

## Sustainability Reporting Policy

### Introduction

Beamonics is committed to sustainable development and the responsible management of its environmental, social, and governance (ESG) impacts. This Sustainability Reporting Policy outlines our approach to sustainability reporting, ensuring compliance with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD).

### 1. Objectives

The objectives of this policy are to:

1. Ensure transparency in our sustainability practices.
2. Provide accurate and reliable information to stakeholders.
3. Comply with ESRS and CSRD requirements.
4. Continuously improve our sustainability performance.

### 2. Reporting Standards and Frameworks

Beamonics adheres to the following standards and frameworks in our sustainability reporting:

- **European Sustainability Reporting Standards (ESRS):** We follow the guidelines set forth by the ESRS to ensure comprehensive and standardized sustainability reporting across all our operations.
- **Corporate Sustainability Reporting Directive (CSRD):** Compliance with the CSRD ensures that our reporting meets the regulatory requirements of the European Union.
- **Global Reporting Initiative (GRI):** We utilize GRI standards to enhance the comparability and quality of our sustainability reports.
- **Task Force on Climate-related Financial Disclosures (TCFD):** Our climate-related disclosures are aligned with TCFD recommendations, providing transparency on climate risks and opportunities.

### 3. Transparency and Disclosure

Transparency is a core value at Beamonics. Our commitment to disclosure involves:

- **Regular Reporting:** We publish sustainability reports annually, covering our ESG performance and progress towards our sustainability goals.

- **Materiality Assessment:** We conduct regular materiality assessments to identify and prioritize the sustainability issues that are most significant to our stakeholders and our business.
- **Stakeholder Engagement:** We engage with a wide range of stakeholders, including employees, customers, investors, suppliers, and the community, to gather feedback and ensure our reporting addresses their concerns and expectations.
- **Accessible Information:** Our sustainability reports are publicly available on our website, providing stakeholders with easy access to our ESG information.

## 4. Verification and Assurance

To ensure the accuracy and reliability of our sustainability reporting, Beamonics implements the following verification and assurance measures:

- **Internal Controls:** We have established robust internal controls and procedures for collecting, analyzing, and reporting sustainability data.
- **Third-Party Assurance:** Our sustainability reports are independently verified by an external assurance provider to ensure the credibility and reliability of our disclosures.
- **Continuous Improvement:** We continuously review and enhance our reporting processes based on feedback from stakeholders and developments in reporting standards and best practices.

## 5. Governance

The governance of our sustainability reporting process includes:

- **Board Oversight:** Our Board of Directors oversees the sustainability reporting process, ensuring alignment with our strategic objectives and regulatory requirements.
- **Sustainability Committee:** A dedicated Sustainability Committee, comprising members of senior management, is responsible for the implementation and monitoring of this policy.
- **ESG Team:** Our ESG team, in collaboration with other departments, collects data, prepares reports, and ensures compliance with reporting standards.

## 6. Training and Capacity Building

To support effective sustainability reporting, Beamonics invests in:

- **Training Programs:** Regular training programs for employees involved in the reporting process to enhance their understanding of ESRS, CSRD, and other relevant standards.
- **Resource Allocation:** Adequate resources are allocated to ensure the efficient functioning of the reporting process, including the use of specialized software and tools for data management and reporting.

## 7. Review and Update of the Policy

This policy is reviewed annually to ensure its relevance and effectiveness. Updates are made as necessary to reflect changes in regulations, standards, and stakeholder expectations.

## Conclusion

Beamonics is committed to maintaining the highest standards of sustainability reporting. This policy demonstrates our dedication to transparency, accountability, and continuous improvement in our sustainability practices.