

UNITED MEDIA SERVICES SRL

Voluntary Sustainability Report 2025

*Prepared with reference to the EFRAG VSME Standard
(Voluntary Sustainability Reporting Standard for non-listed SMEs)*

Reporting Period: 1 January 2025 – 31 December 2025

Publication Date: 2026; Bucharest, Romania

This report reflects the collaborative efforts of the project team, with valuable support and expertise provided by the PwC Romania team.

united
media services

Contents

Table of Contents	2
Message from Management	3
Chapter 1: Basis for Preparation (VSME B1)	5
Chapter 2: Business Model and Value Chain (VSME B2–B3)	9
Chapter 3: Sustainability Topics Assessment	13
Chapter 4: Sustainability Strategy	16
Chapter 5: Environmental Impacts (VSME B4–B8)	21
5.3 Energy and Utility Consumption	24
5.4 Waste and Resource Use (B8)	24
5.5 Pollution (B5)	25
5.6 Water (B6)	25
5.7 Biodiversity (B7)	25
Chapter 6: Social Impacts (VSME B9–B11)	26
Chapter 7: Governance Impacts (VSME B12)	35
7.1 Governance Framework	36
7.4 Supplier Oversight and Sustainable Procurement	38
7.5 Compliance	39
7.6 Training and Awareness	39
Chapter 8: Key Metrics Summary and Next Steps	40
Annex 1: VSME Standard Mapping Table	44
Annex 2: List of Policies and Certifications	33
A2.1 Active Certifications	33
A2.2 Policy Register	33



Message from Management



Message from Management

We are pleased to present United Media Services’ first Voluntary Sustainability Report, covering our performance and commitments across environmental, social, and governance dimensions for the year 2025.

As a media representation company, our business does not rely on manufacturing facilities or complex supply chains. Instead, our value is created through the expertise of our employees, the relationships we build with clients and media owners, and the responsible way in which we conduct our operations.

This is our first sustainability report. As a media representation company with 90 employees on average in 2025, operating from a single office location in Bucharest, we recognize that our most significant sustainability impacts are channeled through our people, our governance practices, and the influence we exercise through the media campaigns we plan and execute for our clients.

In 2025, we continue to demonstrate our commitment:

- We maintained certification across four ISO management systems (ISO 9001, ISO 14001, ISO 45001, ISO 27001), providing a good governance for our operations.
- We completed our first comprehensive carbon footprint assessment, establishing a total of 260.84 tCO2e as our baseline – a figure consistent with our sector and operational profile.
- We achieved an 88.30% employee retention rate, reflecting the strength of our people-centered culture and benefits framework.
- We recorded zero incidents of corruption, harassment, discrimination, or fraud – validated through our active whistleblowing channel and compliance monitoring.
- We implemented a diversity, respect, equity, and inclusion (DREI) program with 96% participation in our inaugural training session.

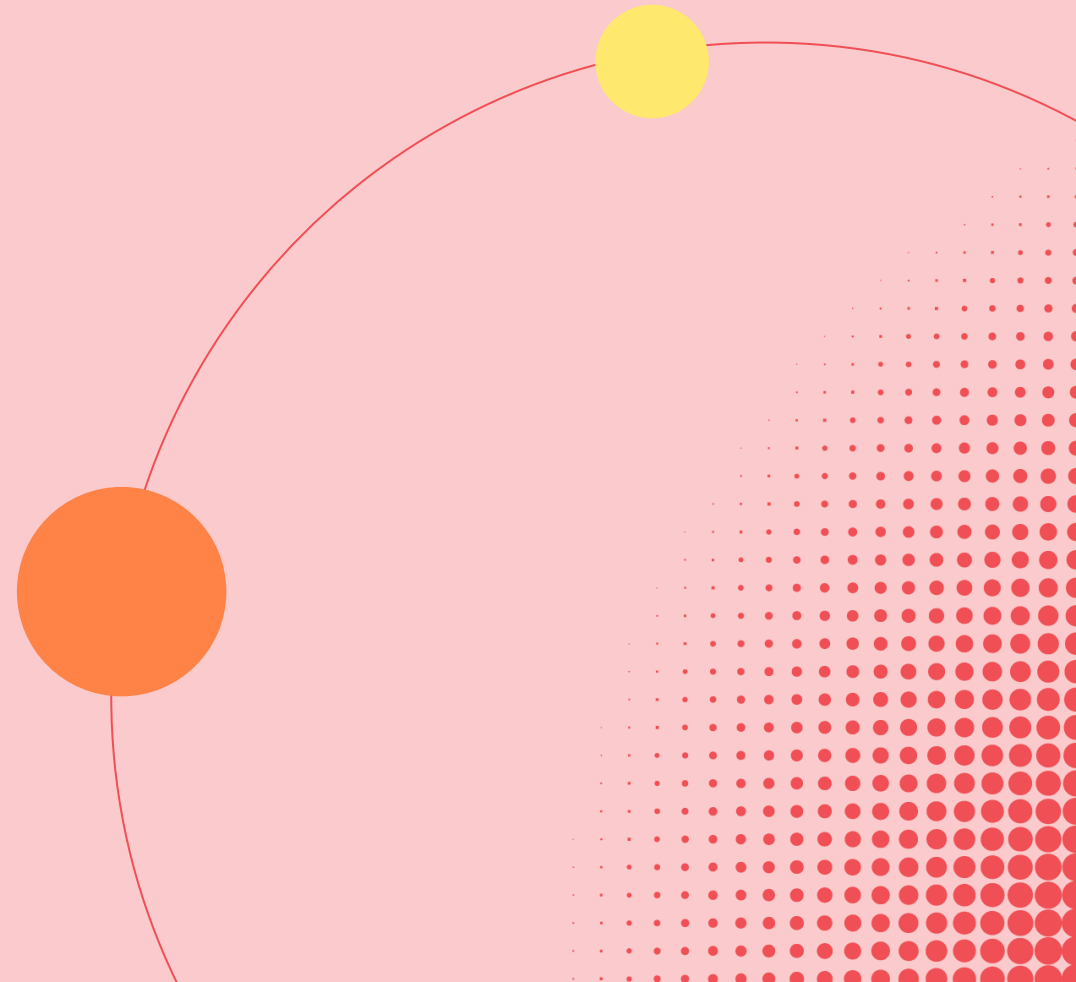
We chose the EFRAG VSME Standard as our reporting framework because it is specifically designed for SMEs like us – proportionate in its requirements while maintaining alignment with the broader European Sustainability Reporting Standards (ESRS). This choice positions us to respond to growing stakeholder expectations, particularly from our multinational clients who increasingly require sustainability transparency from their partners.

We acknowledge that this first report has gaps. Where data was not available or granular enough to report with confidence, we have been transparent about those limitations rather than offering vague generalizations. As this is our first sustainability report, certain indicators are not yet available. We intend to improve data collection processes and expand the scope of reporting in future years.

Looking ahead, we are committed to strengthening our environmental data collection processes, enhancing stakeholder engagement in our materiality assessment activities, and progressively establishing measurable sustainability targets to support our long-term accountability and performance.

Management Board

Chapter 1: Basis for Preparation (VSME B1)



1.1 Company Information

Item	Details
Company Name	UNITED MEDIA SERVICES SRL
Tax Identification Number (CUI)	18286690
Date of Incorporation	17 January 2006
Registered Office	Bucharest, 82–94 Buzzești Street, 6th floor, Țiriac Tower, Sector 1
Main Activity (CAEN Code)	7312 – Media representation services
Legal Form	Limited Liability Company (SRL)
Share Capital	161.280 LEI
Average Number of Employees (2025)	90
Annual Turnover (2025)	55.594.873 EUR
Total Assets / Balance Sheet Total (2025)	26.607.968 EUR



Basis for Preparation

1.2 Reporting Framework

This report has been prepared with reference to the Voluntary Sustainability Reporting Standard for non-listed Small and Medium-sized Enterprises (VSME Standard), issued by the European Financial Reporting Advisory Group (EFRAG) in December 2024. The VSME Standard comprises a Basic Module (datapoints B1–B12), a Narrative – Policies, Actions and Targets (PAT) module, and a Business Partners module. We have applied the Basic Module in full and incorporated relevant elements from the PAT and Business Partners modules where our data maturity allows.

1.3 Reporting Period and Boundaries

The reporting period covers 1 January 2025 to 31 December 2025.

This report covers all activities of United Media Services SRL, a company operating from a single office in Bucharest, Romania. The Company has no subsidiaries or operations outside Romania.

Where possible, we have included 2024 data to provide context. As this is our first sustainability report, comparative information is not available for all indicators.

1.4 Data Sources and Methodology

The data presented in this report has been drawn from the following internal sources:

- Human Resources records and payroll systems (workforce demographics, compensation, training, leave data)
- Procurement and compliance records (supplier oversight, certifications, policy documentation)
- Waste management documentation and service contracts
- Utility invoices and landlord-provided building management data
- Internal estimates and calculations for carbon footprint (based on GHG Protocol methodology)
- Occupational health and safety records



Basis for Preparation

1.5 Data Limitations and Transparency Statement

We acknowledge the following limitations in our current data environment:

- As this is our first sustainability report, some data is more complete than others.
- **Social and governance information** is generally well documented through our HR records, compliance registers and ISO management systems.
- **Environmental data** is more limited. As we operate from a leased office in a multi-tenant building, we do not have direct access to separate utility meters. Information on electricity and water consumption is based on data provided by the landlord or estimates related to the office space we occupy. Our carbon footprint assessment also includes estimates for certain Scope 3 categories, such as employee commuting and waste generation, where detailed activity data is not currently available.
- We intend to improve data collection in these areas over time. In 2026, we plan to work with our landlord to obtain more detailed utility data, improve the tracking of employee training and carry out a gender pay gap assessment.
- We are committed to addressing these gaps systematically. Our priority actions for 2026 include maintaining collaboration with the building management to ensure continued access to utility consumption and waste management data, as well as implementing a training hour tracking system



Chapter 2: Business Model and Value Chain (VSME B2-B3)



Business Model and Value Chain

2.1 Company Profile

United Media Services SRL is a media representation services company operating in Romania since 2006. Over nearly two decades, we have established ourselves as a trusted partner in media planning, buying, and campaign management, building a reputation through the depth of our client portfolio and our capacity to deliver integrated media services across television, non-TV, and digital channels.

We work with corporate clients across our company actual services – e.g., TV, digital, outdoor media channels, combining market knowledge with performance data to plan and optimize campaigns. Our workforce of approximately 100 professionals represents our primary operational asset, delivering value through expertise, client relationships, and analytical capabilities.

2.2 Business Model

We help clients plan, buy, and manage media campaigns, relying on our team's experience, our relationships with media partners, and the tools we use to track campaign performance.:

Media market knowledge: Deep understanding of Romanian media landscape, audience behaviour, pricing dynamics, and channel effectiveness.

Planning and optimization capabilities: Helping clients make informed decisions about where and how to invest their advertising budgets.

Supplier relationships: Established partnerships with media owners and platforms that provide access, preferential terms, and execution reliability.

Employee skills and expertise: Specialist professionals in media strategy, negotiation, analytics, and client management – our people are our primary value-creating asset.

Technology and data: Proprietary and third-party tools for audience measurement, campaign tracking, and performance reporting.

Internal process quality: ISO-certified management systems ensuring consistent service delivery, information security, and operational excellence.

Our business is built to help clients plan, buy and manage media campaigns. We create value through the expertise of our people, our understanding of the Romanian media market, our relationships with media partners and the tools we use to analyse and monitor campaign performance.

Revenue is generated through service fees and commissions related to the media services we provide to our clients.

Business Model and Value Chain

2.3 Value Chain

2.3.1 Upstream (Suppliers and Service Providers)

- IT service and equipment providers (hardware, software licenses, cloud services)
- Utility providers (electricity, water, heating – managed through landlord)
- Landlord and office management services (Tiriac Tower)
- Professional service providers (legal, accounting, consulting, audit)
- Support service providers (cleaning, courier, office supplies)
- Media partners and platforms (television stations, digital publishers, outdoor media companies)

2.3.2 Own Operations

- Media planning and strategy development
- Campaign coordination and execution management
- Client relationship management and advisory
- Administrative and support functions
- Human resources management
- Governance, compliance, data protection, and information security

2.3.3 Downstream (Clients and Audiences)

- Corporate clients (advertisers receiving media planning and buying services)
- Audiences reached through our clients' media campaigns (indirect impact)
- Indirect societal influence through the content and messaging of campaigns we facilitate

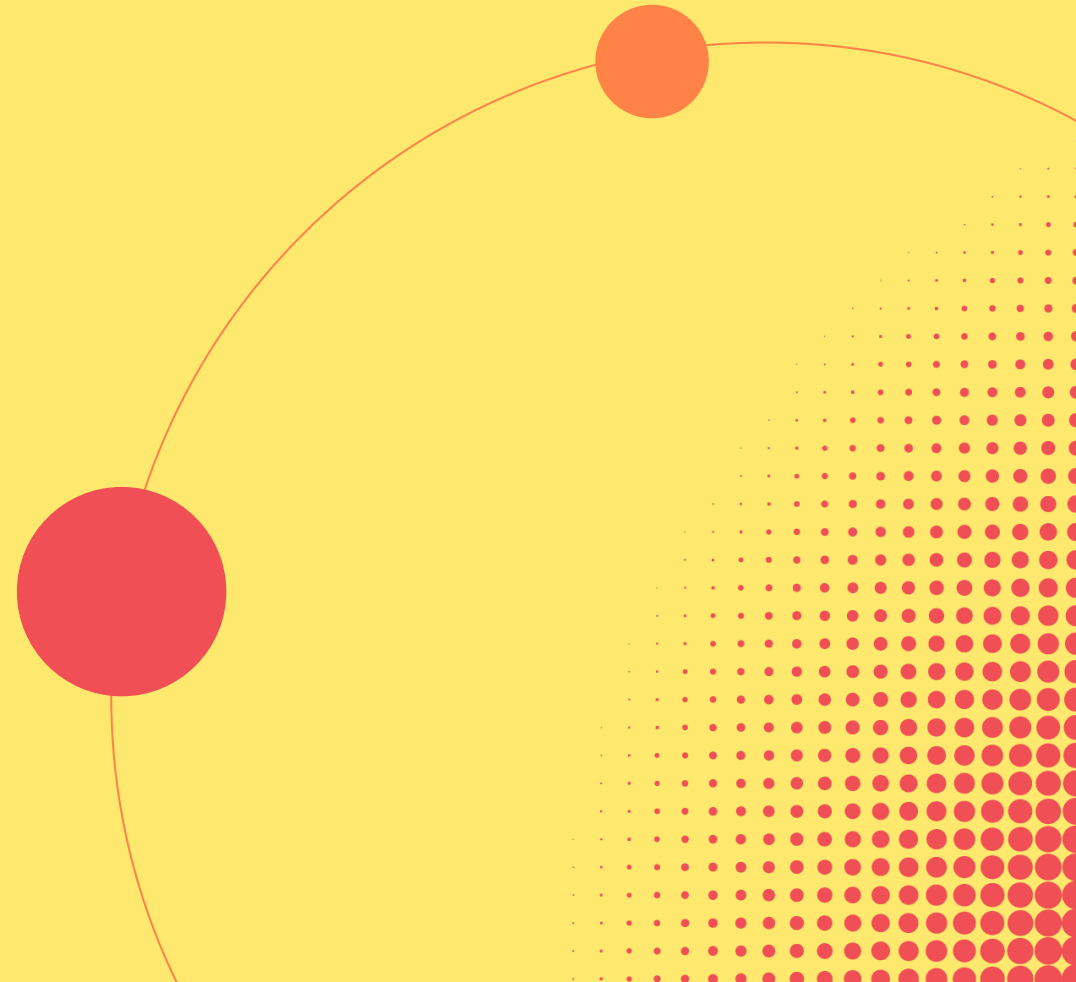
Business Model and Value Chain

2.4 Sustainability Impact Profile

As a service-based company operating from a single office, our main sustainability impacts are different from those of manufacturing or industrial businesses.

Environment Our direct environmental impact is relatively limited. We do not operate production facilities and do not use significant quantities of raw materials. Our main environmental impacts arise from office operations, energy use, business travel, procurement activities and waste generation. Our 260.84 tCO2e total emissions reflect a typical office-based operation.	People Significant impact through our workforce of ~100 people. Our employees are at the centre of our business. Areas such as working conditions, remuneration, professional development, diversity and inclusion have a direct impact on the wellbeing and engagement of our workforce.	Governance Good governance is essential to our business. We handle commercially sensitive information and work closely with clients and media partners, making ethics, compliance, data protection and information security key priorities.	Market influence Through the media planning and buying services we provide, we influence how advertising budgets are allocated across media channels. While we do not create media content ourselves, we play a role in supporting the media organisations and platforms with which we work.
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Chapter 3: Sustainability Topics Assessment



Sustainability Topics Assessment

3.1 Methodology

The VSME Standard does not require a formal Double Materiality Assessment (DMA), as defined under the European Sustainability Reporting Standards (ESRS). Accordingly, We have not conducted a structured double materiality assessment for this report.

Instead, we applied a simplified, pragmatic approach to identify the sustainability topics most relevant to our business and stakeholders, informed by two general perspectives commonly used in sustainability reporting:

- **Impact materiality** considering, on a qualitative basis, how our activities may affect people and the environment.
- **Financial materiality**, considering, on a qualitative basis, how sustainability-related matters may represent risks or opportunities for the Company.

3.2 Assessment Process

This report has been prepared in accord with Voluntary Sustainability Reporting Standard for SMEs (VSME). The VSME Standard does not require a formal Double Materiality Assessment (DMA), and accordingly, we have not conducted a structured, multi-stakeholder materiality assessment process for this report.

Instead, the sustainability topics addressed in this report were based on:

- | | | |
|--|---|--|
| <ul style="list-style-type: none">• Sector knowledge: Our understanding of sustainability topics commonly relevant to companies operating in the media services sector and in office-based professional services. | <ul style="list-style-type: none">• Business judgment: An internal assessment of which topics are most relevant to our specific operations, business model, and stakeholders, based on management's knowledge of the company's activities and value chain. | <ul style="list-style-type: none">• Reference to the ESRS topical structure: We used the ESRS topical standards (E1–E5, S1–S4, G1) as a general reference framework to ensure a reasonably comprehensive coverage of relevant environmental, social, and governance topics. |
|--|---|--|

The resulting selection of topics was reviewed by senior management, with reference to available operational data, existing internal policies, and known operational risks, in order to confirm its overall relevance and consistency with the company’s actual activities.

This approach reflects a pragmatic, proportionate method suited to our size and reporting capacity, consistent with the voluntary and simplified nature of VSME Standard. It does not constitute formal DMA as defined under ESRS 1, Which would require, among other things, structured stakeholder engagement, a documented scoring methodology, and formal validation processes.

Sustainability Topics Assessment

3.3 Stakeholder Engagement – Limitations and Future Plans

We acknowledge that this first assessment relied primarily on internal perspectives. While management and departmental leads possess significant insight into our impacts and risks, we recognize that a fuller picture requires external stakeholder input.

Future commitment: In future reporting cycles, we plan to expand stakeholder engagement by formally consulting employees (through surveys and focus groups) and key clients (through structured interviews) as part of our sustainability assessment process. We aim to complete this expanded engagement by Q3 2026 for integration into our 2026 reporting cycle.

3.4 Material Topics

The following eight topics were identified as material for our operations and are addressed in subsequent chapters of this report:

Topic	ESRS Ref.	Impact Type	Impact Materiality	Financial Materiality	Brief Rationale
Office energy use	E1	Neutral	Medium	Low	Main direct environmental footprint; limited absolute impact but relevant for credibility and cost management
Employee commuting and business travel	E1	Neutral	Low	Low	Indirect Scope 3 footprint; 90% of emissions but limited control levers in the short term
Office waste and resource use	E5	Positive	Low	Low	Limited volumes but relevant to operational responsibility; paper reduction and digital-first practices implemented
Diversity, equity, respect and inclusion	S1	Positive / Negative	High	Medium	Core to employee wellbeing, retention, and talent attraction; 75% female workforce creates specific inclusion dynamics
Influence on clients' sustainability communication	S4	Positive	Medium	Low	Indirect social impact through campaigns; growing client demand for responsible media practices
Business ethics and integrity	G1	Negative	High	High	Essential for client trust, regulatory compliance, and business continuity; zero tolerance for corruption is business-critical
Data protection and cybersecurity	G1	Negative	High	High	Critical for business continuity; handling of sensitive commercial data creates significant risk exposure
Sustainable procurement and supplier responsibility	G1	Positive	Medium	Medium	Value chain responsibility; growing regulatory expectations and client requirements for supply chain due diligence

Topics assessed as not relevant for our operations include: water use (minimal and non-industrial), biodiversity (urban office location with no land use impact), and marine resources (no operational connection). Brief disclosures on these topics are included in Chapter 5 for completeness.

Chapter 4: Sustainability Strategy

Our sustainability strategy is structured around four interconnected pillars, each aligned with our material topics and designed to drive measurable progress over a defined timeframe. For each pillar, we set out our strategic objective, key actions taken in 2025, SMART targets for 2025–2028, and the KPIs we will use to monitor progress.



Sustainability Strategy

Pillar 1: Our People – A Fair, Inclusive, and Supportive Workplace

Strategic Objective: To create and sustain a working environment where diverse talent thrives, employees feel valued and supported, and retention remains high through competitive compensation, meaningful development opportunities, and genuine inclusion.

Key Actions 2025

- Launched the Diversity, Respect, Equity, and Inclusion (DREI) programme with a dedicated training session achieving 96% participation
- Delivered 936 financial bonuses across multiple categories, maintaining a comprehensive benefits framework
- Achieved 88.30% employee retention rate
- Provided 61 salary increases and 7 promotions based on performance
- Extended medical insurance coverage to employees and their family members
- Maintained hybrid/remote work programme supporting work-life balance

Targets 2026– 2028 (SMART)

Target	Deadline	Metric
Maintain employee retention rate at or above 85%	Annually	Retention rate (%)
Achieve 90%+ participation in annual DREI training	Annually	Participation rate (%)
Conduct first formal employee satisfaction survey	Annually	Survey completed (Y/N); response rate (%)
Achieve satisfaction score of 80% or above on inaugural survey	Annually	Overall satisfaction score (%)
Complete gender pay gap analysis	Annually	Analysis completed; gap reported (%)
Implement structured training hours tracking system	Annually	System operational (Y/N)
Deliver minimum25 hours of training per employee per year	End 2026	Average training hours/employee

KPIs to Monitor

- Employee retention rate (annual)
- Voluntary turnover rate (annual)
- Training participation rate by programme (%)
- Average training hours per employee
- Employee satisfaction score
- Gender pay gap ratio

Sustainability Strategy

Pillar 2: Environmental Responsibility – Resource Efficiency and Carbon Transparency

Strategic Objective: To minimise our environmental footprint through resource efficiency, transparent carbon accounting, and progressive waste reduction, while building the data infrastructure necessary for evidence-based target-setting.

Key Actions 2025

- Completed first comprehensive carbon footprint assessment (260.84 tCO2e baseline established)
- Maintained ISO 14001 (Environmental Management System) certification
- Implemented paper reduction practices and digital archiving policies
- Enforced double-sided printing and digital-first communication as standard
- Adopted energy efficiency policy covering office operations

KPIs to Monitor

- Total GHG emissions (tCO2e) by scope
- Electricity consumption (kWh/year)
- Waste generated (kg) and segregation rate (%)
- Paper consumption (reams/year)

Targets 2026 - 2030 (SMART)

Target	Deadline	Metric
Implement direct utility monitoring (obtain disaggregated electricity and water data from landlord)	Monthly	Monitoring operational (Y/N)
Scope 1 emissions by 10% from the 2025 baseline (15.53 tCO2e)	2030	Scope 1 tCO2e
Reduce Scope 2 emissions by 10% from 2025 baseline (10.72 tCO2e)	2030	Scope 2 tCO2e
Scope 3 emissions from business travel and employee commuting by 5%	2030	Scope 3 tCO2e
Reduce GHG emissions intensity by 5% per employee	2030	
Achieve 80%+ waste segregation rate (by weight)	2030	Segregation rate (%)
Implement quarterly waste volume tracking	Quarterly	Tracking system operational (Y/N)
Conduct annual carbon footprint assessment with improved Scope 3 granularity	Annually starting with 2025	Assessment completed; Scope 3 categories covered (#)
Achieve 50% reduction in paper consumption vs. 2025 baseline	2030	Paper reams purchased (annual)

Sustainability Strategy

Pillar 3: Governance and Ethics – Compliance, Protection, and Integrity

Strategic Objective: To maintain high standards of business ethics, data protection, and cybersecurity, ensuring full regulatory compliance and safeguarding the trust of our clients, employees, and partners.

Key Actions 2025

- Completed 100% annual corruption risk assessment with zero identified incidents
- Maintained ISO 27001 (Information Security Management System) certification
- Operated active whistleblowing channel throughout the year
- Maintained GDPR governance framework with designated DPO role
- Achieved 100% compliance with relevant legislation – zero fines or sanctions

Targets 2026– 2028 (SMART)

Target	Deadline	Metric
Maintain 100% completion of annual corruption risk assessment	Annually	Assessment completed (Y/N)
Zero confirmed corruption, bribery, or fraud incidents	Annually	Number of confirmed incidents
100% of staff trained on ethics and anti-corruption annually	Annually	Training completion rate (%)
100% of staff trained on information security annually	Annually	Training completion rate (%)
Zero critical data breaches	Continuous	Number of critical breaches
Conduct ISO 27001 surveillance audit with zero major non-conformities	Per audit schedule	Non-conformities (#)

KPIs to Monitor

- Corruption risk assessment completion (annual)
- Number of confirmed ethics/corruption incidents
- Ethics training completion rate (89%)
- Data breach incidents (number and severity)
- Whistleblowing reports received and resolved

Sustainability Strategy

Pillar 4: Responsible Influence – Positive Impact Through Media Services

Strategic Objective: To enforce our position in the media value chain to promote responsible practices, ensure our supply chain meets sustainability standards, and support the broader transition toward sustainable business practices in our sector.

Key Actions 2025

- Embedded Supplier Code of Conduct in contractual relationships
- Applied sustainability, compliance, and security screening to supplier due diligence processes
- Integrated anti-bribery requirements in supplier management framework
- Published first sustainability report, signaling commitment to value chain transparency

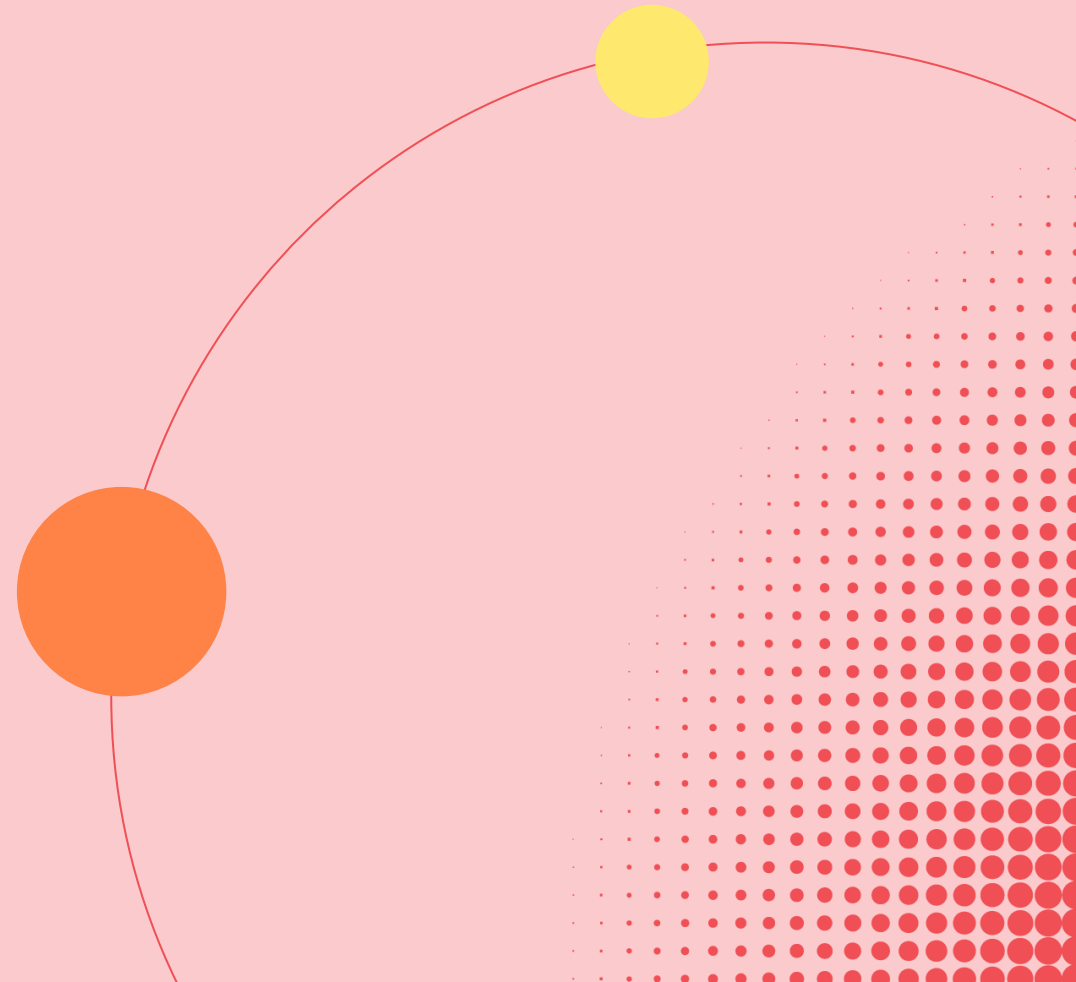
Targets 2025–2030 (SMART)

Target	Deadline	Metric
Screen 100% of new suppliers against defined sustainability criteria	Ongoing monitoring	Screening coverage for new suppliers (%)
Include ESG clauses in all new contracts (100% coverage)	Ongoing monitoring	Contracts with ESG clauses / total new contracts (%)
Conduct annual supplier sustainability risk assessment	2030	Assessment completed (Y/N)
Engage minimum 3 key clients on sustainability communication practices	Annually	Number of clients engaged

KPIs to Monitor

- Supplier screening coverage (% of new suppliers)
- Contracts with ESG clauses (%)
- Client sustainability engagements (number)
- Supplier non-compliance findings (#)

Chapter 5: Environmental Impacts (VSME B4–B8)



Environmental Impacts

5.1 Environmental Policies and Approach

Our environmental management is governed by a suite of policies and procedures, implemented within the framework of our ISO 14001-certified Environmental Management System:

Environmental Policy (overarching commitment and principles)	Environmental implementation procedure	Energy efficiency policy (guidelines for reducing energy consumption)	Sustainable procurement policy (environmental criteria in purchasing decisions)	Paper reduction practices and double-sided printing standards	Digital archiving policy (reducing physical storage and paper use)
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Effectiveness assessment: Awareness of these policies has increased following internal training sessions in 2025. Paper reduction and digital archiving policies have demonstrably reduced our reliance on physical documentation. However, we recognize that the effectiveness of our energy efficiency policy is difficult to quantify without direct metering data – a gap we intend to address the next time period. As part of our ISO 14001 certification, these policies are reviewed through internal audits and management reviews.

Environmental Impacts

5.2 Carbon Footprint (B4 – Energy and GHG Emissions)

We completed our first comprehensive carbon footprint assessment for the 2025 reporting year, establishing a baseline against which future performance will be measured.

Scope	Description	Emissions (tCO2e)	% of Total
Scope 1	Direct emissions (company vehicles)	15.53	5.95%
Scope 2 (location-based)	Indirect emissions from purchased electricity	10.72	4.11%
Scope 3	Other indirect emissions (commuting, travel, waste, procurement)	234.59	89.94%
Total	All scopes combined	260.84	100%

Methodology

Our carbon footprint was calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. Emission factors were sourced from the UK Department for Energy Security and Net Zero (DESNZ) Government Conversion Factors 2024/2025, applied to activity data from our operational records.

Scope 1: Calculated from fuel consumption records for company-owned or leased vehicles.

Scope 2: Calculated using the location-based method, applying the Romanian grid emission factor to estimated electricity consumption.

Scope 3: Includes employee commuting (survey-based estimates), business travel (expense records), waste disposal (contractor data), and purchased goods and services (spend-based estimates where activity data was unavailable).

Contextual Analysis

For a service-based company with approximately 100 employees operating primarily from a single office location, our total carbon footprint of 260.84 tCO2e (approximately 2.60 tCO2e per employee) is consistent with the sector profile for professional services companies in Central and Eastern Europe. Scope 3 represents 90% of total emissions, driven primarily by employee commuting, business travel, and waste – a distribution typical of office-based service companies where direct operational emissions are minimal.

The dominance of Scope 3 presents both a challenge (limited direct control over these emission sources) and an opportunity (employee engagement and behaviour change programmes can achieve meaningful reductions). We note that our Scope 1 emissions from company vehicles (15.53 tCO2e) suggest a relatively small fleet, while our Scope 2 emissions (10.72 tCO2e) reflect the low carbon intensity of the Romanian electricity grid combined with our single-office operational model.

Environmental Impacts

5.3 Energy and Utility Consumption

As tenants in a multi-occupant commercial building (Țiriac Tower, Bucharest), our access to disaggregated utility data is limited. We report below the data available to us, with explicit notation of gaps:

Utility	2025 Consumption	Data Source	Notes
Electricity (kWh)	63.038]	Landlord statement / estimate	Allocation method to be confirmed
Water (m³)	506	Landlord statement	Office and sanitary use only
Heating / thermal energy (MWh)	60.07 MWh (60,068 kWh)	Building management	District heating allocation
Office space covered	773 square meters	Lease agreement	6th floor, Țiriac Tower

Priority action: We have initiated discussions with our landlord (Țiriac Tower management) to obtain disaggregated consumption data for our tenancy. Our target is to have individual-level data (or a transparent allocation methodology) available for the 2026 reporting cycle.

5.4 Waste and Resource Use (B8)

Our waste generation is limited to typical office waste streams. We do not generate industrial, hazardous (excluding WEEE), or construction waste. Waste management is provided through authorised contractors, with segregation infrastructure in place at our premises.

Waste Category	2025 Volume	Disposal Method	Notes
Paper and cardboard	252 kg (0,252 t)]	Recycling	Main waste stream; reduced by digital-first policy
Plastic	720 kg (0,720t)	Recycling	Packaging, disposables
Mixed municipal waste	4.908 kg (4,908 t)	Landfill / incineration	Residual after segregation
WEEE (electronic waste)	20.5 kg (0,0205t)	Authorised WEEE operator	IT equipment, peripherals
Other (glass, metal)	0 kg	Recycling	Minimal volumes

Waste management practices: We maintain dedicated collection points for paper, plastic, and electronic waste. Our paper reduction policy (digital archiving, double-sided printing) has reduced paper waste generation, though precise quantification requires the implementation of our planned waste tracking system. Electronic waste is managed exclusively through authorised WEEE operators in compliance with Romanian legislation. We aim to implement volumetric waste tracking by Q1 2026 to establish a quantitative baseline.

Environmental Impacts

5.5 Pollution (B5)

Given the office-based and service-oriented nature of our operations, UMS does not generate significant pollutant emissions to air, water, or soil. We do not operate manufacturing facilities, laboratories, or other installations subject to pollution permits under Romanian environmental legislation or the Industrial Emissions Directive.

Our main potential pollution-related considerations are limited to:

- Electronic waste (managed through authorised WEEE operators, preventing hazardous substance release)
- Indirect environmental effects of our energy consumption (addressed through our carbon footprint assessment)
- Office cleaning products (managed through sustainable procurement policy, preferring eco-labelled products)

We will continue to monitor and reassess the relevance of pollution-related impacts as our operations evolve.

5.6 Water (B6)

Our water consumption is limited to office and sanitary purposes within our leased premises. We do not use water in any production process, cooling system, or other industrial application. Water supply and wastewater management are handled through the building's municipal connections.

Due to the shared building infrastructure, we do not currently have access to metered water consumption data specific to our tenancy. We estimate our consumption to be consistent with typical office use (approximately 50 litres per employee per working day), but we will report actual figures when disaggregated data becomes available through our landlord engagement process.

Water-related risks are not material for our operations, and we have not identified any water stress or quality concerns related to our activities.

5.7 Biodiversity (B7)

UMS operates from leased office space in an urban commercial building in central Bucharest. Our operations do not involve land use change, deforestation, or activities in near protected areas, Natura 2000 sites, or other biodiversity-sensitive zones.

Based on our current assessment, our direct impact on biodiversity is not material. Our operational footprint is entirely within existing urban infrastructure, and we do not extract natural resources, discharge pollutants to natural water bodies, or generate significant noise or light pollution beyond the normal urban environment.

We acknowledge that indirect biodiversity impacts may exist through our energy consumption (upstream impacts of electricity generation) and our supply chain (paper sourcing, electronic equipment manufacturing). We will consider these indirect pathways in future reporting cycles as our Scope 3 data granularity improves and as guidance on biodiversity-related disclosures for service companies evolves.

Chapter 6: Social Impacts (VSME B9–B11)



Social Impacts

6.1 Our People – Overview

Our workforce is our primary asset and the foundation of our Company. As of 31 December 2025, our team comprised 95 employees (headcount), equivalent to 90 full-time equivalents (FTE). The average number of employees over the reporting period was 90.

Indicator	2025 Data
Total employees (headcount, 31 Dec 2025)	95
Full-time equivalents (FTE)	90
Average employees (reporting period)	93
Female employees	71 no. (75%)
Male employees	24 no. (25%)
Employees with disability	1
Employees from minority groups	4



Social Impacts

Age Distribution

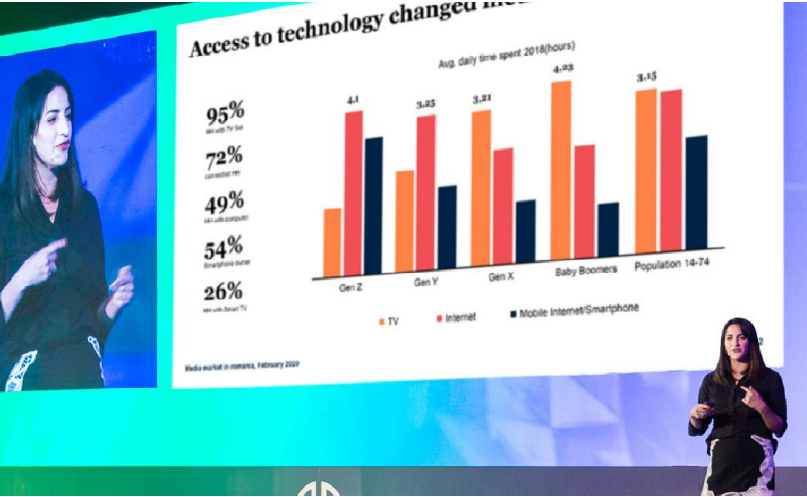
Age Group	Number of Employees	Percentage
20–29 years	21	21.9%
30–39 years	45	47.9%
40–49 years	19	19.8%
50+ years	10	10.4%

Generational Profile

Generation	Percentage
Generation X (born 1965–1980)	16.7%
Generation Y / Millennials (born 1981–1996)	64.6%
Generation Z (born 1997+)	18.8%

Seniority Distribution

Level	Percentage
Specialist	60%
Middle Manager	20%
Senior Manager	10%
Top Manager	10%



Workforce analysis: Our workforce profile reflects a young, predominantly female team with the majority (70%) aged under 40. The 65% Millennial concentration represents both a strength (digital skills, adaptability) and a retention challenge (high market mobility). Our 3:1 female-to-male ratio significantly exceeds industry averages and creates both opportunities (diverse perspectives, strong representation) and responsibilities (ensuring equitable career progression, addressing any gender-specific workplace concerns).

Social Impacts

6.2 Recruitment, Retention, and Turnover

Employee retention is a priority given the knowledge-intensive nature of our business and the competitive Romanian labour market for media and communications professionals.

Indicator	2025 Data
Retention rate	88.3%
New hires (number)	13
Departures (number)	11
Voluntary turnover rate	10.5%
Involuntary turnover rate	0%
Average tenure	5 years

Our retention rate of 88.3% is a positive indicator, exceeding the typical benchmark for professional services in Romania (approximately 80–85%). This performance reflects our investment in competitive compensation, flexible working arrangements, and a supportive organisational culture. We will conduct a more detailed turnover analysis for 2025, including exit interview data, to understand departure drivers and identify targeted retention strategies for at-risk talent segments.

6.3 Compensation and Benefits (B11)

We aim to offer competitive salaries and benefits that reflect performance and support employee wellbeing. Our compensation framework operates under a Collective Labor Agreement, ensuring transparent and negotiated terms.

2025 Compensation Actions

Category	Number
Salary increases	61
Promotions	7
Performance bonuses	92
Telework allowances	257
Referral bonuses	2
Administrative bonuses	12
Easter bonuses	93
Family medical subscriptions	468
Social support payments	12
Total financial bonuses (all categories)	936

Social Impacts

Benefits Package

- Private medical insurance for employees and family members
- Telework allowance (covering home office costs)
- Performance-based bonus scheme
- Social support fund for life events
- Employee referral programme
- Holiday bonuses (Easter)
- Collective Labour Agreement protections

Gender Pay Gap

As part of its preparation for the implementation of the EU Pay Transparency Directive, UMS completed a remuneration and pay equity assessment during 2025, supported by external advisors. The analysis provided an initial understanding of the Company's pay structures and served as a basis for strengthening pay transparency processes. UMS will continue to monitor remuneration practices and consider the disclosure of gender pay gap indicators in future reporting cycles

6.4 Working Conditions

We monitor working conditions through detailed time tracking to ensure compliance with labour legislation, support work-life balance, and identify potential overwork risks.

Indicator	2025 Data
Total worked days	20.629 days
Total worked hours	160.909 hours
Standard working hours per year (per employee)	1.984 hours
Vacation leave taken	2.169
Medical leave (non-work related)	432
Medical leave (work-related)	0
Parental leave	483
Family care leave	23
Paid public holidays	1.615

Working conditions analysis: The zero work-related medical leave is a strong positive indicator of our occupational health environment. The significant parental leave utilization (483 days) reflects both our supportive parental leave policies and the demographic profile of our workforce (70% aged 20–39). We maintain a hybrid/remote work programme, which our telework allowance data (257 recipients) confirms is widely utilized. This flexibility is both a measure of well-being and a competitive advantage in talent attraction.

Social Impacts

6.5 Health and Safety (B10)

Our occupational health and safety management is governed by our ISO 45001-certified management system. Given our office-based operations, our risk profile is characterized by ergonomic and psychosocial factors rather than physical hazards.

Occupational Health Programme 2025

Indicator	2025 Data
Unique employees medically examined	107
Total medical consultations and investigations	1.108
Pre-employment medical checks	17
Periodic and return-to-work checks	83
Clinical examinations	100
ECG examinations	1
Audiograms	1
Blood glucose tests	1
Psychological assessments	1

Main Occupational Risks Identified

- Risks associated with prolonged screen use, including eye fatigue and musculoskeletal discomfort. These are addressed through ergonomic workstations, regular screen breaks and eye examinations.
- Risks associated with business travel by car. These are managed through safe driving practices and vehicle maintenance requirements.

Safety Performance

Indicator	2025 Data
Work-related accidents	0
Lost-time incidents	0
Lost Time Injury Rate (LTIR)	0
Total Recordable Incident Rate (TRIR)	0
Work-related fatalities	0
Work-related medical leave days	0

The combination of zero work-related medical leave and a comprehensive preventive health programme (107 out of 107 employees examined) demonstrates both low inherent risk and proactive management. Our ISO 45001 system provides the framework for continuous risk identification, assessment, and control.

Social Impacts

6.6 Training and Development

We offer training and learning opportunities to help employees develop new skills and stay up to date with changes in the media industry.

DREI (Diversity, Respect, Equity, and Inclusion) Training

Indicator	2025 Data
Programme	Diversity, Respect, Equity, and Inclusion (DREI)
Session date	17.11.2025
Registrations	90
Attendees	43/ session
Session duration	1h
Average attendance time	59 min
Overall DREI training participation rate	96% (2 sessions)

Effectiveness assessment: The 96% participation rate in our inaugural DREI programme is encouraging and establishes a strong baseline. However, we recognize that attendance alone does not measure learning outcomes or behavioural change. For 2026 - 2027, we plan to implement post-training assessments to measure knowledge retention and periodic pulse surveys to track shifts in workplace inclusion perceptions. We also acknowledge the gap between registrations (90+) and actual session attendance (43), which suggests scheduling or engagement barriers that we will address in programme design for 2025.

Training Coverage by Theme

Training Theme	Sessions Delivered	Participation Rate
Ethics and anti-corruption	1	89%
Information security and data protection	4	Modules 1–4, the completion rate per module ranged from 75.56% to 86.67%]
Occupational health and safety	4	100%
Fire safety and emergency procedures	4	100%
DREI (Diversity, Respect, Equity, Inclusion)	2	96%
Total training hours (all programmes)	2.195	N/A

Social Impacts

6.7 Diversity, Equity, and Inclusion

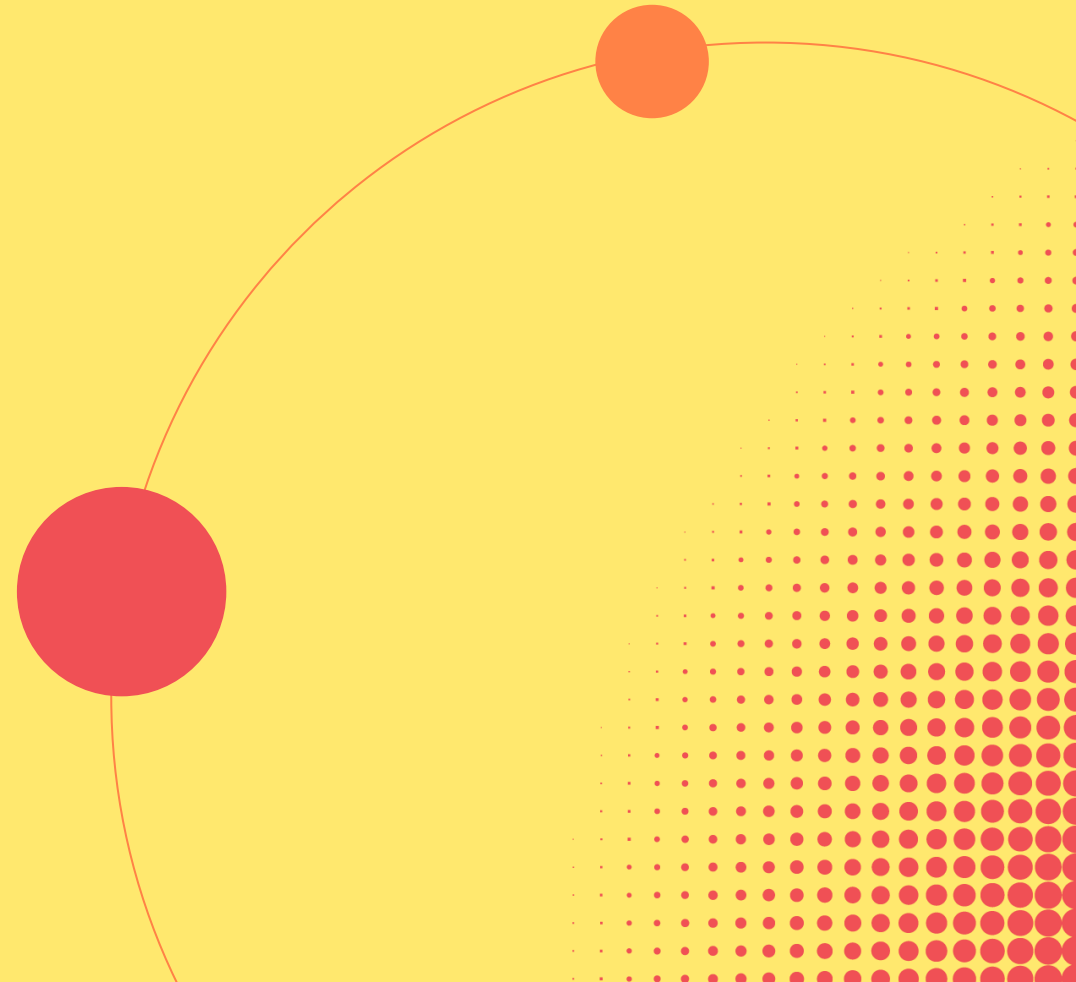
Indicator	2025 Data
Female employees	75% (71 out of 95 total)
Male employees	25% (24 out of 95 total)
Employees with disability	1
Employees from minority groups	4
Reported cases of harassment	0
Reported cases of discrimination	0
Reported cases of fraud	0
Gender balance in management	100%

Women represent 75% of our workforce. While this reflects the profile of the media and communications sector, we recognize that diversity is not measured only through overall representation. It is also important to understand representation across management levels, pay equity and employees' experience in the workplace.

In 2025, we took further steps to strengthen our approach in this area, including gender pay gap analysis, reporting on gender representation in management positions and preparing an employee satisfaction survey.

During 2025 no incidents of harassment, discrimination, or fraud were reported through our internal channels. We remain committed to maintaining a respectful and inclusive workplace through our whistleblowing procedures, DREI initiatives and regular employee engagement activities.

Chapter 7: Governance Impacts (VSME B12)



Governance Impacts

7.1 Governance Framework

Our governance framework supports ethical business conduct, compliance with applicable legal requirements and the effective management of our operations. It is supported by our ISO-certified management systems, as well as internal policies and procedures that define roles, responsibilities and decision-making processes.

ISO Certifications

Standard	Scope	Status
ISO 9001:2015	Quality Management System	Certified – active
ISO 14001:2015	Environmental Management System	Certified – active
ISO 45001:2018	Occupational Health and Safety Management System	Certified – active
ISO 27001:2022	Information Security Management System	Certified – active
ISO 37001:2025	Anti-bribery management systems — Requirements with guidance for use	Certified - active

Policy Framework

- Code of Ethics and Business Conduct
- Anti-fraud and anti-corruption policy
- Conflict of interest policy
- Sustainable procurement policy
- Data protection and privacy policy (GDPR compliance)
- Cybersecurity and information security policy
- Remote work policy
- Access control policy
- Information classification and handling policy
- Whistleblowing policy and procedure

All policies are reviewed periodically and updated when needed, for example, changes in legislation, audit findings or internal developments. Senior management is responsible for approving these policies and overseeing their implementation. Responsibilities for anti-bribery and compliance matters are clearly defined within the organization.

Governance Impacts

7.2 Business Ethics and Anti-Corruption

Business ethics and compliance are essential to the way we operate. We work with clients, media partners and suppliers and regularly handle commercially sensitive information. For this reason, maintaining high ethical standards, preventing corruption and protecting confidential information are key priorities for our business.

Indicator	2025 Data
Annual corruption risk assessment completed	Yes – 100%
Corruption incidents reported	0
Corruption incidents confirmed	0
Anti-bribery requirements in supplier contracts	Yes – integrated
Whistleblowing channel operational	Yes – active throughout 2025
Whistleblowing reports received	0
Confirmed incidents (all categories)	0
Corrective measures implemented	0

We regularly assess potential corruption and bribery risks as part of our compliance processes. This assessment covers our relationships with clients, suppliers and other business partners, as well as relevant business activities.

In 2025, we did not identify any significant corruption risks that required additional measures beyond our existing policies and controls

Our expectations regarding ethical business conduct and anti-bribery are communicated to suppliers through our policies and contractual arrangements. Suppliers are expected to comply with these standards when working with the Company.

7.3 Data Protection and Cybersecurity

Data protection and information security are important to our business. We regularly handle sensitive commercial information and therefore aim to maintain appropriate controls to protect data, support client trust and comply with applicable legal requirements.

Indicator	2025 Data
GDPR governance framework	Implemented
Data Protection Officer (DPO)	Designated
Cybersecurity governance framework	Implemented (ISO 27001 certified)
Information security policy review cycle	Every 2 years (or upon trigger event)
Critical data breaches	0
Non-critical data incidents	0
Cybersecurity incidents	0

Our information security management system is certified to ISO 27001 and helps us identify and manage information security risks. Controls are in place in areas such as access management, network security, data protection, backup and recovery, and incident management.

The system is regularly reviewed through internal audits and independent certification audits.

Governance Impacts

7.4 Supplier Oversight and Sustainable Procurement

Although our direct environmental and social impacts are relatively limited, we recognise the importance of working responsibly with our suppliers and business partners. When evaluating suppliers, we consider factors such as compliance, ethical business conduct and environmental practices where relevant.

Indicator	2025 Data
Supplier Code of Conduct in contracts	Yes – embedded as standard
Due diligence checks applied	Yes – compliance, financial, security
Sustainability screening performed	Yes – as part of onboarding
Number of suppliers screened against sustainability criteria	36 (FY 2025)
Percentage of suppliers with ESG clauses in contracts	100%
Supplier non-compliance findings	1
Suppliers terminated for non-compliance	0

We expect our suppliers and business partners to operate in a responsible and ethical manner. Our Supplier Code of Conduct outlines our expectations in areas such as labour standards, environmental practices, anti-corruption and data protection.

For 2026, we aim to formalize our supplier risk scoring methodology and achieve 100% screening coverage for new suppliers.

Governance Impacts

7.5 Compliance

Indicator	2025 Data
Compliance with relevant legislation	100%
Regulatory fines	0
Sanctions	0
Legal proceedings (pending or concluded)	0
Non-conformities (ISO audits – major)	0
Non-conformities (ISO audits – minor)	0

During 2025, we complied with the legal and regulatory requirements applicable to our business. We also maintained our four ISO certifications, with no major non-conformities identified during external audits.

7.6 Training and Awareness

To support these policies, we provide regular training on ethics, compliance, and information security.

Training / Communication	2025 Data
Ethics and anti-corruption training sessions	1
Ethics training participation rate	89%
Information security awareness sessions	4
InfoSec training participation rate	86.67%
Quarterly awareness communications (planned)	Yes – scheduled
New employee compliance induction	Yes – part of onboarding

For 2025, we plan to implement quarterly governance awareness communications covering rotating themes (anti-corruption, data protection, cybersecurity hygiene, whistleblowing). We will also track training effectiveness through post-session knowledge assessments and periodic compliance awareness pulse checks.

Chapter 8: Key Metrics Summary and Next Steps



Key Metrics Summary and Next Steps

8.1 Key Performance Indicators Summary

The following table provides a consolidated view of our key sustainability metrics for 2025, together with our targets for 2026 where established:



Category	KPI	2025 Result	2026 Target
Environment	Total GHG emissions	260.84 tCO2e	Annual assessment
Environment	Scope 2 emissions	10.72 tCO2e	Maintain or reduce
Environment	Direct utility data available	No	Maintain
Environment	Waste segregation rate	Measured	%
Social	Employee retention rate	%	≥85%
Social	Average employees	No. to be completed	N/A
Social	Female representation	75%	Monitor
Social	DREI training participation	96%	≥90%
Social	Work-related medical leave	0 days	0 days
Social	Employee satisfaction survey	Conducted	Annually
Social	Gender pay gap	Analysed	Annually
Governance	Corruption risk assessment	100% completed	100%
Governance	Confirmed corruption incidents	0	0
Governance	ISO certifications maintained	4 (9001, 14001, 45001, 27001)	4
Governance	Legislative compliance	100%	100%
Governance	Staff ethics training	Confirm if tracked	100% coverage
Governance	New supplier sustainability screening	Applied	100% coverage
Governance	Contracts with ESG clauses	100%	All new contracts by 2027

Key Metrics Summary and Next Steps

8.2 Priorities and Next Steps

Based on the gaps identified in our first report and the targets established in our sustainability strategy, we have defined the following priority actions:

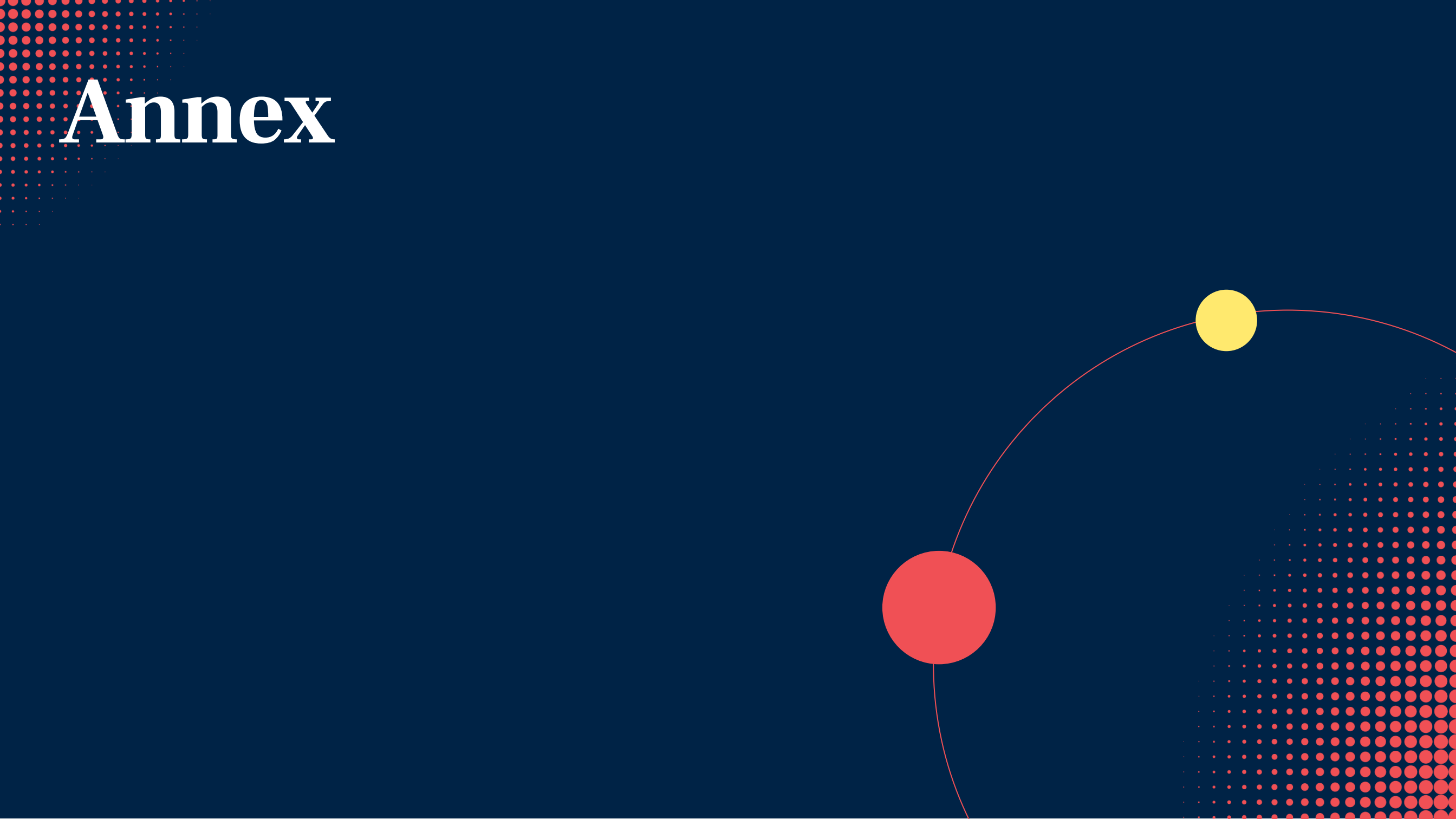
Data Infrastructure	People and Inclusion	Governance Strengthening	Stakeholder Engagement	Environmental
Continue collaboration with the landlord to improve the level of detail and transparency of utility consumption data (electricity, water and heating) received for reporting purposes. Implement waste volume tracking system with monthly reporting Deploy training hours management system for comprehensive learning analytics Establish HR analytics for detailed turnover and recruitment reporting	Conduct formal employee satisfaction survey Complete gender pay gap analysis Expand DREI programme with minimum 2 sessions and post-training assessments Report gender balance in management for the first time	Achieve 100% ethics and anti-corruption training coverage with completion tracking Implement quarterly governance awareness communications Formalize supplier sustainability risk scoring methodology Achieve 100% sustainability screening for all new suppliers	Expand materiality assessment to include formal employee, client, and supplier consultation Engage minimum 3 key clients on sustainability communication practices	Complete second annual carbon footprint assessment with improved Scope 3 granularity Set science-informed emission reduction targets once two years of baseline data are available Maintain and annually renew confirmation of 100% renewable electricity procurement through the landlord.

We plan to publish our next report for the 2026 reporting year, with more complete data and clearer targets than this first version.



Thank you.

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Annex

Annex 1: VSME Standard Mapping Table

The following table maps each VSME Basic Module datapoint to the relevant section of this report and indicates the disclosure status.

VSME Datapoint	Requirement	Report Section	Status
B1	Basis for preparation	Chapter 1	Fully Disclosed
B2	Practices for transitioning towards a more sustainable economy (policies, actions)	Chapter 4 (Strategy); Chapters 5–7 (policies)	Fully Disclosed
B3	Principal adverse impacts overview	Chapter 2 (Value Chain); Chapter 3 (Materiality)	Fully Disclosed
B4	Energy and greenhouse gas emissions	Chapter 5, Section 5.2–5.3	Partially Disclosed (utility data pending)
B5	Pollution	Chapter 5, Section 5.5	Fully Disclosed (not material – statement provided)
B6	Water	Chapter 5, Section 5.6	Fully Disclosed (not material – statement provided)
B7	Biodiversity	Chapter 5, Section 5.7	Fully Disclosed (not material – statement provided)
B8	Resource use and circular economy	Chapter 5, Section 5.4	Partially Disclosed (volumes pending)
B9	Workforce – general characteristics	Chapter 6, Sections 6.1–6.2	Fully Disclosed
B10	Workforce – health and safety	Chapter 6, Section 6.5	Partially Disclosed (incident rates pending)
B11	Workforce – remuneration, collective bargaining, training	Chapter 6, Sections 6.3–6.4, 6.6	Partially Disclosed (training hours, pay gap pending)
B12	Conviction and fines for corruption and bribery; information on governance	Chapter 7	Partially Disclosed (whistleblowing details pending)
PAT	Narrative module – Policies, Actions, Targets	Chapter 4 (full strategy); policy sections in Chapters 5–7	Fully Disclosed
BP	Business Partners module – supply chain due diligence	Chapter 7, Section 7.4	Partially Disclosed (screening metrics pending)

Annex 2: List of Policies and Certifications

A2.1 Active Certifications

Certification	Standard	Scope	Certifying Body
Quality Management System	ISO 9001:2015	All operations	CISQ
Environmental Management System	ISO 14001:2015	All operations	CISQ
OH&S Management System	ISO 45001:2018	All operations	CISQ
Information Security Management System	ISO 27001:2022	All operations	Certinspect

All policies are approved by senior management and communicated to relevant employees through onboarding, training sessions, and the company intranet. Policy compliance is monitored through internal audits conducted as part of our integrated management system (ISO framework).

A2.2 Policy Register

Policy / Procedure	Domain	Review Cycle	Last Review
Code of Ethics and Business Conduct	Governance	2 years	2026
Anti-fraud and Anti-corruption Policy	Governance	2 years	2026
Conflict of Interest Policy	Governance	2 years	2026
Whistleblowing Policy	Governance	2 years	2026
Sustainable Procurement Policy	Governance / Environment	2 years	2026
Supplier Code of Conduct	Governance	2 years	2026
Data Protection and Privacy Policy	Governance / IT	2 years	2026
Cybersecurity Policy	IT / Governance	2 years	2026
Information Security Policy	IT / Governance	2 years	2026
Access Control Policy	IT	2 years	2026
Remote Work Policy	HR / IT	2 years	2026
Environmental Policy	Environment	2 years	2026
Environmental Implementation Procedure	Environment	2 years	2026
Energy Efficiency Policy	Environment	2 years	2026
Paper Reduction Practices	Environment	As needed	2026
Digital Archiving Policy	Environment / IT	As needed	2026
Collective Labour Agreement	HR	Per negotiation cycle	2026
DREI Programme Documentation	HR	Annual	2026