ESG Report
Work Force Személyzeti Tanácsadó és Szolgáltató
Korlátolt Felelősségű Társaság

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1. Audit – Introduction

The purpose of the ESG audit of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is to provide a comprehensive, structured, and realistic overview of the company's environmental, social, and governance dimensions, as well as the relationship between them within a continuously evolving economic and regulatory environment. The audit is not limited to mapping existing practices; it also establishes an interpretative framework capable of connecting operational-level processes with long-term strategic objectives and sustainability expectations. Due to the specific characteristics of the workforce leasing and recruitment sector, the operations of Work Force Kft. can be interpreted within a particularly complex ESG context. The company simultaneously fulfills the roles of employer, service provider, and intermediary, resulting in a unique system of responsibilities. This operational model carries not only economic significance but also substantial social impact, as it directly influences employment relationships, labor market mobility, and the everyday living conditions of employees. Consequently, the examination of ESG considerations within this industry cannot be regarded merely as a supplementary element, but rather as one of the fundamental dimensions of operational interpretation.

The approach applied during the audit is based on the principle that sustainability should not be treated as an isolated area, but as an integral part of the company's operations. The assessment covers the organization's entire operational structure, including internal processes, workforce practices, supply chain operations, and corporate governance systems. The objective is to establish an integrated perspective capable of identifying operational strengths, highlighting areas for improvement, and laying the foundation for future strategic decision-making. Particular emphasis is placed on a data-driven approach, which represents one of the core pillars of the ESG audit. The evaluation of sustainability performance can only be considered reliable when it is based on high-quality, structured, and traceable data. Accordingly, information originating from various organizational units was integrated and interpreted within a unified framework during the audit process, ensuring the objectivity and consistency of the analysis.

At the same time, the ESG audit extends beyond the description of the current state. Another key objective of the assessment is to identify the risks and opportunities arising from the company's operations and to define development directions that may contribute to establishing sustainable and competitive long-term operations. This is particularly important in a market environment where sustainability considerations are increasingly integrated into business decision-making, while expectations from partners, clients, and regulators continue to intensify. In the case of Work Force Kft., the ESG audit also serves as an assessment of organizational maturity, enabling the company to consciously and systematically further develop its sustainability framework. Accordingly, this chapter should not only be interpreted as an analytical document, but also as a guiding framework supporting the company in aligning its operations more closely with modern ESG expectations while preserving market flexibility and service efficiency.

Overall, the objective of the audit is to provide a comprehensive, structured, and credible overview of the ESG operations of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., capable of capturing the full complexity of the company's operations and placing them into a unified and interpretable framework. The audit not only aims to describe the current state but also seeks to uncover the underlying relationships, strengths, and development opportunities behind the company's operations, thereby providing genuine support for managerial decision-making.

The established analytical framework enables the company's management to make data-driven, well-founded, and sustainable long-term decisions while ensuring operational transparency and consistency. In parallel, the audit results contribute to meeting external compliance obligations, particularly the reporting requirements of Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards, ensuring that the company's operations comply with international standards and the continuously strengthening regulatory environment.

At the same time, the audit extends beyond compliance and can be interpreted as a strategic tool supporting the strengthening of the company's long-term value creation capabilities. Through the integration of sustainability considerations, Work Force Kft. is able to increase operational efficiency, strengthen stakeholder trust, and establish a competitive advantage that will play an increasingly decisive role in maintaining its market position in the future.

Accordingly, the ESG audit should not be regarded solely as an analytical process, but as a strategic instrument that contributes to the company's conscious, responsible, and sustainable development while establishing a stable foundation for long-term growth and international-level compliance.

2. CEO Executive Summary

For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., sustainability is no longer merely a forward-looking corporate ambition, but one of the defining conditions of responsible operations, market adaptability, and long-term business stability. We are convinced that the success of modern companies increasingly depends on their ability to consciously integrate environmental, social, and governance considerations into their operations and to establish credible, transparent, and value-creating systems based on these principles.

This ESG report represents an important milestone in the development of Work Force. The audit and evaluation process carried out during the recent period provided us with the opportunity to gain a comprehensive understanding of our company's current operations, identify the most significant risks, uncover development opportunities, and define the strategic directions along which we intend to continue progressing in the coming years. For us, this process is not merely about preparing a report, but about initiating a conscious and structured development journey that may fundamentally shape the quality of the company's operations and its market position in the long term.

At the core of Work Force's operations have always been value creation, reliability, a people-centered approach, and a business philosophy built on strong partnerships. We believe that these foundations are closely connected to the ESG mindset. For us, sustainable operations mean that our business decisions are guided not only by short-term results, but also by long-term impacts, responsibility toward our employees, reliability toward our partners, and the transparency and continuous improvement of our operations.

The results and findings presented in this report clearly demonstrate that Work Force possesses several strengths upon which a stable sustainability framework can be built. At the same time, the audit also highlighted that future development requires more structured data management, the establishment of more targeted ESG governance, the definition of measurable sustainability objectives, and the more conscious integration of environmental, social, and governance considerations into everyday operations. We do not regard these as problems, but rather as opportunities for development. We believe that progress in the field of sustainability is not a one-time task, but a gradual and consistent organizational development process.

It is particularly important to us that sustainability should not appear in the company's operations solely as a reaction to external expectations. Work Force aims to integrate ESG considerations into its organizational culture and thereby create a corporate environment that simultaneously supports responsible growth, internal stability, employee engagement, and stronger partner trust. In the future, we therefore intend to place special emphasis on the further development of internal processes, increasing organizational awareness, and ensuring that ESG is present within the company not only as a reporting framework, but as a genuine operational mindset.

I am convinced that sustainability is becoming increasingly important from a business perspective as well. Partners, clients, and the market as a whole are becoming more sensitive to the values according to which a company operates, how it manages risks, how it treats its employees, and how capable it is of building transparent, responsible, and future-oriented operations. For Work Force, ESG is therefore not merely a matter of compliance, but also a factor of competitiveness, reputation, and business development.

The purpose of this report is to provide an honest and professionally grounded overview of our current position while also setting the direction for further development. The task for the coming period will not only be to define objectives, but also to implement them gradually, measurably, and in an organizationally embedded manner. In doing so, we strive to further strengthen Work Force as a stable, credible, and responsible company capable of meeting today's challenges while consciously building its future.

I would like to thank everyone who contributed to the preparation of the audit and this report, as well as those who will actively participate in achieving the defined objectives in the future. I firmly believe that development built on sustainability not only benefits the company, but also strengthens the value we create for our partners and our environment through our work.

Iván Róbert Csákvári
Managing Director

3. Audit Report Structure and Methodology

The preparation of this ESG audit and report was defined within the framework of the professional cooperation established between Work Force Személyzeti Tanácsadó és Szolgáltató Kft. and Climate Action ESG Solutions Kft., with the objective of comprehensively mapping, evaluating, and defining development directions for the company's environmental, social, and governance performance.

During the development of the audit process, a structured approach was applied that simultaneously ensures:

- compliance with legal and regulatory requirements and applicable standards,
- the objective assessment of the company's actual operational status,
- and the identification of strategic-level development opportunities.

The methodology is primarily based on European Union ESG requirements, particularly the Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards frameworks, as well as internationally recognized best practices.

3.1. Structure of the Audit Process

The ESG audit and reporting process is implemented through several interconnected phases which collectively ensure comprehensive, auditable, and professionally grounded results.

1. ESG Due Diligence and Current State Assessment

The first phase involves a detailed assessment of the company's current ESG operations, during which:

- existing policies, processes, and practices are identified,
- ESG-relevant operational elements are explored,
- and the organization's current level of maturity is evaluated.

This phase establishes the foundation of the audit and supports subsequent analyses and development recommendations.

2. Identification of Relevant ESG Indicators

A key component of the assessment is the identification of the ESG indicators most relevant to the company's operations. The purpose of this process is to ensure that:

- performance indicators genuinely relevant to the company are selected,
- the indicators comply with ESRS requirements,
- and measurability and comparability are ensured.

The determination of indicators is carried out in close cooperation with management while taking into account the specific characteristics of the company's operations.

3. Development and Structuring of the KPI System

Based on the identified ESG indicators, the company's KPI framework is established in order to:

- quantify performance,
- enable continuous monitoring,
- and support managerial decision-making.

The KPI system prioritizes indicators according to significance, thereby supporting focused and efficient operations.

4. EU Taxonomy and Regulatory Compliance Assessment (GAP Analysis)

The alignment of the company's activities with EU Taxonomy requirements is assessed through a structured GAP analysis aimed at:

- identifying compliance deficiencies,
- uncovering non-sustainable activities,
- and defining development directions.

This phase ensures that the company's operations are aligned with European sustainability frameworks over the long term.

5. ESG Risk Assessment

One of the key elements of the audit is the identification and evaluation of risks associated with the company's operations, including:

- supply chain risks,
- regulatory risks,
- market and competitiveness risks,
- and reputational risks.

The objective of the risk assessment is not only to identify issues, but also to evaluate their impact and likelihood and establish appropriate response measures.

6. Definition of Risk Management and Control Measures

Based on the identified risks, the system develops:

- preventive measures,
- risk mitigation solutions,
- and corrective actions.

These measures contribute to operational stability and support the achievement of sustainability objectives.

7. Stakeholder and Supplier Integration

The audit places significant emphasis on stakeholder and supplier engagement, including:

- the development of ESG education programs,
- the establishment of supplier expectations,
- and the development of cooperation mechanisms.

This approach ensures that ESG considerations are integrated throughout the entire value chain.

8. Development of Complaint Handling and Feedback Mechanisms

An important element of the governance framework is the establishment of a transparent and effective grievance mechanism that:

- enables stakeholder feedback,
- supports the early identification of risks,
- and strengthens organizational trust.

9. Audit and Control Mechanisms

As part of the system, regular audits and control procedures are introduced in order to:

- ensure continuous operational review,
- identify deficiencies,
- and support continuous improvement.

10. Carbon Management and Environmental Performance Measurement

As part of the ESG audit, the determination and management of the company's carbon footprint are also implemented, including:

- data collection and analysis,
- identification of emission sources,
- and the definition of reduction targets.

Calculations are carried out based on internationally recognized methodologies such as the IPCC Guidelines and the GHG Protocol.

3.2. Core Methodological Principles

The methodology applied during the audit is based on the following principles:

- objectivity and evidence-based assessment,
- transparency and traceability,
- risk-based methodology,
- alignment with applicable standards (CSRD, ESRS),
- and the development of practical, implementable solutions.

The objective is not merely to demonstrate compliance, but to establish an operational framework that is sustainable and continuously developable in the long term.

3.3. The Role of the Audit Results in Corporate Operations

The results of the ESG audit should not be interpreted as a standalone document, but rather as one of the foundational strategic documents supporting the company's operations. The findings identified during the audit:

- support managerial decision-making,
- provide the foundation for ESG strategy development,
- strengthen the company's transparency and credibility,
- and contribute to regulatory compliance.

The established structure ensures that ESG does not appear solely as a reporting obligation, but becomes an integral and value-creating component of the company's operations.

4. The Role of ESG Data Collection and Data Requests

4.1. Why Data Forms the Foundation of ESG Work

One of the most important characteristics of evaluating ESG (Environmental, Social, and Governance) topics is that conclusions depend directly on the quality and availability of data. Sustainability-related claims — such as emission reductions, increased training activity, or workforce stability — can only be considered credible when they are supported by consistently collected, traceable, and interpretable data. ESG data is therefore not merely the basis of reporting, but also the prerequisite for measuring sustainable operations themselves. Many elements of a company's operations — such as energy consumption, business travel, workforce structure, or training activities — are managed across multiple organizational units. As a result, ESG data collection is inherently a cross-functional task requiring cooperation between several departments. Within this process, the data request framework is not simply an administrative tool, but one of the first steps in establishing an ESG system. It enables the company to systematically identify what data is already being collected, where deficiencies exist, and which areas require further development. Market expectations also reinforce the importance of ESG data. Large corporate clients and business partners increasingly request structured and comparable ESG information based not only on narrative descriptions, but also on concrete data and measurable indicators.

4.2. What Makes ESG Data "Good"

The quality of ESG data collection is determined not by the quantity of the data, but by its reliability and usability. Good ESG data possesses several fundamental characteristics. First, relevance is important, meaning that the data should genuinely relate to the material impacts of the company's operations. Not all data is equally important, therefore it is necessary to determine which areas carry particular significance.

The second aspect is accuracy and representativeness. Data can only be interpreted properly if it is clear what source it originates from, which methodology was used for its calculation, and within what boundaries it can be interpreted. For example, in the case of emission data, it is important to clearly define which activities are covered and which underlying data sources were used for its determination. The third important factor is comparability. Data must be trackable over time, meaning that definitions and calculation methodologies should not change continuously. Otherwise, trends cannot be identified. Finally, verifiability is of critical importance. Every data point should be supported by underlying information confirming its accuracy. This may include invoices, reports, statements, or system-generated exports. Verifiability must already be considered during the design of the data request framework.

4.3. What ESG Data Do We Collect in Practice?

During ESG data collection, it is not sufficient to define general principles alone; it is also necessary to specify exactly which data should be requested from the company. The purpose of the data request framework is to obtain structured, comparable, and reproducible information from the company's operations.

The data request process is based on three main categories: environmental, social, and governance-related data. Environmental data primarily relates to the company's resource consumption and operational impacts. This includes, for example, electricity consumption, natural gas usage (if applicable), fuel consumption of company vehicles, and business travel-related data. These data points provide the basis for assessing environmental impacts and emissions. Social data includes workforce-related information. This includes employee headcount, workforce structure, turnover rates, training activities, and occupational health and safety indicators. Within the workforce leasing sector, it is particularly important to distinguish between internal employees and leased employees, as these groups relate differently to the company's operations. Governance data relates to organizational transparency and compliance. This includes ethical policies, internal controls, allocation of responsibilities, and supplier-related compliance elements.

In practice, the data request framework collects specific data such as:

- energy consumption (kWh)
- number and type of company vehicles
- business travel data (distance in km or related costs)
- employee headcount
- turnover rate (%)
- training hours (total or per employee)
- number of offices and operational characteristics

During the design of the data request framework, it is necessary to define not only the types of data required, but also their sources and responsible owners. For each data point, it must be specified which organizational unit provides the information, which system it originates from, and which supporting documentation can verify it.

4.4. The Logic and Operation of the ESG Data Request Framework

The ESG data request framework is not simply a questionnaire, but a structured system that organizes information that can be extracted from corporate operations. The process is generally structured in a way that first defines the relevant topics (such as energy, mobility, training, or turnover), then assigns specific data points to these topics. This is followed by the identification of data owners and data sources, and finally the definitions and types of supporting documentation are established. This structure ensures that data collection does not appear as a one-time task, but rather forms the foundation of a long-term operational system.

4.5. The Organizational Operation of ESG Data Collection

ESG data collection is based on the cooperation of multiple organizational units. Different types of data are generated in different areas of the organization, therefore the assignment of data owners is of critical importance. The HR department is typically responsible for workforce-related data, including headcount, turnover, and training activities. Finance and controlling serve as the source of energy and cost-related data, as well as the basis for calculating certain indicators. Office management and IT provide part of the operational data, while fleet and travel management are responsible for mobility-related information. Procurement and compliance departments provide information related to policies and supplier compliance. An ESG system operates effectively when these roles and responsibilities are clearly defined and the data collection process remains transparent.

4.6. Limitations and the Gradual Development of the System

During the initial phase of an ESG audit, it is natural that certain data may not yet be available or that methodological frameworks are still under development. This should not be considered a deficiency, but rather a natural part of the evolution of the ESG system. The most common limitations include the lack of available data, the use of inconsistent definitions, and the absence of standardized calculation methodologies. These challenges are addressed gradually as the company builds its ESG operations in a more conscious and structured manner. In this process, the data request framework plays a key role by helping identify missing areas and laying the foundation for the future ESG data collection system.

5. Industry Benchmark Analysis

5.1. The Role and Purpose of Benchmarking in the ESG Study

Benchmarking is one of the fundamental tools of an ESG study, enabling the interpretation of the examined company's operations within the broader market environment. It not only describes the company's own operations, but also demonstrates how those operations compare to other market participants and to continuously evolving market expectations. As a result, benchmarking serves not only a descriptive function, but also an evaluative one that supports strategic decision-making. The purpose of this chapter is to present the principles and application of benchmarking, as well as to position Work Force Személyzeti Tanácsadó és Szolgáltató Kft. within the domestic and international workforce leasing market. At the current stage, the analysis is primarily based on a qualitative approach; however, it has been designed in a way that will also allow quantitative comparisons once additional data becomes available. This is particularly important because the implementation of ESG systems generally occurs in multiple stages, and not all required data is typically available during the initial phase.

Benchmarking is fundamentally a comparative method through which a company's operations, processes, or performance are evaluated against those of other organizations. The objective is not for the examined company to replicate the operations of other market participants, but rather to identify areas where differences exist and where improvements may be necessary. From an ESG perspective, this is especially important, as sustainable operations are increasingly becoming a basic market expectation. Benchmarking also helps the company develop a realistic understanding of its own operations. It is common for an organization to consider its operations adequate from an internal perspective, while external comparisons may reveal deficiencies requiring improvement. This is particularly true in the ESG field, where requirements evolve rapidly and companies must continuously adapt.

5.2. The Benchmarking Approach from an ESG Perspective

ESG benchmarking can be interpreted on multiple levels, depending on the availability of data and the objective of the assessment. One of the most important aspects is the evaluation of ESG maturity, which focuses on whether the company has structured data collection processes, clearly assigned responsibilities, and functioning operational systems. This forms the foundation of all further development, as without proper data collection it is not possible to measure performance in a meaningful way. The second level of approach is performance comparison, which becomes possible once the company possesses relevant data. In this case, various indicators can be compared with those of other companies, for example based on energy consumption, emissions, or training activities. These indicators help determine how efficient and sustainable the company's operations are.

The third level is the assessment of operational systemization, which includes data collection processes, control mechanisms, and methods of information management. This level determines in the long term how capable the company is of providing reliable and comparable data. A well-functioning system not only supports internal operations, but also builds trust among external partners and clients. It is important to emphasize that ESG benchmarking is not a one-time task, but a continuous process. Companies must regularly review their operations and, where necessary, adjust their objectives and methodologies. This is especially true in a rapidly changing environment such as the ESG field.

5.3. Domestic and International Characteristics of Benchmarking

During benchmarking, a significant difference can be observed between domestic and international practices. International companies typically collect and publish their ESG data in a structured manner, enabling detailed comparisons and performance measurement. These companies have already been applying various sustainability systems for several years, and ESG considerations appear as an integrated element of their operations.

In contrast, ESG practices within the domestic workforce leasing market are still in a developing phase. Most companies do not publish detailed data, therefore comparisons are often not quantitative, but rather limited to assessing the maturity level of ESG operations. However, this situation is changing rapidly, as market expectations are increasingly moving in this direction. Large corporate clients play a particularly important role in this process, as they are increasingly expecting their partners to address ESG-related issues as well. This trend also affects workforce leasing companies, since larger corporations often cooperate only with service providers that comply with certain sustainability requirements. A specific characteristic of the staffing sector is that the social dimension plays an especially important role, as companies directly influence employment and the functioning of the labor market. In contrast, environmental impacts are primarily related to office operations, energy consumption, and mobility. Within this environment, Work Force Személyzeti Tanácsadó és Szolgáltató Kft. occupies a position where the development of ESG operations has already begun, although the system is not yet fully mature. This creates an opportunity for the company to adapt quickly to evolving market expectations in the future and gain a competitive advantage over less developed market participants.

5.4. Data Sources, Limitations, and the Practical Application of Benchmarking

The quality of benchmarking is fundamentally determined by the availability and reliability of data. At the international level, companies publish detailed data, while in the domestic market such information is often not available. This significantly affects the depth and accuracy of the analysis. An additional challenge is that the definitions of individual indicators are not standardized. This is particularly common in the case of HR-related indicators, where, for example, the calculation of turnover rates or training hours may differ. Such differences can distort comparisons, therefore the establishment of a unified methodology is essential.

During the practical implementation of benchmarking, a structured approach is important. As a first step, the objective of the comparison and the scope of the companies being examined must be defined. This is followed by the establishment of indicators and definitions, then the collection and processing of data. Based on the results, areas requiring operational improvement can be identified. In the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., benchmarking primarily serves to establish a baseline status.

The purpose of the current analysis is not the precise measurement of performance, but rather to demonstrate the company's current level of ESG operational development. Data that becomes available later will allow the analysis to be supplemented with specific indicators and more detailed quantitative comparisons. As a result, benchmarking will in the future become not only descriptive, but also measurable and evaluable, thereby serving as an effective tool in the company's development.

6. Identification of Environmental Impacts

6.1. Characteristics of the Company's Environmental Operations

As a service-based company, Work Force Személyzeti Tanácsadó és Szolgáltató Kft. does not directly conduct manufacturing or energy-intensive industrial activities; therefore, its environmental impacts are primarily related to office operations, energy consumption, mobility, and business travel. Accordingly, the company's environmental footprint is predominantly indirect in nature; however, when considering the entire value chain, it may still have a significant overall impact. The company's environmental management policy states that the conscious management of environmental aspects and the continuous improvement of environmental performance form an integral part of its operations. The company's objective is to increase resource efficiency, reduce emissions, and ensure sustainable operations.

6.2. Energy Consumption and Scope 2 Emissions

Based on the available data, the company's annual electricity consumption amounts to 57,649.8 kWh. This energy consumption is entirely related to office operations and represents the primary source of Scope 2 emissions. Due to its service-based operational model, the company's energy demand is lower than that of industrial companies; however, the proportion of energy consumption within the overall emissions structure remains significant. The company strives to maintain energy-efficient operations, including the monitoring of energy consumption and the conscious and optimized use of resources.

The company's operational infrastructure is divided across multiple locations, consisting of a total of 8 offices. The offices vary in size, with the largest being the central Budapest office (approximately 709 m² office space + 100 m² terrace), while the other locations typically range between 19 and 170 m² in floor area.

As a result, energy consumption can be evaluated not only in absolute terms, but also relative to office floor area, which in the future may provide an opportunity for energy efficiency assessments and comparisons based on kWh/m².

Energy consumption related to office operations is primarily associated with lighting, IT equipment, and basic infrastructure, which is consistent with the operational characteristics of service-based companies.

6.3. Direct Emissions (Scope 1)

The company's direct emissions primarily originate from the fuel consumption of company vehicles. According to the available data, annual fuel consumption amounts to 54,730 liters. This emission source represents one of the company's most significant direct environmental impacts, as it is directly connected to operations, can be measured accurately, and may be reduced through targeted measures. Fleet usage is particularly significant in the case of a service provider with a nationwide presence, where business operations include client meetings and travel between various locations. The company's fleet consists of a total of 28 company vehicles, the vast majority of which are conventional internal combustion engine vehicles. The fleet also includes 1 hybrid and 1 electric vehicle, indicating the initial integration of future low-emission mobility solutions.

The intensity of vehicle usage is demonstrated by the total annual mileage of 609,026 kilometers, reflecting the significant mobility demand associated with the company's operations.

From the perspective of reducing direct emissions, both the composition of the fleet and the intensity of its usage represent key factors that may serve as the basis for targeted future measures.

6.4. Indirect Emissions (Scope 3) and Mobility

Among the company's indirect emissions, emissions related to business travel are of outstanding significance. Based on the available data, the total annual distance associated with business travel amounts to 4,178,835 kilometers. A significant portion of these trips is connected to international air travel, particularly related to the recruitment and mobilization of foreign employees. It is important to note that part of these travel costs is re-invoiced on a business basis; however, from an ESG perspective, the associated emissions remain linked to the company's operations. Emissions resulting from mobility represent a defining component of the company's overall environmental footprint and also constitute the most significant environmental risk factor. Based on the mobility data and the overall travel volume, it can be clearly concluded that mobility is the dominant factor within the company's environmental impacts.

A significant portion of business travel is related to international workforce recruitment and mobilization, which is an inherent characteristic of the company's service model; however, from an ESG perspective, it also represents a particularly significant area of environmental impact and risk exposure.

Reducing emissions originating from mobility may therefore require strategic-level interventions, particularly in relation to the optimization of travel structures and the assessment of alternative solutions.

6.5. Emission Structure and Climate Strategy

Based on the company's greenhouse gas (GHG) inventory, the structure of emissions clearly reflects the characteristics of the service sector. Scope 1 emissions are relatively lower, Scope 2 emissions related to energy consumption are significant, while Scope 3 emissions — particularly those associated with travel — play a dominant role. The company's emission reduction strategy primarily focuses on reducing Scope 2 emissions. Within this framework, the company has set the objective of reducing Scope 2 emissions by 30% by 2030 compared to the baseline year. In addition, the company is committed to aligning with the methodology of the Science Based Targets initiative, ensuring that its emission reduction targets remain consistent with international climate protection objectives.

6.6. Waste Management and Material Usage

The company's waste management practices are based on the principles of prevention, resource efficiency, and the circular economy. The waste generated during operations is primarily office-related in nature, typically consisting of paper waste, electronic equipment, and packaging materials. The company strives to reduce paper consumption, prioritize digital solutions, and implement selective waste collection practices. The conscious lifecycle management of IT equipment is also an important element in reducing environmental impacts. At the same time, no quantitative data is currently available regarding the volume of generated waste or the ratio of selectively collected waste, which limits the precise evaluation of performance.

6.7. ESG Risks and Development Opportunities

The company's environmental performance is structured and regulated; however, several risk factors can still be identified. One of the most significant challenges is the high proportion of Scope 3 emissions, particularly those related to business travel. These emissions are substantial, while the company's direct level of control over them remains limited. An additional challenge is the lack of data in certain areas. Comprehensive information is not currently available regarding waste volumes or the detailed breakdown of energy consumption. Development opportunities include expanding the scope of environmental data collection, conducting a more detailed assessment of Scope 3 emissions, and establishing a comprehensive ESG indicator system that enables the regular measurement and comparison of performance. Another significant limitation is that the company currently does not possess a complete set of emissions data expressed in CO_2 equivalent (tCO_2e), therefore a fully quantitative assessment of the overall carbon footprint cannot yet be carried out.

The absence of such data limits the monitoring of emission trends as well as the establishment of scientifically grounded emission reduction targets. Accordingly, one of the key future development priorities should be the establishment of a comprehensive greenhouse gas (GHG) inventory and the measurement of emissions in CO_2 equivalent terms.

7. Identification of Social Impacts

7.1. The Company's Social Role and Operational Context

Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is a significant participant in the domestic workforce leasing and recruitment market, and through its services exerts a substantial impact on employment relationships, labor market mobility, and social integration. The company's activities include workforce leasing, recruitment services, outsourcing solutions, as well as specialized forms of employment such as student employment and rehabilitation employment. A specific characteristic of the workforce leasing sector is that the company simultaneously fulfills the roles of employer and intermediary, resulting in a dual responsibility.

The company is directly responsible for the employment of workers; however, the actual work is often performed at the premises of partner companies, resulting in shared control over working conditions. This operational model carries significant social impact, as it contributes to the expansion of employment opportunities, while also creating specific ESG-related risks, particularly regarding employee vulnerability and the ability to monitor working conditions.

7.2. Workforce and Employment Practices

The company's human resource management operations are governed by a comprehensive HR and labor policy framework that ensures lawful, transparent, and ethical employment practices. The regulations place particular emphasis on the principle of equal treatment, the prohibition of discrimination, and respect for human dignity. The recruitment and selection processes operate in a structured manner, contributing to the maintenance of labor market trust.

Employment conditions, including employment contracts, working hours, and compensation, are established in compliance with applicable legislation. The company's activities are particularly significant from the perspective that they provide labor market entry opportunities for a large number of employees, including young professionals, students, and disadvantaged groups. This role contributes to the expansion of employment and the strengthening of social integration. Based on the available data, the company's total number of employees is 89, while the average annual headcount is approximately 102 employees. The employment structure can be considered stable, as demonstrated by the fact that the vast majority of employees work full-time (81 employees), while a smaller proportion work part-time (8 employees). Based on the contractual structure, 100% of employment is based on indefinite-term contracts, indicating long-term employment stability. The stability of the workforce is also reflected in the average annual turnover rate of 9%, which can be considered moderate relative to the labor market environment and indicates the organization's employee retention capability.

7.3. Employee Well-being and Occupational Safety

Work Force Személyzeti Tanácsadó és Szolgáltató Kft. has a detailed occupational health and safety policy that defines the conditions for safe and healthy working environments. The employer's responsibility includes ensuring appropriate working conditions, identifying risks, and implementing the necessary protective measures. Employees receive regular occupational safety training, ensuring that they acquire the knowledge required for safe work practices. At the same time, due to the workforce leasing model, a significant proportion of employees perform their work at partner companies, which increases occupational safety risks. In such cases, ensuring safe working conditions becomes a shared responsibility among multiple parties, which represents a critical factor from an ESG perspective. The company's training activities are integrated into operations in a structured manner, as demonstrated by the annual total of 1,324 training hours. This corresponds to an average of 13 training hours per employee, indicating support for employees' professional development.

The company regularly conducts employee satisfaction surveys, which also provide quantitative support for evaluating organizational operations. Overall workplace satisfaction reached a score of 6.7 on a 10-point scale, indicating a generally positive assessment. Based on the evaluation of specific areas:

- management support and communication scored 6.2 on a 7-point scale,
- working conditions and work environment were rated at 5.3,
- work–life balance received a score of 5.4,
- development and training opportunities scored 4.9,
- while compensation and benefits received a lower score of 3.9 (on a 7-point scale).

Based on the results, organizational operations can generally be considered stable; however, development potential can particularly be identified in the areas of compensation systems, as well as career and training opportunities.

7.4. Equality, Inclusion, and Human Rights

The company's operations place strong emphasis on the principles of equal opportunity and non-discriminatory employment. The ethics and compliance handbook defines the respect for human rights and the requirement for fair treatment. The company contributes to social integration through employment models such as rehabilitation employment, which supports the labor market participation of disadvantaged groups. This is aligned with international ESG trends that place particular emphasis on diversity and the creation of inclusive workplace environments.
The composition of the company's workforce presents a favorable picture from a diversity perspective. The proportion of female employees reaches 70%, while women represent 50% of leadership positions, indicating balanced representation at decision-making levels.
The average age of employees is 35 years, reflecting a relatively young and active workforce structure.
These data are consistent with the company's inclusive and equality-based operational principles, while also providing an opportunity for the future structured monitoring of diversity and inclusion objectives.

7.5. Social Impacts and Community Role

The activities of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. have a significant social impact, as they contribute to the functioning of the labor market and the expansion of employment opportunities. The company's services enable flexible forms of employment, which are particularly important in adapting to economic changes. The role of workforce recruitment and staffing companies within the economy is significant not only from an economic perspective, but also from a social one, as they support labor mobility and contribute to reducing unemployment.

7.6. ESG Risks and Development Opportunities

The company possesses the necessary regulatory frameworks; however, several information gaps can be identified during the ESG-focused assessment.

No publicly available quantitative data is currently available regarding:

- the precise breakdown of employee headcount,
- the turnover rate,
- the number of workplace accidents,
- employee satisfaction,
- as well as the compensation structure,
- employees' ESG awareness and their perception of the company's responsible operations,
- the extent to which employees identify with corporate values,
- the structured measurement of employee well-being,
- as well as perception-based diversity and inclusion indicators.

Additional risks include:

- the employment of workers at partner companies,
- indirect control over working conditions,
- as well as the variability of employment stability.
- At the same time, significant development opportunities include:

the regular collection of ESG indicators,

- transparent reporting,
- as well as the introduction of employee experience and well-being measurement systems.

8. Mapping Sustainability Risks and Opportunities

8.1. The Role of Risk and Opportunity Assessment in the ESG System

The identification of sustainability-related risks and opportunities represents one of the most critical and strategically significant elements of the ESG system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., as it is directly connected to the company's long-term operational stability, competitiveness, and market perception. The approach applied during the assessment is not limited solely to the identification of potential risks, but rather provides a comprehensive interpretative framework that simultaneously reveals both the challenges arising from operations and the opportunities resulting from the conscious integration of sustainability considerations.

The methodology is closely aligned with the European ESG regulatory environment, particularly the Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards frameworks, which require companies to assess not only the impacts of their own operations, but also the external risks and opportunities affecting them in a structured manner.

8.2. Methodological Approach and Data-Driven Foundations

The identification of risks and opportunities is based on structured ESG data collection, which enables the different dimensions of the company's operations to be interpreted within a unified framework. Due to the cross-functional nature of the data collection process, the assessment extends to HR, financial, operational, compliance, and supplier-related areas, thereby ensuring a comprehensive and realistic analysis.
This approach is particularly important because sustainability-related risks do not appear in isolation, but simultaneously affect multiple organizational units and processes. Accordingly, the assessment was carried out through an integrated, system-level approach.

8.3. Environmental Risks and Opportunities

During the assessment of the environmental dimension, the focus in the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is primarily on indirect impacts arising from the company's operations and value chain. These include, in particular, business travel, energy consumption, and Scope 3 emissions related to supplier activities.

The main identified risks include:

- the tightening of the regulatory environment
- increasing energy prices
- the strengthening of ESG expectations from partners and clients

At the same time, these factors also create significant opportunities
:

- increasing operational efficiency
- promoting digitalization
- reducing and optimizing the company's carbon footprint

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- increasing operational efficiency
- promoting digitalization
- reducing and optimizing the company's carbon footprint

8.4. Social Risks and Opportunities

The social dimension is particularly significant in the operations of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., considering that the company, as an active participant in the workforce leasing and recruitment market, exerts a substantial impact on employment relationships and the functioning of the labor market.

The main risk factors include:

- the risk of employee vulnerability
- limitations of control arising from work performed at partner companies
- the complexity of monitoring working conditions

At the same time, significant opportunities can also be identified:

- the expansion and stabilization of employment
- strengthening labor market integration
- the inclusion of disadvantaged groups
- the development of flexible employment models

This duality clearly demonstrates that managing social impacts simultaneously represents both a risk management challenge and a strategic opportunity.

8.5. Governance Risks and Opportunities

Within the governance dimension, risks primarily emerge in the areas of compliance obligations, ethical operations, and data management processes. The continuously evolving regulatory environment, together with increasing stakeholder expectations, necessitates the continuous development of the corporate governance system.

The identified risks include:

- the risk of compliance deficiencies
- the possibility of ethical incidents
- data management and information security risks

At the same time, the maturity of the governance system also creates significant opportunities:

- to increase transparency
- to strengthen trust
- to improve operational control
- to comply with international ESG expectations

Based on the assessment, it can be concluded that Work Force Személyzeti Tanácsadó és Szolgáltató Kft. already possesses strong foundations in this area, upon which further developments can be built in a stable manner

8.6. Industry Context and the Role of Benchmarking

Industry benchmarking plays a particularly important role in the interpretation of risks and opportunities, as it enables the company's operations to be positioned within the market environment. ESG considerations are increasingly becoming a fundamental expectation within the labor market services sector, and companies capable of operating structured ESG systems may gain a significant competitive advantage.

Benchmarking also highlights that sustainability performance appears not only as a risk factor, but also as a clear differentiating force within the market.

8.7. Summary and Strategic Significance

The identification of sustainability-related risks and opportunities is not a one-time analysis for Work Force Személyzeti Tanácsadó és Szolgáltató Kft., but rather a continuous and dynamically evolving process that is closely connected to the company's strategic operations. The established system enables the early identification of risks, proactive responses, and the utilization of business opportunities arising from sustainability considerations.

Overall, it can be concluded that through this approach the company has created a governance tool that not only supports compliance with regulatory obligations, but also contributes to long-term competitiveness, operational stability, and the strengthening of market credibility.

9. Detailed Analysis and Audit Evaluation of the Governance System

During the comprehensive assessment of the corporate governance system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., a governance structure emerges that has been developed through a conscious strategic approach and gradually integrated in multiple stages, clearly extending beyond traditional corporate governance models based solely on regulatory compliance. Within the organization's operations, the primary objective is not merely the fulfillment of compliance obligations, but the establishment of a complex and forward-looking governance system capable of ensuring long-term operational stability, the conscious management of risks, and continuous adaptation to evolving market and societal expectations. The development of the governance system is the result of a clearly traceable and consciously built process, during which various regulatory, ethical, and operational elements have not evolved in isolation, but have been integrated into a unified framework through close interconnection. Consequently, corporate governance cannot be interpreted as a static set of rules, but rather as a dynamically evolving and adaptive structure capable of responding to the challenges of a rapidly changing economic, legal, and sustainability environment. This approach clearly reflects the direction of modern ESG-based corporate governance, where governance serves not merely as a control function, but becomes a strategically significant instrument in ensuring the organization's long-term value creation and responsible operations.

One of the most defining elements of the governance system is the level of management commitment. Based on the reviewed documents and decisions, it can be clearly concluded that the company's senior management has integrated ESG and compliance considerations not only formally, but also at an operational level into organizational decision-making processes. Decisions adopted during management meetings clearly establish that ethical and compliance rules are not optional guidelines, but mandatory and enforceable standards for which management assumes personal responsibility. This type of "tone from the top" approach represents one of the most important characteristics of advanced corporate governance and is a fundamental prerequisite for ensuring that policies do not remain merely documents, but become integrated into day-to-day operations. The assessment of compliance and ethical operations reveals a comprehensive, structured, and well-documented system capable of ensuring regulatory compliance while also providing guidance for the organization in handling complex ethical situations. The Business Ethics and Compliance Handbook does not merely establish rules, but defines a value-based framework built on the principles of integrity, transparency, and accountability. It is particularly noteworthy that the system extends not only to employees and managers, but also to business partners and subcontractors, thereby ensuring the enforcement of governance principles throughout the entire operational environment.

At the same time, the analysis of the ethics reporting package highlights that, despite the formal strengths of the system, its practical integration into day-to-day operations still offers additional development opportunities. Although the communication of core principles is strong and the policies are available, organizational awareness and deeper operational integration require further strengthening. This observation does not indicate a deficiency of the system, but rather reflects its development potential, representing the natural next stage of a consciously built governance model. The anti-corruption and risk management system demonstrates a particularly high level of maturity. Work Force Személyzeti Tanácsadó és Szolgáltató Kft. not only applies zero tolerance toward corruption on a declarative basis, but also operates a detailed system built on a risk-based approach capable of identifying, assessing, and managing risks arising within the organization's operations. The complexity of the system — including risk matrices, control mechanisms, audit trail solutions, and KPI-based monitoring — clearly demonstrates alignment with international ESG and compliance expectations. It is particularly important that senior management actively participates in high-risk decisions, ensuring that risk management is applied not only at an operational level, but also strategically.

9.1. KPI-Based Governance and Monitoring System

One of the most modern and highest value-added elements of the governance system is the introduction of KPI-based operations and monitoring. Work Force Személyzeti Tanácsadó és Szolgáltató Kft. consciously strives to evaluate ethical and ESG performance not solely through qualitative and descriptive approaches, but also through measurable and quantifiable indicators that enable objective monitoring. This shift in approach clearly reflects the direction of advanced corporate governance systems, where decision-making is increasingly based on data-driven analyses and structured feedback mechanisms.

The establishment of the quarterly management monitoring system represents the practical implementation of this approach. The system enables management to regularly obtain a comprehensive overview of ESG and ethical performance, identify potential deviations, and implement targeted measures to optimize operations. The governance structure related to the management of Scope 3 emissions, together with the integration of the ESG reporting system, further strengthens this framework by ensuring the traceability, auditability, and consistency of data.

This approach not only increases the efficiency of internal operations, but also significantly supports the fulfillment of external compliance and reporting obligations, particularly in relation to the requirements of the Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards frameworks. As a result, KPI-based governance appears not only as an operational tool, but also as a strategically significant governance solution.

9.2. Supplier and Supply Chain Governance

During the assessment of supplier and supply chain governance, a particularly forward-looking system emerges that is aligned with international ESG trends. Work Force Személyzeti Tanácsadó és Szolgáltató Kft. has clearly recognized that sustainable and ethical operations cannot be limited solely to the organization’s own operational framework, but must also extend across the entire value chain, including suppliers, subcontractors, and other business partners.

Accordingly, the Supplier Code of Conduct establishes mandatory expectations for partners covering regulatory compliance, ethical business conduct, and the enforcement of sustainability considerations. A particular strength of the system is that ESG criteria are also incorporated into supplier selection processes, representing a significant advancement compared to traditional procurement practices based exclusively on economic considerations.

The requirement for written declarations, together with the possibility of contract termination in the case of high-risk partners, demonstrates that the company not only declares governance principles, but also consistently enforces them within its business relationships. As a result, the governance system functions not only as an internal control mechanism, but also as an active governance tool extending across the entire value chain.

9.3. HR Governance and Organizational Operations

One of the defining pillars of the organization’s operations is the HR governance system, which ensures lawful, ethical, and transparent employment practices. The objective of the system is not only to guarantee regulatory compliance, but also to establish a stable and predictable operational environment that contributes to strengthening organizational efficiency and employee trust.

The Comprehensive HR and Labor Policy defines in detail the principles and processes that ensure equal treatment, non-discrimination, and respect for employee rights. The regulation covers the entire employment lifecycle, from recruitment to the termination of employment, thereby providing a comprehensive framework for the organization's human resource management.

The particular value of the HR governance system lies in the fact that it not only provides legal and administrative control, but also actively contributes to the development of an organizational culture in which fair employment practices, respect for human dignity, and responsible employer conduct become fundamental operational norms.

9.4. Information Security and Data Management Governance

In the area of information security and data management, Work Force Személyzeti Tanácsadó és Szolgáltató Kft. applies a conscious, risk-based approach that is closely integrated into the company's overall governance system. Considering that the company, as an HR service provider, handles a significant volume of sensitive personal data, data security represents a critical operational and reputational factor.

The company does not treat information security merely as a technical or IT-related issue, but rather interprets it as a complex business risk that directly impacts operational reliability and partner trust. Accordingly, auditing and compliance expectations are also incorporated into partner selection processes, ensuring that the company's data management practices remain controlled, transparent, and secure.
This approach contributes to minimizing legal and reputational risks while ensuring that information security becomes an integrated and strategically significant element of the governance system.

9.5. Corporate Structure and Governance Model

The corporate structure of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is based on a consciously developed, transparent, and clearly defined system of responsibilities that effectively supports the organization's operations while ensuring the practical enforcement of governance principles in day-to-day decision-making. The organizational structure has been designed in a way that creates a balance between strategic management, operational execution, and control functions, thereby ensuring operational stability and the clear separation of responsibilities and authorities.

The central element of the structure is the management level, which not only fulfills a leadership role, but also actively participates in the operation and continuous development of the governance system. The responsibility of senior management extends beyond defining strategic objectives to translating those objectives into concrete operational guidelines, as well as monitoring and supervising their implementation. Accordingly, management decision-making does not appear as an isolated process, but is closely integrated with compliance, risk management, and ESG considerations.

One of the defining characteristics of the corporate structure is the clear definition of responsibilities and authorities. Within the organization's operations, decision-making, execution, and control functions are clearly separated, contributing to stronger accountability and the reduction of operational risks. Responsibilities are not defined merely in a formal sense, but are genuinely integrated into operational processes, ensuring that at every organizational level it is clear who is responsible for preparing, making, and implementing decisions.

An important element of the governance model is the coordination and cooperation between functional areas. HR, compliance, finance, and operational departments do not operate in isolation from one another, but rather as part of an integrated system in which information flow and decision-making are coordinated. This approach enables the company to respond rapidly to changing market and regulatory conditions while maintaining operational control and transparency.

The integration of control functions also plays a key role in the design of the corporate structure. Compliance, risk management, and audit-related activities do not appear as ex-post control tools, but rather form an integral part of operations. This means that control mechanisms are embedded directly into decision-making processes, thereby reducing the likelihood of errors, misconduct, and operational risks.

The organizational structure also supports the integration of ESG considerations. Sustainability and ethical principles do not appear as separate functions, but are integrated into various operational areas of the company, including HR processes, supplier relationships, and strategic decision-making. This integrated approach ensures that ESG appears not merely as a reporting obligation, but as a genuine operational principle within the organization.
The flexibility of the corporate governance structure is also particularly noteworthy. The system is capable of adapting to the organization's growth and to changes in the external environment, while preserving its fundamental stability and level of control. This is especially important in a rapidly changing economic and regulatory environment in which companies must continuously respond to new challenges.

Overall, the corporate structure of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. represents a transparent, well-regulated, and integrated governance system that effectively supports organizational operations, strengthens accountability, and provides a stable foundation for the practical implementation of governance principles. The established structure is not only aligned with current operational needs, but also provides an appropriate framework for the company's future development and the further deepening of ESG integration.

9.6. Summary and Evaluation of the Governance System

Overall, it can be concluded that the governance system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. represents a structured, multi-level integrated, and consciously developed corporate governance model that clearly meets the expectations of modern ESG-based operations. The design and current functioning of the system demonstrate that the company does not approach governance through isolated regulatory elements, but has instead established a complex and interconnected governance structure capable of managing compliance, ethical, risk management, and sustainability considerations within a unified framework.

This approach is clearly reflected in decision-making processes, the definition of responsibilities, and the implementation of regular review mechanisms. At the same time, the detailed compliance and risk management structure provides a stable and auditable operational foundation capable of addressing risks arising both from internal operations and from the value chain. The introduction of KPI-based operations further strengthens this system by enabling the measurability, comparability, and continuous monitoring of ESG and ethical performance, thereby ensuring transparent and data-driven corporate governance.

9.7. Development Potential and Maturity Level

At the same time, despite the current level of maturity of the system, several areas can be identified that carry further development potential. These areas primarily do not arise from deficiencies in the structure itself, but rather from the natural development process that is characteristic of all complex governance systems.

One particularly important area is the further strengthening of the practical integration of regulations, which includes the deeper incorporation of ethical and ESG principles into day-to-day operations, as well as the continuous development of employee and management-level awareness. In parallel, the regularization and further formalization of internal audit mechanisms may contribute to an even higher level of operational control and feedback.

It is important to emphasize that these development directions should not be interpreted as deficiencies, but rather as natural evolutionary steps within a mature and continuously developing governance system. The current system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is already built upon foundations that enable the effective and structured implementation of these future developments.

9.8. Audit Conclusions and Future Outlook

As a result of the assessment, it can be clearly concluded that Work Force Személyzeti Tanácsadó és Szolgáltató Kft. builds its operations on governance foundations that ensure the long-term stability of sustainable operations, a high level of regulatory compliance, and the continuous strengthening of market and partner trust. The established governance system is capable of managing current operational challenges while also possessing the necessary flexibility to adapt to future ESG and regulatory expectations.

The integration and maturity of the governance system provide a stable foundation for the company to further strengthen its ESG performance and successfully comply with the requirements of international evaluation frameworks, particularly EcoVadis, as well as the Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards frameworks. Based on all of the above, the corporate governance system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. not only meets current expectations, but is also capable of becoming one of the defining pillars of the company's future growth and sustainable development.

9.9. ESG Operational System and Control Mechanisms

The ESG system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. does not function solely as a reporting framework, but as an integrated operational and control system that ensures the incorporation of sustainability considerations into day-to-day business decision-making.

The objective of the system is to ensure that environmental, social, and governance considerations are not addressed in isolation, but rather appear within the organization's operations through structured processes assigned to clear responsibilities and subject to regular review.

The ESG operational system is based on the following elements:

- clearly defined responsibilities and decision-making structure
- regulated operational processes

- regular monitoring and control
- feedback and corrective mechanisms

The system ensures that the company's ESG performance is measurable, traceable, and continuously improvable, in alignment with international standards and market expectations.

10. Definition of Measurable Sustainability Indicators (ESG KPIs)

One of the defining and strategically significant pillars of the ESG system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is the conscious establishment and integrated application of measurable, structured, and auditable sustainability indicators (KPIs). During its operations, the company places particular emphasis on ensuring that sustainability performance does not remain at the level of abstract or exclusively qualitative statements, but is evaluated through objective, quantifiable, and regularly monitorable indicators capable of providing a realistic picture of operational impacts and development directions. This approach enables sustainability to appear not merely as a communication element, but as an integral and data-driven part of corporate governance, thereby supporting well-founded decision-making and long-term value creation.

During the establishment of the KPI system, the company takes into consideration:

- the requirements of the European Sustainability Reporting Standards
- the reporting expectations of the Corporate Sustainability Reporting Directive
- the guidance of the Greenhouse Gas Protocol and other international methodologies
- the company's own operational characteristics and risk profile

The objective of the system is to create a data-driven ESG governance framework that supports management decision-making, ensures transparency, and enables continuous improvement.

10.1. Principles of KPI System Development

The sustainability indicators were defined based on the following principles:

- Relevance, only indicators that are material to the company's operations are selected
- Measurability, every KPI is quantifiable and can be evaluated objectively
- Comparability, data can be compared over time and with other organizations
- Auditability, all data is traceable and documented (audit trail)
- Action orientation, KPIs support concrete decisions and actions

10.2. Environmental Indicators

The objective of the environmental KPIs is to measure and reduce the company's ecological footprint, while ensuring the sustainability of its operations. .

GHG Emissions and Carbon Footprint

- Total carbon footprint (Scope 1, 2, 3), tons of CO_2e / year
- Ratio of Scope 3 emissions within total emissions (%)

- CO_2 emissions per employee
- Emission reduction rate (% annual change)
- Performance against ESG targets

Energy Consumption

- Total energy consumption (kWh / year)
- Renewable energy ratio (%)
- Energy consumption per employee
- Energy efficiency improvement (%)

Resource Use and Waste Management

- Paper consumption (kg / year or digitalization ratio %)
- Waste generation (kg / year)
- Ratio of selectively collected waste (%)
- Recycling ratio (%)

10.3. Environmental Indicators for Procurement and Supply Chain Operations

- Ratio of suppliers evaluated based on ESG criteria (%)
- Ratio of suppliers compliant with environmental criteria (%)
- Scope 3 emissions by supplier category

10.4. Social Indicators

The social KPIs are designed to measure the impact on employees, partners, and society.

Workforce Structure and Employee Well-being

- Total workforce headcount
- Employee turnover rate (%)
- Average length of employment
- Sick leave ratio (%)
- Employee satisfaction index

Equality and Diversity

- Ratio of women employees (%)
- Ratio of women in leadership positions (%)
- Equal opportunity indicators
- Number of discrimination cases

Training and Development

- Training hours per employee / year
- Ratio of ESG-related trainings (%)
- Number of ESG leadership trainings
- Competency development indicators

Occupational Safety and Well-being

- Number of workplace incidents
- Accident rate (%)
- Number of health and well-being programs
- Employee well-being index

Stakeholder and Social Impact

- Number of stakeholder engagement events
- Number of complaints and average resolution time
- Number of CSR and community programs
- Social impact assessment

10.5. Governance (Vállalatirányítási) mutatók

The governance KPIs measure the company's governance, ethical, and compliance performance.

Compliance and ethical operations

- Number of ethical incidents
- Number of whistleblowing reports

- Ratio of investigated cases (%)
- Participation rate in compliance trainings (%)

10.6. Anti-corruption indicators

- Number of corruption risk assessments
- Number of high-risk cases
- Number of risk mitigation measures
- Number of due diligence investigations

10.7. Governance and decision-making indicators

- ESG KPI achievement rate (%)
- Number of quarterly ESG reports
- Number of ESG management meetings
- Number of audits

10.8. Supplier governance indicators

- Percentage of suppliers with an ESG declaration (%)
- Percentage of audited suppliers (%)
- Percentage of high-risk suppliers (%)

Data protection and information security

- Number of data protection incidents
- GDPR compliance indicators
- Number of audited data processing procedures
- Number of IT security controls

KPI monitoring and reporting

The KPIs are monitored within a structured system:

- Quarterly management monitoring
- Annual ESG reporting

- Auditable data collection
- Digital tracking systems

The system ensures:

- data traceability
- trend analysis
- support for decision-making

Strategic role of the KPI system

The established ESG KPI system is not only a measurement tool, but also one of the company's most important strategic management elements.
It enables:

- the objective evaluation of sustainability performance
- the early identification of risks
- the continuous optimization of operations
- ensuring international compliance

The system contributes to ensuring that the operations of Work Force Kft.:

- become more transparent
- increase stakeholder trust
- remain sustainable and competitive in the long term

10.9 ESG KPI Baselines and Target Values

Environmental KPIs

Indicator	Baseline (2024)	Target (2026)	Comment
Electricity consumption	57 649 kWh	-10%	energy efficiency
Fuel consumption	54 730 liters	-15%	fleet optimization
Scope 2 CO_2 emissions	in progress	-30%	2030 target
Total GHG emissions	in progress	to be determined	CO_2 system

Social KPIs

Indicator	Baseline	Target	Comment
Employee turnover	9%	<7%	retention

Indicator	Baseline	Target	Comment
Training hours / employee	13 hours	20 hours	development
Employee satisfaction index	6,7	>7,5	engagement
Ratio of women in leadership positions	50%	retention	diversity

Governance KPIs

Indicate	Baseline	Target
Number of ESG audits	1 per year	2 per year
ESG trainings	partial	100% coverage
Incident management system	under development	fully operational

11. Report – Introduction

11.1. KPI and monitoring system

One of the fundamental prerequisites for the effective implementation of sustainability objectives is the establishment of a KPI and monitoring system that enables Work Force Kft. to track strategic goals, regularly measure performance, identify deviations, and ensure timely management intervention when necessary. A well-structured ESG monitoring system serves not only as a data provision or reporting tool, but also becomes an integral part of corporate governance by supporting informed decision-making, internal accountability, and continuous improvement.

In the case of Work Force Kft., the objective of developing the KPI system is to ensure that sustainability ambitions do not remain merely general corporate commitments, but instead become measurable and assessable through clear, quantifiable, and time-trackable performance indicators. Accordingly, the system should be based on three fundamental principles: measurability, regularity, and managerial usability. Measurability ensures that the results linked to each objective can be interpreted objectively. Regularity guarantees that monitoring is conducted in a structured and continuous manner rather than on an ad hoc basis. Managerial usability means that the collected data genuinely supports decision-making instead of representing only an administrative burden.

During the development of the monitoring system, it is particularly important that, in the initial phase, Work Force Kft. focuses on indicators that can realistically be measured, are relevant to the company's operations, and can be implemented relatively quickly. Therefore, the KPI system should operate on two levels: on the one hand, it should include the core corporate-level indicators required for annual ESG reporting; on the other hand, it should also contain operational indicators capable of providing quarterly or monthly feedback on progress.

11.2. The role of the KPI system in the operations of Work Force Kft.

For Work Force Kft., the KPI system fulfills several functions simultaneously. On the one hand, it supports the breakdown of sustainability objectives into concrete and accountable elements. On the other hand, it enables management to evaluate ESG performance not solely on the basis of perceptions or individual feedback, but through structured data. Thirdly, it establishes the foundation for the company to gradually develop a more mature, auditable, and comparable ESG operation over time. In addition, the monitoring system supports internal communication, clarifies areas of responsibility, and helps define development priorities more accurately.

At the same time, the KPI system should not become an end in itself. The objective is not to collect the largest possible amount of data, but rather to identify those indicators that genuinely demonstrate whether Work Force Kft. is progressing in line with its designated sustainability goals. Therefore, the indicators proposed in this chapter are presented within a structure that connects the strategic objective, the KPI itself, the measurement methodology, the reporting frequency, and the responsibility framework.

11.3. Operational logic of the monitoring system

In developing the ESG monitoring system of Work Force Kft., it is justified to apply a multi-level operational model. The first level is data collection, during which relevant data related to the various operational areas is systematically integrated into the organizational monitoring system. The second level involves data verification and consolidation, ensuring that reporting and management reviews are based on reliable information. The third level is management evaluation, within which quarterly or semi-annual reviews can assess which areas have shown progress, where shortcomings remain, and where intervention is necessary. The fourth level is feedback and continuous improvement, through which the KPI system functions not as a static tool, but as a continuously evolving framework aligned with the organization's maturity.

In the case of Work Force Kft., it is advisable for the monitoring system to be linked to the annual ESG reporting cycle, while ensuring that the most important performance indicators can also be monitored on a quarterly basis. This allows management to gain insight into the company's sustainability performance not only retrospectively, but throughout the year as well.

11.4. Environmental KPIs and monitoring indicators

The purpose of the environmental indicators is to provide Work Force Kft. with a clear overview of its resource efficiency, environmental impact, and progress toward more sustainable operations. As the company's activities are not expected to involve significant industrial emissions, the focus of the environmental KPI system should primarily be on office operations, energy consumption, paper usage, business travel, and operational discipline.

1. Energy consumption

KPI 1: Annual electricity consumption (kWh/year)
This indicator measures the company's total annual electricity consumption and provides a fundamental overview of the energy demand of its operations. The objective is to introduce systematic measurement, improve data quality, and optimize energy consumption in the long term.

KPI 2: Energy consumption per employee (kWh/employee/year)
This indicator makes it possible to interpret total energy consumption in relation to the size of the organization. It is also useful in cases where the number of employees changes.

Recommended target value:

- Full implementation of measurement in the first year
- From the second year onward, assessment of at least 5–8% efficiency improvement where realistically achievable

Measurement frequency: quarterly consolidation, annual evaluation

Data source: utility invoices, office operation data

Responsible parties: operations management / finance / ESG coordination

2. Paper consumption and digitalization

KPI 3: Amount of paper used (boxes/year or sheets/year)
This indicator measures the organization's annual paper consumption. It is an important indicator of the digitalization of internal processes and administrative efficiency.

KPI 4: Percentage of digitally managed documents (%)
The proportion of documents that are stored, signed, or approved digitally instead of being handled in paper-based form.

Recommended target value:

- At least a 20% reduction in paper-based administrative processes during the first year
- Increasing the proportion of digitally managed internal documents to above 70–80%

Measurement frequency: semi-annual

Data source: office procurement data, internal administrative records

Responsible parties: office operations / administration / ESG officer

3. Business travel and related environmental impacts

KPI 5: Number of business trips (per year)
This indicator reflects the number of business-related trips and may help the organization plan activities requiring physical presence in a more conscious and efficient manner.

KPI 6: Percentage of online meetings among external consultations (%)
This indicator measures the proportion of consultations with external partners that are conducted online. This is important from both environmental and cost-efficiency perspectives.

KPI 7: Estimated CO_2 emissions from business travel (tCO_2e/year)
This indicator may initially be calculated using a simplified methodology, for example based on distance traveled and mode of transportation. Its introduction may be particularly important from the perspective of future ESG maturity.

Recommended target value:

- Introduction of a structured registry for business travel during the first year

- Increasing the proportion of online meetings by at least 10–15% where commercially feasible

- Establishment of a basic CO_2 measurement model

Measurement frequency: quarterly

Data source: travel records, meeting logs, expense reports

Responsible parties: operations management / finance / ESG officer

4. Waste management and environmentally conscious operations

KPI 8: Percentage of selectively collected waste (%)
This indicator examines the proportion of waste generated during office operations that is collected selectively.

KPI 9: Number of environmentally conscious office measures (per year)
Such measures may include the introduction of selective waste collection, the use of reusable equipment, the implementation of digital workflows, or the application of energy-saving operational policies.

Recommended target value:

- Minimum of 3–5 specific environmentally conscious operational measures per year
- Implementation of selective waste collection at all relevant office locations

Measurement frequency: annual

Data source: internal operational assessment

Responsible parties: office operations / ESG officer

11.5. Social KPIs and monitoring indicators

The social indicators are designed to measure the people-centered operations, workforce stability, development culture, and organizational responsibility of Work Force Kft.. These indicators are also particularly important from the perspective of corporate stability and service quality.

1. Employee stability and retention

KPI 10: Employee turnover rate (%)
This indicator shows the proportion of employees leaving the company during a given period in relation to the average headcount. It is one of the most important indicators of organizational stability.

KPI 11: Average length of employment (years)
This indicator reflects the company's ability to retain employees and the overall stability of the organizational environment.

KPI 12: Number of employee departures during the probation period (per year)
This may help assess onboarding processes, recruitment practices, and role compatibility.

Recommended target value:

- Full implementation of the employee turnover measurement system
- Reduction of unwanted turnover within the year
- Structured analysis of the reasons for departures during the probation period

Measurement frequency: quarterly

Data source: HR records

Responsible parties: HR / management

2. Training, development, and organizational learning

KPI 13: Annual training hours per employee (hours/employee/year)
This indicator measures how much the company invests in the development of its employees.

KPI 14: Percentage of employees participating in training (%)
It shows the extent to which development initiatives effectively reach the organization.

KPI 15: Number of leadership and professional development programs (per year)
Suitable for monitoring the development of organizational knowledge and capabilities.

Recommended target value:

- Minimum of 8–12 training hours per employee per year
- At least 80% of employees should participate in at least one development activity annually
- At least 2–4 internal or external training programs per year

Measurement frequency: semi-annual, annual

Data source: HR records, training records

Responsible parties: HR / professional management

3. Employee satisfaction and well-being

KPI 16: Employee satisfaction index (%) or average score on a 1–5 scale
This indicator can be calculated based on an anonymous employee satisfaction survey. It is advisable to conduct the survey at least once a year.

KPI 17: Number of workplace well-being initiatives (per year)
This indicator tracks the practical implementation of employee support and care initiatives.

KPI 18: Absenteeism rate (%)
This indicator may serve as an indirect measure of employee presence and workplace workload.

Recommended target value:

- Introduction of an annual employee satisfaction survey
- Achieving or gradually improving toward at least a 75–80% positive satisfaction level
- At least 2–3 well-being focused initiatives per year

Measurement frequency: annual, quarterly

Data source: HR records, anonymous surveys

Responsible parties: HR / management

4. Equal opportunities and organizational culture

KPI 19: Percentage of female employees (%)
KPI 20: Percentage of female managers (%)
KPI 21: Number of equal treatment complaints (cases/year)
KPI 22: Number of ethical or organizational culture strengthening communication/training sessions (cases/year)

These indicators support the measurement of how effectively Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is able to maintain an inclusive, respectful, and balanced organizational environment.

Recommended target value:

- the collection and systematic integration of baseline data
- zero tolerance toward ethical or discrimination-related incidents
- at least 1–2 relevant internal awareness-raising or informational sessions annually

Measurement frequency: annual

Data source: HR, internal reporting system

Responsible parties: HR / compliance / management

11.6. Governance KPIs and Monitoring Indicators

The governance indicators measure how effectively Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is able to integrate sustainability considerations into its operations in a structured, transparent, and controllable manner. These indicators are particularly important from the perspective of the credibility and auditability of the ESG system.

1. ESG Governance System

KPI 23: Number of management reviews related to ESG (cases/year)
This indicator reflects how regularly sustainability-related topics are addressed at the management level.

KPI 24: Ratio of departments with assigned ESG responsibilities (%)
This indicator shows how many of the organization's relevant operational areas have a designated ESG contact point or responsible person.

KPI 25: Completion rate of measures included in the ESG action plan (%)
One of the most important operational KPIs, indicating the extent to which the committed measures have been implemented.

Recommended target value:

- minimum quarterly ESG management review
- designated ESG responsibility points in at least 80% of relevant operational areas
- completion of at least 70–85% of the annual ESG action plan

Measurement frequency: quarterly

Data source: management meeting minutes, action plans

Responsible parties: executive management / ESG coordinator

2. Regulation, Compliance, and Ethics

KPI 26: Ratio of updated internal policies (%)
This indicator shows the extent to which the relevant regulatory documents are up to date. .

KPI 27: Number of compliance or ethical incidents (cases/year)
This indicator measures the number of policy violations, ethical issues, or reported incidents.

KPI 28: Ratio of employees participating in compliance or ethics training (%)
This indicator measures the proportion of employees who have received relevant information or training in this area.

Recommended target value:

- review of 100% of relevant policies within a defined cycle
- structured handling of reported ethical incidents
- involvement of at least 90% of the targeted employee group in compliance-related awareness or training programs

Measurement frequency: annual, semi-annual

Data source: policy registry, HR, compliance

Responsible parties: compliance / HR / management

3. Data Quality and Reporting

KPI 29: Accuracy and completeness of ESG data reporting (%)
This indicator is used to measure the extent to which designated ESG data is submitted on time, in the appropriate format, and in a verifiable manner.

KPI 30: Ratio of ESG reporting cycles completed by the deadline (%)
This indicator is suitable for measuring organizational reporting discipline.

KPI 31: Number of data discrepancies identified during audits or reviews (cases/year)
This is an important indicator of data quality and the maturity of the monitoring system.

Recommended target value:

- more than 90% data reporting completeness
- consistent compliance with reporting deadlines
- gradual reduction in the number of data discrepancies

Measurement frequency: quarterly, annual

Data source: ESG data request forms, reporting documentation

Responsible parties: ESG coordinator / finance / HR / operations

Suggested ESG KPI Table for the Report

The following tabular structure is recommended for presentation within the report:

Area	KPI Name	Unit of Measurement	Frequency	Responsible Party	Baseline Year	Target
Environmental	Annual electricity consumption	kWh/year	Quarterly/ annual	Operations	2026	Implementation of the

Area	KPI Name	Unit of Measurement	Frequency	Responsible Party	Baseline Year	Target
						measurement system, followed by optimization
Environmental	Energy consumption per employee	kWh/person/year	Annual	Operations / ESG	2026	Efficiency improvement
Environmental	Paper consumption	sheets/year or boxes/year	Semi-annual	Administrations	2026	Reduction
Environmental	Ratio of online meetings	%	Quarterly	Operations	2026	Increase
Environmental	Estimated travel-related CO_2 emissions	tCO_2e/year	Annual	ESG / Finance	2026	Establishment of the measurement framework
Social	Employee turnover rate	%	Quarterly	HR	2026	Reduction
Social	Training hours	hours/person/year	Semi-annual/annual	HR	2026	Minimum 8–12 hours/person
Social	Ratio of employees participating in training	%	Annual	HR	2026	80%+
Social	Employee satisfaction index	% / average score	Annual	HR	2026	Improvement
Social	Absenteeism rate	%	Quarterly	HR	2026	Monitoring
Governance	Number of ESG management reviews	pcs./year	Quarterly	Executive Management	2026	Minimum 4/year
Governance	ESG action plan completion rate	%	Quarterly	ESG coordinator	2026	70–85%
Governance	Ratio of updated policies	%	Annual	Compliance	2026	100% review coverage
Governance	Data reporting completeness	%	Quarterly	ESG coordinator	2026	90%+
Governance	Number of compliance incidents	pcs./year	Annual	Compliance	2026	Continuous control

11.7. Recommended Implementation Schedule for the KPI System

For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is recommended that the implementation of the KPI system be carried out gradually. During the first year, the primary objective is not necessarily the full-scale operation of every indicator with perfect accuracy, but rather the establishment of stable foundations for the data collection and reporting system. Within this framework, the first step should include the definition of the baseline year, the designation of responsibilities, the identification of data sources, and the development of measurement templates. In the second phase, the introduction of quarterly reporting and management reviews is recommended. In the third phase, the focus should shift toward the fine-tuning of the KPI system, the refinement of target values, and the strengthening of improvement insights derived from the collected data.

The system can be considered successfully implemented when the management of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. receives a transparent overview at regular intervals regarding the organization's progress toward ESG objectives, the areas in which improvements have been achieved, and the areas where additional intervention or resource allocation may be required.

11.8. Summary

The KPI and monitoring system represents one of the most important instruments of the sustainability operations of Work Force Személyzeti Tanácsadó és Szolgáltató Kft.. Through this system, the company is able to transform ESG-related objectives into concrete, measurable, and trackable performance outcomes. A well-designed indicator system not only serves reporting obligations, but also supports operational discipline, management decision-making, organizational learning, and continuous improvement. For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is particularly important that the monitoring system should not become excessively complex, but rather be developed in a gradual manner aligned with the size and operational characteristics of the organization. This approach can ensure that sustainability objectives do not remain merely declarations, but become visible, measurable, and accountable results within the company's day-to-day operations.

12. Definition of Sustainability Objectives and Strategic Directions

The development and conscious strengthening of the sustainability approach of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is not merely a matter of compliance or communication, but rather one of the defining pillars of the company's long-term operational stability, market competitiveness, reputation, and business resilience. The definition of sustainability objectives and strategic directions therefore represents a strategic task during which the company must not simply formulate environmental or social considerations, but establish an operational logic capable of aligning business objectives with responsible corporate governance, employee value creation, partner expectations, and long-term market adaptability.

The designation of sustainability objectives is particularly important in the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., as the company operates in a market environment where transparency, reliability, people-centered operations, responsibility toward partners, and adaptive corporate governance directly influence business performance. In today's economic environment, there is an increasingly strong expectation for companies not only to operate efficiently, but also to consciously manage operational risks, use resources responsibly, retain and develop employees, and respond credibly to market, regulatory, and societal changes. Consequently, for Work Force Személyzeti Tanácsadó és Szolgáltató Kft., the definition of sustainability objectives does not represent a separate program, but rather a development direction that becomes an integral part of the corporate strategy.

12.1. The Strategic Role of Defining Sustainability Objectives

During the development of the sustainability objective framework of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is necessary to begin from the premise that sustainability cannot be interpreted in isolation, but rather in connection with the company's business model, growth plans, partner relationships, human resource practices, operational processes, and governance system. Objectives can be considered properly defined only if they are simultaneously capable of responding to current operational challenges, providing direction for development, and establishing a measurable and organizationally traceable framework for implementation. Therefore, three fundamental aspects must prevail during the definition of sustainability objectives.

The first is realism: the designated objectives must align with the company's current level of maturity, capacities, and operational characteristics. The second is relevance: the objectives must carry genuine business, operational, or reputational significance for Work Force Személyzeti Tanácsadó és Szolgáltató Kft.. The third is development potential: the objectives must not only reflect the current state of the organization, but also guide it toward more conscious, structured, and long-term stable operations.

In the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., defining sustainability objectives also means articulating what type of organization the company intends to become in the coming years. A company capable of consciously managing its environmental impacts, strengthening employee and partner relationships, establishing more transparent operations, and creating business advantages from responsible operations that extend beyond mere compliance requirements.

12.2. Principles of Defining Sustainability Objectives

During the development of the sustainability objectives of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is advisable to follow principles that ensure the objective framework remains consistent, credible, and operational over the long term. The first principle is business integration. Sustainability objectives must not remain isolated commitments detached from day-to-day operations. They must be integrated into management decision-making, internal processes, partner cooperation, data collection, performance evaluation, and strategic planning. Sustainability becomes a genuine value-creating factor only when it appears not as a campaign-like initiative, but as an operational and governance logic.

The second principle is graduality and proportionality. An ESG system operates sustainably only if it does not overburden the organization, but is instead developed progressively in stages. For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is therefore justified that objectives be defined in short-, medium-, and long-term horizons. In the short term, the focus may be placed on establishing organizational foundations, strengthening regulatory frameworks, and creating measurability. In the medium term, the objective may be the deepening of the system and its operational integration. In the long term, the achievement of ESG maturity embedded into corporate culture and brand positioning, and perceptible to external stakeholders, may become the defining goal.

The third principle is measurability and accountability. Objectives can only provide genuine direction if they are linked to clearly designated responsibilities, monitoring mechanisms, and, where possible, measurable indicators. Therefore, the sustainability objective framework of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. must not only contain conceptual directions, but also concrete commitments whose implementation can be monitored both over time and in substance.

The fourth principle is credibility. The objectives must be aligned with the company's actual operations, maturity level, and capabilities. Overly ambitious or unsupported commitments may create favorable communication effects in the short term, but can generate reputational risks in the long term. Therefore, in the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is justified to establish an objective framework that is ambitious, yet well-founded.

12.3. System-Level Approach to Sustainability Objectives

When defining sustainability objectives, it is advisable for Work Force Személyzeti Tanácsadó és Szolgáltató Kft. to structure the objective framework along the three classical ESG pillars: environmental, social, and governance dimensions. At the same time, it is important to emphasize that these three areas are closely interconnected in practice. For example, a well-functioning corporate governance system is a prerequisite for credible environmental data collection, while achievements in the social dimension may directly influence the company's reputation, customer relationships, and retention capabilities.

Therefore, when developing the objective framework, it is not sufficient to think solely in thematic categories. It is also necessary to recognize that sustainability is fundamentally a matter of organizational quality. Environmental objectives support responsible resource use and operational efficiency. Social objectives strengthen responsibility toward employees, partners, and communities. Governance objectives establish the framework within which all of these can be implemented in a regulated, transparent, and controllable manner.

12.4. Environmental Objectives and Development Directions

At the center of the environmental objective-setting process of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. may stand the identification, reduction, and more conscious management of the environmental impacts arising from its operations. In the case of a modern company, environmental performance is not solely about emission reduction, but also about operational discipline, data-driven resource management, and responsible decision-making.

For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., a primary environmental objective may be the gradual establishment of the measurability of environmental impacts. The basis of this includes the examination of energy consumption, office-related resource usage, transportation and travel practices, paper consumption, waste management solutions, and, where relevant, the environmental considerations applied to suppliers. Before meaningful reduction targets can be defined, the company must develop a clear understanding of the areas where significant environmental impacts arise, the quality of available data, and the operational points where intervention may be possible.

In the short term, the environmental objectives of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. may include strengthening the internal data collection system, identifying the most relevant environmental factors affecting operations, and promoting more environmentally conscious office and operational practices. This may include the structured collection of energy consumption data, the reduction of paper-based processes, the strengthening of digital document management, the more conscious planning of business travel, and the initiation of environmental awareness-building among employees.

In the medium term, more concrete environmental performance improvement objectives may also be defined for Work Force Személyzeti Tanácsadó és Szolgáltató Kft.. Such objectives may include improving energy efficiency, reducing unnecessary resource consumption arising from internal operations, reviewing procurement practices from a sustainability perspective, and gradually integrating environmental considerations into partner relationships. At this level, it may also become important for the company to examine how it can establish more environmentally conscious office, operational, or service-related practices.

In the long term, environmental objectives should aim to ensure that Work Force Személyzeti Tanácsadó és Szolgáltató Kft. not only reduces its environmental burden within internal operations, but also integrates responsible environmental thinking into its business identity. This may also include communicating its environmental commitment more consciously toward partners and clients, as well as systematically considering environmental impacts during the design of its operational and service processes.

One of the most important directions in defining environmental objectives is therefore to enable Work Force Személyzeti Tanácsadó és Szolgáltató Kft. to gradually transition from a reactive approach toward a proactive environmental operating model. This does not necessarily require immediate large-scale investments, but it does provide a clear direction regarding how the company can reduce operational exposure and improve efficiency over the long term.

12.5. Social Objectives and Development Directions

Within the sustainability objective framework of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., the social dimension should receive particular emphasis, as one of the company's most important resources is the human factor. Responsibility toward employees, managers, partners, and the broader business community directly influences the organization's stability, retention capability, credibility, and service quality.

When defining social objectives, a primary consideration should be the conscious development of an organizational environment in which employees can perform their work safely, within predictable frameworks, and supported by opportunities for professional growth. In this sense, social sustainability is not exclusively a matter of benefits or HR management, but rather an essential element of corporate culture and organizational quality.

As short-term social objectives, the company may focus on gaining a more comprehensive understanding of employee conditions, strengthening internal communication, identifying the key factors influencing employee satisfaction, and providing more structured training and development opportunities. Additional important directions may include supporting workplace well-being, psychological safety, leadership accessibility, and internal collaboration.

For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., strengthening employee retention may also represent a justified social objective. In today's labor market environment, a company's long-term competitiveness is significantly influenced by its ability to retain, develop, and motivate talent. Accordingly, the sustainability objective framework may incorporate directions such as supporting internal career paths, strengthening knowledge transfer, formalizing training systems, developing leadership competencies, and increasing organizational commitment.

In the medium term, the social objectives of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. should extend beyond internal stability and include partner responsibility, the social dimension of service quality, and the strengthening of ethical and people-centered business practices. This may involve, for example, the clearer definition of partner expectations, the strengthening of equal treatment and fair operational practices, the more systematic integration of employee feedback, and the enhancement of the organization's social sensitivity.

In the long term, social sustainability objectives should aim to position Work Force Személyzeti Tanácsadó és Szolgáltató Kft. as a responsible employer and business partner that is not only people-centered in its internal operations, but also represents fairness, integrity, a development-oriented mindset, and long-term value creation within its external relationships. This can also create significant reputational value, particularly in a market where credibility and partner reliability are decisive factors.

12.6. Governance Objectives and Development Directions

The third and equally defining pillar of the sustainability objective framework is the corporate governance dimension. In the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., this holds particular importance, as sustainable operations can only be achieved over the long term if the organizational responsibilities, decision-making mechanisms, regulatory frameworks, and control processes supporting them are clearly defined.

The primary objective of governance-related goals is to strengthen the organization's governance maturity. This includes clarifying responsibility levels, improving the internal regulatory environment, enhancing the conscious management of ethical and compliance considerations, and establishing more transparent decision-making and reporting mechanisms.

In the short term, a justified governance objective for Work Force Személyzeti Tanácsadó és Szolgáltató Kft. may be the establishment of a basic ESG governance structure. As part of this, it is necessary to determine which executive or organizational unit is responsible for sustainability matters, how ESG topics are monitored, how frequently these issues are integrated into management decision-making, and which internal processes support data collection, feedback, and reporting. Another short-term objective may be the mapping of relevant policies and the identification of missing documentation.

In the medium term, governance objectives should focus on regularized operational practices. This may include strengthening compliance and ethical regulations, structuring data management and risk management practices, developing internal control logic, clarifying management responsibilities, and integrating sustainability considerations into contractual, partner-related, and business decisions. It is particularly important that the governance area should not appear merely as formal documentation, but function as a system that genuinely improves the quality of corporate operations.

In the long term, meaningful progress for Work Force Személyzeti Tanácsadó és Szolgáltató Kft. may be achieved if governance objectives enable the organization to ensure a higher level of transparency, auditability, and internal operational discipline. This is important not only from a compliance or reporting perspective, but may also create business development advantages, as partners, clients, and potential investors increasingly place emphasis on transparent and responsible governance culture.

12.7. Development of a Time Horizon-Based Objective Framework

Sustainability objectives can only fulfill a genuine strategic role if they are defined within a clear time horizon framework. In the case of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is justified to structure objectives into short-, medium-, and long-term categories.

In the short term, meaning within the next 12 months, the focus may be placed on foundational objectives. During this period, the primary emphasis should be on establishing organizational and methodological frameworks: defining responsibilities, structuring key ESG risks and opportunities, identifying the most important data requirements, reviewing core internal policies, and establishing the first measurable objectives. In the short term, it is also particularly important to identify "quick win" measures, as these can deliver rapidly visible results and strengthen organizational commitment.

In the medium term, typically across a 2–3 year horizon, the emphasis shifts toward system building and operational integration. At this stage, it becomes important that ESG considerations are integrated not merely at project level, but across the company in a repeatable and traceable manner within day-to-day operations. Medium-term objectives should aim to improve data quality, integrate sustainability considerations into decision-making, strengthen employee and management awareness, and establish a more structured approach to external communication and the management of partner expectations.

In the long term, over a 3–5 year horizon, the sustainability objective framework should become part of the company's identity and competitive advantage. At this level, the objective for Work Force Személyzeti Tanácsadó és Szolgáltató Kft. may be to ensure that sustainability performance functions not merely as a supporting element, but as one of the defining pillars of market positioning, customer relationship credibility, internal culture, and operational excellence.

12.8. Process of Defining Sustainability Objectives

The definition of sustainability objectives is not a one-time documentation exercise, but a continuous organizational learning process. For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., this process ideally consists of several interconnected steps.

As a first step, based on the results of the completed audit, the company must identify the areas where the greatest sustainability-related risks, deficiencies, or development opportunities exist. This ensures that the objectives are built not on theoretical assumptions, but on real operational experience.

As a second step, it is necessary at the management level to clarify the ESG ambition level that Work Force Személyzeti Tanácsadó és Szolgáltató Kft. intends to represent. A different objective framework is required if the company primarily seeks partner compliance, and another if it intends to use ESG as a conscious business positioning tool.

As a third step, it is necessary to define concrete directions, measures, and measurement points related to the main objective areas. At this stage, internal responsibilities, timelines, and the data, resources, or organizational changes required for each objective must already be identified.

As a fourth step, the company must establish an internal mechanism for monitoring objectives. Without this, the objective framework can easily become merely declarative and lose its practical relevance. From the perspective of Work Force Személyzeti Tanácsadó és Szolgáltató Kft., it is particularly important that objectives should not appear only in the annual report, but also become subjects of regular management feedback during operational processes.

12.9. Business Value of Sustainability Objectives

For Work Force Személyzeti Tanácsadó és Szolgáltató Kft., the definition of sustainability objectives is not solely a matter of risk management or compliance, but also a business value creation opportunity. A clear ESG objective framework can contribute to strengthening the company's reputation, increasing partner trust, improving internal operational discipline, and supporting better-informed management decision-making.

The business value of these objectives may appear on multiple levels. On the one hand, they can strengthen compliance with partner and customer expectations. On the other hand, they can improve the organization's internal efficiency, particularly when the objectives are combined with measurable process improvements and data-driven operations. Thirdly, they can increase employee engagement if the organization creates a value-based, predictable, and development-oriented environment. Fourthly, they can contribute to ensuring that the company responds more effectively and with greater preparedness to future regulatory or market changes.

12.10. ESG Implementation Roadmap

The development of the ESG system of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. is implemented in multiple phases, ensuring a gradual and sustainable introduction.

Short Term (2025)

- establishment of the ESG data collection system
- preparation of a complete GHG inventory
- implementation of the KPI system
- strengthening of the governance structure

Medium Term (2026)

- operation of the ESG reporting system
- implementation of emission reduction measures
- development of HR and social programs
- integration of ESG considerations into supplier management

Long Term (2027+)

- ESG optimization
- international benchmarking
- establishment of ESG-based competitive advantage

12.11. Summary

The definition of the sustainability objectives and strategic directions of Work Force Személyzeti Tanácsadó és Szolgáltató Kft. represents the company's next major strategic step. Following the completion and approval of the audit, the focus is no longer on identifying the current state, but on defining a conscious path of development. The objectives must therefore simultaneously reflect current operational realities, the ambitions of company leadership, the responsibilities toward partners and employees, and the long-term aspiration for Work Force Személyzeti Tanácsadó és Szolgáltató Kft. to operate as a stable, credible, and competitive market participant within an environment increasingly shaped by sustainability considerations.

The sustainability objective framework will become truly effective only if it is applied not as a standalone reporting element, but as a strategic instrument shaping the company's operations. Accordingly, one of the most important tasks for Work Force Személyzeti Tanácsadó és Szolgáltató Kft. in the upcoming period will be to transform the designated objectives into clear measures, responsibilities, indicators, and decision-making mechanisms. This creates the foundation for sustainability to become not merely a commitment, but a tangible organizational performance outcome.

Budapest, 2026. április 6.