td> <td>8,260</td> <td>37,767</td> <td>4,435</td> <td>1,928</td> </tr> <tr> <td>OKM Építőipari és Szolgáltató Kft.</td> <td>3,490</td> <td>16,552</td> <td>145</td> <td>12,245</td> <td>13,731</td> <td>15,038</td> <td>322</td> </tr> <tr> <td>Moratus Kft.</td> <td>289</td> <td>396</td> <td>447</td> <td>804</td> <td>747</td> <td>552</td> <td>314</td> </tr> <tr> <td>Vilati Szerelő Zrt.</td> <td>388</td> <td>404.5</td> <td>294.5</td> <td>935</td> <td>860.06</td> <td>573</td> <td>224</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>0</td> <td>0</td> <td>1,639</td> <td>2,432</td> <td>11,406</td> <td>5,026</td> <td>8,244</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>n. a.</td> <td>n. a.</td> <td>n. a.</td> <td>n. a.</td> <td>n. a.</td> <td>n. a.</td> <td>100</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>239</td> <td>182</td> <td>137</td> <td>191</td> <td>248</td> <td>108</td> <td>139</td> </tr> <tr> <td>MRKT Padló Kft.</td> <td></td> <td>69</td> <td>148</td> <td>132</td> <td>126</td> <td>129</td> <td>58</td> </tr> <tr> <td>LeanTech Építőiroda Kft.</td> <td>59</td> <td>64</td> <td>28</td> <td>561</td> <td>590</td> <td>409</td> <td>184</td> </tr> <tr> <td>Property Market Ingatlanfejlesztő Kft.</td> <td>n. a.</td> <td>n. a.</td> <td>47</td> <td>109</td> <td>133</td> <td>160</td> <td>181</td> </tr> <tr> <td><b>Total (m³)</b></td> <td><b>64,617</b></td> <td><b>83,791</b></td> <td><b>55,701</b></td> <td><b>29,386</b></td> <td><b>65,607</b></td> <td><b>26,429</b></td> <td><b>11,694</b></td> </tr> <tr> <td><b>Total (megaliters)</b></td> <td><b>64.6</b></td> <td><b>83.7</b></td> <td><b>55.7</b></td> <td><b>29.4</b></td> <td><b>65.6</b></td> <td><b>26.4</b></td> <td><b>11.7</b></td> </tr> </tbody> </table> |                     | 2018          | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Market Építő Zrt. | 60,153 | 66,124 | 52,896 | 8,260 | 37,767 | 4,435 | 1,928 | OKM Építőipari és Szolgáltató Kft. | 3,490 | 16,552 | 145 | 12,245 | 13,731 | 15,038 | 322 | Moratus Kft. | 289 | 396 | 447 | 804 | 747 | 552 | 314 | Vilati Szerelő Zrt. | 388 | 404.5 | 294.5 | 935 | 860.06 | 573 | 224 | PREbeton Zrt. | 0 | 0 | 1,639 | 2,432 | 11,406 | 5,026 | 8,244 | MCM Beton Kft. | n. a. | n. a. | n. a. | n. a. | n. a. | n. a. | 100 | Market Épületszerviz Kft. | 239 | 182 | 137 | 191 | 248 | 108 | 139 | MRKT Padló Kft. |  | 69 | 148 | 132 | 126 | 129 | 58 | LeanTech Építőiroda Kft. | 59 | 64 | 28 | 561 | 590 | 409 | 184 | Property Market Ingatlanfejlesztő Kft. | n. a. | n. a. | 47 | 109 | 133 | 160 | 181 | <b>Total (m³)</b> | <b>64,617</b> | <b>83,791</b> | <b>55,701</b> | <b>29,386</b> | <b>65,607</b> | <b>26,429</b> | <b>11,694</b> | <b>Total (megaliters)</b> | <b>64.6</b> | <b>83.7</b> | <b>55.7</b> | <b>29.4</b> | <b>65.6</b> | <b>26.4</b> | <b>11.7</b> | - |
|  | 2018                         | 2019                                 | 2020          | 2021          | 2022  | 2023                | 2024          |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| Market Építő Zrt.                      | 60,153                       | 66,124                               | 52,896        | 8,260         | 37,767  | 4,435               | 1,928         |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| OKM Építőipari és Szolgáltató Kft.     | 3,490                        | 16,552                               | 145           | 12,245        | 13,731  | 15,038              | 322           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| Moratus Kft.                           | 289                          | 396                                  | 447           | 804           | 747   | 552                 | 314           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| Vilati Szerelő Zrt.                    | 388                          | 404.5                                | 294.5         | 935           | 860.06  | 573                 | 224           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| PREbeton Zrt.                          | 0                            | 0                                    | 1,639         | 2,432         | 11,406  | 5,026               | 8,244         |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| MCM Beton Kft.                         | n. a.                        | n. a.                                | n. a.         | n. a.         | n. a.   | n. a.               | 100           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| Market Épületszerviz Kft.              | 239                          | 182                                  | 137           | 191           | 248   | 108                 | 139           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| MRKT Padló Kft.                        |                              | 69                                   | 148           | 132           | 126   | 129                 | 58            |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| LeanTech Építőiroda Kft.               | 59                           | 64                                   | 28            | 561           | 590   | 409                 | 184           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| Property Market Ingatlanfejlesztő Kft. | n. a.                        | n. a.                                | 47            | 109           | 133   | 160                 | 181           |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| <b>Total (m³)</b>                      | <b>64,617</b>                | <b>83,791</b>                        | <b>55,701</b> | <b>29,386</b> | <b>65,607</b>   | <b>26,429</b>       | <b>11,694</b> |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
| <b>Total (megaliters)</b>              | <b>64.6</b>                  | <b>83.7</b>                          | <b>55.7</b>   | <b>29.4</b>   | <b>65.6</b>   | <b>26.4</b>         | <b>11.7</b>   |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |
|  | GRI 303-5: Water consumption | Water consumption                    |               | 79            |   |                     |               |      |      |      |      |      |      |                   |        |        |        |       |        |       |       |                                    |       |        |     |        |        |        |     |              |     |     |     |     |     |     |     |                     |     |       |       |     |        |     |     |               |   |   |       |       |        |       |       |                |       |       |       |       |       |       |     |                           |     |     |     |     |     |     |     |                 |  |    |     |     |     |     |    |                          |    |    |    |     |     |     |     |  |       |       |    |     |     |     |     |                   |               |               |               |               |               |               |               |                           |             |             |             |             |             |             |             |   |



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Process water use for each member company in 2024 (m³)

| OFFICES / SITES                        | WATER CONSUMPTION (m³) |
|--|------------------------|
| Market Építő Zrt.                      | 29,538                 |
| OKM Építőipari és Szolgáltató Kft.     | 13,125                 |
| Moratus Kft.                           | -                      |
| Vilati Szerelő Zrt.                    | -                      |
| PREbeton Zrt.                          | 7,580                  |
| MCM Beton Kft.                         | 17,395                 |
| Market Épületszerviz Kft.              | -                      |
| MRKT Padló Kft.                        | 551                    |
| Lean Tech                              | -                      |
| Property Market Ingatlanfejlesztő Kft. | -                      |
| <b>Total</b>                           | <b>60,609</b>          |

Water consumption

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| GRI 304: Biodiversity | GRI 3-3 Addressing material topics | GRI 304-1: Operational sites owned, leased, managed or adjacent to areas of high biodiversity value outside protected areas |               |             | <p>Climate change and human activity are rapidly reshaping natural habitats and a severe global ecological crisis is unfolding. Construction and building materials production have a significant impact on natural habitats and often negatively affect the activities of native flora and fauna. With that in mind, the Market Group places great emphasis on the protection of biodiversity and is determined to reduce its negative impact on natural habitats.</p> <p>In 2024, the Group's activities do not affect any Natura 2000 sites.</p> <p>It is not necessary for us to determine the intangible value of biodiversity, but for various reasons, the intangible value of trees affected by construction execution in a project may need to be determined.</p> <p>The identification of the intangible value of trees on the basis of the Radó type tree evaluation method, has been developed by the Hungarian Association of Arboriculture, which calculates the basic nursery price by an age multiplier (no longer directly proportional to the age of the plant in the case of older trees), taking into account the growth vigour of the species and the habitat. In addition to the tree nursery price and the age multiplier, we also take into account the location of the tree and its possible protection status, the condition of the crown and the general health of the plant, and a modifier based on the dendrological value of the species.</p> <p>The PREbeton plant in Erdőtelek is located near the Hevesi plain (Natura 2000), therefore during the construction and production processes we have complied with the regulations and instructions of the competent (nature conservation) authority in order to protect biodiversity.</p> |                     |



| GRI STANDARD | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
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|              | GRI 304-2: Material impacts of activities, products and services on biodiversity |                                      |               |             | <p>The most significant negative impact currently comes from the Group's greenfield investments, which essentially transform the existing environment by incorporating previously undisturbed land or land used for agriculture. In such cases, the entire infrastructure usually has to be built out, with associated noise, vibration, earth-moving and dust emissions. The Market Group is in the process of preparing a protocol which will ensure that, in the future, in the case of greenfield projects, the more valuable protected plant species that may be found on the site are surveyed, transplanted or at least collected in a seed bank.</p> <p>The Market Group strives to eliminate or, if that is not possible, reduce negative impacts in its projects. During the plan review process, the Group's specialist consultant will filter out invasive species, have them removed from the plans and seek to plant native, indigenous species in the affected areas. The Group's specialist technical advisers will share their knowledge with the project participants, thereby shaping their approach. In doing so, the Market Group also draws attention to the concrete steps to be taken to conserve biodiversity and acts accordingly.</p> |                     |



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|              |               |                                      |               |             | <p>The Group will use part of the displaced humus topsoil in the areas affected by the construction within the site during redesign (execution drawings) - thus reducing the environmental impact of transport. If that is not possible, it will try to use it at another construction site or landfill at the Soroksár site for further appropriate use.</p> <p>From 2021 onwards, Market Építő Zrt. has started to test the soil excavated during construction activities - in addition to the usual soil test report - according to new criteria, and has concluded a contract with an external soil testing and nutrient management expert, who will test the soil in all projects.</p> <p>Prior to the afforestation works, Market Group will seek the advice of the local forestry on the species of trees and other technical issues appropriate to the area (soft landscape plan) and will also entrust the implementation of the afforestation to them.</p> <p>In order to offset the Group's emissions and preserve biodiversity, a tree planting project has been launched, with the basic objective of planting twice the contracted amount of trees for each project at our own cost. Where the project site allows, the Group will plant a biodiverse mini forest. If there is not enough land available at the project site, a small-footprint, fast-growing, native species Miyawaki Forest will be established in an urban environment in consultation</p> |                     |



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with local governments. In the event that neither method is feasible in a given year, the Group will support tree planting in forested areas.

Among the alternatives of the tree planting project, in 2023 we supported forestry tree planting (16 885 saplings or trees) in the Piliscsaba area. The project involved the planting of seedlings of climate-resistant, indigenous species by Pilis Parkerdő Zrt. with the involvement of Market volunteers. That improved the natural condition of the existing forest and started the transformation of the alien tree population, which is not suitable for the growing area. The support contract also stipulates that Pilisi Parkerdő guarantees the short and long-term care and aftercare of the planted forest for 20 years after planting.

In the Alba Arena project in Székesfehérvár, Market supported the planting of an additional 223 hectares of advance nursery stocks in the spirit of social responsibility.

In the Corvinus Campus project on Gellért Hill in 2023, the project succeeded in demarcating some areas in a way that preserves the original vegetation. At the end of the project, the Group relocated so-called 'ancestral grass' from that area to the disturbed sites, so that the species living in the demarcated area can more easily reproduce throughout the whole area. Not protected, but the ornamental, lovely plants of the spring aspect, such as barnyard and



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|              |   |                                      |               |             | <p>fingered marigold (<i>Corydalis cava</i>, <i>C. solida</i>), yellow henbane (<i>Gagea lutea</i>) and scented violet (<i>Viola odorata</i>) are found in the native plant community.</p> <p>The Group seeks to reduce or eliminate trade-off effects through careful planning. For example, the planting of different types of forest (e.g. even an energy forest of Paulownia clones) to mitigate climate change was considered, but Market has consciously chosen to plant native species and has started a kind of evergreen forest instead of an industrial plantation.</p>                        |                     |
|              | GRI 304-3: Habitats protected or restored   |                                      |               |             | In 2024, the Group had no investments or other activities in or near Natura 2000 sites. The Citadel project, which has been underway in the Gellértheagy Nature Reserve for several years, is a nature conservation concern and is now a protected World Heritage Site and a Site of Outstanding Natural Interest, and is also considered an archaeological site. The project covers an area of approximately 31 560 m <sup>2</sup> . The works will increase the green area to one and a half times the original 20,000 m <sup>2</sup> .  |                     |
|              | GRI 304-4: IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations |                                      |               |             | <p>Data collection on IUCN Red List and Nationally Protected Species was not required during Market Group's activities, such habitat surveys are typically carried out by the developer/client prior to the construction phase. Data on that is not reported to the company.</p> <p>At the same time, Market is aware that some of the project sites may contain, but are not limited to, the protected species listed below, and will do its utmost to protect them (e.g. habitat construction: bird protection, bat boxes, hedgehog garages, swallow hotels, feeding and watering stations, etc.):</p> |                     |



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**Animal species:**

- Eastern Hedgehog
- Bank martin
- Bee-eater
- Lark
- Brown toad (and other amphibians)
- Great bittern
- Water snake (and other reptiles)
- Pannonian lizard
- Mammoth wasp
- Bat species
- Otter
- Gopher

**Plant species:**

- Ephedra (Gellért Hill)
- Yellow catchfly (Gellért Hill)
- Lady orchid
- Yellow oxeye
- Yellow lag iris
- Tufted sedge
- Summer snowflake
- Snake’s head
- White-seeded Saw-wort
- Soft silver tree

GRI 305: Emissions

GRI 3-3 Management of material topics

Reducing Market Group’s emissions efficiently and as quickly as possible is the starting point of the Group’s sustainability strategy. In developing that strategy, Market Group has developed a GHG inventory and has based its emissions reduction targets on that inventory.



| GRI STANDARD                           | GRI INDICATOR                             | CHAPTER IN THE SUSTAINABILITY REPORT        | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION                |                     |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
|--|---|---|---------------|-------------|---|------------------------------------|---------------------|--------|------|------|------|------|------|-------------------|---------|---------------------------------|--------|--------|--------|--------|--------|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------------|-------|-------|-------|-------|-------|-------|-------|---------------------|-------|-------|-------|-------|-------|-------|-------|---------------|-----|-----|------|-------|-------|-------|-------|----------------|------|------|-------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|-------|-------|-------|-----------------|-----|-------|-------|-------|-------|-------|-------|----------------------------|------|------|------|------|------|------|------|--|-----|------|------|------|------|------|------|--|
|  |   |   |               |             | <table border="1"> <thead> <tr> <th>AGGREGATE EMISSIONS (MARKET GROUP)</th> <th>UNIT OF MEASUREMENT</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td>tCO<sub>2e</sub><sup>15</sup></td> <td>4535,8</td> <td>7052,5</td> <td>5433,6</td> <td>8645,0</td> <td>8569,9</td> <td>8847,4</td> <td>7967,3</td> </tr> </tbody> </table>  | AGGREGATE EMISSIONS (MARKET GROUP) | UNIT OF MEASUREMENT | 2018   | 2019 | 2020 | 2021 | 2022 | 2023 | 2024              | Scope 1 | tCO <sub>2e</sub> <sup>15</sup> | 4535,8 | 7052,5 | 5433,6 | 8645,0 | 8569,9 | 8847,4                             | 7967,3 |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| AGGREGATE EMISSIONS (MARKET GROUP)     | UNIT OF MEASUREMENT                       | 2018  | 2019          | 2020        | 2021  | 2022                               | 2023                | 2024   |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Scope 1                                | tCO <sub>2e</sub> <sup>15</sup>           | 4535,8                                      | 7052,5        | 5433,6      | 8645,0  | 8569,9                             | 8847,4              | 7967,3 |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
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| SCOPE 1                                | 2018                                      | 2019  | 2020          | 2021        | 2022  | 2023                               | 2024                |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Market Építő Zrt.                      | 906.0                                     | 966.4                                       | 803.4         | 1474.1      | 1343.5  | 1602.9                             | 1825.5              |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| OKM Építőipari és Szolgáltató Kft.     | 3004.3                                    | 4920.8                                      | 3422.0        | 4872.9      | 4898.4  | 4866.3                             | 3654.7              |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Moratus Kft.                           | 297.7                                     | 409.5                                       | 273.7         | 787.8       | 788.3   | 719.9                              | 680.9               |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Vilati Szerelő Zrt.                    | 139.6                                     | 242.1                                       | 157.4         | 295.5       | 275.0   | 249.4                              | 309.9               |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| PREbeton Zrt.                          | 0.0                                       | 0.0   | 87.6          | 269.7       | 307.1   | 321.8                              | 389.6               |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| MCM Beton Kft.                         | 28.2                                      | 74.8  | 117.2         | 288.6       | 346.4   | 401.7                              | 406.4               |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Market Épületszerviz Kft.              | 146.0                                     | 218.7                                       | 208.9         | 224.1       | 239.4   | 244.2                              | 277.7               |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| MRKT Padló Kft.                        | 0.0                                       | 152.6                                       | 299.6         | 356.9       | 291.0   | 358.5                              | 340.9               |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Lean Tech Mérnökiroda Kft.             | 14.0                                      | 14.9  | 18.9          | 21.1        | 30.3  | 35.4                               | 35.9                |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
| Property Market Ingatlanfejlesztő Kft. | 0.0                                       | 52.7  | 44.9          | 37.4        | 50.4  | 47.5                               | 45.7                |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
|  | GRI 305-1: Direct (Scope 1) GHG emissions | Gross scopes 1, 2,3 and total GHG emissions |               | 60          |   |                                    |                     |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |
|  |   |   |               |             | <p>Biogenic emission factors were not taken into account when determining the Scope 1 emission values, as information on the composition of the fuels purchased for the Group's vehicle fleet was not available.</p> <p>The consolidation approach used in the calculation of the emissions: for each of the member companies included in the report, Market Építő Zrt. has an operating influence and at least 50% ownership.</p>  |                                    |                     |        |      |      |      |      |      |                   |         |                                 |        |        |        |        |        |                                    |        |        |        |        |        |        |        |              |       |       |       |       |       |       |       |                     |       |       |       |       |       |       |       |               |     |     |      |       |       |       |       |                |      |      |       |       |       |       |       |                           |       |       |       |       |       |       |       |                 |     |       |       |       |       |       |       |                            |      |      |      |      |      |      |      |  |     |      |      |      |      |      |      |  |

<sup>15</sup> In addition to CO<sub>2</sub>, the equivalent also includes CH<sub>4</sub> and N<sub>2</sub>O emissions, as recommended by the GHG Protocol.



| GRI STANDARD                                       | GRI INDICATOR                     | CHAPTER IN THE SUSTAINABILITY REPORT        | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION |                                   |             |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
|--|-----------------------------------|---|---------------|-------------|---|---------------------|-----------------------------------|-------------|------|------|------|------|------|------|--------------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|------------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|----------------|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|----------|--------|--------|--------|--------|--------|--------|--------|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|------------------------------------|----------|------|------|------|------|------|------|------|------------------------------------|--------|------|------|------|------|------|------|------|--------------|----------|------|------|------|------|------|------|------|--------------|--------|------|------|------|------|------|------|------|---------------------|----------|------|------|------|------|------|------|------|---------------------|--------|------|------|------|------|------|------|------|---------------|----------|---|---|------|-------|-------|------|-------|---------------|--------|---|---|------|-------|-------|------|-------|----------------|----------|------|------|------|------|------|------|------|----------------|--------|------|------|------|------|------|------|------|---------------------------|----------|-----|-----|-----|-----|-----|-----|-----|---------------------------|--------|-----|-----|-----|-----|-----|-----|-----|-----------------|----------|---|-----|-----|-----|-----|-----|-----|-----------------|--------|---|-----|-----|-----|-----|-----|-----|----------------------------|----------|-----|-----|------|------|------|------|------|----------------------------|--------|-----|-----|------|------|------|------|------|--|----------|-----|-----|-----|------|-----|-----|------|--|--------|-----|-----|-----|------|-----|------|------|--|
|  |                                   |   |               |             | <b>AGGREGATE EMISSIONS (MARKET GROUP)</b><br><table border="1"> <thead> <tr> <th></th> <th>UNIT OF MEASUREMENT<sup>16</sup></th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Scope 2 - location based</td> <td>tCO<sub>2e</sub></td> <td>3399.1</td> <td>2529.1</td> <td>3325.0</td> <td>4502.4</td> <td>2426.5</td> <td>2158.3</td> <td>2045.7</td> </tr> <tr> <td>Scope 2 - market-based</td> <td>tCO<sub>2e</sub></td> <td>3483.8</td> <td>2599.0</td> <td>3527.8</td> <td>4555.2</td> <td>2594.5</td> <td>2293.5</td> <td>2212.2</td> </tr> <tr> <td><b>SCOPE 2</b></td> <td><b>tCO<sub>2e</sub></b></td> <td><b>2018</b></td> <td><b>2019</b></td> <td><b>2020</b></td> <td><b>2021</b></td> <td><b>2022</b></td> <td><b>2023</b></td> <td><b>2024</b></td> </tr> <tr> <td>Market Építő Zrt.</td> <td>location</td> <td>3310.3</td> <td>2456.8</td> <td>3158.1</td> <td>4137.4</td> <td>2021.9</td> <td>1862.9</td> <td>1677.5</td> </tr> <tr> <td>Market Építő Zrt.</td> <td>market</td> <td>3392.4</td> <td>2524.2</td> <td>3348.2</td> <td>4184.9</td> <td>2159.1</td> <td>1978.0</td> <td>1816.9</td> </tr> <tr> <td>OKM Építőipari és Szolgáltató Kft.</td> <td>location</td> <td>13.4</td> <td>13.1</td> <td>16.6</td> <td>35.1</td> <td>38.3</td> <td>36.0</td> <td>43.2</td> </tr> <tr> <td>OKM Építőipari és Szolgáltató Kft.</td> <td>market</td> <td>13.7</td> <td>13.6</td> <td>17.6</td> <td>35.4</td> <td>40.0</td> <td>37.4</td> <td>45.2</td> </tr> <tr> <td>Moratus Kft.</td> <td>location</td> <td>15.3</td> <td>12.0</td> <td>16.2</td> <td>31.9</td> <td>55.2</td> <td>48.4</td> <td>44.5</td> </tr> <tr> <td>Moratus Kft.</td> <td>market</td> <td>15.7</td> <td>12.4</td> <td>17.2</td> <td>32.2</td> <td>59.0</td> <td>45.8</td> <td>47.4</td> </tr> <tr> <td>Vilati Szerelő Zrt.</td> <td>location</td> <td>18.6</td> <td>11.2</td> <td>20.0</td> <td>38.4</td> <td>36.7</td> <td>36.1</td> <td>28.9</td> </tr> <tr> <td>Vilati Szerelő Zrt.</td> <td>market</td> <td>19.1</td> <td>11.5</td> <td>21.2</td> <td>38.7</td> <td>38.5</td> <td>37.7</td> <td>30.3</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>location</td> <td>0</td> <td>0</td> <td>59.8</td> <td>135.4</td> <td>178.4</td> <td>70.7</td> <td>139.7</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>market</td> <td>0</td> <td>0</td> <td>65.3</td> <td>137.9</td> <td>194.8</td> <td>77.2</td> <td>152.2</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>location</td> <td>27.9</td> <td>22.4</td> <td>23.9</td> <td>72.2</td> <td>45.5</td> <td>56.1</td> <td>54.5</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>market</td> <td>28.8</td> <td>23.2</td> <td>26.0</td> <td>73.6</td> <td>49.7</td> <td>61.2</td> <td>59.5</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>location</td> <td>8.6</td> <td>7.7</td> <td>6.0</td> <td>6.8</td> <td>7.2</td> <td>8.8</td> <td>6.7</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>market</td> <td>8.9</td> <td>8.0</td> <td>6.6</td> <td>6.9</td> <td>7.9</td> <td>9.6</td> <td>7.4</td> </tr> <tr> <td>MRKT Padló Kft.</td> <td>location</td> <td>0</td> <td>1.9</td> <td>3.2</td> <td>4.4</td> <td>4.5</td> <td>5.1</td> <td>8.1</td> </tr> <tr> <td>MRKT Padló Kft.</td> <td>market</td> <td>0</td> <td>2.0</td> <td>3.5</td> <td>4.5</td> <td>5.0</td> <td>5.5</td> <td>8.5</td> </tr> <tr> <td>Lean Tech Mérnökiroda Kft.</td> <td>location</td> <td>5.2</td> <td>4.0</td> <td>13.6</td> <td>27.6</td> <td>30.4</td> <td>27.4</td> <td>31.6</td> </tr> <tr> <td>Lean Tech Mérnökiroda Kft.</td> <td>market</td> <td>5.2</td> <td>4.1</td> <td>14.3</td> <td>27.8</td> <td>31.7</td> <td>28.3</td> <td>33.1</td> </tr> <tr> <td>Property Market Ingatlanfejlesztő Kft.</td> <td>location</td> <td>0.0</td> <td>0.0</td> <td>7.7</td> <td>13.2</td> <td>8.1</td> <td>9.6</td> <td>11.0</td> </tr> <tr> <td>Property Market Ingatlanfejlesztő Kft.</td> <td>market</td> <td>0.0</td> <td>0.0</td> <td>8.0</td> <td>13.3</td> <td>8.8</td> <td>10.2</td> <td>11.7</td> </tr> </tbody> </table> |                     | UNIT OF MEASUREMENT <sup>16</sup> | 2018        | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Scope 2 - location based | tCO <sub>2e</sub> | 3399.1 | 2529.1 | 3325.0 | 4502.4 | 2426.5 | 2158.3 | 2045.7 | Scope 2 - market-based | tCO <sub>2e</sub> | 3483.8 | 2599.0 | 3527.8 | 4555.2 | 2594.5 | 2293.5 | 2212.2 | <b>SCOPE 2</b> | <b>tCO<sub>2e</sub></b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | Market Építő Zrt. | location | 3310.3 | 2456.8 | 3158.1 | 4137.4 | 2021.9 | 1862.9 | 1677.5 | Market Építő Zrt. | market | 3392.4 | 2524.2 | 3348.2 | 4184.9 | 2159.1 | 1978.0 | 1816.9 | OKM Építőipari és Szolgáltató Kft. | location | 13.4 | 13.1 | 16.6 | 35.1 | 38.3 | 36.0 | 43.2 | OKM Építőipari és Szolgáltató Kft. | market | 13.7 | 13.6 | 17.6 | 35.4 | 40.0 | 37.4 | 45.2 | Moratus Kft. | location | 15.3 | 12.0 | 16.2 | 31.9 | 55.2 | 48.4 | 44.5 | Moratus Kft. | market | 15.7 | 12.4 | 17.2 | 32.2 | 59.0 | 45.8 | 47.4 | Vilati Szerelő Zrt. | location | 18.6 | 11.2 | 20.0 | 38.4 | 36.7 | 36.1 | 28.9 | Vilati Szerelő Zrt. | market | 19.1 | 11.5 | 21.2 | 38.7 | 38.5 | 37.7 | 30.3 | PREbeton Zrt. | location | 0 | 0 | 59.8 | 135.4 | 178.4 | 70.7 | 139.7 | PREbeton Zrt. | market | 0 | 0 | 65.3 | 137.9 | 194.8 | 77.2 | 152.2 | MCM Beton Kft. | location | 27.9 | 22.4 | 23.9 | 72.2 | 45.5 | 56.1 | 54.5 | MCM Beton Kft. | market | 28.8 | 23.2 | 26.0 | 73.6 | 49.7 | 61.2 | 59.5 | Market Épületszerviz Kft. | location | 8.6 | 7.7 | 6.0 | 6.8 | 7.2 | 8.8 | 6.7 | Market Épületszerviz Kft. | market | 8.9 | 8.0 | 6.6 | 6.9 | 7.9 | 9.6 | 7.4 | MRKT Padló Kft. | location | 0 | 1.9 | 3.2 | 4.4 | 4.5 | 5.1 | 8.1 | MRKT Padló Kft. | market | 0 | 2.0 | 3.5 | 4.5 | 5.0 | 5.5 | 8.5 | Lean Tech Mérnökiroda Kft. | location | 5.2 | 4.0 | 13.6 | 27.6 | 30.4 | 27.4 | 31.6 | Lean Tech Mérnökiroda Kft. | market | 5.2 | 4.1 | 14.3 | 27.8 | 31.7 | 28.3 | 33.1 | Property Market Ingatlanfejlesztő Kft. | location | 0.0 | 0.0 | 7.7 | 13.2 | 8.1 | 9.6 | 11.0 | Property Market Ingatlanfejlesztő Kft. | market | 0.0 | 0.0 | 8.0 | 13.3 | 8.8 | 10.2 | 11.7 |  |
|  | UNIT OF MEASUREMENT <sup>16</sup> | 2018  | 2019          | 2020        | 2021  | 2022                | 2023                              | 2024        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Scope 2 - location based                           | tCO <sub>2e</sub>                 | 3399.1                                      | 2529.1        | 3325.0      | 4502.4  | 2426.5              | 2158.3                            | 2045.7      |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Scope 2 - market-based                             | tCO <sub>2e</sub>                 | 3483.8                                      | 2599.0        | 3527.8      | 4555.2  | 2594.5              | 2293.5                            | 2212.2      |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| <b>SCOPE 2</b>                                     | <b>tCO<sub>2e</sub></b>           | <b>2018</b>                                 | <b>2019</b>   | <b>2020</b> | <b>2021</b>   | <b>2022</b>         | <b>2023</b>                       | <b>2024</b> |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Market Építő Zrt.                                  | location                          | 3310.3                                      | 2456.8        | 3158.1      | 4137.4  | 2021.9              | 1862.9                            | 1677.5      |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Market Építő Zrt.                                  | market                            | 3392.4                                      | 2524.2        | 3348.2      | 4184.9  | 2159.1              | 1978.0                            | 1816.9      |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| OKM Építőipari és Szolgáltató Kft.                 | location                          | 13.4  | 13.1          | 16.6        | 35.1  | 38.3                | 36.0                              | 43.2        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| OKM Építőipari és Szolgáltató Kft.                 | market                            | 13.7  | 13.6          | 17.6        | 35.4  | 40.0                | 37.4                              | 45.2        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Moratus Kft.                                       | location                          | 15.3  | 12.0          | 16.2        | 31.9  | 55.2                | 48.4                              | 44.5        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Moratus Kft.                                       | market                            | 15.7  | 12.4          | 17.2        | 32.2  | 59.0                | 45.8                              | 47.4        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Vilati Szerelő Zrt.                                | location                          | 18.6  | 11.2          | 20.0        | 38.4  | 36.7                | 36.1                              | 28.9        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Vilati Szerelő Zrt.                                | market                            | 19.1  | 11.5          | 21.2        | 38.7  | 38.5                | 37.7                              | 30.3        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| PREbeton Zrt.                                      | location                          | 0   | 0             | 59.8        | 135.4   | 178.4               | 70.7                              | 139.7       |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| PREbeton Zrt.                                      | market                            | 0   | 0             | 65.3        | 137.9   | 194.8               | 77.2                              | 152.2       |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| MCM Beton Kft.                                     | location                          | 27.9  | 22.4          | 23.9        | 72.2  | 45.5                | 56.1                              | 54.5        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| MCM Beton Kft.                                     | market                            | 28.8  | 23.2          | 26.0        | 73.6  | 49.7                | 61.2                              | 59.5        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Market Épületszerviz Kft.                          | location                          | 8.6   | 7.7           | 6.0         | 6.8   | 7.2                 | 8.8                               | 6.7         |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Market Épületszerviz Kft.                          | market                            | 8.9   | 8.0           | 6.6         | 6.9   | 7.9                 | 9.6                               | 7.4         |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| MRKT Padló Kft.                                    | location                          | 0   | 1.9           | 3.2         | 4.4   | 4.5                 | 5.1                               | 8.1         |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| MRKT Padló Kft.                                    | market                            | 0   | 2.0           | 3.5         | 4.5   | 5.0                 | 5.5                               | 8.5         |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Lean Tech Mérnökiroda Kft.                         | location                          | 5.2   | 4.0           | 13.6        | 27.6  | 30.4                | 27.4                              | 31.6        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Lean Tech Mérnökiroda Kft.                         | market                            | 5.2   | 4.1           | 14.3        | 27.8  | 31.7                | 28.3                              | 33.1        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Property Market Ingatlanfejlesztő Kft.             | location                          | 0.0   | 0.0           | 7.7         | 13.2  | 8.1                 | 9.6                               | 11.0        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| Property Market Ingatlanfejlesztő Kft.             | market                            | 0.0   | 0.0           | 8.0         | 13.3  | 8.8                 | 10.2                              | 11.7        |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |
| GRI 305-2: Indirect energy (Scope 2) GHG emissions |                                   | Gross scopes 1, 2,3 and total GHG emissions |               | 60          |   |                     |                                   |             |      |      |      |      |      |      |                          |                   |        |        |        |        |        |        |        |                        |                   |        |        |        |        |        |        |        |                |                         |             |             |             |             |             |             |             |                   |          |        |        |        |        |        |        |        |                   |        |        |        |        |        |        |        |        |                                    |          |      |      |      |      |      |      |      |                                    |        |      |      |      |      |      |      |      |              |          |      |      |      |      |      |      |      |              |        |      |      |      |      |      |      |      |                     |          |      |      |      |      |      |      |      |                     |        |      |      |      |      |      |      |      |               |          |   |   |      |       |       |      |       |               |        |   |   |      |       |       |      |       |                |          |      |      |      |      |      |      |      |                |        |      |      |      |      |      |      |      |                           |          |     |     |     |     |     |     |     |                           |        |     |     |     |     |     |     |     |                 |          |   |     |     |     |     |     |     |                 |        |   |     |     |     |     |     |     |                            |          |     |     |      |      |      |      |      |                            |        |     |     |      |      |      |      |      |  |          |     |     |     |      |     |     |      |  |        |     |     |     |      |     |      |      |  |

The consolidation approach used in the calculation of the emissions: for each of the member companies included in the report, Market Építő Zrt. has an operating influence and at least 50% ownership.

<sup>16</sup> The equivalent includes CO<sub>2</sub> as well as CH<sub>4</sub> and N<sub>2</sub>O emissions, as recommended by the GHG Protocol.



| GRI STANDARD                                | GRI INDICATOR                                     | CHAPTER IN THE SUSTAINABILITY REPORT        | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION |      |      |      |      |      |      |      |   |     |     |     |     |     |     |     |  |
|---|---|---|---------------|-------------|---|---------------------|------|------|------|------|------|------|------|---|-----|-----|-----|-----|-----|-----|-----|--|
|   | GRI 305-3: Other indirect (Scope 3) GHG emissions | Gross scopes 1, 2,3 and total GHG emissions |               | 60          | In 2024, the Market Group assessed the current data availability of Market Építő Zrt. and PREbeton, calculated scope 3 upstream emissions, and began assessing and determining scope 3 downstream emissions at group level.   |                     |      |      |      |      |      |      |      |   |     |     |     |     |     |     |     |  |
|   | GRI 305-4: GHG emission intensity                 | Gross scopes 1, 2,3 and total GHG emissions |               | 60          | <p><b>GHG INTENSITY INDICATOR RELATIVE TO REVENUE</b></p> <table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>tonnes of CO<sub>2</sub>e/100 million HUF</td> <td>4.4</td> <td>3.9</td> <td>3.6</td> <td>3.5</td> <td>2.7</td> <td>2.5</td> <td>2.4</td> </tr> </tbody> </table> <p>The combined Scope 1 and Scope 2 emissions were used to determine the GHG intensity indicator relative to revenue.</p>   |                     | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | tonnes of CO <sub>2</sub> e/100 million HUF | 4.4 | 3.9 | 3.6 | 3.5 | 2.7 | 2.5 | 2.4 |  |
|   | 2018  | 2019  | 2020          | 2021        | 2022  | 2023                | 2024 |      |      |      |      |      |      |   |     |     |     |     |     |     |     |  |
| tonnes of CO <sub>2</sub> e/100 million HUF | 4.4   | 3.9   | 3.6           | 3.5         | 2.7   | 2.5                 | 2.4  |      |      |      |      |      |      |   |     |     |     |     |     |     |     |  |
|   | GRI 305-5: Reduction of GHG emissions             |   |               |             | <p>The Market Group's strategic goal is to reduce its direct (Scope 1) and indirect (Scope 2) GHG emissions by a total of 30% by 2025 (base year: 2019)<sup>17</sup>. In addition, it will assess its other indirect (Scope 3) emissions and set commitments to reduce them.</p> <p>Compared to 2023, absolute emissions (Scope 1, 2 – on a location basis) decreased slightly in 2024 (-9%) but remained at a higher level compared to the base year (+4.5%).</p> <p>In terms of emissions intensity relative to revenue, there was a slight decrease (-3%) compared to 2023, and a 38% decrease compared to the base year.</p> <p>In 2024, the Company did not participate in any voluntary or regulated emissions trading schemes (e.g. EU ETS), did not buy or sell allowances, and did not use carbon credits to offset GHG emissions.</p> |                     |      |      |      |      |      |      |      |   |     |     |     |     |     |     |     |  |

<sup>17</sup> In setting the sustainability strategy, the GHG emissions targets were justified by the choice of 2019 as the base year because the 2020 figures did not reflect a normal operating year due to the pandemic.



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|                | GRI 305-6: Reduction of ozone-depleting substances (ODS)  |                                      |               |             | The Market Group does not emit ozone-depleting substances.  |   |
|                | GRI 305-7: Nitrogen oxides (NOx), sulphur oxides (SOx) and other material atmospheric emissions |                                      |               |             |   | The Market Group currently does not have a data collection process in place for this process. |
| GRI 306: Waste | GRI 3-3: Management of material topics  |                                      |               |             | <p>Market Group’s core business requires a large amount of building materials, which also generates waste. With that in mind, the Group pays particular attention to waste management and is constantly looking for ways to reduce waste.</p> <p>In the own investment projects of the Group, its member company Lean Tech Mérnökiroda Kft. carries out the design tasks, keeping in mind that the principle of using the least possible amount of materials is applied in all cases. The most effective way to reduce waste is to minimise the use of materials, which can significantly reduce the amount of waste generated throughout the construction process.</p> |   |
|                | GRI 306-1: Waste generation and waste-related impacts   |                                      |               |             | <p><b>During construction, three main types of waste and one type of surplus material are generated:</b></p> <p><b>Material generated by earthworks:</b> Surplus soil is generated by excavating building and structural foundations, and its quantity cannot be reduced. However, 100% reuse of this material is feasible and is standard practice at the Market Group.</p>  |   |



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The Market Group has been implementing soil management practices for several years, with the aim of ensuring appropriate reuse of excavated soil (both humus-rich topsoil and subsoil), wherever feasible. Material that cannot be reinstated on the original site or reused on another construction site within the Group is temporarily stored at the Market site in Soroksár until a suitable reuse opportunity arises.

**Humus-rich topsoil:** Within the framework of soil management, the Group seeks to utilise as much humus-rich topsoil as possible on active project sites. On the basis of on-site tests, existing humus management and soil salvage plans, and the identification of recoverable topsoil fractions, a dedicated environmental expert within the Group oversees the salvage, transport and redistribution of humus-rich soil to the central depot or other project locations. Demand for high-quality humus-rich topsoil in Budapest and its agglomeration exceeds the quantity generated at construction sites. Although higher-quality material may also arise at more remote, rural projects, transporting soil over distances greater than 60–80 km is neither economically nor environmentally viable.

In the case of surplus subsoil, the objective is likewise reuse, primarily as fill material or for land reclamation purposes. The Group aims to maximise the reuse of such material across concurrently running projects by transferring it from one site to another for incorporation. Environmental analytical testing and, where contamination-free, removal of the soil from the waste category are managed by an



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environmental expert. Where the reclassified soil is not reused on the original site, it offers additional reuse options, the most significant being the infilling of quarry lakes or use as quarry backfill. In the Hungarian context, both activities qualify as land reclamation, and the reduction of open water surfaces is, in itself, a requirement of the environmental authorities.

**Inert construction and demolition waste generated from demolition activities:**

- includes materials such as concrete, brick and tiles, as well as recyclable metal fractions including reinforcing steel, doors and windows, and other metal components. Demolition waste arises from the dismantling of buildings, above-ground and underground structures, civil engineering works, roads and car park pavements. Its quantity can only be reduced if, for example, an investor chooses to retain and reuse existing structures or preserve existing road surfaces.

In the case of concrete, bricks, tiles or a mixture of these, in most cases, demolition waste is crushed on site, tested in a laboratory for aggregate quality, and a certain proportion is used as road base and fill in the project or in nearby projects. Almost all concrete rubble is recycled in this way.

The use of recycled inert materials in concrete mixes is not yet widespread in Hungary. This is due to material quality certification reasons, which would affect the structural guarantee of the building.



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On most projects where demolition waste is generated, concrete, brick and tile waste – or their mixtures – are crushed on site, laboratory-tested from an aggregate perspective, and partially reused as road base layers or fill material on the same or nearby projects. As a result, crushed concrete is reused almost entirely. In Hungary, the use of recycled inert materials in concrete mixes is not yet widespread, primarily due to material certification requirements that could affect structural warranties.

Crushed brick and tile are reused to a much lesser extent on construction sites, as they are unsuitable from a geotechnical perspective and there is limited demand for the large volumes generated, either within the company’s own projects or externally. A portion of this material is therefore used for quarry lake infilling, in an environmentally compliant and authority-approved manner and quantity. This practice is not unique to Hungary. With the wider adoption of circular construction principles, the use of recycled inert materials (which are non-soluble in water, non-combustible, chemically inert and not biodegradable) is expected to increase

Metal waste – such as reinforcing steel, doors and windows, and corrugated metal sheets – continues to be recycled in line with established practice, collected and treated by our authorised recycling subcontractors.

**Construction waste:** Construction waste is generated during the building process, with packaging waste constituting the largest proportion. Packaging materials are essential for protecting



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products during transport and storage. Reusable packaging is returned by subcontractors to manufacturers for recycling; examples include pallets, cable drums and metal frames used for transporting flat glass. Packaging materials that cannot be returned to manufacturers are currently removed from project sites together with construction and demolition waste as mixed waste. The waste management contractor subsequently separates the mixed construction and demolition waste at its facility for recycling.

The second largest waste stream arises from cutting materials to size during installation and from adjusting surfaces to design dimensions. The Market Group sees opportunities to reduce this type of waste at the design stage and through closer collaboration with material manufacturers. For example, gypsum board off-cuts could be eliminated if wall heights were designed to match standard board dimensions. The use of modular elements during construction would likewise reduce waste. Improper storage leading to material degradation and loss of warranty can also increase waste volumes. Accordingly, strict adherence to “just-in-time” delivery principles and proper on-site storage is essential to prevent unnecessary waste generation.

For projects located in Budapest and its surroundings – accounting for approximately 80% of the Group’s activities – construction and demolition waste is handled by a dedicated subcontractor. For the remaining regional projects, local waste management companies are engaged.



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**Municipal waste:** Municipal waste is generated primarily during office operations at construction sites and at the company headquarters. Selective waste collection has been implemented at both locations. In 2024, separate collection for composting was introduced in the headquarters canteen. Grass cuttings and green waste from the landscaped areas adjacent to the headquarters are composted by the company at a designated composting area on the Kopaszi Dam.

The largest waste stream generated and recycled within construction and demolition activities at OKM Építőipari és Szolgáltató Kft. is subsoil, which can be removed from the waste category and reused as (back)fill material. In 2024, the quantity of such subsoil amounted to 49,800 tonnes.

The Market Group also occasionally reuses crushed concrete from demolition works on its construction projects, although exact quantities can only be estimated. In the case of OKM Építőipari és Szolgáltató Kft., the quantity of crushed concrete reused in 2024 was 28,750 tonnes. The crushed concrete is reused at the Kopaszi Dam using the machinery of OKM Építőipari és Szolgáltató Kft.

**Recycling of hazardous waste:** Waste oil (used lubricating oil) generated during machinery maintenance is returned to MOL Nyrt., where it is purified and made available for reuse. The quantity of waste oil generated by OKM Építőipari és Szolgáltató Kft. in 2024 amounted to 404 litres.



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|              | GRI 306-2: Management of waste-related impacts |                                      |               |             | <p>The Market Group's waste management partners (specialist contractors) are subject to the following controls</p> <ol style="list-style-type: none"><li>1. Verification of waste management capacity</li><li>2. Request for price quotations</li><li>3. Request and verification of waste transport and waste management permits</li><li>4. Request / verification of ISO 14001 certification</li><li>5. Occasional on-site audits</li><li>6. Review of waste data collection and traceability processes.</li></ol> <p>In addition, the Group receives monthly data reports from companies responsible for handling demolition and construction waste.</p> <p>Regarding the member companies, large amounts of waste are generated during the operation of Market Építő Zrt. (waste of subcontractors is also accounted for Market) and OKM Építőipari és Szolgáltató Kft. (due to earthworks). The waste generated by the other member companies can be considered marginal in terms of quantity, so there is no reason to include them in a comparative representation.</p> <p>Non-recyclable waste from projects is handed over by the Market Group to waste transport companies, which transport and/or recycle it. If a given quantity cannot be recycled, it is sent to a landfill.</p> |                     |



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The Market Group generated a total of 133,489 tonnes of waste in 2024. (Data from Lean Tech Mérnökiroda Kft. is not included in the calculation, as their waste production is marginal at group level.

GRI 306-3: Waste generated

Resource outflows

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| TOTAL WASTE (TONNES)                   | 2018           | 2019           | 2020           | 2021           | 2022           | 2023           | 2024           |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Market Építő Zrt.                      | 662179         | 4763.5         | 16834.4        | 65 826.4       | 57 210.8       | 32 644.2       | 41 672.9       |
| OKM Építőipari és Szolgáltató Kft.     | 97 228.6       | 262 321.9      | 168 697.4      | 166 552.2      | 196 66.5       | 155 341.4      | 90 512.7       |
| Moratus Kft.                           | 241.8          | 314.2          | 452.5          | 351.6          | 60.9           | 281            | 131.3          |
| Vilati Szerelő Zrt.                    | 0              | 0              | 0              | 26.9           | 29.1           | 38             | 98.3           |
| PREbeton Zrt.                          | 0              | 0              | 255.2          | 559.5          | 993.5          | 786.5          | 852.5          |
| MCM Beton Kft.                         | n. a.          | 5.3            | 1449.1         | 14.9           | 0              | 1.8            | 9.4            |
| Market Épületszerviz Kft.              | 10.3           | 0.2            | 16.4           | 41.1           | 95.9           | 82.8           | 72.8           |
| MRKT Padló Kft.                        | 0              | 14             | 30             | 30             | 30             | 17.8           | 0              |
| LeanTech Építőiroda Kft.               | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Property Market Ingatlanfejlesztő Kft. | n. a.          | n. a.          | n. a.          | n. a.          | n. a.          | n. a.          | 171.4          |
| <b>Total (tonnes)<sup>18</sup></b>     | <b>163,699</b> | <b>310,290</b> | <b>187,735</b> | <b>233,403</b> | <b>255,085</b> | <b>189,193</b> | <b>133,521</b> |
| of which non-hazardous waste (tonnes): | <b>161,489</b> | <b>310,290</b> | <b>186,725</b> | <b>233,386</b> | <b>255,026</b> | <b>189,193</b> | <b>133,489</b> |
| of which hazardous waste (tonnes):     | <b>2,210</b>   | <b>0</b>       | <b>1,010</b>   | <b>17.3</b>    | <b>59.1</b>    | <b>0.6</b>     | <b>32.4</b>    |

GRI 306-4: Waste diverted from disposal

Resource outflows

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| RECYCLING RATE (%)                     | 2023 | 2024 |
|--|------|------|
| Market Építő Zrt.                      | 79   | 95   |
| OKM Építőipari és Szolgáltató Kft.     | 100  | 100  |
| Moratus Kft.                           | 62   | 90   |
| Vilati Szerelő Zrt.                    | 99   | 69   |
| PREbeton Zrt.                          | 88,4 | 85   |
| MCM Beton Kft.                         | 13   | 0    |
| Market Épületszerviz Kft.              | 15   | 85   |
| MRKT Padló Kft.                        | 100  | -    |
| LeanTech Mérnökiroda Kft.              | 0    | 0    |
| Property Market Ingatlanfejlesztő Kft. | 0    | 0    |

Further breakdown of waste data (by waste type, disposal operation, on-site and off-site disposal) is not currently available to the Group in sufficient quality, but the Market Group is continuously developing its data collection processes during the strategy period.

The Market Group recycled 98% of the 133,489 tonnes of waste generated in 2024, amounting to 130,861 tonnes.

<sup>18</sup> Visszamenőlegesen (2019–2022) frissítettük a kommunális vízfelhasználást, figyelembe véve, hogy a 2023. évi Fenntarthatósági riport hatáskörébe bekerült az MRKT Padló Kft.



| GRI STANDARD                               | GRI INDICATOR   | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION  |
|--|---|--------------------------------------|---------------|-------------|--|--|
|  | GRI 306-5: Waste directed to disposal                               | Resource outflows                    |               | 117         | 1.99 per cent of the Market Group's total waste volume was sent to landfill, which corresponds to 2,660.4 tonnes.  | Further breakdown of waste data (by waste type, disposal operation, on-site and off-site disposal) is not currently available to the Group in sufficient quality, but the Market Group is continuously improving its data collection processes during the strategy period. |
| GRI 308: Supplier Environmental Assessment | GRI 3-3: Management of material topics                              |                                      |               |             | <p>Looking ahead to the future, Market has made sustainability in the Group's supply chain a high priority. Linked to, but not limited to that goal, it is continuously increasing the proportion of local suppliers in its supply chain and publishes data on an annual basis, broken down by member company and in 2023 the process of integrating ESG (including environmental) criteria into supplier contracts started.</p> <p>The Group is currently in the planning phase and has not yet introduced impact assessment, evaluation and monitoring related to the processes.</p> |  |
|  | GRI 308-1: New suppliers assessed from an environmental perspective |                                      |               |             | We do not currently conduct comprehensive environmental assessments at any of our member companies, but our largest and most active suppliers all strive for safety, excellence, transparency and quality. The process of developing ESG criteria for supplier contracts was completed in 2024.  |  |



| GRI STANDARD        | GRI INDICATOR   | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
|---------------------|---|--------------------------------------|---------------|-------------|--|---------------------|
|                     | GRI 308-2: Negative environmental impacts in the supply chain and actions taken |                                      |               |             | The Market Group has conducted a double materiality assessment of its own operations and the entire value chain, but does not yet have a related data collection process in place.   |                     |
| GRI 401: Employment | GRI 3-3: Management of material topics  |                                      |               |             | <p>Since its foundation, the Market Group has been committed to supporting young talent professionally and helping them launch their careers.</p> <p>The Group primarily targets young engineering students with recurring or ad hoc campaigns and events (e.g. Career Day, Job Fairs, Market 21 Days competition, professional internships, etc.), however, we also use cutting-edge solutions in alleviating the shortage of professionals that characterizes the construction industry, which is a continuous difficulty: in cooperation with other construction companies, we have established the Tudásépítő Team Sector Training Centre Nonprofit Kft. whose mission and aim is to provide practical workplace knowledge for students as a dual partner of training institutions.</p> <p>There is currently no feedback programme on measuring the effectiveness of the above programmes and processes. In the strategic period up to 2025, Market will focus on retaining the talent it has already attracted and developing existing employees, and has set a target number (increase in training hours) for that, which it will monitor year on year.</p> |                     |



| GRI STANDARD                       | GRI INDICATOR                                       | CHAPTER IN THE SUSTAINABILITY REPORT      | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
|------------------------------------|---|---|---------------|-------------|---|---------------------|--------|------------|----------------|-----|-----|-----------------|-----|-----|---------------|----|-----|--------------|------------|-------------|--------|--------|------------|------|-----|-----|--------|----|-----|--------------|------------|-------------|----------------|------------------------|-------------------|----|------------------------------------|----|--------------|----|---------------------|----|---------------|----|----------------|----|---------------------------|----|-----------------|----|----------------------------|---|---------------------------------|---|--------------|------------|---|
|                                    | GRI 401-1: New employee hires and employee turnover | Characteristics of Market Group employees |               | 133         | <p>Number and ratio of new entrants by age group and gender, at group level</p> <table border="1"> <thead> <tr> <th>AGE GROUP</th> <th>NUMBER</th> <th>PERCENTAGE</th> </tr> </thead> <tbody> <tr> <td>Under 30 years</td> <td>111</td> <td>36%</td> </tr> <tr> <td>30-50 years old</td> <td>153</td> <td>49%</td> </tr> <tr> <td>Over 50 years</td> <td>48</td> <td>15%</td> </tr> <tr> <td><b>Total</b></td> <td><b>312</b></td> <td><b>100%</b></td> </tr> </tbody> </table><br><table border="1"> <thead> <tr> <th>GENDER</th> <th>NUMBER</th> <th>PERCENTAGE</th> </tr> </thead> <tbody> <tr> <td>Male</td> <td>248</td> <td>79%</td> </tr> <tr> <td>Female</td> <td>64</td> <td>21%</td> </tr> <tr> <td><b>Total</b></td> <td><b>312</b></td> <td><b>100%</b></td> </tr> </tbody> </table><br><table border="1"> <thead> <tr> <th>MEMBER COMPANY</th> <th>NUMBER OF NEW ENTRANTS</th> </tr> </thead> <tbody> <tr> <td>Market Építő Zrt.</td> <td>72</td> </tr> <tr> <td>OKM Építőipari és Szolgáltató Kft.</td> <td>59</td> </tr> <tr> <td>Moratus Kft.</td> <td>22</td> </tr> <tr> <td>Vilati Szerelő Zrt.</td> <td>25</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>73</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>15</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>10</td> </tr> <tr> <td>MRKT Padló Kft.</td> <td>27</td> </tr> <tr> <td>Lean Tech Mérnökiroda Kft.</td> <td>3</td> </tr> <tr> <td>Property Ingatlanfejlesztő Kft.</td> <td>6</td> </tr> <tr> <td><b>Total</b></td> <td><b>312</b></td> </tr> </tbody> </table> | AGE GROUP           | NUMBER | PERCENTAGE | Under 30 years | 111 | 36% | 30-50 years old | 153 | 49% | Over 50 years | 48 | 15% | <b>Total</b> | <b>312</b> | <b>100%</b> | GENDER | NUMBER | PERCENTAGE | Male | 248 | 79% | Female | 64 | 21% | <b>Total</b> | <b>312</b> | <b>100%</b> | MEMBER COMPANY | NUMBER OF NEW ENTRANTS | Market Építő Zrt. | 72 | OKM Építőipari és Szolgáltató Kft. | 59 | Moratus Kft. | 22 | Vilati Szerelő Zrt. | 25 | PREbeton Zrt. | 73 | MCM Beton Kft. | 15 | Market Épületszerviz Kft. | 10 | MRKT Padló Kft. | 27 | Lean Tech Mérnökiroda Kft. | 3 | Property Ingatlanfejlesztő Kft. | 6 | <b>Total</b> | <b>312</b> | - |
| AGE GROUP                          | NUMBER  | PERCENTAGE                                |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Under 30 years                     | 111   | 36%                                       |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| 30-50 years old                    | 153   | 49%                                       |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Over 50 years                      | 48  | 15%                                       |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| <b>Total</b>                       | <b>312</b>  | <b>100%</b>                               |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| GENDER                             | NUMBER  | PERCENTAGE                                |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Male                               | 248   | 79%                                       |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Female                             | 64  | 21%                                       |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| <b>Total</b>                       | <b>312</b>  | <b>100%</b>                               |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| MEMBER COMPANY                     | NUMBER OF NEW ENTRANTS                              |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Market Építő Zrt.                  | 72  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| OKM Építőipari és Szolgáltató Kft. | 59  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Moratus Kft.                       | 22  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Vilati Szerelő Zrt.                | 25  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| PREbeton Zrt.                      | 73  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| MCM Beton Kft.                     | 15  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Market Épületszerviz Kft.          | 10  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| MRKT Padló Kft.                    | 27  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Lean Tech Mérnökiroda Kft.         | 3   |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| Property Ingatlanfejlesztő Kft.    | 6   |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |
| <b>Total</b>                       | <b>312</b>  |   |               |             |   |                     |        |            |                |     |     |                 |     |     |               |    |     |              |            |             |        |        |            |      |     |     |        |    |     |              |            |             |                |                        |                   |    |                                    |    |              |    |                     |    |               |    |                |    |                           |    |                 |    |                            |   |                                 |   |              |            |   |



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Number and proportion of leavers by age group and gender, at group level

| AGE GROUP                   | NUMBER | PERCENTAGE |
|-----------------------------|--------|------------|
| Under 30                    | 58     | 24%        |
| Between 30 and 50 years old | 131    | 54%        |
| Over 50                     | 55     | 22%        |

**Total** **244** **100%**

| GENDER | NUMBER | PERCENTAGE |
|--------|--------|------------|
| Male   | 203    | 83%        |
| Female | 41     | 17%        |

**Total** **244** **100%**

Staff turnover data for individual member companies

|  | 2018    | 2019    | 2020    | 2021    | 2022   | 2023   | 2024   |
|--|---------|---------|---------|---------|--------|--------|--------|
| Market Építő Zrt.                      | 9.52%   | 15.17%  | 13.99%  | 9.46%   | 10.06% | 12.31% | 9.87%  |
| OKM Építőipari és Szolgáltató Kft.     | 32.00%  | 23.28%  | 21%     | 20.49%  | 22.68% | 18.37% | 19.54% |
| Moratus Kft.                           | 71.52%  | 61.16%  | 28%     | 25.01%  | 20.47% | 19.77% | 6.38%  |
| Vilati Szerelő Zrt.                    | 12.95%  | 6.26%   | 10%     | 8.73%   | 25.07% | 22.69% | 5.60%  |
| PREbeton Zrt.                          | -       | 0.00%   | 115.64% | 50.26%  | 43.45% | 30.08% | 27.23% |
| MCM Beton Kft.                         | 173.42% | 147.04% | 54%     | 7.37%   | 21.38% | 54.09% | 31.89% |
| Market Épületszerviz Kft.              | 13.30%  | 9.82%   | 7%      | 1.29%   | 4.77%  | 17.02% | 32.94% |
| MRKT Padló Kft.                        | -       | 33.45%  | 128%    | 109.58% | 51.49% | 60.06% | 48.22% |
| LeanTech Mérnökiroda Kft.              | 8.35%   | 7.29%   | 24%     | 5.40%   | 17.46% | 9.93%  | 5.85%  |
| Property Market Ingatlanfejlesztő Kft. | 15.89%  | 19.70%  | 17.58%  | 73.06%  | 23.14% | 28.93% | 18.96% |



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|------------------------------------|---|---|---------------|-------------|---|---------------------|----|------------------------------------|---|-----------------------------|---|---------------|---|---------------------------|---|--------------------------|---|--------------|-----------|--|
|                                    | GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees | Characteristics of Market Group employees |               | 131         | The Market Group provides equal benefits to all employees, regardless of part-time or fixed-term employment, in accordance with the same regulations.   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
|                                    |   |   |               |             | <p><b>Long-term absent due to childbearing* (all women)</b></p> <hr/> <table border="0"> <tr><td>Market Építő Zrt.</td><td>21</td></tr> <tr><td>OKM Építőipari és Szolgáltató Kft.</td><td>9</td></tr> <tr><td>Moratus Szerkezetépítő Kft.</td><td>3</td></tr> <tr><td>PREbeton Zrt.</td><td>3</td></tr> <tr><td>Lean Tech Építőiroda Kft.</td><td>4</td></tr> <tr><td>Market Épületszerviz Kft</td><td>2</td></tr> <tr><td><b>Total</b></td><td><b>42</b></td></tr> </table> | Market Építő Zrt.   | 21 | OKM Építőipari és Szolgáltató Kft. | 9 | Moratus Szerkezetépítő Kft. | 3 | PREbeton Zrt. | 3 | Lean Tech Építőiroda Kft. | 4 | Market Épületszerviz Kft | 2 | <b>Total</b> | <b>42</b> |  |
| Market Építő Zrt.                  | 21  |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
| OKM Építőipari és Szolgáltató Kft. | 9   |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
| Moratus Szerkezetépítő Kft.        | 3   |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
| PREbeton Zrt.                      | 3   |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
| Lean Tech Építőiroda Kft.          | 4   |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
| Market Épületszerviz Kft           | 2   |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
| <b>Total</b>                       | <b>42</b>   |   |               |             |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |
|                                    | GRI 401-3: Parental leave   | Work-life balance metrics                 |               | 144         |   |                     |    |                                    |   |                             |   |               |   |                           |   |                          |   |              |           |  |

\* Only the member companies listed had employees who were absent for a longer period of time due to having children.



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**Returning to work after a leave of absence (all women)**

|  |    |
|--|----|
| Market Építő Zrt.                      | 11 |
| OKM Építőipari és Szolgáltató Kft.     | 2  |
| Property Market Ingatlanfejlesztő Kft. | 1  |

**Total 14**

**Still employed by the company 12 months after their absence\* (all women)**

|  |    |
|--|----|
| Market Építő Zrt.                        | 11 |
| OKM Építőipari és Szolgáltató Kft.       | 2  |
| Property Market Ingatlanfejlesztő Kft.t. | 1  |

**Total 14**

In the reporting year under review, the retention rate was 100%, meaning that our colleagues who returned after a longer period of time due to having children remained employed by the Market Group 12 months after their return.

The Market Group grants 100% of its employees the right to take parental leave.

GRI 402: Employee and Management Relationship

GRI 402-1: Minimum notification period regarding organisational changes

No minimum notification period is defined, but Market Group will inform colleagues of any changes affecting the organisation in person or online in a timely manner. A communication platform is being implemented to facilitate an even more efficient and faster flow of information. An app will be used to inform staff about changes and current information, so that up-to-date information is immediately available to all colleagues. The testing phase is already underway.

\* Includes all employees who returned during 2022 and were still working for the company after 12 months.



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| GRI 403: Health and safety at work | GRI 3-3: Management of material topics                      |                                      |               |             | Occupational safety is of paramount importance in the life of the Market Group, which considers the protection of people’s safety and health as one of its most important tasks. In the construction industry, the risk of occupational accidents is high, as the work is usually physical and varied. As a preventive measure, Market makes every effort to ensure that its employees and the employees of partners working with them are not injured.   |                     |
|                                    | GRI 403-1: Occupational health and safety management system |                                      |               |             | <p>The following member companies of the Group are ISO45001 certified: Market Építő Zrt., OKM Építőipari és Szolgáltató Kft., Vilati Szerelő Zrt., Market Épületszerviz Kft., PREbeton Zrt. The standard is regularly renewed and the compliance of member companies is audited annually by a third party.</p> <p>Certain rules also apply to employees of the partners on the construction sites (medical fitness, professional qualifications and appropriate authorisations for the use of machinery and cranes must be certified). Check fitness for work by the security service, presence of appropriate personal protective equipment, presence of appropriate protection measures and that appropriate protective measures are in place at the work areas taken over).</p> <p>We have developed an occupational health and safety management system in line with legal requirements, integrating group-wide risk management policies.</p> <p>Moratus planned to implement the MEBIR (OHSMS) standard in the period 2023-2026. In the case of Lean Tech Mérnökiroda Kft., the implementation of the standard is not of major importance because they do design work.</p> |                     |



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**Legislation, standards:**

- Act XCIII of 1993 on Labour Safety
- Decree No. 5/1993 (XII. 26.) MüM on the implementation of certain provisions of Act XCIII of 1993 on Labour Safety
- Government Decree 89/1995 (VII. 14.) on the Occupational Health Service
- Joint Ministerial Decree 4/2002 (II. 20.) SzCsM-EüM on minimum safety requirements for workplaces and construction processes
- Government Decree 373/2011 (XII. 31.) on the designation of certain bodies performing the tasks of the labour safety authorities
- Government Decree 273/2011 (XII. 20.) on the detailed rules for the amount and imposition of safety and health fines
- Joint Ministerial Decree 3/2002 (II. 8.) SzCsM-EüM on the minimum level of occupational safety requirements at workplaces
- Ministerial Decree 65/1999 (XII. 22.) EüM on the minimum safety and health protection requirements for the use of personal protective equipment by employees at work
- Ministerial Decree 17/1993 (VII. 1.) KHVM on the issue of regulations on the safety requirements for certain dangerous activities
- Ministerial Decree 45/2011 (XII. 7.) BM on the occupational branches and jobs subject to the fire protection professional examination, on the organisation of education related to the fire protection professional examination and on the detailed rules of the fire protection professional examination



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|              |               |                                      |               |             | <ul style="list-style-type: none"><li>• Government Decree 354/2009 (XII. 30.) on the activities of occupational safety experts</li><li>• Ministerial Decree 14/2010 (IV. 28.) SZMM on the administrative service fees payable during the licensing procedure for the exercise of the activity of an occupational safety expert</li><li>• Ministerial Decree 44/2000 (XII. 27.) EüM on the detailed rules of certain procedures and activities related to dangerous substances and dangerous preparations</li><li>• Joint Ministerial Decree 41/2000 (XII. 20.) on the restriction of certain activities related to certain dangerous substances and dangerous preparations</li><li>• Ministerial Decree 10/2016 (IV.5) NGM on the minimum level of safety and health requirements for work equipment and its use</li><li>• Ministerial Decree 18/2008 (XII. 3.) SZMM on the requirements and certification of conformity of personal protective equipment</li><li>• Ministerial Decree 22/2005 (VI. 24.) EüM on the minimum health and safety requirements for workers exposed to vibration</li><li>• Ministerial Decree 66/2005 (XII. 22.) EüM on the minimum health and safety requirements regarding the exposure of workers to noise</li><li>• Ministerial Decree 33/1998 (VI. 24.) NM on the medical examination and assessment of fitness for work, occupational and personal hygiene</li></ul> |                     |



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|              |               |                                      |               |             | <ul style="list-style-type: none"><li>• Ministerial Decree 27/1996 (VIII. 28.) NM on the notification and investigation of occupational diseases and cases of increased exposure</li><li>• Ministerial Decree 26/2000 (IX. 30.) EüM on the protection against carcinogens of occupational origin and the prevention of health damage caused by them</li><li>• Ministerial Decree 5/2020 (II.6.) on the protection of the health and safety of workers exposed to chemical agents</li><li>• Act LXXX of 2000 on the proclamation of Convention No. 167 on Safety and Health in Construction adopted at the 75th Session of the International Labour Conference in 1988</li><li>• Act No. LXXV of 2000 on the proclamation of Convention No. 155 concerning the Safety, Health and Working Environment of Workers, adopted at the 67th session of the International Labour Conference in 1981</li><li>• Ministerial Decree 16/2008 (VIII. 30.) NFGM on safety requirements and conformity certification of machinery</li><li>• Ministerial Decree 47/1999 (VIII. 4.) GM on the issue of the Safety Regulations for Lifting Machinery</li><li>• Ministerial Decree 9/2013 (22.III.) NFM on the Safety Regulation on the Procedure for the Notification and Investigation of Major Incidents and Major Accidents in the Course of Activities falling within the Mining Authority's Competence</li><li>• Ministerial Decree No. 11/2003 (IX. 12.) FMM on the safety regulations for industrial steeplejack works</li></ul> |                     |



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|              |  |                                      |               |             | <ul style="list-style-type: none"> <li>• ISO45001: Occupational health and safety management systems</li> </ul>   |                     |
|              | GRI 403-2: Hazard identification, risk assessment and incident investigation |                                      |               |             | <p>During the construction activities on the site, Market Group assesses the risks during all work processes. The occupational health service provider is also involved in the process. The risk is calculated by multiplying the severity of the accident by the probability of its occurrence, on a scale of 0 to 400. If the risk is minimal, acceptable, moderate or significant, work can only be started after appropriate protective equipment and training has been provided. If the level of risk is unacceptable, the work must not be started.</p>   |                     |
|              | GRI 403-3: Occupational health services                                      |                                      |               |             | <p>The Group conducts occupational fitness medical examinations annually. If the company doctor identifies any limiting factor, they determine the date of the next examination (within one year). Every employee is entitled to receive prescription spectacles every two years from the contracted partner; in addition, employees receive an ongoing discount on all spectacles and lenses. General health screenings are organised annually and ophthalmological screenings every two years at headquarters, which all employees may attend. Confidential medical documentation and data are handled by the Group in compliance with GDPR requirements. The Group conducts annual job suitability tests, and if the company doctor finds any limiting factors, he or she determines the next test date (within one year). Every two years, all colleagues can obtain glasses from the contracted partner, and they also receive an additional permanent discount on all glasses and lenses. Screening tests are carried out annually and eye examinations every two years at the head office, in which all employees can participate. Confidential health documents and data are handled by the Group in accordance with the GDPR. Within the Market Group, there is no risk of occupational disease, and accordingly none occurred during the reporting period. Welding activities are carried out at PREbeton' locksmith plant, and air quality is therefore monitored regularly.</p> |                     |



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|              | GRI 403-4: Worker participation, consultation and communication on occupational health and safety |                                      |               |             | <p>In compliance with the Occupational Safety and Health Act, the Market Group ensures the reconciliation of interests related to occupational safety and health and safety and the protection of employees' occupational safety interests. The Group's representatives for occupational safety and health are entitled to seek the services of an expert in matters relating to safe and healthy working conditions, subject to prior agreement with the employer, and to discuss such matters with the occupational safety and health authority.</p>  |                     |
|              | GRI 403-5: Worker training on occupational health and safety                                      |                                      |               |             | <p>The Market Group provides mandatory health and safety training for all new employees, an onboarding process to help them settle in and information on relevant training materials. Participants will report on what they have learned in the training in a short exam. Those who do not achieve a satisfactory grade will have to review the training package and retake the exam.</p> <p>Every year, all workers must repeat the training on health and safety at work and fire safety. If additional training (e.g. a fire safety qualification) is required to carry out a job safely, that will always be provided by the company.</p> <p>In 2023, a digital education theme for the construction project, including site-specific specialities, was developed. In 2024 we continued testing in a pilot programme.</p> <p>In 2023, we organised the first ever MARKET OSH Day. The programme was open to all colleagues at the headquarters without any restrictions on number or time. When putting together the thematic programme, we complemented the theoretical lectures with interactive practical training – for example, with the presentation of fire-fighting techniques and first aid.</p> <p>In 2024, organised two OSH days, one of which will be on a construction project.</p> |                     |



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|              | GRI 403-6: Promotion of worker health |                                      |               |             | <p>The Market Group, in cooperation with Colonnade Insurance and Dr. Rose Private Hospital, has taken out a group health insurance policy for its employees, the basic function of which is to provide outstanding protection in the event of illness, thereby reducing the time spent on sick leave.</p> <p>Dr. Rose Private Hospital's care management significantly shortens patient journeys, while their fast and professional care helps employees recover more efficiently and stress-free. In contrast to waiting lists of up to several months in the public care system, Dr. Rose arranges healthcare services in up to 10 working days from the time of claim.</p> <p>In addition to the group health insurance, there are compulsory annual screening tests every year, such as ophthalmology (free of charge) and non-compulsory screening tests (dermatology, laboratory, ultrasound), half of which are covered by the Market. An online stress management course is also available to colleagues, which anyone can join, and which the Group has launched in response to increased demand following the coronavirus epidemic. The Market Health Programme has been a great success – for five years now. Colleagues can get medical check-ups on the spot, during working hours, without queuing and without a referral. These are partly fully subsidised and partly subsidised up to 50%. In addition, the Group also provided office workers with a free spinal assessment, after which they had the opportunity to participate in a spinal exercise programme.</p> |                     |



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|              | GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly related by business relationships |                                      |               |             | <p>The Group expects all employees to stop work immediately if an emergency or danger (malfunction) is detected and to report the emergency to the manager. However, he must eliminate or seek to reduce the emergency as far as he is reasonably expected to do. He must immediately report any accident at work which he has suffered or observed to his immediate superior. Therefore, the employee must not suffer any disadvantage within the Group.</p> <p>An accident at work is investigated jointly by the manager of the workplace and the head of health and safety. In the course of the investigation, the site, the work equipment, the working conditions, the behaviour of the injured person and his co-workers, and the technical regulations and instructions applicable to the activity in question are reviewed.</p> <p>As a result of the investigation, the causes of the accident, the circumstances and behaviours that caused and contributed to the accident must be identified, and the employer's measures to prevent similar accidents must be determined. The workers concerned shall be informed by means of repeated training.</p> <p>The following hazards typically pose the greatest risk within the Market Group<sup>19</sup>: walking on uneven ground, walking on stairs, using hand tools and cutting tools, and the hazards of manual material handling.</p> |                     |
|              | GRI 403-8: Workers covered by an occupational health and safety management system   |                                      |               |             | <p>The following member companies of the Group are ISO45001 certified: Market Építő Zrt., OKM Építőipari és Szolgáltató Kft., Vilati Szerelő Zrt., Market Épületszerviz Kft., PREbeton Zrt. The standard certification is regularly renewed and the compliance of member companies is audited annually by a third party. All employees of these member companies are covered by the standard.</p>   |                     |

<sup>19</sup> The Group has no records of accidents in the workplace involving non-employees.



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Number of working days lost due to workplace accidents:

| WORKING TIME LOST DUE TO WORK-RELATED INJURY (DAYS) | 2022       | 2023       | 2024       |
|---|------------|------------|------------|
| Market Építő Zrt.                                   | 56         | 44         | 2 ✓        |
| OKM Építőipari és Szolgáltató Kft.                  | 30         | 153        | 30 ✓       |
| Moratus Kft.  | 111        | 25         | 65 ✓       |
| Vilati Szerelő Zrt.                                 | 0          | 0          | 9 ✓        |
| PREbeton Zrt.                                       | 190        | 75         | 252 ✓      |
| MCM Beton Kft.                                      | 13         | 0          | 0 ✓        |
| Market Épületszerviz Kft.                           | 23         | 70         | 23 ✓       |
| MRKT Padló Kft.                                     | 49         | 0          | 52 ✓       |
| Lean Tech Mérnökiroda Kft.                          | 0          | 0          | 0 ✓        |
| Property Market Ingatlanfejlesztő Kft.              | 0          | 0          | 22 ✓       |
| <b>Total</b>  | <b>472</b> | <b>367</b> | <b>455</b> |

GRI 403-9: Work related injuries

Health and safety metrics

140

✓ The data indicated have been verified by an audit.



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| NUMBER OF WORKPLACE ACCIDENTS (NUMBER) | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Market Építő Zrt.                      | 2         | 0         | 1         | 3         | 3         | 1         |
| OKM Építőipari és Szolgáltató Kft.     | 2         | 3         | 2         | 2         | 4         | 1         |
| Moratus Kft.                           | 6         | 4         | 5         | 3         | 1         | 4         |
| Vilati Szerelő Zrt.                    | 0         | 1         | 0         | 0         | 0         | 1         |
| PREbeton Zrt.                          | 0         | 1         | 2         | 5         | 7         | 13        |
| MCM Beton Kft.                         | 1         | 1         | 1         | 1         | 0         | 0         |
| Market Épületszerviz Kft.              | 0         | 1         | 3         | 2         | 2         | 1         |
| MRKT Padló Kft.                        | 0         | 1         | 0         | 2         | 0         | 2         |
| LeanTech Építőiroda Kft.               | 0         | 0         | 0         | 0         | 0         | 0         |
| Property Market Ingatlanfejlesztő Kft. | 0         | 0         | 0         | 0         | 0         | 1         |
| <b>Total</b>                           | <b>11</b> | <b>11</b> | <b>14</b> | <b>16</b> | <b>17</b> | <b>24</b> |

At the Market Group, there was 1.29 workplace accidents per 200,000 working hours in 2023.

According to the definition in the Occupational Safety Act, none of the workplace accidents that occurred were classified as serious. The following workplace accidents occurred at the Market Group.

Market: ankle sprain in both cases.

Market Épületszerviz: eye injury caused by a foreign object, sprained left ankle ligament.

Moratus: lower back strain.

OKM: back injury, sprained right hand

PREbeton: knee contusion, sprained hand, upper arm injury, sprained knee, injury to the first finger of the right hand



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|              | GRI 403-10: Work-related ill health |                                      |               |             | <p>There were no occupational illnesses in the Market Group in 2024.</p> <p>There were no fatalities in the Market Group, and there is no risk of occupational diseases.</p> <p>Welding is also carried out at PREbeton's locksmith's plant, and we had an air and noise analysis carried out and installed a more modern (higher capacity) extraction system to ensure that the gases associated with welding activities do not cause occupational illness, even accidentally.</p> <p>The sizing and design of the ventilation system is in accordance with the technical content. The design of the product complies with international standards.</p> <p>At construction sites, if there is a concern that noise or dust exposure may exceed a level that could be hazardous to health, we will have an accredited institute to carry out an out-of-turn measurement. In 2023, dust concentrations were measured in the BudaPart project. The result was below the limit value and the results of the measurement were communicated to the employees.</p> |                     |



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|                                 |  |                                      |               |             | For noise and vibration protection, the controls of coordinators in the work area are effective. Work of a type involving noise or vibration may only be started if the workers concerned or those in the danger zone are provided with appropriate collective and individual protective equipment. Otherwise, the work may not be started or must be suspended until it has been properly arranged.   |                     |
| GRI 404: Education and training | GRI 3-3: Management of material topics |                                      |               |             | <p>The Market Group constantly strives to apply new approaches and techniques to promote the development of its colleagues. It offers a wide range of learning opportunities and is committed to expanding its offerings. In the construction industry, it is essential to constantly evolve, innovate and integrate innovation into core business. The obsolescence of employees' knowledge can pose a serious risk, and therefore education and skills development are essential.</p> <p>Increasing the number of training hours is also a target in the sustainability strategy: by 2025, the Group aimed to achieve 30 training hours per employee per year. The average number of training hours per employee in 2024 was 37.3 hours.</p> |                     |



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|--|---|---|---------------|-------------|--|---------------------|------------------------------------|-------------|-------|--------------------|-------|--|------------------------------------|---------------------|-------|--------------------|------|----------------------|-------|-------------------------|-------|------------------------------------|------|------|------|-------------------|------|-------|-------|------------------------------------|-----|-------|-------|--------------|-----|-------|-------|---------------------|---|-------|-------|---------------|------|-------|-------|----------------|-------|------|-------|---------------------------|-----|-------|------|----------------|-------|------|------|----------------------------|------|-------|-------|--|-------|------|-------|---------------------|----------|--------------|-------------|--|
|  | GRI 404-1: Average number of training hours per person per year | Training and skills development metrics |               | 139         | <p><b>Distribution of training hours per employee by gender</b></p> <table border="1"> <thead> <tr> <th></th> <th>NUMBER OF TRAINING HOURS (AVERAGE)</th> </tr> </thead> <tbody> <tr> <td>Women (317)</td> <td>41.28</td> </tr> <tr> <td>Men (1,116 people)</td> <td>27.06</td> </tr> </tbody> </table> <p><b>Distribution of training hours per capita by employee category</b></p> <table border="1"> <thead> <tr> <th></th> <th>NUMBER OF TRAINING HOURS (AVERAGE)</th> </tr> </thead> <tbody> <tr> <td>staff (1084 people)</td> <td>22.91</td> </tr> <tr> <td>expert (23 people)</td> <td>58.8</td> </tr> <tr> <td>Manager (329 people)</td> <td>55.27</td> </tr> <tr> <td>top manager (40 people)</td> <td>32.25</td> </tr> </tbody> </table> <p><b>Number of training hours per capita by member company</b></p> <table border="1"> <thead> <tr> <th>MEMBER COMPANIES (NUMBER OF HOURS)</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Market Építő Zrt.</td> <td>10.9</td> <td>40.25</td> <td>68.38</td> </tr> <tr> <td>OKM Építőipari és Szolgáltató Kft.</td> <td>2.3</td> <td>25.99</td> <td>19.08</td> </tr> <tr> <td>Moratus Kft.</td> <td>1.2</td> <td>34.76</td> <td>22.88</td> </tr> <tr> <td>Vilati Szerelő Zrt.</td> <td>3</td> <td>19.08</td> <td>25.73</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>12.3</td> <td>12.91</td> <td>17.22</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>n. a.</td> <td>5.67</td> <td>14.33</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>2.9</td> <td>16.84</td> <td>7.11</td> </tr> <tr> <td>MRKT Padló Kft</td> <td>n. a.</td> <td>9.23</td> <td>8.51</td> </tr> <tr> <td>Lean Tech Mérnökiroda Kft.</td> <td>16.6</td> <td>52.11</td> <td>56.81</td> </tr> <tr> <td>Property Market Ingatlanfejlesztő Kft.</td> <td>n. a.</td> <td>5.38</td> <td>18.22</td> </tr> <tr> <td><b>Market Group</b></td> <td><b>7</b></td> <td><b>30.22</b></td> <td><b>37.3</b></td> </tr> </tbody> </table> |                     | NUMBER OF TRAINING HOURS (AVERAGE) | Women (317) | 41.28 | Men (1,116 people) | 27.06 |  | NUMBER OF TRAINING HOURS (AVERAGE) | staff (1084 people) | 22.91 | expert (23 people) | 58.8 | Manager (329 people) | 55.27 | top manager (40 people) | 32.25 | MEMBER COMPANIES (NUMBER OF HOURS) | 2022 | 2023 | 2024 | Market Építő Zrt. | 10.9 | 40.25 | 68.38 | OKM Építőipari és Szolgáltató Kft. | 2.3 | 25.99 | 19.08 | Moratus Kft. | 1.2 | 34.76 | 22.88 | Vilati Szerelő Zrt. | 3 | 19.08 | 25.73 | PREbeton Zrt. | 12.3 | 12.91 | 17.22 | MCM Beton Kft. | n. a. | 5.67 | 14.33 | Market Épületszerviz Kft. | 2.9 | 16.84 | 7.11 | MRKT Padló Kft | n. a. | 9.23 | 8.51 | Lean Tech Mérnökiroda Kft. | 16.6 | 52.11 | 56.81 | Property Market Ingatlanfejlesztő Kft. | n. a. | 5.38 | 18.22 | <b>Market Group</b> | <b>7</b> | <b>30.22</b> | <b>37.3</b> |  |
|  | NUMBER OF TRAINING HOURS (AVERAGE)                              |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Women (317)                            | 41.28   |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Men (1,116 people)                     | 27.06   |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
|  | NUMBER OF TRAINING HOURS (AVERAGE)                              |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| staff (1084 people)                    | 22.91   |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| expert (23 people)                     | 58.8  |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Manager (329 people)                   | 55.27   |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| top manager (40 people)                | 32.25   |   |               |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| MEMBER COMPANIES (NUMBER OF HOURS)     | 2022  | 2023                                    | 2024          |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Market Építő Zrt.                      | 10.9  | 40.25                                   | 68.38         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| OKM Építőipari és Szolgáltató Kft.     | 2.3   | 25.99                                   | 19.08         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Moratus Kft.                           | 1.2   | 34.76                                   | 22.88         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Vilati Szerelő Zrt.                    | 3   | 19.08                                   | 25.73         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| PREbeton Zrt.                          | 12.3  | 12.91                                   | 17.22         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| MCM Beton Kft.                         | n. a.   | 5.67                                    | 14.33         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Market Épületszerviz Kft.              | 2.9   | 16.84                                   | 7.11          |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| MRKT Padló Kft                         | n. a.   | 9.23                                    | 8.51          |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Lean Tech Mérnökiroda Kft.             | 16.6  | 52.11                                   | 56.81         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| Property Market Ingatlanfejlesztő Kft. | n. a.   | 5.38                                    | 18.22         |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |
| <b>Market Group</b>                    | <b>7</b>  | <b>30.22</b>                            | <b>37.3</b>   |             |  |                     |                                    |             |       |                    |       |  |                                    |                     |       |                    |      |                      |       |                         |       |                                    |      |      |      |                   |      |       |       |                                    |     |       |       |              |     |       |       |                     |   |       |       |               |      |       |       |                |       |      |       |                           |     |       |      |                |       |      |      |                            |      |       |       |  |       |      |       |                     |          |              |             |  |



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|              | GRI 404-2: Programmes for upgrading employee skills and transition assistance programmes |                                      |               |             | <p>Market Építő Zrt. offers its employees the opportunity to improve their language skills in 4 different languages. These are English, German, Mandarin and Korean.</p> <p>The company also offers non-industry-related opportunities such as basic IT classes, spreadsheets, office software and stress management. It is open to the concept of lifelong learning and strives to provide a wide range of learning opportunities for its colleagues. Market workshops help colleagues improve their communication skills and with other soft-skills training. Market Építő Zrt. also strives to ensure that as the company grows, it also trains skilled managers who have the leadership skills to take the company even further, while providing a safe and productive work environment for their employees. We do that through our Leadership Academy, a 12-module programme focused on equipping leaders with the tools they need to lead their teams as quickly as possible. Those already in senior management positions receive leadership skills and competency training. Those who want to become leaders or who are identified as leadership candidates will receive a series of training sessions to help them prepare for leadership. They include the Market Leadership Academy and Leadership and Organisation. The Leadership Academy is a series of modules consisting of development sessions for designated future leaders or current leaders. It covers a wide range of topics (e.g. communication, self-knowledge, project management), all of which have in common that they are related to leadership competences.</p> |                     |



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|              |   |                                      |               |             | <p>'Leadership and Organisation' is a series of lectures for top managers with expert guests. The themes of the lectures are also varied, with topics on market, social and organisational management.</p> <p>There have been no redundancies in 2024 and the Group does not plan any in the near future.<br/>For those approaching retirement age, Market Group offers the opportunity to stay and continue working, if possible.</p>  |  |
|              | GRI 404-3: Percentage of employees receiving regular performance and career development reviews |                                      |               |             | <p>The performance of Market Group's white-collar staff is regularly evaluated every six months. There is no performance appraisal process for staff performing manual work (semi-skilled workers, unskilled workers, machine operators, truck drivers, electricians). In a performance appraisal, the first step is a self-assessment by the employee and the second step is feedback from managers. For tendering and construction jobs, the Group has detailed career paths and career management is based on the results of regular performance appraisals: these can be used to monitor the development of staff and identify areas for improvement and strengths.</p> | <p>The Market Group's member companies currently do not have uniform employee categories, so the Group discloses the aggregate ratio and number of employees who have undergone performance reviews and career management.</p> |



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GRI 405: Diversity and equal opportunity

GRI 405-1: Diversity of Governance Bodies and Employees

Diversity metrics

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In 2024, the gender and age distribution of governance bodies, senior management, middle management and employees in each member company was as follows:

**Governance body**

| MEMBER COMPANY                         | NUMBER OF STAFF | GENDER |        | AGE GROUP |               |         |
|--|-----------------|--------|--------|-----------|---------------|---------|
|  |                 | MALE   | FEMALE | UNDER 30  | BETWEEN 30-50 | OVER 50 |
| Market Építő Zrt.                      | 5               | 5      | 0      | 0         | 0             | 5       |
| OKM Építőipari és Szolgáltató Kft.     | 2               | 2      | 0      | 0         | 1             | 1       |
| Moratus Zrt.                           | 2               | 2      | 0      | 0         | 1             | 1       |
| Vilati Szerelő Zrt.                    | 1               | 1      | 0      | 0         | 1             | 0       |
| PREbeton Zrt.                          | 3               | 3      | 0      | 0         | 3             | 0       |
| MCM Beton Kft.                         | 1               | 1      | 0      | 0         | 1             | 0       |
| Market Épületszerviz Kft.              | 1               | 1      | 0      | 0         | 1             | 0       |
| MRKT Padló Kft.                        | 0               | 0      | 0      | 0         | 0             | 0       |
| Lean Tech Építőiroda Kft.              | 2               | 2      | 0      | 0         | 0             | 2       |
| Property Market Ingatlanfejlesztő Kft. | 0               | 0      | 0      | 0         | 0             | 0       |

**Top managers**

| MEMBER COMPANY                         | NUMBER OF STAFF | GENDER |        | AGE GROUP |               |         |
|--|-----------------|--------|--------|-----------|---------------|---------|
|  |                 | MALE   | FEMALE | UNDER 30  | BETWEEN 30-50 | OVER 50 |
| Market Építő Zrt.                      | 29              | 25     | 4      | 0         | 15            | 14      |
| OKM Építőipari és Szolgáltató Kft.     | 4               | 4      | 0      | 0         | 2             | 2       |
| Moratus Zrt.                           | 7               | 7      | 0      | 0         | 4             | 3       |
| Vilati Szerelő Zrt.                    | 7               | 7      | 0      | 0         | 4             | 3       |
| PREbeton Zrt.                          | 4               | 4      | 0      | 0         | 3             | 1       |
| MCM Beton Kft.                         | 1               | 1      | 0      | 0         | 1             | 0       |
| Market Épületszerviz Kft.              | 2               | 2      | 0      | 0         | 1             | 1       |
| MRKT Padló Kft.                        | 1               | 1      | 0      | 0         | 1             | 0       |
| Lean Tech Építőiroda Kft.              | 2               | 2      | 0      | 0         | 0             | 2       |
| Property Market Ingatlanfejlesztő Kft. | 6               | 5      | 1      | 0         | 5             | 1       |



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**Middle managers**

| MEMBER COMPANY                         | NUMBER OF STAFF | GENDER |        | AGE GROUP |               |         |
|--|-----------------|--------|--------|-----------|---------------|---------|
|  |                 | MALE   | FEMALE | UNDER 30  | BETWEEN 30-50 | OVER 50 |
| Market Építő Zrt.                      | 63              | 47     | 16     | 0         | 55            | 8       |
| OKM Építőipari és Szolgáltató Kft.     | 20              | 19     | 1      | 0         | 15            | 5       |
| Moratus Zrt.                           | 15              | 13     | 2      | 0         | 12            | 3       |
| Vilati Szerelő Zrt.                    | 9               | 9      | 0      | 0         | 4             | 4       |
| PREbeton Zrt.                          | 21              | 19     | 2      | 0         | 17            | 4       |
| MCM Beton Kft.                         | 3               | 2      | 1      | 0         | 3             | 0       |
| Market Épületszerviz Kft.              | 3               | 3      | 0      | 0         | 3             | 0       |
| MRKT Padló Kft.                        | 0               | 0      | 0      | 0         | 0             | 0       |
| Lean Tech Építőiroda Kft.              | 9               | 6      | 3      | 0         | 8             | 1       |
| Property Market Ingatlanfejlesztő Kft. | 5               | 2      | 3      | 0         | 4             | 1       |

**Women's remuneration (basic salary and other) relative to men's**

| MEMBER COMPANY                         | MEN  | WOMEN   | COMMENT* |
|--|------|---------|----------|
| Market Építő Zrt.                      | 100% | 97.79%  | 22       |
| OKM Építőipari és Szolgáltató Kft.     | 100% | 95.39%  | 5        |
| Moratus Zrt.                           | 100% | 120.57% | 4        |
| Vilati Szerelő Zrt.                    | 100% | 94.09%  | 3        |
| PREbeton Zrt.                          | 100% | 115.67% | 2        |
| MCM Beton Kft.                         | 100% | -       | 0        |
| Market Épületszerviz Kft.              | 100% | -       | 0        |
| MRKT Padló Kft.                        | 100% | -       | 0        |
| Lean Tech Építőiroda Kft.              | 100% | 85.60%  | 4        |
| Property Market Ingatlanfejlesztő Kft. | 100% | 74.45%  | 2        |

There are currently no standardised employee categories for the Market Group member companies, so the Group discloses aggregate member company data for women's base salaries and consequently cannot disclose company group level data.

GRI 405-2: Ratio of basic salary and remuneration of women to men

Diversity metrics

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\* Number of jobs in which both men and women are employed.



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|---|---|--------------------------------------|---------------|-------------|---|---------------------|----------------|-----|-------|----------|-------------------|------|--------|----|------------------------------------|------|--------|---|--------------|------|---------|---|---------------------|------|--------|---|---------------|------|---------|---|----------------|------|---|---|---------------------------|------|---|---|-----------------|------|---|---|---------------------------|------|--------|---|--|------|--------|---|
|   |   |                                      |               |             | <p><b>Women's basic salaries compared to men's</b></p> <table border="1"> <thead> <tr> <th>MEMBER COMPANY</th> <th>MEN</th> <th>WOMEN</th> <th>COMMENT*</th> </tr> </thead> <tbody> <tr> <td>Market Építő Zrt.</td> <td>100%</td> <td>97.84%</td> <td>22</td> </tr> <tr> <td>OKM Építőipari és Szolgáltató Kft.</td> <td>100%</td> <td>99.23%</td> <td>5</td> </tr> <tr> <td>Moratus Zrt.</td> <td>100%</td> <td>106.21%</td> <td>4</td> </tr> <tr> <td>Vilati Szerelő Zrt.</td> <td>100%</td> <td>98.95%</td> <td>3</td> </tr> <tr> <td>PREbeton Zrt.</td> <td>100%</td> <td>109.58%</td> <td>2</td> </tr> <tr> <td>MCM Beton Kft.</td> <td>100%</td> <td>-</td> <td>0</td> </tr> <tr> <td>Market Épületszerviz Kft.</td> <td>100%</td> <td>-</td> <td>0</td> </tr> <tr> <td>MRKT Padló Kft.</td> <td>100%</td> <td>-</td> <td>0</td> </tr> <tr> <td>Lean Tech Építőiroda Kft.</td> <td>100%</td> <td>95.76%</td> <td>4</td> </tr> <tr> <td>Property Market Ingatlanfejlesztő Kft.</td> <td>100%</td> <td>92.01%</td> <td>2</td> </tr> </tbody> </table> |                     | MEMBER COMPANY | MEN | WOMEN | COMMENT* | Market Építő Zrt. | 100% | 97.84% | 22 | OKM Építőipari és Szolgáltató Kft. | 100% | 99.23% | 5 | Moratus Zrt. | 100% | 106.21% | 4 | Vilati Szerelő Zrt. | 100% | 98.95% | 3 | PREbeton Zrt. | 100% | 109.58% | 2 | MCM Beton Kft. | 100% | - | 0 | Market Épületszerviz Kft. | 100% | - | 0 | MRKT Padló Kft. | 100% | - | 0 | Lean Tech Építőiroda Kft. | 100% | 95.76% | 4 | Property Market Ingatlanfejlesztő Kft. | 100% | 92.01% | 2 |
| MEMBER COMPANY  | MEN   | WOMEN                                | COMMENT*      |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| Market Építő Zrt.   | 100%  | 97.84%                               | 22            |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| OKM Építőipari és Szolgáltató Kft.                        | 100%  | 99.23%                               | 5             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| Moratus Zrt.  | 100%  | 106.21%                              | 4             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| Vilati Szerelő Zrt.                                       | 100%  | 98.95%                               | 3             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| PREbeton Zrt.   | 100%  | 109.58%                              | 2             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| MCM Beton Kft.  | 100%  | -                                    | 0             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| Market Épületszerviz Kft.                                 | 100%  | -                                    | 0             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| MRKT Padló Kft.   | 100%  | -                                    | 0             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| Lean Tech Építőiroda Kft.                                 | 100%  | 95.76%                               | 4             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| Property Market Ingatlanfejlesztő Kft.                    | 100%  | 92.01%                               | 2             |             |   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| GRI 406: Non-discrimination                               | GRI 406-1: Incidents of discrimination and corrective actions taken   |                                      |               |             | Market Építő Zrt. was not notified of any violation of equal treatment in 2024, so no intervention (action) in the processes was justified.   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |
| GRI 407: Freedom of Association and Collective Bargaining | GRI 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk |                                      |               |             | The Group does not see any risk in the right to collective bargaining agreement in its operational area or among its suppliers.   |                     |                |     |       |          |                   |      |        |    |                                    |      |        |   |              |      |         |   |                     |      |        |   |               |      |         |   |                |      |   |   |                           |      |   |   |                 |      |   |   |                           |      |        |   |  |      |        |   |

\*Number of jobs in which both men and women are employed.



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| GRI 408: Child labour                 | GRI 3-3: Management of material topics                                    |                                      |               |             | The Market Group respects the human rights enshrined in the Fundamental Law and international legal conventions and makes every effort to ensure that no human rights violations occur in connection with its activities. Accordingly, the Market Group condemns all forms of child labour and takes firm action against it. Within the Market Group, people under the age of 18 may only work in exceptional cases at most, in accordance with the provisions of the Civil Code, while neither the Market Group nor its partners employ minors at the construction sites. That will be checked during registration necessary for access control.  |                     |
|                                       | GRI 408-1: Operations and Suppliers at Risk for Incidents of Child Labour |                                      |               |             | The Market Group has no areas of operation or suppliers that are at risk of child labour or exposure of young workers to hazardous work. The Market Group's occupational Safety Officer also ensures that safe working conditions are maintained at all times on the Group's construction site.  |                     |
| GRI 409: Forced and compulsory labour | GRI 3-3: Management of material topics                                    |                                      |               |             | The Market Group respects the human rights enshrined in the Fundamental Law and international legal conventions and makes every effort to ensure that no human rights violations occur in connection with its activities. Accordingly, the Market Group condemns all forms of forced labour and takes a firm stand against it. The risk of forced labour is negligible in view of the Market Group's activities and the scope of its partners (companies registered in the European Union). There was no suspicion of forced labour within the Market Group or at Market Group's partners during the reporting period. In view of the above, there is no reason to intervene in the Group's processes. |                     |



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|                             | GRI 409-1: Areas of operation and suppliers at risk of forced labour and compulsory labour |                                      |               |             | The Market Group does not have any areas of operation or suppliers where there is a risk of forced or compulsory labour. Its partners are almost all companies operating in the territory of the European Union.  |                     |
| GRI 410: Security practices | GRI 410-1: Security personnel trained in human rights policies or procedures               |                                      |               |             | The Market Headquarters has its own security guard service. Guards do not receive any human rights training in addition to the mandatory training.  |                     |
| GRI 413: Local communities  | GRI 3-3: Management of material topics   |                                      |               |             | <p>In order to increase the positive impact on local communities, the Group pays special attention to education and the provision of various development projects, in addition to sponsorship and donation activities, and co-operation with NGOs. That indirectly supports Market's objectives to attract and retain talent.</p> <p>There is currently no feedback programme to measure the effectiveness of the above programmes and processes mentioned above.</p> |                     |



| GRI STANDARD | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
|--------------|--|--------------------------------------|---------------|-------------|--|---------------------|
|              | GRI 413-1: Operations with local community engagement, impact assessments and development programmes |                                      |               |             | <p>Due to the specific nature of the industry, the Market Group always (100%) precedes the start of each construction project by contacting local communities (public institutions, affected population, NGOs).</p> <p>For each project, Market provides information and, if necessary, consults with local community representatives on related environmental and social issues, but does not carry out a specific impact assessment.</p> <p>Market's involvement with local communities currently takes the form of development projects in which Market supports education, development in the area concerned, or the work of an NGO or public institution.</p> <p>A key project in this regard is the Knowledge Building Team Sectoral Training Centre, under which a total of 606 people participated in vocational training and development projects at seven training locations in Pest County in 2024.</p> |                     |



| GRI STANDARD | GRI INDICATOR   | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
|--------------|---|--------------------------------------|---------------|-------------|--|---------------------|
|              | GRI 413-2: Operations with significant actual and potential negative impacts on local communities |                                      |               |             | <p>Negative impacts were only identified in the case of the BEM project, where construction typically takes place in an urban environment, where local communities find it difficult to tolerate the inconvenience of construction and where local people perceive the Market Group's activities as having a negative impact on their daily lives. In this case, the houses are located in the immediate vicinity of the construction site and understandably find it more difficult to tolerate dust and noise. For the Bem project, the Group has created a dedicated website (<a href="https://www.bemprojekt.hu/">https://www.bemprojekt.hu/</a>) where residents can find information about the project and contact Market. In all cases, letters of complaint will be answered within 3 working days. From this year, leaflets will also be produced to inform local residents.</p> <p>In general, for projects where the client allows communication, Market Group posts about the projects on its social media platforms from time to time. Our communication strategy is to report at least the following events for each project:</p> <ul style="list-style-type: none"><li>• Groundbreaking ceremony</li><li>• Shell and core state</li><li>• Building handover</li><li>• Architecture, professional curiosity</li><li>• A professional, engineering feat</li><li>• Innovation or sustainability news or innovation related to a specific project</li></ul> |                     |



| GRI STANDARD                        | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION |
|-------------------------------------|--|--------------------------------------|---------------|-------------|---|---------------------|
| GRI 414: Supplier Social Assessment | GRI 3-3: Management of material topics                                   |                                      |               |             | <p>Looking ahead, Market has made sustainability in the Group's supply chain a high priority. Linked to, but not limited to, that goal, it is continuously increasing the proportion of local suppliers in its supply chain and in 2023 started the process of incorporating ESG (including social) criteria in its supplier contracts.</p> <p>The Group is currently in the planning phase and has not yet introduced impact assessment, evaluation and monitoring of the processes.</p> |                     |
|                                     | GRI 414-1: New suppliers that were screened using social criteria        |                                      |               |             | <p>A comprehensive social assessment is not currently carried out for any of the member companies. The Group works mainly with reputable European suppliers (Hungarian, German, Dutch, Belgian, Polish), and therefore no negative social perception or negative exposure was detected during the reporting period. The development of ESG criteria for supplier contracts started in 2023.</p>   |                     |
|                                     | GRI 414-2: Negative social impacts in the supply chain and actions taken |                                      |               |             | <p>The Market Group has conducted a double materiality analysis to identify its positive and negative impacts, but does not yet have a related data collection process in place.</p>  |                     |
| GRI 415: Public policy              | GRI 415-1: Political contributions                                       |                                      |               |             | <p>Political participation is not typical for the Market Group.</p>   |                     |



| GRI STANDARD                        | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION  |
|-------------------------------------|--|--------------------------------------|---------------|-------------|---|--|
| GRI 416: Customer health and safety | GRI 3-3: Management of material topics   |                                      |               |             | <p>In accordance with its legal obligations, the Market Group will do everything in its power to create a lasting value that does not pose the slightest risk to the health or safety of its clients or the actual users of the buildings. That commitment accompanies all stages of the design and construction process, but the Group also does its utmost to ensure that during the (implied) warranty period.</p> <p>Due to the nature of its activities, the Market Group places emphasis not only on the health and safety of its clients but also on the health and safety of its contributors' employees, which is ensured by the safety and health protection plan developed for each project in accordance with the Joint Decree 4/2002 (II. 20.) of the SzCsM-EüM on the minimum safety requirements for workplaces and construction processes, as well as by the document titled 'Construction Site Regulations', which is also binding on our partners.</p> <p>A risk analysis is carried out at the planning stage of each project, with regard to the risks and negative effects on users of the building in question. We only carry out a project in which all possible risks have been eliminated.</p> |  |
|                                     | GRI 416-1: Assessment of the health and safety impacts of product and service categories |                                      |               |             | <p>The Group pays great attention to incorporating materials that are not harmful to health and safety. When using paints, varnishes and adhesives, preference is given to products with low WOC and formaldehyde content. We install air handling systems that ensure sufficient fresh air intake into buildings to guarantee proper air quality. In all cases, Market uses plumbing systems that do not leach harmful substances even in the long run. In designing the buildings, we always aim to maximise the amount of natural light entering the interior and to design the buildings so that dwellers/users prefer the use of stairs to lifts.</p>  | <p>The Market Group does not currently have data on quantities or proportions for the products examined.</p> |



| GRI STANDARD                                | GRI INDICATOR  | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
|---|--|--------------------------------------|---------------|-------------|--|---------------------|
|   |  |                                      |               |             | <p>In addition, as described in the Climate and Environment Protection chapter, Market pays particular attention to the creation of green areas and surfaces (gardens, roof gardens, interior gardens). This not only promotes biodiversity, but also has a positive impact on people’s mental health.</p> <p>For all buildings it constructs, the Market Group makes a design and builders’ declaration of liability, complies with and enforces the health and safety requirements of the legal regulations and provides a guarantee.</p> <p>The Market Group does not currently have data on quantities or proportions for the products examined.</p>   |                     |
|   | GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services |                                      |               |             | No such incidents occurred during the period covered by this report.   |                     |
| GRI 417: Labelling of products and services | GRI 417-1: Requirements for product and service information and labelling                                |                                      |               |             | <p>The member companies that undertake construction works (OKM, Moratus, Vilati) produce method statements and sampling and compliance plans for each work process they carry out, which include a description of the work process and the verification measurements. These documents ensure that the work is of proper quality, environmentally conscious and safe. The documents are also checked by Market Építő Zrt.</p> <p>PREbeton Zrt. holds factory production control system certificates (for prefabrication and concrete production), on the basis of which it issues (in compliance with the law) a declaration of performance for the finished products. These are used to certify that the products meet the requirements of national and international standards.</p> |                     |



| GRI STANDARD | GRI INDICATOR | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER  | REASON FOR OMISSION |
|--------------|---------------|--------------------------------------|---------------|-------------|--|---------------------|
|              |               |                                      |               |             | <p>These are the technical parameters for concrete:</p> <ul style="list-style-type: none"><li>• compressive strength</li><li>• consistency at delivery</li><li>• concrete shelf-life</li><li>• concrete body density</li></ul> <p>These are the technical parameters for prefabricated elements:</p> <ul style="list-style-type: none"><li>• geometric property</li><li>• compressive strength class of concrete</li><li>• environmental class</li><li>• minimum tensile strength value of reinforcing steel</li><li>• minimum yield strength value of reinforcing steel</li><li>• load bearing capacity</li><li>• fire resistance</li><li>• fire protection class</li><li>• surface properties</li><li>• water absorption</li><li>• frost resistance</li></ul> <p>In the case of products to be incorporated into buildings, we always comply with the provisions of Government Decree 275/2013 (VII. 16) on the detailed rules for the design and incorporation of construction products into buildings and the certification of performance, which stipulates that only products with a declaration of performance may be incorporated.</p> <p>The Market Group has not previously categorised its products and services, so there is no information available to disclose the proportion of items that fall into a significant category.</p> |                     |



| GRI STANDARD              | GRI INDICATOR   | CHAPTER IN THE SUSTAINABILITY REPORT | EXTERNAL LINK | PAGE NUMBER | DIRECT ANSWER   | REASON FOR OMISSION  |
|---------------------------|---|--------------------------------------|---------------|-------------|---|--|
|                           | GRI 417-2: Incidents of Non-compliance concerning product and service information and labelling         |                                      |               |             | No such incidents occurred during the reporting period.   |  |
|                           | GRI 417-3: Incidents of non-compliance concerning marketing communications                              |                                      |               |             | In 2024, no GVH proceedings were pending against any member company of the Market Group. The Group pays close attention to compliance with domestic and European Union competition law standards, in particular Act LVII of 1996 on the prohibition of unfair market practices and the restriction of competition.  |  |
| GRI 418: Customer privacy | GRI 3-3: Management of material topics  |                                      |               |             | <p>In accordance with its data protection and information security policies, the Market Group makes every effort to ensure that investor (customer) data, whether personal data or confidential business secrets, does not fall into the wrong hands. This is ensured by the data protection and information security policy in force within the group and by strict data and information security measures.</p> <p>In order to protect our clients' data, we have appointed a dedicated data protection officer and IT security manager who continuously review and improve our systems.</p> | The Market Group considers its processes for mapping negative privacy impacts as confidential information and does not disclose them in this document. |
|                           | GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data |                                      |               |             | The National Authority for Data Protection and Information Security did not initiate proceedings against the Market Group in 2024 either. No substantive complaints or questions were received regarding the Group's data management that would have required intervention.   |  |



## GRI 201-1

| ECONOMIC VALUE GENERATED               | 2021           | 2022           | 2023           | 2024           |
|--|----------------|----------------|----------------|----------------|
| Market Építő Zrt.                      | 296,340        | 324,161        | 340,310        | 326,814        |
| OKM Építőipari és Szolgáltató Kft.     | 21,615         | 20,271         | 31,048         | 39,360         |
| Moratus Zrt.                           | 14,239         | 16,810         | 19,353         | 20,402         |
| Vilati Szerelő Zert.                   | 19,653         | 17,511         | 18,734         | 20,095         |
| PREbeton Zrt.                          | 5,211          | 11,204         | 13,958         | 17,057         |
| MCM Beton Kft.                         | 6,476          | 5,054          | 3,735          | 7,864          |
| Market Épületszerviz Kft.              | 1,525          | 1,802          | 2,360          | 2,373          |
| MRKT Padló Kft.                        | 1,175          | 1,732          | 2,338          | 1,980          |
| Lean Tech Építőiroda Kft.              | 2,009          | 2,422          | 2,133          | 2,378          |
| Property Market Ingatlanfejlesztő Kft. | 2,369          | 1,666          | 1,647          | 1,956          |
| <b>Total</b>                           | <b>370,612</b> | <b>402,632</b> | <b>435,615</b> | <b>440,280</b> |



## Stakeholder

| OPERATING EXPENSES<br>(payments related to total revenue + net other<br>operating expenses) | 2021           | 2022           | 2023           | 2024           |
|---|----------------|----------------|----------------|----------------|
| Market Építő Zrt.   | 239,870        | 262,424        | 289,456        | 266,689        |
| OKM Építőipari és Szolgáltató Kft.  | 18,037         | 22,848         | 25,472         | 30,726         |
| Moratus Zrt.  | 11,229         | 15,039         | 15,959         | 17,227         |
| Vilati Szerelő Zert.  | 17,829         | 17,407         | 16,679         | 1,654          |
| PREbeton Zrt.   | 5,401          | 10,155         | 10,659         | 14,227         |
| MCM Beton Kft.  | 5,612          | 4,603          | 3,290          | 6,997          |
| Market Épületszerviz Kft.   | 859            | 1,253          | 1,572          | 1,571          |
| MRKT Padló Kft.   | 431            | 445            | 730            | 626            |
| Lean Tech Építőiroda Kft.   | 1,383          | 1,482          | 1,486          | 1,379          |
| Property Market Ingatlanfejlesztő Kft.  | 650            | 614            | 565            | 577            |
| <b>Total</b>  | <b>301,300</b> | <b>336,269</b> | <b>365,868</b> | <b>359,671</b> |



## Employees

| EMPLOYEE SALARIES AND BENEFITS<br>(employee-related costs) | 2021          | 2022          | 2023          | 2024          |
|--|---------------|---------------|---------------|---------------|
| Market Építő Zrt.  | 10,168        | 13,974        | 16,383        | 17,004        |
| OKM Építőipari és Szolgáltató Kft.                         | 2,792         | 3,011         | 3,335         | 3,890         |
| Moratus Zrt.   | 1,918         | 2,141         | 2,345         | 2,588         |
| Vilati Szerelő Zert.                                       | 912           | 1,045         | 1,387         | 1,811         |
| PREbeton Zrt.  | 712           | 1,097         | 1,615         | 2,048         |
| MCM Beton Kft.   | 213           | 326           | 273           | 344           |
| Market Épületszerviz Kft.                                  | 924           | 1,262         | 1,362         | 1,333         |
| MRKT Padló Kft.  | 654           | 600           | 593           | 643           |
| Lean Tech Építőiroda Kft.                                  | 301           | 422           | 560           | 683           |
| Property Market Ingatlanfejlesztő Kft.                     | 716           | 1,131         | 883           | 998           |
| <b>Total</b>   | <b>19,309</b> | <b>25,009</b> | <b>28,737</b> | <b>31,343</b> |



## Investors

| PAYMENTS TO EQUITY INVESTORS<br>(dividends paid) | 2021         | 2022          | 2023          | 2024                 |
|--|--------------|---------------|---------------|----------------------|
| Market Építő Zrt.                                | 5,700        | 27,400        | 25,795        | 15,820 <sup>20</sup> |
| OKM Építőipari és Szolgáltató Kft.               | 270          | 0             | 0             | 0                    |
| Moratus Zrt.                                     | 0            | 0             | 0             | 0                    |
| Vilati Szerelő Zert.                             | 200          | 200           | 0             | 0                    |
| PREbeton Zrt.                                    | 0            | 0             | 0             | 0                    |
| MCM Beton Kft.                                   | 0            | 85            | 0             | 0                    |
| Market Épületszerviz Kft.                        | 0            | 80            | 0             | 118                  |
| MRKT Padló Kft.                                  | 0            | 0             | 0             | 0                    |
| Lean Tech Építőiroda Kft.                        | 200          | 210           | 300           | 37                   |
| Property Market Ingatlanfejlesztő Kft.           | 0            | 200           | 0             | 0                    |
| <b>Total</b>                                     | <b>6,370</b> | <b>28,175</b> | <b>26,095</b> | <b>15,975</b>        |

<sup>20</sup> Dividends voted. Actual amount paid in 2024: HUF 10,000 million.



## State

| PAYMENTS TO THE STATE TREASURY (profit tax + local business tax + innovation contribution, rehabilitation contribution + taxes and contributions accounted for under other expenses) | 2021         | 2022         | 2023         | 2024         |
|--|--------------|--------------|--------------|--------------|
| Market Építő Zrt.  | 3,877        | 3,228        | 3,255        | 3,376        |
| OKM Építőipari és Szolgáltató Kft.   | 179          | 396          | 238          | 314          |
| Moratus Zrt.   | 118          | 131          | 167          | 6            |
| Vilati Szerelő Zert.   | 63           | 313          | 131          | 53           |
| PREbeton Zrt.  | 76           | 30           | 33           | 61           |
| MCM Beton Kft.   | 34           | 108          | 122          | 148          |
| Market Épületszerviz Kft.  | 37           | 44           | 58           | 69           |
| MRKT Padló Kft.  | 17           | 18           | 31           | 20           |
| Lean Tech Építőiroda Kft.  | 36           | 62           | 22           | 41           |
| Property Market Ingatlanfejlesztő Kft.   | 130          | 29           | 48           | 44           |
| <b>Total</b>   | <b>4,567</b> | <b>4,341</b> | <b>4,105</b> | <b>4,132</b> |



## Communities

| COMMUNITY INVESTMENTS<br>(donations, grants) | 2021       | 2022       | 2023       | 2024       |
|--|------------|------------|------------|------------|
| Market Építő Zrt.                            | 414        | 389        | 528        | 407        |
| OKM Építőipari és Szolgáltató Kft.           | 6          | 0          | 0          | 0          |
| Moratus Zrt.                                 | 0          | 1          | 1          | 2          |
| Vilati Szerelő Zert.                         | 22         | 0          | 0          | 0          |
| PREbeton Zrt.                                | 0          | 0          | 0          | 0          |
| MCM Beton Kft.                               | 0          | 0          | 0          | 0          |
| Market Épületszerviz Kft.                    | 0          | 0          | 10         | 0          |
| MRKT Padló Kft.                              | 0          | 0          | 0          | 0          |
| Lean Tech Építőiroda Kft.                    | 0          | 0          | 0          | 0          |
| Property Market Ingatlanfejlesztő Kft.       | 0          | 3          | 0          | 0          |
| <b>Total</b>                                 | <b>442</b> | <b>393</b> | <b>538</b> | <b>409</b> |



## Total future stakeholders

| RETAINED EARNINGS<br>(profit after tax + depreciation – dividends paid) | 2021          | 2022                 | 2023                 | 2024          |
|---|---------------|----------------------|----------------------|---------------|
| Market Építő Zrt.   | 31,383        | 7,778 <sup>21</sup>  | -3,665 <sup>22</sup> | 15,809        |
| OKM Építőipari és Szolgáltató Kft.                                      | 831           | -6,132 <sup>23</sup> | 1,572                | 3,746         |
| Moratus Zrt.  | 845           | -594                 | 692                  | 543           |
| Vilati Szerelő Zert.  | 490           | -1,523               | 371                  | -1,513        |
| PREbeton Zrt.   | -381          | -800                 | 674                  | -1,838        |
| MCM Beton Kft.  | 565           | -23                  | 57                   | 413           |
| Market Épületszerviz Kft.   | 131           | -39                  | 178                  | 226           |
| MRKT Padló Kft.   | -370          | -197                 | 63                   | -301          |
| Lean Tech Építőiroda Kft.   | 489           | 243                  | -238                 | 210           |
| Property Market Ingatlanfejlesztő Kft.                                  | 865           | -426                 | 128                  | 332           |
| <b>Total</b>  | <b>34,848</b> | <b>-1,714</b>        | <b>-168</b>          | <b>17,627</b> |

<sup>21</sup> Calculated on the basis of a declared dividend. Based on actual dividends paid in 2022, retained earnings amount to: HUF 23,874 million.

<sup>22</sup> Calculated on the basis of a declared dividend. Calculated with actual dividends paid in 2023, retained earnings amount to HUF 4,834 million.

<sup>23</sup> In 2022, the figure for OKM was wrong, now corrected.



## GRI 201-4

| 2024  | INVESTMENT DISCOUNT | FILM AND SPORTS SUPPORT | TAX RELIEF FOR ENERGY SAVING INVESTMENT | TAX DEDUCTION ON THE PAYROLL COSTS OF SOFTWARE DEVELOPERS | TAX EFFECT OF TAX BASE REDUCTION DUE TO DONATIONS | TAX EFFECT OF TAX BASE REDUCTION FOR R&D | FINANCIAL SUPPORTS | INCENTIVES | SUBSIDIES RECEIVED FROM OTHER GOVERNMENT BODIES |
|---|---------------------|-------------------------|---|---|---|--|--------------------|------------|---|
| Market Építő Zrt.<br>OKM Építőipari és Szolgáltató Kft.<br>Moratus Zrt.<br>Vilati Szerelő Zert.<br>PREbeton Zrt.<br>MCM Beton Kft.<br>Market Épületszerviz Kft.<br>MRKT Padló Kft.<br>Lean Tech Építőiroda Kft.<br>Property Market Ingatlanfejlesztő Kft. |                     | 147,404,191             |   |   | 4,514,130   | 18,000                                   |                    |            |   |
| <b>2023</b>   |                     |                         |   |   |   |  |                    |            |   |
| Market Építő Zrt.<br>OKM Építőipari és Szolgáltató Kft.<br>Moratus Zrt.<br>Vilati Szerelő Zert.<br>PREbeton Zrt.<br>MCM Beton Kft.<br>Market Épületszerviz Kft.<br>MRKT Padló Kft.<br>Lean Tech Építőiroda Kft.<br>Property Market Ingatlanfejlesztő Kft. |                     | 321,590,924             |   |   | 4,141,353   | 9,000                                    |                    |            |   |



| 2022  | INVESTMENT DISCOUNT | FILM AND SPORTS SUPPORT                               | TAX RELIEF FOR ENERGY SAVING INVESTMENT | TAX DEDUCTION ON THE PAYROLL COSTS OF SOFTWARE DEVELOPERS | TAX EFFECT OF TAX BASE REDUCTION DUE TO DONATIONS | TAX EFFECT OF TAX BASE REDUCTION FOR R&D | FINANCIAL SUPPORTS | INCENTIVES    | SUBSIDIES RECEIVED FROM OTHER GOVERNMENT BODIES |
|---|---------------------|---|---|---|---|--|--------------------|---------------|---|
| Market Építő Zrt.<br>OKM Építőipari és Szolgáltató Kft.<br>Moratus Zrt.<br>Vilati Szerelő Zert.<br>PREbeton Zrt.<br>MCM Beton Kft.<br>Market Épületszerviz Kft.<br>MRKT Padló Kft.<br>Lean Tech Építőiroda Kft.<br>Property Market Ingatlanfejlesztő Kft. |                     | 329,137,351   |   |   | 4,039,848   |  |                    |               |   |
| <b>2021</b>   |                     |   |   |   |   |  |                    |               |   |
| Market Építő Zrt.<br>OKM Építőipari és Szolgáltató Kft.<br>Moratus Zrt.<br>Vilati Szerelő Zert.<br>PREbeton Zrt.<br>MCM Beton Kft.<br>Market Épületszerviz Kft.<br>MRKT Padló Kft.<br>Lean Tech Építőiroda Kft.<br>Property Market Ingatlanfejlesztő Kft. |                     | 911,924,617<br>13,496,295<br>10,323,000<br>22,131,313 | 4,773,000                               |   | 1,594,736   |  |                    | 1,818,077,486 |   |



| 2020                                   | INVESTMENT DISCOUNT | FILM AND SPORTS SUPPORT | TAX RELIEF FOR ENERGY SAVING INVESTMENT | TAX DEDUCTION ON THE PAYROLL COSTS OF SOFTWARE DEVELOPERS | TAX EFFECT OF TAX BASE REDUCTION DUE TO DONATIONS | TAX EFFECT OF TAX BASE REDUCTION FOR R&D | FINANCIAL SUPPORTS | INCENTIVES | SUBSIDIES RECEIVED FROM OTHER GOVERNMENT BODIES |
|--|---------------------|-------------------------|---|---|---|--|--------------------|------------|---|
| Market Építő Zrt.                      |                     | 632,191,470             |   |   | 246,600   |  |                    |            |   |
| OKM Építőipari és Szolgáltató Kft.     |                     | 27,719,737              |   |   |   |  |                    |            |   |
| Moratus Zrt.                           |                     | 15,636,832              |   |   |   |  |                    |            |   |
| Vilati Szerelő Zert.                   |                     | 30,000,000              |   |   |   |  |                    |            |   |
| PREbeton Zrt.                          |                     |                         |   |   |   |  |                    |            | 1,985,954,220                                   |
| MCM Beton Kft.                         |                     |                         |   |   |   |  |                    |            |   |
| Market Épületszerviz Kft.              |                     |                         |   |   |   |  |                    |            |   |
| MRKT Padló Kft.                        |                     |                         |   |   |   |  |                    |            |   |
| Lean Tech Építőiroda Kft.              |                     |                         |   |   |   |  |                    |            |   |
| Property Market Ingatlanfejlesztő Kft. |                     |                         |   |   |   |  |                    |            |   |
| <b>2019</b>                            |                     |                         |   |   |   |  |                    |            |   |
| Market Építő Zrt.                      |                     | 285,449,000             |   |   | 84,600  |  |                    |            |   |
| OKM Építőipari és Szolgáltató Kft.     |                     | 131,459,220             |   |   | 54,000  |  |                    |            |   |
| Moratus Zrt.                           |                     |                         |   |   |   |  |                    |            |   |
| Vilati Szerelő Zert.                   |                     |                         |   |   |   |  |                    |            |   |
| PREbeton Zrt.                          |                     |                         |   |   |   |  |                    |            | 667,922,737                                     |
| MCM Beton Kft.                         |                     |                         |   |   |   |  |                    |            |   |
| Market Épületszerviz Kft.              |                     |                         |   |   |   |  |                    |            |   |
| MRKT Padló Kft.                        |                     |                         |   |   |   |  |                    |            |   |
| Lean Tech Építőiroda Kft.              |                     | 389,000                 |   |   |   |  |                    |            |   |
| Property Market Ingatlanfejlesztő Kft. |                     |                         |   |   |   |  |                    |            |   |



## List of abbreviations

### ABBREVIATION

### FULL NAME

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|              |  |
|--------------|--|
| BCSDH        | Business Council for Sustainable Development in Hungary  |
| BIM          | Building Information Modelling   |
| BREEAM       | Green Building Rating System (Building Research Establishment Environmental Assessment Method) |
| CKT concrete | Cement-bonded load-bearing material (foundation material)                                      |
| DIGMA        | Digital Market   |
| UN           | United Nations   |
| EPD          | Environmental Product Declaration  |
| ESG          | Environment, Social, Governance  |
| ÉVOSZ        | National Federation of Hungarian Building Contractors  |
| FSC          | Forest Stewardship Council (Erdőgondnoksági Tanács)  |
| GDPR         | General Data Protection Regulation   |
| GHG          | Greenhouse Gas   |
| GJ           | Gigajoule  |
| GRI          | Global Reporting Initiative  |
| HuGBC        | Hungarian Green Building Council (Magyar Környezettudatos Építés Egyesülete)                   |
| IEA          | International Energy Agency  |
| LEED         | Green building rating system (Leadership in Energy and Environmental Design)                   |
| MEBIR        | Occupational Health and Safety Management System   |
| MJ           | Megajoule  |
| MWh          | Megawatt-hour  |
| GHG          | Greenhouse gas   |



## FÜGGETLEN KÖNYVVIZSGÁLÓ KORLÁTOZOTT BIZONYOSSÁGOT NYÚJTÓ JELENTÉSE

### A Market Építő Zrt. Igazgatóságának

Elvégeztünk egy korlátozott bizonyosságot nyújtó megbízást a Market Építő Zrt. és leányvállalatai (a „Csoport”) 2024. december 31-i állapot szerinti és a 2024. január 1-től 2024. december 31-ig terjedő időszakra vonatkozó, Fenntarthatósági riportjára vonatkozóan (a „Fenntarthatósági riport”), a kettős lényegesség meghatározására és az alább meghatározott kiválasztott ESRS mutatókra (a továbbiakban: kiválasztott mutatók) vonatkozóan.

Munkánk hatóköre a Fenntarthatósági riportban bemutatott, alábbi négy kiválasztott témaspecifikus közzététel vizsgálatára terjedt ki

#### Kiválasztott mutatók

- ESRS E1-6 - a Scope 1., Scope 2., körbe tartozó bruttó és összes ÜHG-kibocsátás – Scope 1, 2
- ESRS E3-4 - vízfogyasztás – szennyvíz mennyisége
- ESRS S1-6 - a vállalkozás alkalmazottainak jellemzői - fluktuáció
- ESRS S1-14 - egészségvédelmi és biztonsági mérőszámok - munkahelyi baleset okán kieső munkanapok száma

#### A vonatkozó kritériumok azonosítása

A Fenntarthatósági riportot a Csoport vezetése a 2013/34/EU európai parlamenti és tanácsi irányelv kiegészítéséről szóló, 2023. július 31-i, felhatalmazáson alapuló bizottsági rendelettel bevezetett Európai Fenntarthatósági Beszámolási Standardoknak („ESRS”) való megfelelés érdekében készítette, beleértve, hogy a Csoport által a Fenntarthatósági riportban jelentendő információk azonosítására alkalmazott kettős lényegesség értékelési folyamat (a „Folyamat”) összhangban van az ESRS 2 IRO-1 - A lényeges hatások, kockázatok és lehetőségek azonosítására és értékelésére szolgáló eljárások leírása („ESRS 2 IRO-1”) megjegyzésben foglalt leírással.

#### A fenntarthatósági riport elkészítésének eredendő korlátai

A kritériumok, a fenntarthatósági riport természete, valamint a régóta fennálló útmutatások, szokásos alkalmazások és jelentési gyakorlatok hiánya különböző, de elfogadható mérési módszerek alkalmazását teszik lehetővé, amelyek különbségeket eredményezhetnek a szervezetek között. Az alkalmazott mérési módszerek szintén befolyásolhatják a különböző társaságok által jelentett fenntarthatósági kérdések összehasonlíthatóságát, valamint a Csoport esetében az egyik évről másik évre történő összehasonlítást, mivel az alkalmazott módszertanok változhatnak.

Az előzetekintő információk ESRS-sel összhangban történő jelentésénél a Csoport vezetésének a jövőbeni eseményekről és a Csoport lehetséges jövőbeni intézkedéseiről szóló, közzétett feltételezések alapján kell

elkészítenie az előzetekintő információkat. A tényleges eredmény valószínűleg eltérő lesz, mivel az előre jelzett események gyakran nem a vártak megfelelően történnek.

A Fenntarthatósági riportban szereplő közzétételek meghatározásakor a Csoport vezetése meg nem határozott jogi és egyéb kifejezéseket értelmez. A meghatározatlan jogi és egyéb kifejezéseket eltérően is lehet értelmezni, időcítve az értelmezés jogi megfelelőségét, és ennek megfelelően ezek bizonytalanságnak vannak kitéve.

#### A Csoport vezetésének felelőssége

A Csoport vezetése felelős a Fenntarthatósági riportban szereplő információk azonosítására szolgáló folyamat kidolgozásáért és végrehajtásáért az ESRS-nek megfelelően, valamint ezen folyamat közzétételéért a Fenntarthatósági riport ESRS 2 IRO-1 megjegyzésében. Ez a felelősség magában foglalja:

- a körülmények megértését, amelyben a Csoport tevékenységei és üzleti kapcsolatai zajlanak, valamint az érintett érdekelt felekkel kapcsolatos megértés kialakítását;
- a fenntarthatósági ügyekkel kapcsolatos tényleges és potenciális hatások (mind negatív, mind pozitív), valamint a Csoport pénzügyi helyzetét, pénzügyi teljesítményét, pénzáramait, finanszírozási lehetőségeit vagy tőkeköltségeit rövid, közép- vagy hosszú távon érintő, vagy várhatóan érintő kockázatok és lehetőségek azonosítását;
- a fenntarthatósági ügyekhez kapcsolódó azonosított hatások, kockázatok és lehetőségek lényegességének felmérését megfelelő küszöbértékek kiválasztásával és alkalmazásával; és
- a körülmények között észszerű feltételezések kialakítását.

A Csoport vezetése ezen felül felelős a Fenntarthatósági riport elkészítéséért, beleértve:

- az ESRS-nek való megfelelést;
- olyan belső kontrollok kialakítását, bevezetését és fenntartását, amelyeket a vezetés szükségesnek tart az akár csalásból, akár hibából eredő, lényeges hibás állításoktól mentes Fenntarthatósági riport elkészítése szempontjából
- a megfelelő fenntarthatósági jelentéstételi módszerek kiválasztását és alkalmazását, valamint az egyes fenntarthatósági közzétételekre vonatkozó, a körülmények között észszerű feltételezések és becslések kialakítását.

Az irányítással megbízott személyek felelősek a Csoport fenntarthatósági jelentéstételi folyamatának felügyeletéért.

#### A könyvvizsgáló felelőssége

A korlátozott bizonyosságot nyújtó szolgáltatásra szóló megbízásunkat a 3000. témaszámú, „Múltbeli pénzügyi információk könyvvizsgálatán vagy átvilágításán kívüli, bizonyosságot nyújtó szolgáltatásokra szóló megbízások” című (felülvizsgált) bizonyosságot nyújtó szolgáltatásokra szóló megbízásokra vonatkozó magyar nemzeti standarddal („ISAE 3000 (Felülvizsgált)”) összhangban hajtottuk végre.

A korlátozott bizonyosságot nyújtó megbízás során végzett eljárások jellegükben és időzítésükben eltérnek a kellő bizonyosságot nyújtó megbízásoktól, és kisebb terjedelműek, mint a kellő bizonyosságot nyújtó megbízások esetében. Következésképpen a korlátozott bizonyosságot nyújtó szolgáltatásokra szóló megbízás során szerzett bizonyosság szintje jelentősen alacsonyabb, mint az a bizonyosság, amelynek megszerzésére akkor került volna sor, ha kellő bizonyosságot nyújtó szolgáltatásokra szóló megbízást hajtottunk volna végre.



Célunk a korlátozott bizonyosságot nyújtó megbízás olyan módon történő megtervezése és végrehajtása, hogy korlátozott bizonyosságot szerezzünk arról, hogy a Fenntarthatósági riportban bemutatott Folyamat és a kiválasztott mutatók mentesek-e az akár csalásból, akár hibából eredő, lényeges hibás állításoktól és hogy korlátozott bizonyosságot nyújtó jelentést bocsássunk ki a következtetésünkről.

Az ISAE 3000 (Felülvizsgált) szerinti korlátozott bizonyosságot nyújtó megbízás részeként szakmai megítélést alkalmazunk és szakmai szkepticizmust tartunk fenn az egész megbízás során.

A Fenntarthatósági riportra vonatkozó egyéb felelősségeink a kiválasztott mutatók vonatkozásában a következőket tartalmazzák:

- A Folyamat megértése, de nem annak érdekében, hogy következtetést vonjunk le a folyamat hatékonyságáról, beleértve a Folyamat eredményeit;
- Eljárások megtervezése és végrehajtása, annak értékelésére, hogy a Folyamat összhangban van-e a Csoport Folyamatának leírásával, ahogyan azt a ESRS 2 IRO-1 megjegyzésben közzéteszik.

A Fenntarthatósági riportra vonatkozó egyéb felelősségeink a kiválasztott mutatók vonatkozásában a következőket tartalmazzák:

- A vállalkozás kontroll környezetének, folyamatainak és információs rendszereinek megismerése, amelyek a Fenntarthatósági riport elkészítése szempontjából relevánsak, de nem értékelve az egyes kontroll tevékenységek kialakítását, nem szereve bizonyítékot azok bevezetéséről és nem tesztelve azok működési hatékonyságát;
- Azon közzétételek azonosítása, ahol a hibás állítások valószínűleg előfordulhatnak, akár csalás, akár hiba miatt;
- A Fenntarthatósági riport azon közzétételeire reagáló eljárások tervezése és végrehajtása, ahol a hibás állítások valószínűleg előfordulhatnak. A csalásból eredő lényeges hibás állítás fel nem tárásának a kockázata nagyobb, mint a hibából eredő, mivel a csalás magában foglalhat összejátszást, hamisítást, szándékos kihagyásokat, téves nyilatkozatokat vagy a belső kontroll felülírását.

#### **Függetlenségünk és minőségellenőrzés**

Megfelelünk a tisztesség, objektivitás, szakmai hozzáértés és megfelelő gondosság, titoktartás és hivatáshoz méltó magatartás alapelvein nyugvó, a Magyarországon hatályos jogszabályokban és a Magyar Könyvvizsgálói Kamara „A könyvvizsgálói hivatás magatartási (etikai) szabályairól és a fegyelmi eljárásról szóló szabályzata”-ban, valamint az ezekben nem rendezett kérdések tekintetében a Könyvvizsgálók Nemzetközi Etikai Standardok Testülete által kiadott „Nemzetközi etikai kódex kamarai tag könyvvizsgálóknak (a nemzetközi függetlenségi standardokkal egybefoglalva)” című kézikönyvében (az IESBA Kódex-ben) foglaltaknak, és megfelelünk az ugyanezen normákban szereplő további etikai előírásoknak is.

Alkalmazuk a Nemzetközi Könyvvizsgálói és Bizonyosságot Nyújtó Szolgáltatási Standardok Testület (IAASB) Nemzetközi Minőségirányítási Standardjával (ISQM 1) minden tekintetben megegyező 1. témaszámú „Minőségirányítás a pénzügyi kimutatások könyvvizsgálatát vagy átvilágítását, vagy egyéb bizonyosságot nyújtó szolgáltatásokra szóló vagy kapcsolódó szolgáltatási megbízásokat végrehajtó társaságok számára” című magyar nemzeti minőségirányítási standardot és ennek megfelelően átfogó minőségirányítási rendszert tartunk fenn, beleértve az etikai követelményeknek, szakmai standardoknak és a vonatkozó jogi és szabályozási előírásoknak való megfelelésre vonatkozó, dokumentált politikákat és eljárásokat.

#### **Az elvégzett munka összefoglalása**

Egy korlátozott bizonyosságot nyújtó megbízás olyan eljárások elvégzését jelenti, amelyeknek az a célja, hogy bizonyítékot szerezzünk a Fenntarthatósági riport kapcsán.

Az eljárások természetét, időzítését és mértékét a szakmai megítélés határozza meg, beleértve azon közzétételek azonosítását, ahol akár csalás, akár hiba miatt a lényeges hibás állítások valószínűsíthetően előfordulnak a Fenntarthatósági riport jelentésében.

Korlátozott bizonyosságot nyújtó megbízásunk során, a Folyamat tekintetében:

- Megértettük a Folyamatot az alábbiak révén:
  - interjút készítettünk, hogy megértsük a vezetés által használt információk forrásait;
  - áttekintettük a Csoport belső dokumentációját a Folyamatról, valamint
- Értékeljük, hogy a Csoport által alkalmazott Folyamatról az eljárásaink során szerzett bizonyítékok összhangban vannak-e a Folyamat leírásával, ahogyan azt az ESRS 2 IRO-1 megjegyzés tartalmazza.

Korlátozott bizonyosságot nyújtó megbízásunk során, a Fenntarthatósági riportban bemutatott kiválasztott mutatók tekintetében:

- Értékeljük, hogy a Folyamat által azonosított lényeges információkat tartalmazza-e a Fenntarthatósági riport;
- A Fenntarthatósági riport kiválasztott közzétételei kapcsán interjút folytattunk a releváns személyekkel és elemző eljárásokat végeztünk;
- Alapvető bizonyossági eljárásokat végeztünk a Fenntarthatósági riport mintavételezési alapon kiválasztott közzétételei tekintetében;
- Bizonyítékokat szereztünk az lényeges becslésekről arról, hogy hogyan alkalmazták ezeket.

Meggyőződésünk, hogy az általunk megszerzett bizonyítékok elegendő és megfelelő alapot nyújtanak következtetésünkhöz.

#### **Korlátozott bizonyosságot nyújtó következtetés**

Az általunk végrehajtott eljárások és a megszerzett bizonyítékok alapján semmi nem jutott a tudomásunkra, ami miatt úgy vélnénk, hogy a Fenntarthatósági riportban bemutatott, kiválasztott mutatókat nem készítették minden lényeges szempontból az Európai Fenntarthatósági Beszámolási Standardokkal (ESRS) összhangban. Ez magában foglalja azt is, hogy a Csoport által végrehajtott kettős lényegesség értékelési folyamat a Fenntarthatósági riportban jelentendő információk azonosítására összhangban van az ESRS 2 IRO-1 megjegyzésben leírtakkal.

**Egyéb kérdések**

A jelentés kizárólag a Market Építő Zrt. Igazgatósága számára készült. A Fenntarthatósági riport önkéntes alapon és nem a számviteli törvény 134/I. §-ában foglalt követelményeknek vagy rendelkezéseknek való megfelelés céljából készült. Korlátozott bizonyosságot nyújtó megbízásunk nem terjed ki a korábbi időszakokra vonatkozó információkra. Továbbá bizonyosságot nyújtó jelenlétesünket nem a Fenntarthatósági riport egészére vonatkozóan bocsájtottunk ki.

Budapest, 2025. december 2.

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Website: <https://www.market.hu/>

### PUBLISHED BY:

Market Group  
Budapest, 2025

### PROFESSIONAL CONTENT:

Planet Fanatics' Network Kft.  
[www.planetfanatics.hu](http://www.planetfanatics.hu)

### PUBLICATION DESIGN:

Red Button Kft.  
[www.red-button.hu](http://www.red-button.hu)

### SUSTAINABILITY INFORMATION:

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