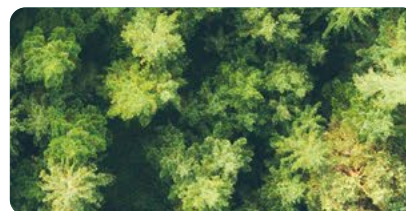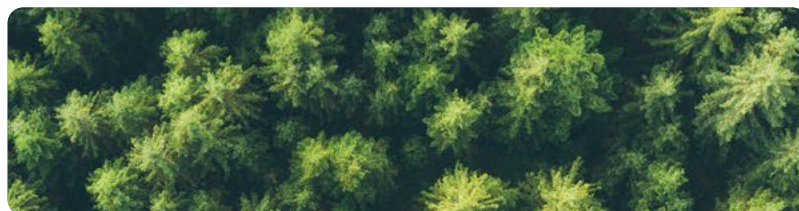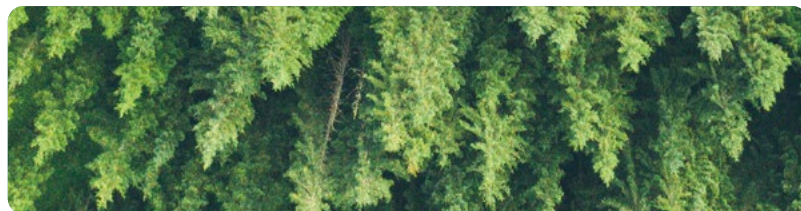# LIMEHOME

Sustainability Report 2024

Words from our CEOs

Our vision
Our vision is to become the first choice in travel for guests in Europe. We aim to shape the future of digital hospitality by delivering a modern, seamless and technology-driven experience that sets new standards for contemporary accommodation.

Our commitment to guests
We develop fully equipped, thoughtfully designed apartments that combine comfort, functionality and a consistently reliable stay. Our focus is on creating a frictionless guest journey — from booking to checkout — so travellers can feel at home wherever they are.

Our role in the real estate market
We strive to be one of the most dependable partners for the real estate sector. By operating efficiently, transparently and at scale, we offer owners and developers long-term stability, strong utilization and a trusted operating model that enhances asset performance across markets.

Our culture and employees
We are committed to cultivating an environment where our people can grow, take ownership and directly shape an outstanding guest experience. Clear governance, transparent processes and empowered teams form the foundation of how we work and evolve together.

Environment and social responsibility
Looking ahead, we aim to continuously improve the environmental and operational performance of every location. By collaborating closely with real estate and service partners, we seek to increase resource efficiency, reduce negative impacts and support responsible, future-ready urban development.

Our mission

is to design a convenient and comfortable guest experience with a digital-first approach.

We deliver this mission by combining contactless, digital processes with high-quality, fully equipped design accommodations to ensure a seamless stay. In our daily operations, we focus on efficient and responsible practices that support resource efficiency and consistent standards across all locations.

We empower our teams through a collaborative and inclusive culture, enabling them to contribute to an elevated and dependable guest experience. Clear governance, transparent processes and strong partnerships guide how we operate and ensure that our hospitality model remains responsible, consistent and aligned with our long-term ambitions.

About Limehome & our business model

Limehome is a leading tech-enabled operator in the hospitality industry, offering modern and functionally designed accommodations across Europe. Using proprietary technology, Limehome delivers comfortable, convenient stays through a seamless digital guest journey tailored to business and leisure travellers alike.

Founded in 2018, Limehome employs more than 300 people and manages over 12,000 apartments and hotel rooms under contract across 154 cities in 13 European countries. Our scalable technology, in-house design standards and remote operational model ensure consistent quality, reliable cleanliness and hotel-like comfort combined with the independence of a full apartment.

We serve a broad mix of guests, from leisure travellers to business guests and long-stay professionals. With automated booking, digital access and flexible stay options, guests enjoy autonomy and comfort across all locations.

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General information

ESRS 2 General disclosures

BP-1 / General basis for preparation of sustainability statements

Consolidation scope and reporting boundary
This sustainability statement has been prepared on a consolidated basis and includes the Limehome Group ("Lime-home") and all its subsidiaries across Austria, Czech Republic, Germany, Greece, Hungary, Italy, the Netherlands, Portugal, Spain and Switzerland, covering the 2024 financial year from 1 January to 31 December 2024.

Coverage of material sustainability topics
The statement provides a comprehensive overview of the material sustainability topics relevant to Limehome and outlines our approach to managing impacts, risks and opportunities across the business. A detailed list of entities within the reporting scope is available in the Appendix, and a description of our value chain can be found in the Appendix.

Disclaimer on ESRS application
Limehome does not yet fall under the mandatory scope of the European Sustainability Reporting Standards (ESRS). Nevertheless, we have chosen to prepare this sustainability statement in reference to the ESRS framework to ensure strong readiness and to demonstrate our commitment to transparency. In some areas, the structure and level of detail may differ slightly from ESRS requirements. Wherever possible, we have aligned with the ESRS principles, content and overall structure as closely as practicable. This report has not been reviewed or assured by an independent audit.

Disclaimer on environmental data
For certain environmental metrics, Limehome reports data with a time lag of up to two years. This is primarily due to the company's reliance on third-party data sources, in particular utility and ancillary cost statements provided by landlords, which are typically received with a signif-icant delay after the end of the reporting year. Limehome is actively working to improve data availability and timeliness through closer coordination with landlords and service providers; however, earlier access to complete and reliable data remains partially outside the company's control.

Exemptions and limitations
Limehome has not used the exemption to omit information relating to intellectual property, know-how or ongoing developments and negotiations, as permitted under Articles 19a(3) and 29a(3) of Directive 2013/34/EU.

BP-2 / Disclosures in relation to specific circumstances

Time horizons applied in the sustainability statement
We follow the time horizons defined in ESRS 1 Section 6.4 to ensure a consistent understanding across all sustainability topics:

· **Short term:**   less than 1 year
· **Medium term:**   1 to 5 years
· **Long term:**   more than 5 years

These definitions are applied consistently across all disclosures to support transparency and comparability.

Assumptions, estimates and value chain methodologies
All assumptions and estimates related to the value chain – including methodologies, calculation factors, data sources and potential limitations – are clearly explained and referenced within the respective topical standards. Information on estimation methods and related uncertainties is provided alongside the relevant metrics to ensure clarity, traceability and robust interpretation of Limehome's sustainability data.

Comparative information, corrections and external frameworks
As 2024 marks our first sustainability report with reference to the European Sustainability Reporting Standards there are no disclosures for previous periods and no reporting errors to note. The report does not include any information stemming from other legislation or external reporting frameworks, nor does it incorporate information by reference.

We apply phase-in provisions where relevant to allow for gradual alignment with ESRS requirements:

Standard	Disclosure requirement	Omitted (Yes/No)	Material (Yes/No)
ESRS E1	E1-1 E1-2 E1-9	Yes	Yes
ESRS E5	E5-1 E5-3 E5-6	Yes	Yes
ESRS S1	S1-1	Yes	Yes
ESRS S4	S4-1 S4-5	Yes	Yes

Use of phase-in provisions

Where disclosures are omitted under applicable ESRS transitional provisions, Limehome has prioritised the establishment of solid methodological and governance foundations as a first step towards ESRS alignment. The 2024 reporting year therefore focuses on transparency, data quality and robust internal processes. Building on this foundation, Limehome is currently developing formalised policies, targets and systems and will progressively expand the scope and depth of its sustainability disclosures in future reporting periods.

GOV-1 / **The role of the administrative, management and supervisory bodies**

Top-level body diversity	2024
Number of executive members	13
Number of non-executive members	-
Percentage of male members	77%
Percentage of female members	23%
Board gender (F:M) diversity ratio	0.3 : 1
Percentage of other members	0%
Percentage of total members who are independant	0%

Top-level body diversity

Governance structure and composition

We operate without separate administrative or supervisory bodies. Strategic governance is exercised collectively by our two Managing Directors, who act as Co-CEOs, together with the broader executive leadership team, which comprises C-level and Vice President roles and functions as our highest governing body for ESRS purposes. In 2024, this group consisted of 13 executive members, with 77% male and 23% female representation, reflecting a female-to-male gender ratio of 0.3:1. We do not have non-executive, independent or "other" governing body members.

Accounting principles

All accounting principles applicable to social-related data, including definitions, calculation methods and methodological assumptions, are presented in Chapter S1-6 of this report. Any figures linked to employees across other sections should be read in conjunction with the principles set out in that chapter.

Allocation of sustainability responsibilities

While our Co-CEOs retain ultimate oversight and final accountability for company-wide decisions – including all sustainability-related matters – the responsibility for driving our Sustainability agenda is clearly anchored in dedicated leadership roles.

Our Chief of Staff holds primary responsibility for sustainability and serves as the central link between the Co-CEOs and the wider organisation. As a member of the Management Team, the Chief of Staff ensures that sustainability topics are strategically guided, appropriately prioritised and aligned across all function

Operational responsibility rests with our Sustainability Manager, who leads the day-to-day coordination, data processes and implementation of Sustainability initiatives. Together, the Chief of Staff and Sustainability Manager ensure that sustainability is embedded across departments, integrated into operational processes and reflected in strategic planning.

Once sustainability requirements or initiatives are introduced, each C-level leader is responsible for maintaining and continuously implementing them within their respective areas. This shared-responsibility model ensures that Sustainability becomes part of everyday decision-making rather than a centralised compliance exercise.

GOV-1 / The role of the administrative, management and supervisory bodies

Sustainability expertise and operational leadership
Sustainability skills and expertise are anchored in two key roles. The Chief of Staff oversees sustainability coordination at the management level, drawing on experience in corporate strategy, organisational development and target-setting to embed sustainability objectives into broader business planning. The Senior Sustainability Manager leads the operational implementation of sustainability initiatives. This includes cross-functional project management, carbon footprint measurement, ESRS-aligned reporting practices and close collaboration with departments across Limehome. The Sustainability Manager brings technical expertise in sustainability consulting, reporting, CSRD implementation and audit readiness.

Oversight of impacts, risks and opportunities (IROs)
Each year, the Chief of Staff and Sustainability Manager jointly review our material impacts, risks and opportunities (IROs). The outcomes of this assessment are discussed with the Co-CEOs and selected members of the leadership team to guide strategic priorities, define actions and support target-setting for all material sustainability topics. To strengthen Sustainability capabilities across the organisation, we encourage all employees involved in sustainability initiatives to participate in internal and external training, workshops and cross-functional formats. This approach ensures that our sustainability governance evolves in line with regulatory developments and supports a shared understanding of our sustainability priorities.

GOV-2 / Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Integration of sustainability into our management structure

At Limehome, sustainability is embedded directly within the existing management structure rather than delegated to a separate supervisory body. This ensures that Sustainability topics remain consistently anchored at the highest level of decision-making. The Chief of Staff serves as the central Sustainability lead and maintains a continuous exchange with both Co-CEOs, ensuring that sustainability-related insights, regulatory developments, risks and opportunities are systematically integrated into strategic and operational discussions. The Senior Sustainability Manager prepares sustainability-related information, consolidates internal updates and coordinates cross-functional data flows, enabling management bodies to access relevant and decision-useful sustainability information.

Internal reporting channels and information flow

Sustainability matters are addressed within established leadership routines and regular management meetings. Throughout 2024, we progressively formalised governance structures to strengthen the flow of sustainability information. This included establishing a dedicated cross-functional sustainability working group to support data management and carbon footprinting processes, and consolidating all Sustainability initiatives under a unified framework. The working group ensures that sustainability considerations are embedded across operational, financial and strategic processes and that information reaches the appropriate decision-makers in a consistent and timely manner.

Processes supporting the review of sustainability information

The Chief of Staff and Sustainability Manager jointly monitor developments related to our material impacts, risks and opportunities (IROs) and integrate them into regular management routines. They synthesise findings, validate information from departments, and prepare briefing materials that support informed discussions at the management level. This structured approach ensures that sustainability-relevant updates are systematically reviewed, contextualised and escalated as needed.

Oversight of sustainability-related decisions and continuous improvement

Key findings, implications and recommended measures are discussed with the Co-CEOs to ensure that sustainability topics are reflected both in strategic planning and day-to-day operational decisions. As 2024 marks our first reporting year in alignment with the ESRS, the company is developing internal internal review and governance processes to continuously assess the effectiveness of sustainability-related actions, policies, metrics and targets.

GOV-3 / **Integration of sustainability-related performance in incentive schemes**

We do not currently operate any incentive schemes that are linked to sustainability-related performance. In fact, Limehome does not apply variable remuneration; instead, performance-based promotions, merit-driven salary increases and an employee share programme ensure strong alignment between individual contribution, company success and employee remuneration.

While sustainability considerations are embedded in our strategic planning, operational processes and management oversight, no compensation components are directly tied to sustainability metrics or targets at this stage

GOV-4 / **Statement on due diligence**

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	GOV-1 GOV-2
b) Engaging with affected stakeholders in all key steps of the due diligence	GOV-1 GOV-2 GOV-5
c) Identifying and assessing adverse impacts	SBM-3 IRO-1
d) Taking actions to address those adverse impacts	E1-3 E5-2 S1-4 S4-4
e) Tracking the effectiveness of these efforts and communicating	GOV-2 GOV-5

Statement on due diligence

GOV-5 / **Risk management and internal controls over sustainability reporting**

Principles underpinning sustainability reporting

Our sustainability reporting approach is built on the principle that all information must be accurate, complete and reliable. Because sustainability data is sourced from multiple teams and systems across the organisation, we recognise inherent risks such as human error, inconsistent inputs and information gaps. To address these challenges, we apply an integrated reporting approach that combines clearly defined responsibilities, structured data management procedures and multi-layered review mechanisms.

Internal processes and data management responsibilities

Risk management is embedded directly into the reporting process. Each department contributes data through a standardised collection template that specifies data sources, calculation logic and the responsible data owner. Roles and accountabilities are outlined in our internal sustainability reporting documentation, including methodological documents and data trackers. This framework ensures transparency, traceability and consistency throughout the reporting cycle

GOV-5 / **Risk management and internal controls over sustainability reporting**

The Sustainability Manager coordinates the end-to-end reporting process and ensures that all submissions meet our internal quality standards. Responsibilities include managing reporting timelines, guiding departments on methodology, and conducting completeness and plausibility checks. Together with the Chief of Staff, the Sustainability Manager performs structured data reviews, validates underlying assumptions and sources, and resolves discrepancies directly with data owners. Once consolidated, both functions jointly finalise the reporting materials and ensure that they are consistent, accurate and prepared in alignment with the ESRS.

Key risks identified in our reporting process include:

· incomplete or inconsistent data submissions

· manual entry or calculation errors

· discrepancies between sustainability data and financial reporting records

Identification of reporting-related risks
Our risk assessment focuses on identifying areas where data accuracy, methodological robustness or completeness may be at risk. Datasets involving manual entries, complex calculations or interfaces across multiple systems are classified as higher risk. This particularly affects data related to greenhouse gas emissions, energy consumption and waste volumes, where methodological choices and manual inputs may introduce inconsistencies.

Controls and corrective measures to ensure data quality
To mitigate these risks, we apply a set of targeted controls. All data undergo multiple layers of review, including reconciliation with financial accounting records where relevant, such as energy invoices or waste-related expenses. Regular coordination between the Sustainability Manager, the Chief of Staff and data owners ensures that inconsistencies or missing information are addressed early. Findings from these reviews are incorporated into our sustainability reporting guideline and templates, ensuring continuous improvement of data quality and methodological consistency.

Oversight by management bodies
The Sustainability Manager and the Chief of Staff jointly oversee the internal control and risk management process and maintain regular dialogue with data owners to strengthen methodological rigor and awareness of sustainability reporting requirements. Key findings from internal reviews and risk assessments are communicated to data owner and management (if applicable) to support decisions on data management and process improvements.

Our business model

SBM-1 / Strategy, business model and value chain

What we offer
We convert commercially usable spaces into functional design accommodations and operate them through a fully digital hospitality platform. Each location is developed in close collaboration with our real-estate partners, following our in-house design concept and equipped with the digital infrastructure needed for a seamless, contactless stay. The result is a consistent portfolio of modern suites featuring fully equipped kitchens, hotel-quality beds, and a scalable tech setup. Our model is highly automated, with lean on-site operations supported by minimal staff and fully tech-driven workflows, enabling remote management across all properties, high space efficiency, and attractive economics.

Who we host
We serve a broad range of guests, from leisure travellers to business guests and long-stay professionals. The average stay is 2.7 nights, slightly longer than in traditional city hotels, as our fully equipped apartments are designed to support longer stays. We host a balanced mix of single travellers, couples, families, and groups.

Our digital guest journey, which requires no manual touchpoints, offers convenience and autonomy throughout the stay. With fully automated booking processes and remote support, guests benefit from hotel-like comfort combined with the independence of a full apartment. Modern design, reliable cleanliness and the ability to cook and live flexibly are core elements guests value across all locations.

Where we operate
We operate across multiple European markets, including Austria, Czech Republic, Germany, Greece, Hungary, Italy, the Netherlands, Portugal, Spain and Switzerland. In 2025, our footprint will further expand to Belgium, France and the United Kingdom. A significant share of our units is located in major urban centres, complemented by a meaningful presence in medium-sized and smaller cities. Our portfolio reflects an even mix of conversions, developments, refurbishments and takeovers across different building types.

We focus on vibrant urban areas and regional hubs with strong demand for flexible, high-quality accommodation. Supported by scalable technology and consistent design standards, we continue to expand efficiently across diverse locations while maintaining quality and operational reliability. Close partnerships with real-estate owners and developers further enable this expansion model.

SBM-1 / **Strategy, business model and value chain**

Our value chain
Our value chain describes how we design, launch and operate our fully digital hospitality concept across Europe. As a tech-enabled operator without traditional front-desk structures, we rely on coordinated processes and long-term partnerships that support the setup of new units, the functioning of our digital systems and the delivery of the guest experience.

Further information please see table on the next side.

SBM-1 / **Strategy, business model and value chain**

Upstream

Activities and partners that enable the setup, provisioning and long-term operability of each unit

Real estate partners
Identification and securing of suitable properties through landlords, real estate partners and brokers

Financial partners
Investors, leasing companies, insurance providers, banks and debt financiers supporting long-term investment capacity and business stability

Construction & refurbishment partners
Light construction, renovation, unit preparation and technical installations carried out by specialised service providers

Furniture, fixtures & equipment
Sourcing from furniture suppliers, access-system providers, household electronics, and other equipment required to prepare Limehome units.

Own operations

Internal processes through which we develop, operate, optimise and monitor our fully digital hospitality concept

Expansion activities
Market analysis, site selection, contract negotiation and coordination with landlords and brokers across European markets

Digital operations
Management of the booking platforms, access systems, guest communication tools, pricing engines and internal workflow software

Operational management
Oversight of cleaning and linen cycles, consumables replenishment and quality control in close collaboration with external partners

Network, systems & cloud management
Monitoring and maintenance of IT infrastructure, cybersecurity, data integrity and internal digital systems

Downstream

Activities and stakeholders that interact with our service and shape the guest experience

Guests
Individuals and business travellers using our units across Europe, forming the core of the customer relationship

Operational service providers
Cleaning partners, maintenance technicians, linen providers, call-centre and remote-support teams ensuring daily service delivery

Distribution & payment partners
Online Travel Agencies (OTAs), metasearch platforms, payment processors and communication channels that enable visibility, bookings and smooth transactions

Local communities & municipalities
Neighbouring communities, city authorities and tourism bodies shaping the regulatory and social environment in which we operate

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SBM-1 / **Strategy, business model
and value chain**

Upstream

Activities and partners that enable the setup, provisioning
and long-term operability of each unit

Utility provider
Energy, water and waste-management suppliers
ensuring operational readiness from setup onward

Logistic partners
Transport, delivery and on-site assembly
of furniture, equipment and materials

IT & software systems
Provision, development and maintenance of digital tools
supporting access systems, operations, automation and
office workflows

Professional services & advisors
Legal, consulting, marketing, and financial
service providers supporting market entry,
contracts and compliance

Own operations

Internal processes through which we develop, operate,
optimise and monitor our fully digital hospitality concept

Corporate functions
Finance, Accounting, Sustainability, Human Resources,
Legal, Marketing, Design, Customer Support and
Strategic Planning

Employee enablement
Provision of tools, workspace systems, trainings and
resources to ensure efficient and scalable operations

Downstream

Activities and stakeholders that interact with our service
and shape the guest experience

Regulators
National and EU institutions enforcing compliance on
areas such as safety, labour, tax, data protection and
sustainability

Independent auditors
External financial auditors strengthening transparency,
accuracy and trust in Limehome's reporting

Limitations
We acknowledge that this report does not yet cover all activities or actors along the value chain. It focuses on areas
where material and verifiable data are currently available. The company is continuously working to improve data cover-
age and transparency along the entire value chain, with the goal of enhancing completeness and comparability in future
reporting periods.

In the upstream part of our value chain, we rely on several
partners who enable the setup and long-term operability
of our units. Our most important stakeholders include our
real estate partners – primarily landlords and developers
who acquire or develop suitable properties for us – as well
as the construction and refurbishment service providers
who support the build-out and upgrade of our locations,
and our suppliers for furniture, fixtures and equipment,
which form the core of our product.

Downstream, our value chain is shaped by the partners
and stakeholders who enable distribution, daily operations
and the guest experience. Key groups include our distri-
bution and payment partners – such as OTAs, metasearch
platforms and payment processors – as well as our oper-
ational service providers for cleaning, maintenance, linen,
call-centre and remote support. Local communities and
regulators also play an important role. At the centre of our
downstream value chain are our guests, who experience
our product and drive demand across all markets.

SBM-1 / **Strategy, business model and value chain**

Geographical area	2024
Germany	174
Spain	77
Other	20
Total	271

Headcount of employees by geographical areas

Accounting principles

All accounting principles applicable to employee-related data, including definitions, calculation methods and methodological assumptions, are presented in Chapter S1-6 of this report. Any figures linked to employees across other sections should be read in conjunction with the principles set out in that chapter.

Breakdown of total revenue

Since the European Commission has not yet adopted a delegated act establishing the list of ESRS sectors, undertakings are currently not required to disclose the information referred to in ESRS 2 paragraph 40(b).

Sustainability Strategy

Limehome's sustainability strategy outlines how we embed environmental, social and governance considerations into our business model and daily operations. It provides a clear framework for how we reduce our environmental footprint, foster empowering working conditions, strengthen value-chain responsibility and ensure ethical and transparent business conduct.

Sustainable stay

Limehome operates across a wide variety of building types, from new developments to refurbished and mixed-use properties. As technical conditions differ significantly, our environmental strategy – Sustainable Stay – focuses on the areas where we can achieve the greatest impact: managing utilities efficiently, sourcing materials and products responsibly, and improving daily operational practices. Together with landlords and service partners, we work to enhance the environmental performance of every unit we operate.

Responsible operations

We reduce the environmental impact of our daily operations by gradually improving cleaning and laundry routines, increasing the use of EU Ecolabel-certified products, limiting single-use consumables and clarifying waste-handling practices at property level. As operational activities drive recurring emissions and resource use, working with our partners to optimize these processes lower consumption, reduce waste and strengthen our overall environmental performance over time.

Smart utility management

We work to build a transparent and efficient approach to managing electricity, heating, cooling and water across all locations. By digitising metering data, tracking consumption and consolidating information from partners, we create the visibility needed to identify inefficiencies and reduction opportunities. Since utility systems vary widely between buildings, better data access enables more precise optimisation and supports collaboration with landlords to enhance building systems and improve performance.

Sustainable sourcing

We integrate environmental considerations into our procurement decisions – from energy sourcing to furniture, consumables and operational products. We prioritise durable, low-impact and repairable materials, and we work towards partnering with suppliers that align with our sustainability expectations. Because Limehome operates through a distributed network of landlords and service partners, sourcing choices represent an important lever for reducing emissions, resource use and waste across our portfolio.

SBM-1 / **Strategy, business model and value chain**

Social stewardship

Limehome's social strategy – Social Stewardship – focuses on the people who shape and experience the stay: our employees and our guests. We aim to create an environment where teams can grow and feel supported, while ensuring that every guest enjoys a safe, inclusive and seamless experience.

Responsible business

Limehome's governance strategy – Responsible Business – focuses on maintaining responsible, transparent and ethical business conduct while strengthening partnerships across our value chain. This strategy centres on Business Ethics and Supplier Engagement, ensuring accountability, integrity and compliance across the organisation.

Empowering people

We provide a safe, inclusive and development-oriented work environment through structured learning pathways, leadership coaching, flexible working models and secure HR processes. These measures strengthen long-term engagement and collaboration, reduce risks related to discrimination or poor working conditions, and enhance overall employee well-being and performance.

Guest experience

We provide a reliable and safe experience for every guest by ensuring clear communication, consistently high hygiene and safety practices, strong data-protection standards and accessible physical and digital touchpoints. Guest trust is fundamental to our model, and strengthening information, responsiveness and usability directly supports a smooth stay and helps reduce operational risks.

Business ethics

We promote integrity across the organisation by upholding a zero-tolerance stance on corruption and bribery and by ensuring clear responsibilities for preventing and addressing misconduct. Secure reporting channels, updated whistleblowing processes and structured training help embed ethical behaviour into our daily operations and decision-making.

Supplier engagement

We maintain long-term, transparent and fair relationships with suppliers based on compliance with labour, human-rights and environmental standards. Regular performance reviews, ESG screening and collaborative initiatives will help reduce risks related to service quality, working conditions or environmental impact and reinforce responsible practices throughout our value chain.

The strategy provides an overview of our key sustainability pillars across Environment, Social and Governance. All detailed actions, measures and targets for each pillar are further outlined in the respective topical ESRS standards within this report.

SBM-2 / **Interests and views of stakeholders**

Our stakeholders include individuals and organisations that are directly or indirectly affected by our business activities, as well as users of our sustainability-related information. Their perspectives shape our strategic decisions, our operating model, and our sustainability priorities across the value chain. We maintain ongoing dialogue with these groups to understand their expectations, identify risks and opportunities, and ensure that our development aligns with evolving market, regulatory, and societal demands.

Our stakeholder groups differ in their needs and expectations, reflecting the variety of relationships we maintain. Some stakeholders are affected by our daily operations, such as employees, guests, and suppliers, while others use our sustainability disclosures to evaluate our long-term performance, such as investors, lenders, and auditors. The Management receives regular updates on stakeholder insights, especially in connection with our double materiality assessment (DMA), to ensure continuous integration into our strategy and business model.

SBM-2 / **Interests and views
of stakeholders**

Our stakeholder engagement
We employ a mix of formal and informal
channels depending on stakeholder type.
Engagement takes place throughout the
lifecycle of our operations – from property
sourcing, planning, and refurbishment to
day-to-day guest services, supplier collab-
oration, and financial reporting.

Insights gathered from these interactions
inform our view of Impacts, Risks and Op-
portunities (IROs). These findings support
our sustainability due diligence procedures
and influence our prioritisation of climate,
social, and governance topics.

SBM-2 / **Interests and views
of stakeholders**

Stakeholder group	Why we engage	How we engage	Value created
Employees	· Foster development and career growth · Strengthen wellbeing and engagement · Ensure clear internal communication	· Performance and development dialogues · Employee surveys and pulse checks · Team events and team building formats · Benefit framework (e.g. wellbeing, learning, work-life benefits) · Trainings, workshops and onboarding programs	· Strong personal & skill development and retention · Supportive, safe, and inclusive work environment
Guests	· Strengthen trust and elevate the guest experience · Understand guest expectations · Capture guest preferences regarding sustainability	· Continuous engagement via surveys and reviews · Feedback across different touchpoints (e.g. booking.com or Google reviews)	· Increased guest satisfaction and loyalty · Improvements in comfort, digital experience and responsible operations

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SBM-2 / **Interests and views of stakeholders**

Stakeholder group	Why we engage	How we engage	Value created
Suppliers & Business Partners	· Build long-term, trusted partnerships · Enable reliable daily operations · Ensure long-term quality and performance · Strengthen transparency across the value chain	· Contract-based collaboration · Alignment on quality, logistics and data · Regular performance reviews	· Stable, high-quality service delivery across all locations · Strengthened partnerships and operational efficiency · Higher supply chain resilience and reduced operational risk
Real Estate Stakeholders	· Ensure reliable, long-term property partnerships · Align on building performance, design and compliance · Manage financial, operational and regulatory risks	· Collaboration throughout sourcing and project delivery · Technical discussions and due-diligence processes · Joint planning for refurbishments, conversions and efficiency upgrades · Exchange of energy, waste and Sustainability-related property data · Regular performance reports for all locations, provided to the landlord · Contractual demarcation lists for transparent cost allocation	· High-quality properties meeting operational standards · Long-term cooperation and collaboration · Stable, scalable expansion through trusted partnerships

→

SBM-2 / **Interests and views of stakeholders**

Stakeholder group	Why we engage	How we engage	Value created
Financial Stakeholders	· Maintain access to capital · Support growth and long-term value creation · Ensure transparent financial and Sustainability communication	· Reporting cycles and regular investor updates · Regular dialogue with equity and debt partners · Dedicated meetings on performance, risks and progress	· Stable financing structure · Strengthened investor trust and long-term relationships
Regulators, Auditors & Wider Society	· Ensure compliance with regulatory expectations · Maintain responsible and transparent business conduct	· Regulatory submissions and audits · Participation in industry dialogues · Engagement with authorities and advisory partners	· Reduced legal and operational risk · Credible disclosures and strengthened licence to operate

SBM-3 / Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts, risks and opportunities identified in Limehome's double materiality assessment are primarily linked to our core business model as a tech-enabled hospitality provider. Most material impacts arise either within our own operations (e.g. energy consumption of apartments, stability of the operational processes, working conditions in day-to-day operations) or in the downstream value chain, particularly through the interaction with guests, which represents Limehome's most significant value-chain relationship.

These material IROs directly relate to central elements of our business model: the operation of apartments, the delivery of a consistent digital guest experience, and the management of operational processes such as cleaning, maintenance and guest support. Accordingly, the material topics identified influence both operational planning and strategic priorities, including the focus on energy efficiency, guest well-being, data protection and responsible business conduct.

The outcomes of the materiality assessment ensure that Limehome's strategy reflects the sustainability matters that are most closely connected to our business model and value chain. An overview of all material impacts, risks and opportunities is provided under the corresponding topical standard.

IRO-1 / Description of the processes to identify and assess material impacts, risks and opportunities

**Methodological approach
and alignment with ESRS**
We conducted the double materiality assessment (DMA) in collaboration with an ISO 27001-certified partner, Code Gaia, ensuring methodological alignment with the European Sustainability Reporting Standards (ESRS). The assessment identifies which sustainability matters are material to Limehome from both the impact and financial perspectives. A sustainability matter is considered material if it meets the criteria of either perspective, in accordance with the ESRS double materiality principle.

Process:

**1. Stakeholder identification
and engagement**
Key stakeholder groups were identified and, where appropriate, engaged to provide input on actual and potential impacts associated with our business model, operations and guest-facing touchpoints. Engagement combined existing interactions – such as guest feedback, partner insights and operational experience – with targeted outreach to ensure that the perspectives of affected stakeholders and knowledgeable users of sustainability information were sufficiently reflected. As part of this process, we also conducted a focused stakeholder validation of the DMA results. This included feedback from a key investor, a C-level representative from within the organisation, a key supplier, and insights from a comprehensive guest survey to ensure that the assessment outcomes were balanced and externally informed.

2. Identification of actual and potential impacts
In parallel, we conducted an internal assessment to identify and describe its own actual and potential impacts. A structured review of ESRS sustainability matters was combined with operational insights, existing documentation and subject-matter expert input.
This process surfaced impacts across environmental, social and governance dimensions. For Limehome, the downstream relationship with guests constitutes the primary value-chain hotspot due to its significance and influenceability, and was therefore assessed in greater depth.

3. Identification of sustainability-related financial risks and opportunities
We do not operate a traditional enterprise-wide risk management system. Instead, a structured, case-based approach to financial materiality was applied. For each identified sustainability-related risk or opportunity, a dedicated business case was developed to model potential effects on key financial parameters such as cash flows, revenue, operational costs, margin development and capital expenditure.

This quantitative approach supports a forward-looking ESRS-aligned assessment in which:

· likelihood is evaluated using a binary judgement (less than likely / more likely than not), based on internal and external evidence

· magnitude is derived from the financial effects modelled in the business case and evaluated against Limehome's financial materiality threshold of 5% of group revenue

Uncertainty is addressed through conservative assumptions and sensitivity analyses to ensure prudence.

4. Consolidation and materiality testing
All identified impacts, risks and opportunities were consolidated and mapped to ESRS sustainability matters. They were assessed against ESRS impact and financial materiality criteria. A sustainability matter was deemed material if it reached a score of ≥3 on Limehome's five-point scale (1 = marginal, 5 = significant) from either perspective. Positive and negative impacts were analysed separately to avoid netting, and where uncertainty existed, the precautionary principle was applied.

IRO-1 / **Description of the processes to identify and assess material impacts, risks and opportunities**

Methodology

Impact materiality assessment methodology

For each identified impact, we evaluated:

· direction (positive / negative)

· status (actual / potential)

· scale (local to global significance)

· scope (extent of change to the affected environment or people)

· irremediability (time required for recovery)

· likelihood (of potential impacts)

Severity was derived from scale, scope and irremediability. In line with ESRS guidance, for potential human-rights-related impacts, severity takes precedence over likelihood.

Financialmateriality assessment methodology

For each sustainability-related risk or opportunity, we conducted a dedicated business case estimating:

· magnitude,
  based on effects on profitability,
  cash flows, operational costs, capital expenditure
  or access to finance

· likelihood,
  assessed using a binary ESRS-compliant logic

· duration,
  evaluated against short-, medium-
  and long-term horizons

Where direct monetary estimation was challenging, ranges were developed and validated through operational insights and management review.

Consolidation rules and quality safeguards

To ensure consistency and reliability, we applied several consolidation rules and safeguards:

· positive and negative impacts were assessed separately

· divergent descriptions or data points were resolved using the precautionary principle

· similar impact signals were aggregated to reflect cumulative effects

· expert opinions and external sources were used to strengthen evidence-based conclusions

Documentation, internal controls and traceability
All steps, assumptions, financial models and outcomes were documented to support internal governance and traceability. Responsibilities, data sources, decision logs and business case models were retained within the Code Gaia platform. As 2024 marks Limehome's first reporting year and the initial execution of the double materiality assessment, no changes to prior reporting periods apply.

IRO-2 / Disclosure requirements in ESRS covered by the undertaking's sustainability statement

A list of the Disclosure Requirements addressed in the sustainability statement, based on the results of the materiality assessment and including corresponding page numbers, is provided in the table of contents.

A table of all data points that derive from other EU legislation as listed in Annex B of the ESRS 2 is provided in the appendix. This indicates where the relevant data points can be found in this sustainability statement. Data points assessed as "Not material" are labelled accordingly.

Environmental information

ESRS E1
Climate Change

SBM-3   Material impacts, risks and opportunities and their interaction with strategy and business model

IRO-1   Description of the processes to identify and assess material impacts, risks and opportunities

E1-1   Transition plan for climate change mitigation

E1-2   Policies related to climate change mitigation and adaptation

E1-3   Actions and resources in relation to climate change policies

E1-4   Targets related to climate change mitigation and adaptation

E1-5   Energy consumption and mix

E1-6   Gross Scopes 1, 2, 3 and Total GHG emissions

Environmental information

ESRS E1
Climate Change

SBM-3 / Material impacts, risks and opportunities and their interaction with strategy and business model

Under ESRS E1, we identified climate change mitigation, GHG emissions, energy consumption and renewable energy as key topics that reflect both our environmental impacts and our opportunities for greater efficiency and decarbonisation.

Heating, cooling and electricity use across our apartments and offices account for most of our operational emissions and energy demand, with additional impacts across the value chain. If not managed proactively, these drivers can lead to risks such as rising energy costs, increasing regulatory requirements and reduced competitiveness in a low-carbon economy.

At the same time, Limehome can create value through renewable electricity, building efficiency measures and digital optimisation. These initiatives help reduce emissions, strengthen resilience, lower long-term costs and enable collaboration with landlords.

SBM-3 / **Material impacts, risks and opportunities
and their interaction with strategy and business model**

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Climate change mitigation	Negative impact	Actual	Long term (>5 years)	Upstream, own operations & downstream	Increased generation of GHG emission driven by the operational demands and processes of own business activities	Our operational model requires energy for heating, hot water, electricity and services such as cleaning and laundry. These activities already generate GHG emissions across our value chain. In the long term, our emissions may rise further as we expand into additional buildings with varying energy performance. Without improvements in building efficiency or energy sourcing, these emissions could increase.
Climate change mitigation	Positive impact	Actual	n/a	Upstream, own operations & downstream	Lower GHG emissions consumption as a result of implemented reduction measures and actions within our own operations	We already reduce emissions in parts of our operations by improving energy use and adjusting operational process-es. This includes using renewable electricity where possi-ble, selecting efficient appliances and optimising laundry cycles. These measures lower emissions in the areas we directly control and support lower impacts in services we rely on.
Energy	Negative impact	Actual	Long term (>5 years)	Upstream & own operations	High impact on the envi-ronment caused by energy use by heating within own business activities	Heating in our units already causes significant energy use. Some buildings in our portfolio rely on older or less effi-cient heating systems, which we do not control. This does lead to high impacts on the environment.

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SBM-3 / Material impacts, risks and opportunities and their interaction with strategy and business model

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Energy	Positive impact	Potential	n/a	Own operations	Low impact on the environment due to exclusive use of renewable electricity	We aim to use renewable electricity in all areas of our operations that we directly control. By transitioning fully to certified renewable sources, we reduce the environmental impact of our electricity consumption, support the decarbonisation of local grids, and strengthen the long-term sustainability of our operating model.
Energy	Positive impact	Actual	n/a	Upstream, own operations & downstream	Low energy consumption as a result of implemented reduction measures and actions within our own operations	We already reduce avoidable energy use by choosing efficient appliances, improving laundry routes and considering energy performance when adding new properties. These actions help lower energy demand in our own operations and support more efficient processes in upstream services.

IRO-1 / **Description of the processes to identify and assess material climate-related impacts, risks and opportunities**

We are in the early stages of developing a comprehensive approach to managing climate-related topics. In the 2024 reporting year, our focus was on establishing the foundations for ESRS-aligned climate disclosures. As a result, climate-related impacts, risks and opportunities (IROs) were identified and assessed using a qualitative and exploratory approach, providing an initial baseline for more detailed work in future reporting cycles.

Our process takes guidance from recognised sustainability frameworks, including the GHG Protocol. As we prepare our transition plan for the 2025 financial year, we will continue to expand and formalise our climate-related assessment procedures.

Process for identifying climate-related impacts, risk and opportunities
We identify climate-related impacts, risks and opportunities through a combined assessment of our greenhouse gas (GHG) inventory and broader operational, regulatory and scientific information. Our GHG inventory is prepared in line with the GHG Protocol and covers Scopes 1, 2 and 3 as well as all gases under the Kyoto Protocol.

In addition to emissions data, we draw on scientific literature, regulatory updates, and research on transition and physical climate-risk drivers. We supplement this with internal discussions involving relevant experts to ensure that operational perspectives and practical constraints are considered.

The assessment also reflects the geographic and operational characteristics of our property portfolio. Because we operate an asset-light model and lease rather than own our properties, our ability to influence building systems – such as heating, cooling and partly electricity procurement – is limited, which affects the range of climate-related measures available to us.

Data collection and calculation approach
We collect GHG emissions data from a range of internal and external sources, including operational data, utility information, supplier documentation and financial records. Where possible, we rely on actual consumption data; when this is not available, we develop estimates using financial or operational proxies.

We apply emission factors from recognised databases such as DEFRA and the German Environment Agency to ensure methodological consistency. We also work with Code Gaia, which supports us with data processing, invoice digitalisation and methodological guidance.

Validation, governance and continuous improvement
Our climate-related indicators and disclosures are reviewed with the support of Code Gaia to ensure alignment with recognised standards and methodological practices. Governance oversight is provided through regular involvement of our management team, which reviews the relevance and prioritisation of climate-related themes as part of our broader sustainability and risk-management processes.

Looking ahead, we will continue to strengthen our approach by improving data quality, expanding our analytical capabilities and embedding climate-related considerations more deeply into our sustainability strategy. The development of our transition plan for 2025 will introduce more advanced assessment elements and clearer methodologies for evaluating risks and opportunities.

E1-1 / **Transition plan for climate change mitigation**

For the 2024 reporting year, Limehome is in the process of developing a climate transition plan in line with the requirements of ESRS E1-1. As a first-time reporter, Limehome applies the ESRS transitional provisions. We have initiated the groundwork for our transition planning and will publish a fully ESRS-compliant climate transition plan in its 2025 sustainability report, using 2024 as the baseline year for its development.

E1-2 / **Policies related to climate change mitigation and adaptation**

Limehome is currently in the process of developing its first climate-related policies covering climate change mitigation and adaptation. These policies are intended to form a core element of the company's emerging climate governance framework. As the policies were not yet formally adopted during the 2024 reporting year, Limehome applies the ESRS transitional provisions for first-time reporters and therefore does not provide disclosures under E1-2 in this sustainability statement.

E1-3 / **Actions and resources in relation to climate change policies**

Our environmental actions are guided by our sustainability strategy pillar **Sustainable Stay**, which defines how we manage and minimise our ecological footprint across the portfolio. We prioritise reducing those emissions and resource consumptions that we can directly control – within our buildings, our procurement decisions and our daily operations. The three strategic pillars – **Smart Utility Management**, **Sustainable Sourcing** and **Responsible Operations** – shape this approach and translate it into clear action areas that help us systematically improve efficiency, strengthen responsible supply chains and operate our properties with lower environmental impact.

E1-3 / Actions and resources in relation to climate change policies

Smart Utility Management

Our fully digital operating model enables efficient resource use across daily operations by reducing the need for on-site staff, administrative space and the energy these activities would normally require. In the end, this reduces our emissions and improves overall efficiency.

We further enhance energy performance through the use of smart-room technology. Around 200 units in Munich and Berlin are equipped with intelligent thermostats that adjust temperatures based on occupancy and weather conditions, achieving average energy savings of roughly 15%, including reductions of up to 50% in bathrooms. Together, these measures reflect our focus on managing utilities efficiently and reducing energy-related emissions without compromising guest comfort.

Sustainable Sourcing

Limehome sources a significant share of its electricity from renewable providers, primarily wind, hydro and solar. Renewable electricity typically causes substantially lower life-cycle emissions – generally below 10% of the emissions of conventional fossil-based electricity (IPCC AR5; IEA Emission Factors; NREL LCA Harmonization Project). As our portfolio grows, we continuously review and optimize our contracts to increase the renewable share, with the long-term ambition of reaching 100% renewable electricity sourcing across all markets.

In addition to energy sourcing, we also reduce emissions through responsible procurement of materials: we aim to source the majority of our products from selected European producers to minimise transport distances and reduce the associated emissions. By increasingly prioritising European suppliers, and by operating centralised warehouses in Germany and Spain to consolidate deliveries and avoid unnecessary partial loads, we streamline logistics in a way that lowers transport-related emissions across our supply chain.

Responsible Operations

In daily operations, we are increasing the share of EU-Ecolabel certified cleaning products to reduce emissions from chemical production, transport and use. In 2024, contractual agreements ensured that 38.5% of newly added units were cleaned with EU-Ecolabel certified products, with further expansion planned.

Limehome follows a reduced towel and linen change approach to avoid unnecessary laundry cycles. As most stays last one to three nights, the majority of bookings occur without changes, resulting in lower water and energy consumption, reduced chemical use and fewer emissions from laundry and cleaning services.

Textile and linen services are provided by certified laundry partners. Our largest supplier, Greif, holds multiple recognised sustainability certifications, while our Spanish partner Elis is EcoVadis Platinum–certified and ranks among the top 1% of assessed companies. Working with such partners helps reduce the environmental footprint across our portfolio.

In addition, we increasingly use environmentally preferable consumables, such as compostable coffee capsules and biodegradable tea bags, to reduce emissions related to single-use items.

Resources allocated
Current climate-related actions are funded through existing operational budgets, supported by internal functions for operations, procurement and sustainability. A dedicated transition plan in 2025 will define expected Opex and Capex requirements and allocate time-bound resources for future mitigation measures.

E1-4 / Targets related to climate change mitigation and adaptation

Limehome is currently in the process of developing climate-related targets that will fully meet the formal requirements of the ESRS. These targets will be defined as part of Limehome's first transition plan for the 2025 financial year, which is scheduled for publication in 2026.

In parallel to this formalisation process, Limehome has already taken concrete steps in recent years to advance its climate ambition. Two internal priority areas have been established that actively guide our current climate-related activities and will form an integral part of the forthcoming transition plan.
These existing focus areas are outlined on the right:

Renewable electricity
Limehome aims to operate on 100% certified renewable electricity across all markets. A large share of the portfolio is already supplied through long-term renewable electricity contracts, and this existing ambition will be formalised within the transition plan.

Increased share of eco units
Limehome has set an internal target to increase the share of eco units, defined as apartments located in eco-certified buildings (e.g. LEED, BREEAM or DGNB) or, where certification is not available, equipped with smart in-room energy-saving devices. This target was introduced with a base year of 2021, and by 2024, 12.1% of the units added to our portfolio met this definition.

Accounting principles
This figure represents the proportion of newly added units in a given reporting year that meet Limehome's internal eco-unit definition. Data is derived from rental agreements. The figure is reported as a point-in-time value as of 31 December of the respective year.

Accounting principles
This indicator reflects the share of Limehome units covered by certified renewable electricity contracts as of 31 December of the reporting year. Data is sourced from contract records and utility documentation. Certification schemes accepted include, but are not limited to, guarantees of origin or equivalent national certification frameworks.

E1-5 / **Energy consumption and mix**

Energy consumption and mix	2022
Total energy consumption (MWh)	4489.06
Total renewable energy consumption (MWh)	0.34
Share of renewable sources in total energy consumption (%)	7.61%
Electricity (MWh)	745.077
Share of electricity in total energy consumption (%)	16.60%
Share of renewable electricity in total electricity consumption (%)	47.27%
Energy from district heating (MWh)	1187.33
Share of district heating in total energy consumption (%)	26.45%
Energy from natural gas system (MWh)	1405.36
Share of natural gas in total energy consumption (%)	31.31%
Energy from oil-based systems (MWh)	1151.31
Share of oil in total energy consumption (%)	25.65%

Total energy consumption

Accounting principles
The energy table presented does not fully comply with current ESRS requirements, as the level of data availability at that time was still limited. As a result, the energy categories and the allocation of energy sources differ from the ESRS-defined structure, and the energy split reflects the information accessible in 2022 rather than today's reporting standards.

The underlying energy mix is aligned with the GHG emissions data for the 2022 reporting year, ensuring consistency between the energy information and the emission factors applied.

In addition, an assumption had to be applied when calculating the share of renewable electricity. For contracts explicitly specifying green electricity, the renewable share was taken directly from the contract. For all other electricity contracts that only indicated a general energy mix, the renewable share was estimated using the country-specific residual mix. These residual mix values are based on the European Residual Mixes 2022, published by the Association of Issuing Bodies (AIB).

Energy production	2022
from renewable sources (MWh)	0
from non-renewable sources (MWh)	0

Energy production

Limehome did not produce any energy on site during the 2022 reporting year.

E1-6 / Gross Scopes 1, 2, 3 and Total GHG emissions

Gross Scopes 1, 2, 3 and Total GHG emissions	2022
Gross Scope 1 GHG emissions (tCO2eq)	440.97
% of Scope 1 GHG emissions from regulated emission trading schemes	0%
Gross location-based Scope 2 GHG emissions (tCO2eq)	1,163.19
Gross market-based Scope 2 GHG emissions (tCO2eq)	1,089.23
Total Gross indirect (Scope 3) GHG emissions (tCO2eq)	7,363.13
1 Purchased goods and services	4,475.42
2 Capital goods	1,370.20
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	278.35
4 Upstream transportation and distribution	916.72
5 Waste generated in operations	98.65
6 Business traveling	142.03
7 Employee commuting	81.75
Total GHG emissions (location-based) (tCO2eq)	8,967.29
Total GHG emissions (market-based) (tCO2eq)	8,893.33

Gross scopes 1,2,3 and total GHG emissions

**E1-6 / Gross Scopes 1, 2, 3
and Total GHG emissions**

Scope 1
Our Scope 1 emissions reflect the direct greenhouse gas emissions from sources owned or controlled by Limehome. In 2022, these emissions amounted to 441 tonnes CO_2e. The main drivers were refrigerant losses from cooling systems (R410A and R134A), due to the relatively high global warming potential, followed by natural gas consumption for heating. A smaller share originated from the combustion of diesel and petrol in company vehicles.

Accounting principles
The underlying data for Scope 1 emissions are based exclusively on primary data sources. Fuel consumption for company vehicles is captured through fuel card statements. Likewise, natural gas, heating fuels, heating oil and refrigerants are all derived from actual consumption data, provided through invoices and statements from our suppliers and business partners.

E1-6 / **Gross Scopes 1, 2, 3
and Total GHG emissions**

Scope 2

Scope 2 emissions represent the indirect GHG emissions from purchased electricity and heat consumed across Limehome's apartments and offices. In 2022, Scope 2 emissions totalled 1,089 tonnes CO_2e. Electricity made up the largest share of these emissions, with additional contributions from district heating, heat from natural gas, and oil-based heating systems in a small number of properties.

The distribution of Scope 2 emissions reflects Limehome's operational footprint across multiple European markets with varying energy mixes. The locations with a higher reliance on fossil-based heating solutions contributed proportionally more to Scope 2 emissions, while regions with cleaner grid electricity or heating systems showed lower carbon intensity.

Accounting principles

Scope 2 market-based

Emissions are calculated based on the specific energy sources that we purchase for its electricity and heating consumption. Wherever available, real consumption data from utility invoices or service charge settlement were used as the basis for calculation. If primary data were not available, a cost-based approach was applied, estimating energy consumption on the basis of financial expenditure and using conservative assumptions.

Where supplier-specific emissions factors or documented electricity or energy mixes were available, these were applied. In cases where no specific factor or mix existed, a conservative proxy was used to avoid understating emissions. Renewable energy purchases and certificates are considered when accounting for indirect GHG emissions using the market-based approach.

Scope 2 location-based

Emissions are calculated by considering the average emissions factor of the regional or national energy grid in the location where consumption occurs. This method relies on the actual grid mix and does not take renewable energy purchases or certificates into account. For the calculation of GHG emissions, Limehome uses the most recent available emissions factors for each country.

As with the market-based method, primary consumption data were used wherever available; where these were missing, a cost-based estimation was carried out using conservative assumptions.

Renewable energy certificates

Certificates for the purchase of renewable energy are only considered valid documentation if a Guarantee of Origin (GoO), a cancellation statement, or a signed letter of intent confirming its issuance is available at the time of reporting. Where such certificates were provided by suppliers or energy partners, the corresponding renewable energy volumes were included in the market-based accounting.

E1-6 / **Gross Scopes 1, 2, 3
and Total GHG emissions**

Scope 3

Scope 3 emissions include all other indirect emissions generated across Limehome's upstream and downstream value chain. In 2022, these emissions amounted to 7,363 tonnes CO_2e, constituting the vast majority of Limehome's total footprint. This reflects the company's asset-light model, in which many core operational processes rely on external partners.

The most significant contributors were purchased goods and services, particularly cleaning services, dry cleaning and laundry, and linen and curtain supply, all of which are central to day-to-day hospitality operations. Residential maintenance and repair represented another major share, driven by continuous property-related service needs across the portfolio. Emissions associated with capital goods – including furniture, fixtures and other manufactured products for room fit-outs – also contributed notably.

Accounting principles

1. Purchased goods and services

Purchased Goods and Services include upstream emissions from all goods and services Limehome buys for its operations. Limehome used 2022 accounting records per legal entity. Each creditor was assigned to an economic sector, and spend was aggregated per sector. For each sector, industry-standard emission factors from established data sources were applied to calculate the resulting emissions.

2. Capital goods

Capital Goods cover emissions from purchased assets with multi-year use, such as furniture, equipment, or fit-outs. Limehome used 2022 capital expenditure data from accounting records. Each creditor was mapped to an economic sector, spend was aggregated per sector, and sector-specific emission factors from recognised data sources were applied.

3. Fuel- and energy-related activities

Fuel- and Energy-Related Activities include upstream emissions from the production, processing, and transmission of the energy Limehome consumes (e.g., electricity and heating). For this category, Limehome used utility invoices uploaded to Code Gaia. The invoices were processed through Code Gaia's AI extraction, assigned to the relevant energy categories, and the corresponding upstream emission factors were applied.

4. Upstream transportation and distribution

For Upstream Transportation and Distribution, which covers emissions from transporting goods before they reach Limehome's properties, we assessed three routes: warehouse-to-property, supplier-to-warehouse, and supplier-to-property. For 2022, the supply chain team relied on an approximation, as full cost visibility existed only for warehouse-to-property shipments. Due to limited data on the other two routes, these transport streams were estimated using cost shares and operational insights such as shipment frequency, consolidation levels, and typical distances. This assumption-based approach applies only to 2022 and will be replaced by detailed, invoice-based transportation data from 2024 onwards.

5. Waste generated in operations

Waste Generated in Operations covers upstream and downstream emissions from the treatment and disposal of waste resulting from Limehome's activities. Detailed accounting principles, data sources, and methodological assumptions for all waste streams are documented separately under ESRS E5-5.

6. Business travel

For Business Travel, which covers emissions from employee travel for work purposes, Limehome distinguishes between transport-related (e.g., rail, road, and air travel) and accommodation-related emissions. →

E1-6 / **Gross Scopes 1, 2, 3 and Total GHG emissions**

The underlying data was collected through accounting records and corporate credit card statements, which together provided the necessary information on travel modes, distances, and hotel stays. Based on these data sources, the respective emission factors were applied to calculate total business travel emissions for the reporting year.

7. Employee commuting
For Employee Commuting, which includes emissions generated by employees travelling between their homes and their workplace, Limehome calculated emissions based on an internal employee survey. The survey captured the distance travelled, the frequency of commuting per week, and the mode of transport used. Using this information, average commute patterns were derived and combined with mode-specific emission factors to calculate the total commuting-related emissions for the reporting year.

GHG emissions intensity	2022
Total GHG emissions (location-based) per net revenue (tCO2eq/Monetary unit)	0.00022
Total GHG emissions (market-based) per net revenue (tCO2eq/Monetary unit)	0.00022

Reconciliation of the net revenue amounts

Accounting principles
For the calculation of GHG emission intensity, we used the total emissions disclosed above for each stream (location-based and market-based) together with the consolidated revenue of the Limehome Group for the year 2022.

Environmental information

ESRS E5
Resource use and circular economy

SBM-3   Material impacts, risks and opportunities and their interaction with strategy and business model

IRO-1   Description of the processes to identify and assess material impacts, risks and opportunities

E5-1   Policies related to resource use and circular economy

E5-2   Actions and resources related to resource use and circular economy

E5-3   Targets related to resource use and circular economy

E5-5   Resource outflows

Environmental information

ESRS E5
Resource use and circular economy

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

The assessment of impacts, risks, and opportunities related to resource use and circular economy was conducted using the Group's established materiality assessment tools and process. This ensured that relevant aspects of waste generation and circularity were adequately captured. Details on the overall methodology are provided under ESRS 2 IRO 1. Stakeholder input on resource use and waste-related matters was incorporated as part of the broader materiality assessment.

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Waste	Negative impact	Actual	Medium term (1-5 years)	Upstream, own operations & downstream	Increased waste genera-tion due to own business activities	Waste arises across our value chain from property launch-es, office operations, guest stays and day-to-day service activities. As our operations grow, waste volumes are expected to increase, making transparency and targeted reduction measures essential. However, in our asset-light model, our ability to influence waste handling is partly limited by landlord-managed waste systems and national recycling infrastructure.

IRO-1 / **Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities**

The identification and assessment of resource use and circular economy–related impacts, risks and opportunities, with a focus on waste, was conducted as part of Limehome's double materiality assessment process. Due to Limehome's asset-light business model, no physical screening of assets was performed. Instead, relevant activities and value-chain stages were reviewed based on an internal assessment of the business model and operational processes.

The assessment was carried out through internal alignment sessions with sub-ject-matter experts from functions regularly involved in waste-related topics, including Operations, Sustainability and Supply Chain. These experts evaluated waste-related impacts arising from proper-ty launches, ongoing operations and guest stays across upstream, own operations and downstream activities.

No direct consultations with affected com-munities were conducted, as no material community-level impacts related to waste were identified. Relevant stakeholder per-spectives were incorporated through the broader materiality assessment process.

LIMEHOME

E5-1 / Policies related to resource use and circular economy

Limehome does not yet have formal policies specifically addressing resource use and circular-economy principles. However, the company will establish a comprehensive Code of Conduct for Suppliers and Business Partners in 2025, which will include clear expectations and minimum standards related to sustainable sourcing, efficient resource use and waste reduction.

E5-2 / Actions and resources related to resource use and circular economy

Smart Utility Management

Our operational model reduces avoidable waste by minimizing disposable materials and making processes more efficient.

Housekeeping procedures are designed to use fewer consumables, reduce packaging waste and extend the life cycle of materials used in cleaning processes.

Guests are encouraged to request daily cleaning only when required, which reduces the number of consumables used per stay and results in fewer discarded materials. For longer stays, linen and towel changes are limited to defined intervals, lowering the volume of laundry-related waste, detergent packaging and single-use cleaning supplies.

Sustainable Sourcing

Sourcing decisions play a key role in preventing waste before it is generated. We prioritise long-lasting, reusable and certified products, ensuring that materials entering our operations have a lower environmental footprint and remain in use for as long as possible.

To ensure responsible lifecycle management, we rely on textile and cleaning partners that operate under recognised sustainability frameworks. While detailed information on our key suppliers is covered in E1, it is relevant here to highlight that our partners — including Greif and Elis — follow certified environmental standards, which supports durability, reduces material loss and limits waste across supply chains.

Circular principles also guide how we source and manage furniture and equipment. Items that remain in good condition during refurbishments or property transitions are reused internally, refurbished, or donated to local institutions, extending product lifecycles and reducing unnecessary disposal.

Responsible Operations

In guest operations, Limehome reduces avoidable waste by replacing single-use items with compostable, biodegradable and recyclable alternatives.

Toiletries are offered in refillable dispensers made from 100% recycled PET, eliminating single-use plastic bottles. Compostable coffee capsules and biodegradable tea bags further reduce packaging waste across units. Waste-separation systems are consistently expanded and adapted to local recycling requirements, enabling guests to sort waste correctly and decreasing residual waste. Housekeeping teams play an active role in monitoring separation quality and ensuring that material streams enter appropriate recycling channels.

A key focus in Responsible Operations is the use of EU Ecolabel-certified cleaning products, which help reduce hazardous substances, minimise chemical waste and significantly cut down on packaging disposal. Details on these standards appear in E1, but we reference them here as they are key to reducing packaging waste. By relying on certified cleaning partners and refillable systems, we lower the amount of residual waste generated and decrease the environmental impact of housekeeping routines. Across housekeeping and cleaning processes, durable materials and reusable systems further decrease the need for disposable items. By designing operations that require fewer single-use materials and generate less residual waste, Limehome strengthens circularity in everyday workflow

Resources allocated
These actions are implemented by operations teams and supported through operational budgets, ensuring that waste reduction, resource efficiency, and circularity measures are embedded in daily processes across Europe.

E5-3 / Targets related to resource use and circular economy

Limehome is currently establishing ESRS-aligned circular-economy and resource-use targets as part of our first transition plan. This plan is currently in development and will be finalized and published with the 2025 sustainability report.

Although fully ESRS-aligned targets are not yet established, Limehome has already tracked an internal target in recent years that directly supports our transition efforts and will form part of the future transition plan. The following target is defined as follows:

Increased use of ecological cleaning products

Limehome aims to increase the use of EU-Ecolabel-certified ecological cleaning products to reduce chemical use, limit harmful substances, and minimize packaging waste. This internal target was first introduced with a base year of 2021 and has since been significantly expanded. In 2024, we secured contractual agreements ensuring that 38.5% of all newly added units are cleaned with environmentally friendly products, thereby significantly exceeding our initial target of 21%.

Accounting principle

This figure is based on the share of newly added units in a given reporting year that are covered by contractual agreements requiring the use of EU-Ecolabel-certified cleaning products. Data is sourced from our Operations team and supplier contracts and reflects a point-in-time value as of 31 December of the respective year.

E5-5 / **Resource outflows**

Waste amounts

2022	Total	Hazardous waste	Non-hazardous waste
Total amount of waste generated (t)	4,765.31	–	4,765.31
Total amount of waste diverted from disposal (t)	1,894.26	–	1,894.26
Amount of waste – preparation for reuse (t)	0	–	0
Amount of waste – recycling (t)	1,795.10	–	1,795.10
Amount of waste – other recovery operations (t)	99.17	–	99.17
Total amount of waste directed to disposal (t)	2,871.05	–	2,871.05
Amount of waste – incineration (t)	2,413.55	–	2,413.55
Amount of waste – landfill (t)	457.50	–	457.50
Amount of waste – other disposal operations (t)	0	–	0
Total amount of non-recycled waste (t)	2,970.022	–	2,970.022
Percentage of non-recycled waste (%)	62.33%	–	62.33%

Waste amounts

Accounting principles
Waste amounts are calculated using the most reliable data available for each country in which Limehome operates. To ensure consistency with our carbon footprint reporting, all waste values are based on 2022 data.

For Germany, Austria and the Netherlands, waste figures are based on actual measured quantities collected directly from Limehome's operations. In Spain, however, waste disposal is charged through a fixed municipal tax, meaning that measured quantities are not provided. Therefore, Spanish waste amounts are estimated using Eurostat's 2022 average household waste generation data to ensure a consistent and credible representation of waste volumes.

For property launches, waste amounts are recorded using measured data in all countries where itemised information is available. Because detailed waste quantities were not yet included on Spanish invoices at the time, launch-related waste in Spain is estimated using average values derived from the measured data of Germany, Austria and the Netherlands

E5-5 / **Resource outflows**

Composition of the waste

In line with national waste regulations and our commitment to sustainable waste management, our hospitality operations generate and manage various waste streams across our value chain. These streams originate from our apartment setup and operations, our office activities, and the stay of our guests.

Waste from property launches

During the launch of our apartments, waste primarily arises from packaging materials such as cardboard, paper, plastic, and metal, as well as from protective materials used during installation. In some cases, bulky waste (e.g. furniture, mattresses, or textiles) and electronic equipment are also generated during replacement or renovation activities.

Waste from office operations

Our office locations generate mixed and recyclable waste streams, including paper and cardboard packaging, plastics, glass, and organic waste. Additionally, electronic waste and office supplies (such as ink cartridges or batteries) are handled responsibly in accordance with local regulations.

Waste generated by guests

During guest stays, the most common waste streams include mixed municipal waste, packaging materials (plastic, glass and paper), and organic waste from food consumption. Where possible, we provide recycling options for guests; however, the availability and quality of these options depend on the waste-handling systems offered by landlords as well as the local and national waste-management infrastructure. As a result, our ability to influence guest waste segregation is inherently limited.

Operational and service-related waste

Further waste streams arise from our day-to-day operations, including empty containers from cleaning and hygiene products (e.g. soap bottles, detergents), textiles, and other consumables used in the regular servicing of apartments. Hazardous waste, such as used batteries or fluorescent bulbs, is collected and disposed of responsibly.

To ensure regulatory compliance and environmental responsibility, Limehome follows national waste separation and disposal guidelines in all operating countries. We are continuously aiming to work with local waste management partners to promote recycling and to continuously improve waste handling practices across our operations.

Hazardous and radioactive waste

Type of waste	2022
Total amount of hazardous waste (t)	0
Total amount of radioactive waste (t)	0

During the reporting period, no hazardous or radioactive waste was generated within Limehome's operations.

Social information

ESRS S1
Own workforce

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

S1-1 Policies related to own workforce

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S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

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

S1-6 Characteristics of the undertaking's employees

S1-7 Characteristics of non-employee workers in the undertaking's own workforce

S1-9 Diversity metrics

S1-15 Work-life balance metrics

Social information

ESRS S1
Own workforce

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Our employees play a central role in Limehome's business model, and their well-being and development are essential for the delivery of our services. As part of our ESRS assessment, we have identified several workforce-related topics that do create positive impacts within our own operations.

The material S1 topics relevant to our business include secure employment, work-life balance, gender equality and equal pay, training and skills development, measures against violence and harassment, diversity, and employee privacy. These topics are critical for maintaining a safe, inclusive, and supportive work environment.

If not managed appropriately, issues such as high workload, lack of transparency, or insufficient development opportunities could negatively affect wellbeing and retention. At the same time, strong people practices, clear communication, and a culture of inclusion create positive impacts for employees and strengthen our organisational performance.

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Secure employment	Positive impact	Actual	n/a	Own operations	Establishment of stable and secure employment opportunities as a direct result of our business operations	We create stable and secure employment opportunities by offering long-term roles, providing fair wages, promoting a healthy work-life balance, and offering a variety of training and development opportunities for our workforce.
Work-life balance	Positive impact	Actual	n/a	Own operations	Enabling work-life balance for employees	We promote work-life balance by offering flexible setups for office-based employees, partially remote roles, and fully remote positions, all supported by clear guidelines. Where operationally feasible, employees can organize their daily working hours flexibly, and our work models allow working from abroad for defined periods. We also offer part-time arrangements and the option to take between one and three months off per year.
Gender equality and equal pay for work of equal value	Positive impact	Actual	n/a	Own operations	Enablement of gender equality within own activities	We support gender equality by applying transparent and structured recruitment, performance, promotion and compensation practices. Everyone independent of their gender has the same possibility to grow and receive the same pay for the same roles and responsibilities, with no differences in remuneration based on gender.
Training and skills development	Positive impact	Actual	n/a	Own operations	Enablement of training and skills development among our employees	We invest in the continuous development of our employees through structured and role-specific onboarding processes. In addition, we follow an Unlimited Learning approach, enabling employees to select the external training and development resources that create the greatest impact for their role and for Limehome, provided they support productivity and professional growth. To further strengthen leadership capabilities, we also offer individual coaching for leadership roles.

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SBM-3 / Material impacts, risks and opportunities and their interaction with strategy and business model

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Measures against violence and harassment in the workplace	Positive impact	Actual	n/a	Own operations	Promotion of a non-violent and harassment-free environment	We maintain a zero-tolerance approach to any form of violence, discrimination and harassment. Our internal policies, reporting channels and awareness measures are designed to ensure a safe, respectful and harassment-free workplace for all employees.
Diversity	Positive impact	Actual	n/a	Own operations	Promoting diversity as part of our corporate culture	We foster an inclusive work environment by encouraging diversity in hiring, decision-making and everyday interactions. Our culture aims to ensure that employees from different backgrounds feel valued and represented. We are committed to openness toward all qualified candidates, regardless of their personal background or any potential disability, and strive to create a workplace where everyone can contribute their expertise.
Privacy	Positive impact	Actual	n/a	Own operations	Ensuring the security and confidentiality of employees' personal data	We protect employee privacy by implementing strict data-protection processes and ensuring the secure handling of personal information. We only use tools and partners that can guarantee to follow relevant legal requirements and aim to maintain confidentiality and trust.

S1-1 / Policies related to own workforce

At Limehome, we did have concrete internal policies in place in 2024 that shaped how we work together every day. However, these policies were not yet fully aligned with the ESRS principles. That's why, in 2025, we will introduce an expanded and more formalised set of policies – including our Code of Conduct, an Corruption and Bribery Policy, and an updated Whistleblower Policy – to ensure our standards of ethical behaviour, integrity and accountability are fully consistent with the ESRS.

S1-2 / Processes for engaging with own workers and workers' representatives about impacts

In 2024, we engaged with our workforce through several structured channels to identify and address actual and potential impacts on their working conditions. These included performance and development dialogues, employee surveys and pulse checks, team-level meetings, training formats, team events and our all-hands format. Some of these formats allow us to engage with our workforce, some of them give employees the opportunity to raise issues, share feedback, and suggest improvements related to well-being, professional development, equal opportunities, workplace behaviour, data privacy, workload, and role clarity.

Insights gathered through these processes support the positive impacts identified in our materiality assessment. Regular dialogue strengthens employment security, helps us monitor work-life balance, and informs adjustments to internal practices. Feedback on skills and development needs shapes training and growth opportunities. Open communication channels also help us identify and address inappropriate behaviour early, reinforce equal treatment and diversity, and respond to privacy-related concerns.

The People team oversees these engagement processes and the follow-up on identified impacts. Findings feed into policy updates, well-being and inclusion initiatives and training programmes This continuous engagement approach enables employees to actively participate in their working environment and supports positive workforce outcomes across our operations.

S1-3 / Processes to remediate negative impacts and channels for own workers to raise concerns

We have not identified any material negative impacts related to our workforce. However, we maintain comprehensive processes for addressing potential issues, including remediation and secure reporting channels. These processes – as well as related preventive measures – are described in the following chapter.

S1-4 / Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

At Limehome, our actions toward our workforce are guided by the strategic pillar Empowering People, which focuses on well-being, inclusion, growth and respectful collaboration. These principles are embedded in our core values and reflected in our benefits framework (Rise–Care–Fun–Ease–Diversity), shaping how we design development opportunities, support employee well-being and cultivate an inclusive, safe and engaging workplace culture. Building on this foundation, the following sections outline the concrete measures we take to address our material workforce impacts, mitigate potential risks and strengthen opportunities for engagement, development and long-term employability.

S1-4 / **Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions**

Diversity, equity & inclusion (DEI)	Fair and supportive working conditions	Training and skills development	Privacy and data protection
We take a comprehensive approach to promoting diversity, equity and inclusion across our workforce. Our initiatives include diversity reporting, inclusive recruitment processes and unconscious bias training.	We aim to create a safe, supportive and balanced work environment, reinforcing positive impacts such as secure employment and healthy work-life balance.	We promote continuous professional growth through structured learning and development activities. Bi-annual 360° feedback cycles, regular development discussions and a clear career development model support structured progression.	Safeguarding personal data is essential to maintaining trust and a safe working environment. Our HR systems operate in line with GDPR requirements, and employee information is handled securely and confidentially in the digital as well as physical sphere.

A structured onboarding programme embeds diversity, inclusion and harassment prevention as core expectations from day one, while our engagement survey enables employees to share perspectives and guide future DEI priorities.

Employees benefit from a range of well-being and flexibility measures, including nilo.health for mental well-being, Urban Sports Club memberships in selected countries, and flexible work options such as limecation (temporary EU remote work) and limeout (our sabbatical programme). In addition, we offer flexible working-time arrangements and modern flexible-work models where role requirements allow, giving employees more freedom to shape their daily work schedules.

As part of our Limitless Learning Approach, employees have access to unlimited tailored learning opportunities, internal expert talks and self-directed upskilling options. High performers also benefit from our talent programme, which includes mentoring from senior leaders.

Privacy is also integrated into our confidential reporting channels, including our anonymous whistleblowing platform, which is aligned with the latest EU whistleblower regulations. This ensures that concerns can be raised safely.

Leadership coaching and clear behavioural expectations help foster respectful and psychologically safe teams, while our zero-tolerance stance toward harassment and retaliation mitigates risks of negative workplace interactions.

To strengthen preventive and compliance-related learning, a comprehensive training framework will consolidate training on ethics, compliance and culture by the end of 2025.

S1-4 / Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

**Effectiveness monitoring
and continuous improvement**
We evaluate the effectiveness of our actions using several indicators: participation in development programmes, participation in bi-annual engagement surveys and their results, performance feedback trends, retention and absenteeism patterns and insights from onboarding and exit interviews. The People team and management team review these findings regularly and adjust initiatives where needed – such as refining learning formats, strengthening communication or expanding support offerings. This continuous improvement cycle ensures that our measures remain aligned with workforce needs and address emerging risks effectively.

S1-5 / Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Limehome has defined outcome-oriented targets to track and enhance its progress in addressing material workforce impacts, mitigating risks, and fostering positive change. These targets reflect the company's focus on diversity, inclusion, and employee engagement as core drivers of a fair and motivating workplace.

Gender balance in senior roles
Limehome aims to increase the share of women in senior management positions from 27% in 2021 to a continuous target of 45%. In 2024, we managed to exceed this target and reached a female share of 48% in senior roles, out-performing our continuous target.

Accounting principles
This figure is based on a year-end snapshot and is measured as a point-in-time value as of 31 December of each respective year, rather than as an annual average. Senior roles at Limehome include key leadership and expert positions such as Senior Manager, Team Lead, Engineering Manager, Expert, Head of, Senior Expert and Vice President (including General Manager).

Employee engagement score
Based on its strategic relevance for us as a company, the engagement score is integrated into our OKR process as a company-wide objective. Limehome conducts an engage-ment survey three times per year to assess employee sat-isfaction, inclusion, and well-being. In 2024, we achieved an annual average engagement score of 69.7%. With a consistently high participation rate (annual average 2024: 87.5%), we are able to obtain a comprehensive and repre-sentative picture across the company. To further increase the impact of the feedback we receive, we will introduce mid-point action surveys in 2025 to ensure that insights are effectively translated into concrete actions.

Accounting principles
The Engagement Score is derived from our company-wide Engagement Survey, which is conducted three times per year in January, May, and September. All figures are collected anonymously through our Culture and Performance Tool Leapsome (and until September 2024 via CultureAmp). The score reflects the aver-age share of responses that selected "agree" or "strongly agree" across five key engagement statements: recommending Limehome as a great place to work, feeling proud to work for Limehome, not proactively looking for a new job, perceiving Limehome as an environment that motivates employees to strive for excellence, and expecting to remain at Limehome in two years based on current personal and company development prospects. Responses are collected on a five-point scale ranging from 1 (strongly disagree) to 5 (strongly agree). The participation rate indicates the percentage of eligible or invited employees who completed the survey.

S1-5 / Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The People team, together with the management team, defines and reviews all workforce-related targets. These targets are developed based on internal data and are approved annually by management.

Performance on these targets is monitored using HR analytics and engagement dashboards. Gender data are tracked on a monthly basis to ensure that equal-opportunity trends remain positive. Engagement survey results are reviewed when a survey takes place and already now, each lead is responsible for reviewing survey insights with their team, setting actions and ensuring progress over time. In 2025 this will be additionally supported by the introduction of mid-point "action surveys" between the engagement surveys that shall further support in verifying whether teams have discussed results, defined meaningful follow-up actions and achieved measurable improvements.

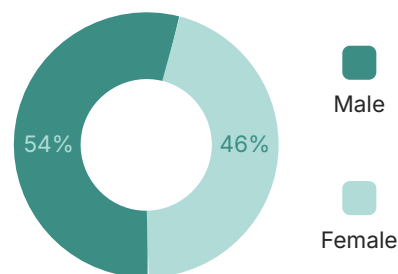Regular review of outcomes informs Limehome's ongoing improvement process. For example, the sustained success in reaching gender-balance targets has led to expanded leadership-pipeline development and mentoring initiatives to ensure long-term equity. Insights from engagement surveys are further used to strengthen culture, well-being, workload management and cross-team communication and collaboration.

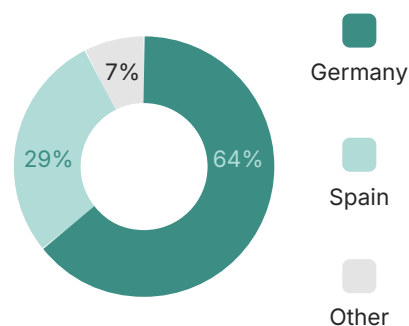S1-6 / **Characteristics of the undertaking's employees**

Total number of employees by gender

Gender	2024
Male	147
Female	124
Other	0
Not reported	0
Total employees	271

- Male 54%
- Female 46%

Total number of employees by country

Country	2024
Germany	174
Spain	77
Others	20

- Germany 64%
- Spain 29%
- Other 7%

Accounting principles

General approach
All employee information is sourced from Limehome's internal HR systems and processed in accordance with GDPR requirements. To ensure a stable and representative view of our workforce, employee figures are reported as the annual average headcount. Headcount is used for all demographic disclosures, irrespective of full-time or part-time status. Freelancers and contractors are excluded.

Gender distribution
Gender distribution refers to the number of employees whose legally recognised gender is female, male or categorised as other. The distribution is calculated using the annual average headcount of each category across all countries where Limehome has direct employment relationships. The category other includes employees whose legally recognised gender is neither female nor male.

Geographical distribution
Geographical distribution is determined by aggregating the annual average headcount across the specific countries in which Limehome maintains direct employment relationships. All other countries with direct employment during 2024 are presented collectively under Other: Austria, Switzerland, Greece, Italy, Netherlands, Hungary, Portugal, and Czech Republic.

S1-6 / **Characteristics of the undertaking's employees**

Total number of employees by gender

2024	Female	Male	Other	Not reported	Total
Number of employees	124	147	0	0	271
Number of permanent employees	137	119	0	0	256
Number of temporary employees	9	6	0	0	15
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	128	113	0	0	0
Number of part-time employees	19	11	0	0	30

Total numbers of employees by contract type and gender

Accounting principles

Permanent employees are defined as employees with an employment contract, regardless of whether the contract is open-ended or fixed-term. This category includes full-time and part-time roles, as well as marginal employment, working students and interns. freelancers, contractors and Employer of Record (EoRs) are exclud-ed and fall under non-employees. Figures reflect the annual average headcount across all countries where Limehome has direct employment relationships.

Temporary employees are defined as employees whose employment is linked to a specific project or a predetermined time period. This category may include part-time and full-time roles such as interns, working students and marginal employ-ment. Freelancers, contractors and EoRs are excluded and fall under non-employ-ees. The number of temporary employees is reported as the annual average head-count across all relevant locations.

Non-guaranteed hours employees Lime-home does not employ workers without a contractual assurance of minimum or set working hours. Accordingly, the category "non-guaranteed hours employees" is not applicable.

![LIMEHOME]

S1-6 / **Characteristics of the undertaking's employees**

Employee turnover	2024
Rate	25,46%
Number of employees	69

Accounting principles
"Employee turnover" is defined as the cumulative number of employees who left Limehome during the reporting period. The "employee turnover rate" is calculated as the proportion of departing employees relative to the average number of employees over the same period. Departures are aggregated across all countries where Limehome has direct employment relationships, excluding freelancers, contractors and EoRs.

S1-6 / **Characteristics of the undertaking's employees**

Total numbers of employees by contract type and region – 2024

Number of employees	**271**
Germany	174
Spain	77
Others	20

Number of permanent employees	**256**
Germany	163
Spain	75
Others	18

Number of temporary employees	**15**
Germany	10
Spain	4
Others	1

Number of non-guaranteed hours employees	**0**
Germany	0
Spain	0
Others	0

Number of full-time employees	**241**
Germany	147
Spain	76
Others	17

Number of part-time employees	**30**
Germany	27
Spain	1
Others	2

Accounting principles
The total numbers of employees by contract type and region are determined by applying the same accounting principles outlined for employee characteristics and employment categories. All figures are based on the annual average headcount, aggregated across all countries where Limehome has direct employment relationships.

All contract types follow the definitions previously established. Regional allocation is based on the country in which the employee holds a direct employment contract. Countries with smaller workforce numbers are reported collectively under Other, consistent with the methodology used in the geographical distribution.

Total numbers of employees by contract type and region

S1-7 / Characteristics of non-employee workers in the undertaking's own workforce

Number of non-employees in own workforce

	2024
Total number of non-employees	6
Number of self-employed people	3
Number of people provided by undertakings primarily engaged in employment activities	3

Number of non-employees in own workforce

S1-9 / Diversity metrics

Gender distribution at top management level

Gender	Number 2024	Percentage 2024
Male	10	76.65%
Female	3	23.35%
Other	0	0%
Not reported	0	0%

Gender distribution at top management level

Distribution of employees by age group

Age group	2024
< 25 years old	25
25 – 35	165
35 – 45	59
45 – 55	15
55 – 65	7
> / = 65 years old	0

Distribution of employees by age group

Accounting principles
Non-employees include all individuals engaged by Limehome as freelancers, contractors or through EoR arrangements. This category excludes brokers and external personnel provided through leasing or outsourcing partners. Only individuals with a direct contractual engagement with Limehome are included in the reported figures.

Accounting principles
Top Management is defined as VPs and C-level roles. The gender split at top management level follows the same accounting principles as the overall gender distribution, including the use of the annual average headcount and the categorisation into female, male, other and not-reported, based on legally recognised gender.

Accounting principles
The age distribution of employees is calculated by aggregating the annual average headcount of employees within the defined age groups: under 25, 25–35, 35–45, 45–55, 55–65, and 65 or older. The distribution includes all employees with a direct employment relationship with Limehome. This calculation follows the same principles applied across all workforce metrics.

S1-15 / Work-life balance metrics

Work-life balance	2024
Percentage of employees entitled to take family-related leave	100%
Percentage of males that took family-related leave	1.08%
Percentage of females that took family-related leave	2.38%
Total percentage of employees that took family-related leave	1.81%

Work-life balance metrics

Accounting principles
Non-employees include all individuals engaged by Limehome as freelancers, contractors or through EoR arrangements. This category excludes brokers and external personnel provided through leasing or outsourcing partners. Only individuals with a direct contractual engagement with Limehome are included in the reported figures.

Social information

ESRS S4
Consumers and end-users

SBM-3   Material impacts, risks and opportunities and their interaction with strategy and business model

S4-1   Policies related to consumers and end-users

S4-2   Processes for engaging with consumers and end-users about impacts

S4-3   Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

S4-4   Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

S4-5   Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Social information

ESRS S4
Consumers and end-users

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Our guests are at the centre of Limehome's business model, and their experience, safety, and trust are critical to the delivery of our services. As part of our ESRS assessment, we have identified several material consumer and end-user topics that create positive or negative impacts downstream and present corresponding risks and opportunities for our business.The material S4 topics relevant to our operations include data privacy, access to clear and quality information, health and safety, and non-discrimination, particularly in relation to accessibility for persons with disabilities. These topics are fundamental to ensuring safe, transparent and inclusive guest experiences across all properties. If not managed effectively, risks such as data breaches, unclear communication, insufficient safety measures or barriers for guests with disabilities could negatively affect customer trust, satisfaction and brand reputation.

SBM-3 / Material impacts, risks and opportunities and their interaction with strategy and business model

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Privacy	Negative impact	Potential	Long term (> 5 years)	Downstream	Poor data protection and privacy, exposing guests and customers to greater risk of data breaches, misuse of personal information and loss of trust in our operations	Our digital-first business model relies heavily on automated booking, check-in and guest communication systems. Increasing data volumes and technology dependencies may heighten privacy-related vulnerabilities over the long term. Insufficient or outdated data-protection controls could expose guests to risks such as unauthorized access to personal identification data, payment information or stay-related details. Such incidents, whether they occur within our own systems or at one of our partners, may undermine trust in us and could lead to regulatory action, financial penalties or reputational damage.
Privacy	Positive impact	Actual	n/a	Downstream	Enhanced data privacy and protection for consumers and end-users as a result of our business activities	Through secure digital processes, security policies and guidelines, encrypted data handling, and strict access controls integrated into our booking, payment, and check-in systems, we provide strong protections for guest data. Limehome's standardized, centrally managed IT infrastructure reduces human error and ensures consistent implementation of privacy safeguards across all locations. This actively enhances the privacy experience for guests, supporting compliance with GDPR and building trust.

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SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Access to (quality) information	Positive impact	Actual	n/a	Downstream	Positive impact through clear communication and provision of information relevant to the customer	Our digital operating model provides guests with timely, accurate, and easy-to-access information throughout the customer journey – from booking confirmation to check-in instructions and on-stay communication. Automated messaging and standardized information flows ensure that guests consistently receive all essential details in a transparent, user-friendly format, reducing information gaps and enhancing service reliability across all properties.
Health and safety	Positive impact	Actual	n/a	Downstream	Reduction of health and safety risks for customers as a result of measures implemented within own operations	Our centrally defined cleaning protocols, on-site and remote quality controls and standardised property fit-outs contribute to a safer stay environment for guests. Regular cleaning cycles, professional linen management and structured contractor oversight help reduce hygiene-related risks, while consistent room layouts and safety features support a unified health and safety baseline across all units. In addition, each property must meet our defined quality and safety standards before it goes live, and individual units may be temporarily removed from sale if they do not meet these standards. Units are inspected periodically during running business & the right corrective measures are taken in case standards are not met.

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SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Non discrimination	Positive impact	Actual	n/a	Downstream	Enhanced accessibility for people with disabilities resulting from dedicated efforts to improve facilities, services, and digital access	Our expansion and design standards increasingly integrate accessibility considerations into property selection, layout planning, and digital service design. Step-free access in many properties, clear digital communication, and user-friendly self-check-in processes help reduce barriers for guests with mobility or sensory limitations.

S4-1 / Policies related to consumers and end-users

Limehome operates with clear internal policies and technical safeguards that govern guest data, security, accessibility, privacy and complaint handling. These measures ensure responsible and secure processing of personal information. As part of our continued progress, we will further strengthen this framework through a formal ESRS-S4-compliant policy.

Current internal policies and guidelines relevant to guest protection include our Guideline on Data Deletion within Internal Systems, our GDPR Guidelines, a BYOD (Bring-Your-Own- Device) policy, and our comprehensive Technical and Organizational Measures (TOMs), which structure how data protection and security are implemented across key control categories.

S4-2 / Processes for engaging with consumers and end-users about impacts

Our approach to guest engagement is built on collaboration and continuous improvement. We use structured feedback processes to understand how our operations may create positive or negative impacts for guests, particularly around data protection, access to information, health and safety, and accessibility.

Engagement takes place through several ongoing channels, including Customer Effort Score and Customer Satisfaction (CSAT) requests after interactions, both combining quantitative ratings and qualitative feedback through open text fields as well as feedback monitoring through Chattermill, a customer experience analytics platform that uses AI to aggregate and interpret public reviews from multiple channels. These insights help us detect potential issues and missed opportunities - for example, unclear communication that limits information access, or digital processes that could impact inclusivity. Data is reviewed jointly by our Guest Relations, Operations, and Product teams to evaluate trends and define appropriate actions.

Results directly inform improvement measures - such as strengthening communication on data privacy, enhancing safety-related information, or refining booking and check-in flows for better accessibility. Effectiveness is tracked through the Net Promoter Score (NPS), Customer Satisfaction (CSAT), Customer Effort Score, and Quality Assurance (Q&A) reviews. This structured process ensures guest feedback actively drives how we manage our impacts and continuously improve the Limehome experience.

S4-3 / Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Upholding privacy and data protection is a core part of how we care for our guests and we act swiftly and transparently whenever issues arise that could affect guest trust.

Guests can raise privacy or service-related concerns in various languages through channels, such as phone, WhatsApp, a dedicated guest-support email, direct contact forms, or public review channels. Reported cases are jointly managed by our Guest Relations, ensuring timely investigation and resolution. The VP Guest Relations oversees this process and ensures lessons learned are integrated into our systems and training.

As outlined earlier, we also monitor and analyse customer complaints using Chattermill, to identify recurring issues and assess the effectiveness of our corrective actions. Although a formal grievance mechanism is not yet in place, we are currently developing a structured, group-wide process for managing privacy-related incidents. This will help ensure consistency, accountability, and sustained trust across all markets.

While Limehome already operates several channels through which guests can raise concerns, a formal, group-wide grievance mechanism aligned with ESRS requirements is currently under development and planned for rollout in 2025.

S4-4 / Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Limehome manages its material impacts, risks and opportunities related to our guests through the strategic pillar Guest Experience, which focuses on safety, trust, service quality and a seamless digital journey. Guided by this pillar, we address guest-related matters through established operational practices, cross-functional collaboration and continuous improvement processes.

S4-4 / Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Privacy and data protection

We have implemented a comprehensive set of measures to ensure that personal data is processed lawfully, securely and transparently.

All company data is hosted in the cloud with leading providers such as AWS and Google Cloud, and we do not operate local servers. Internally, employees use company-issued devices or comply with a tightly governed BYOD policy. Access to systems is restricted by user role, protected through unique credentials, enforced multi-factor authentication, a vetted password manager and strict limitations on admin access. Automatic safeguards – such as malware and phishing protection, firewall-enabled devices, system session timeouts and regular penetration tests – further enhance security.

We appoint an external data protection officer (DPO), who regularly reviews our processes and supports compliance with all relevant requirements. We manage data access, maintain secure systems and con-

tinuously improve data-handling processes. This includes clear internal guidelines such as GDPR procedures, data deletion protocols and access-rights management, as well as technical and organisational controls that monitor system activity and ensure secure data storage and transmission.

To strengthen our defence posture, we actively collaborate with external experts and cyber insurance partners who audit our systems and validate their security. Because fraud attempts in the travel industry – particularly involving OTAs like Booking.com – are common, we work closely with our software vendors and partners to maintain a high level of protection for guest data.

In addition to digital safeguards, Limehome also applies physical security measures across our locations. All units are equipped with mechanically self-locking mortise locks, which automatically secure the door after closing and significantly reduce the risk of unauthorised access.

Access to information and transparent communication

Clear, understandable and accessible information, in various languages, is essential for a seamless guest experience. Therefore, Limehome maintains transparent communication across the full booking and stay journey.

Guest-facing materials – including booking confirmations, check-in guidance and in-stay information – are regularly reviewed and updated based on guest feedback.

Beyond written communication, our service teams ensure fast and reliable support across channels: guests reach us by phone with an average waiting time of under 30 seconds, and WhatsApp messages are typically answered in less than five minutes. These service levels enable us to resolve questions quickly and help guests navigate their stay with confidence.

Health, safety and quality of the stay

Guest well-being is a central focus of Limehome's operating model. Regular quality checks, strict hygiene standards and structured collaboration with cleaning and maintenance partners help safeguard health and safety across all properties.

Limehome complies with all applicable national and regional health and safety requirements and reviews relevant measures regularly. This includes, for example, mandatory fire safety checks, routine legionella testing of water systems and other standard inspections common across the European hospitality sector. We continuously assess new regulatory developments and best practices to ensure that our health and safety approach remains up to date and evolves in line with guest expectations and industry standards.

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S4-4 / Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Non-discrimination and accessibility

Limehome aims to provide an inclusive and barrier-free experience for all guests wherever possible, including improving accessibility features in new and refurbished properties and reviewing digital platforms to remove barriers related to usability, language or design.

In line with this commitment, our digital products follow WCAG Level AA, the internationally recognised accessibility standard that defines essential requirements for people with visual, auditory, cognitive or motor impairments. Meeting this level helps ensure that our websites and digital interactions remain perceivable, operable and understandable for a broad range of use.
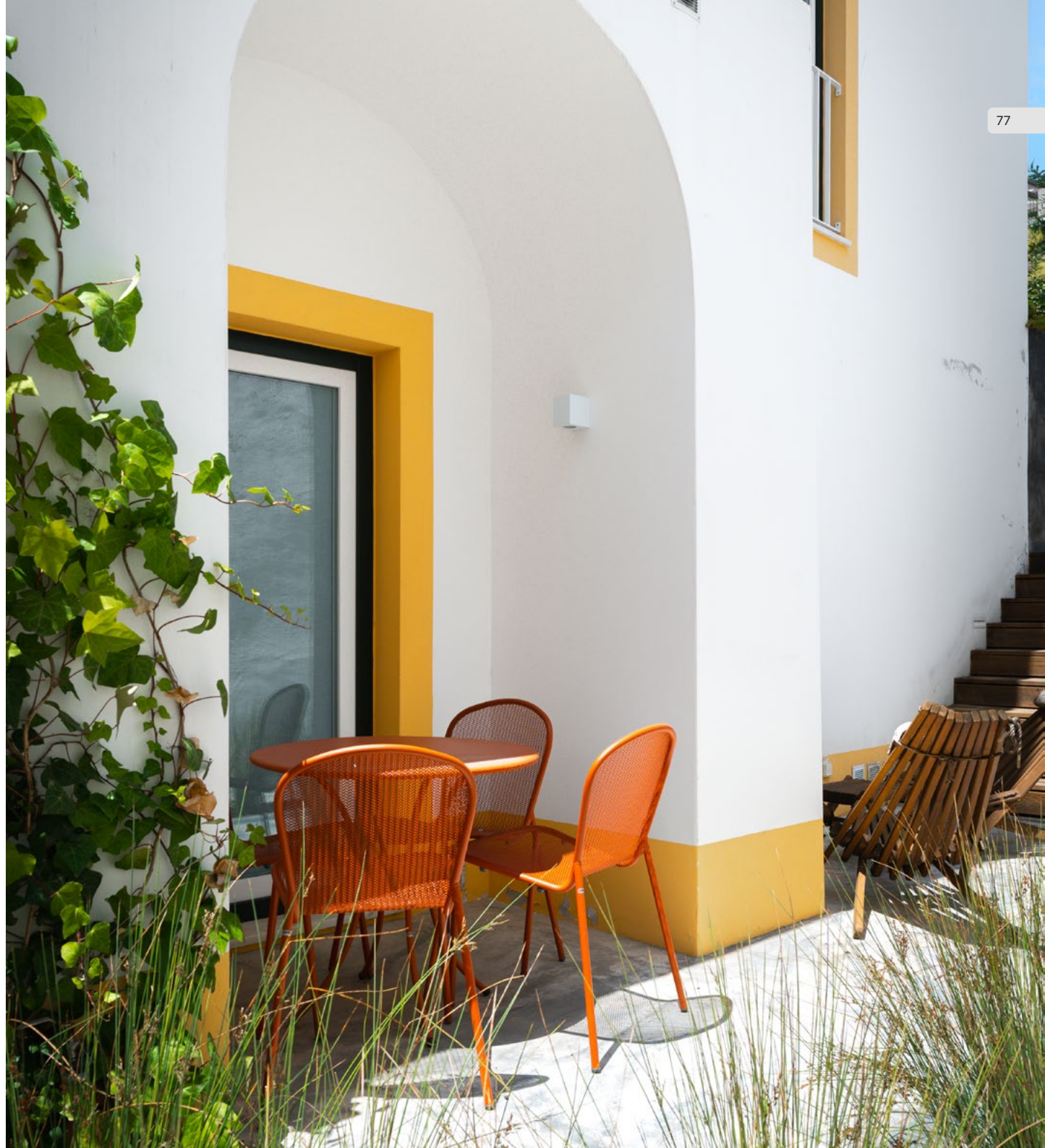
List of material IROs

Effectiveness of actions and continuous improvements
Limehome assesses the effectiveness of its guest-related actions using a set of experience and quality metrics, including Net Promoter Score (NPS), CSAT, Customer Effort Score, and Quality Assurance (Q&A) reviews. In addition, Limehome uses Chattermill to analyse large volumes of guest feedback, identify recurring themes, detect emerging issues and guide targeted improvements. Trends in these metrics help measure progress, evaluate whether actions are working as intended, and identify opportunities to prevent negative impacts and enhance the guest experience.

S4-5 / Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Limehome already implements measures to manage relevant guest-related impacts and is advancing this work by developing a structured, ESRS-aligned target-setting framework. This will be further expanded in the coming years to strengthen our management of material impacts on consumers and end-users.

Governance information

ESRS G1
Business conduct

SBM-3   Material impacts, risks and opportunities and their interaction with strategy and business model

IRO-1   Description of the processes to identify and assess material impacts, risks and opportunities

G1-1   Corporate culture and business conduct policies and corporate culture

G1-2   Management of relationships with suppliers

G1-3   Prevention and detection of corruption and bribery

G1-4   Confirmed incidents of corruption or bribery

Governance information

ESRS G1
Business conduct

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Business conduct is a key pillar of our governance system and essential for maintaining an ethical, transparent, and responsible organisation. Topics such as corporate culture, supplier relationships, whistleblower protection, and the prevention of corruption and bribery directly influence the wellbeing of our workforce, the resilience of our operations, and the trust of our stakeholders.

SBM-3 / **Material impacts, risks and opportunities and their interaction with strategy and business model**

Sub-topic	Material IRO	Classi-fication	Time horizon	Value chain	Short description	Long description
Corporate culture	Positive impact	Actual	n/a	Own operations	Promoting a positive corporate culture through driving initiatives within own workforce	By fostering collaboration, accountability and continuous improvement in daily work, we strengthen a consistent and supportive culture across all locations. Structured leadership practices, transparent communication and regular feedback enable employees to work effectively, take responsibility and grow.
Protection of whistleblowers	Positive impact	Actual	n/a	Upstream, own operations & downstream	Enhanced whistleblower protection due to activities within own operations and along the value chain	By promoting integrity, accountability and a safe environment for raising concerns, we ensure that issues can be reported confidentially and without fear of retaliation. Our speak-up channel enables secure and anonymous reporting, supported by clear procedures for acknowledgement, review and follow-up.
Management of relationships with suppliers	Positive impact	Actual	n/a	Upstream & downstream	Strengthening responsible, collaborative supplier relationships that create value across our value chain	We work with suppliers through clear standards, performance reviews and ESG screening to ensure responsible labour, human-rights and environmental practices. This improves service quality and operational reliability for us, strengthens suppliers' capabilities and reduces risks for people and the environment across the value chain.
Corruption and bribery	Negative impact	Potential	Short term (< 1 year)	Upstream, own operations & downstream	Reduced effectiveness in bribery prevention and detection due to current policy gaps	By upholding a clear stance against corruption, bribery and undue influence, we reduce the risk of unethical behaviour across our operations and business relationships. Employees are expected to avoid improper advantages, act with integrity and make responsible decisions in all interactions with partners and third parties.

IRO-1 / Description of the processes to identify and assess material climate-related impacts, risks and opportunities

The identification and assessment of material impacts, risks and opportunities related to business conduct were conducted as part of Limehome's double materiality assessment process. In assessing business conduct–related matters, Limehome considered relevant criteria including the nature of its activities, the sector in which it operates, the structure of its business transactions and the regulatory environment of the markets in which it operates.

Limehome conducts its business exclusively in strongly regulated European Union markets and does not operate in regions commonly associated with elevated business conduct or corruption risks. As a result, no differentiated geographic risk screening was performed. The assessment instead focused on the asset-light hospitality business model, interactions with landlords, suppliers and service partners, and typical transaction structures such as lease agreements and service contracts. These criteria were evaluated through internal reviews and cross-functional discussions involving Legal, Finance, Operations and Sustainability functions.

G1-1 / **Corporate culture and business conduct policies and corporate culture**

Corporate culture at Limehome
At Limehome, our corporate culture defines how we work, collaborate and grow across teams and locations. It shapes how we interact with guests, business partners and each other, and it sets expectations for behaviours that support our long-term vision. Our culture is guided by two overarching principles — We host with heart and We shoot for the stars — which together reflect what we stand for as a company. These principles are expressed through six core values that influence daily decisions, team dynamics and leadership practices.

We host with heart
This principle reflects how we create meaningful experiences for guests, partners and colleagues. It reinforces a culture where empathy, collaboration and responsibility shape how we show up for each other every day.

We shoot for the stars
We push ourselves to think differently and raise the bar. This principle fuels performance, sparks creativity and motivates continuous development for both individuals and the company.

Guest First
Being a hospitality company means putting our guests first. We place their needs at the heart of every decision and use their feedback to refine and elevate our product and services on an ongoing basis.

One Team
We work collaboratively, support each other across roles and locations, and presume positive intent. We challenge and discuss at eye level, align where needed and commit to shared decisions. Successes and failures are carried collectively.

Commitment
We take responsibility for our actions and the impact of our work. We care about our colleagues, Limehome and the outcomes we create. Acting with ownership and reliability is a core expectation for everyone.

Results Matter
We focus on outcomes that create value. We work in a hands-on, data-driven way and take action to achieve meaningful results.

Innovation
We challenge the status quo, explore new ideas and approach problems with curiosity. We look for better solutions and embrace experimentation and learning.

Growth
We strive for continuous improvement. We view change and setbacks as opportunities to grow — for Limehome and for ourselves. Progress, learning and development are part of how we define success.

G1-1 / Corporate culture and business conduct policies and corporate culture

Speaking up and reporting concerns
A transparent and safe speak-up culture is essential to maintaining responsible business conduct. All employees are encouraged to raise concerns whenever they observe behaviour that does not align with our values or policies. Limehome operates an internal whistleblowing channel that allows confidential and anonymous reporting. The process follows the EU Whistleblower Protection Directive, meaning reports are acknowledged within seven days, and updates are provided within three months.

Currently, the channel is available to all employees. From 2025 onwards, it will also be accessible to suppliers and other external stakeholders through our website and contractual agreements. Beyond formal systems, our culture supports open communication — team members can always approach their manager or the People team directly.

Whistleblower protection and case handling
Every report is handled by a designated person who ensures confidentiality, neutrality and careful follow-up. Our reporting tool anonymises submissions automatically, and retaliation against anyone who speaks up is strictly forbidden. This protects those who raise concerns and upholds our commitment to a transparent and accountable culture.

Business ethics training and awareness
Ethical behaviour is embedded in our onboarding and leadership expectations. To strengthen company-wide awareness,Limehome is implementing a structured training programme in 2025 covering our updated Code of Conduct, anti-corruption measures, whistleblowing processes and key compliance topics. Training will be rolled out across all roles and markets to ensure a shared understanding of our standards.

Policy outlook
Limehome maintains clear expectations for fair, respectful and compliant conduct in all daily operations. In 2025, we will enhance this commitment through the introduction of a comprehensive, ESRS-aligned policy framework:

· a comprehensive update to our internal Code of Conduct covering ethical behaviour, compliance requirements, cultural expectations and decision-making standards

· a Code of Conduct for Supplier & Business Partner, ensuring that our values and conduct expectations are aligned across the value chain

· an updated whistleblower policy outlining secure reporting channels, protection mechanisms and investigation procedures in line with ESRS requirements

· a corruption and bribery policy defining prohibited practices, risk-mitigation measures and compliance expectations in accordance with ESRS standards

This expanding policy framework creates a clear connection between our cultural principles and our governance approach, forming the basis for the more detailed processes described below.

G1-2 / **Management of relationships with suppliers**

Supplier Engagement is one of the key pillars of Limehome's sustainability strategy, as responsible sourcing and strong supplier partnerships contribute directly to operational stability, long-term value creation and ESG performance across our markets.

At Limehome, suppliers and service partners play a central role in ensuring reliable and consistent operations across all markets. We collaborate with a broad network of operational and strategic partners, ranging from real estate partners and furnishing companies to cleaning, laundry, maintenance and other service providers. Our supplier relationships are built on long-term cooperation, clear communication and mutual accountability.

We monitor service quality and working conditions to safeguard smooth operations and guest safety. In selecting and managing suppliers, we consider social and environmental aspects such as fair working conditions, compliance with local labour laws, material choices, responsible resource use and waste handling.

Upcoming initiatives
2025, we will introduce the Code of Conduct for Suppliers & Business Partners, defining expectations regarding labour practices, human rights, environmental protection and responsible business behaviour within the supply chain. The Code will be integrated into new and renewed supplier contracts to ensure consistent ESG standards across all markets.

We are strengthening our supplier due diligence by incorporating ESG criteria into our supplier scoring sheets and establishing a standardised ESG questionnaire for new and existing suppliers. This enables us to identify suppliers with elevated ESG-related risks and to define targeted follow-up actions.

We will also deepen our engagement with suppliers that demonstrate strong ESG maturity. Insights from our ESG questionnaire will help us identify frontrunner suppliers with whom we can pilot low-impact materials, circular approaches and other sustainable innovations. Once validated, these solutions will be assessed for scalability across countries and supplier groups.

To track progress, we will monitor indicators such as the share of suppliers covered by the Code of Conduct for Suppliers & Business Partners and the proportion evaluated against ESG criteria. These metrics support transparency and continuous improvement in our supply chain management.

G1-3 / **Prevention and detection of corruption and bribery**

A strong commitment to Business Ethics forms a central pillar of Limehome's sustainability strategy, shaping how we conduct business, make decisions and interact with employees, partners and third parties. Upholding integrity is essential to protecting our organisation, fostering trust and ensuring responsible behaviour throughout the value chain.

In 2024, Limehome's approach to preventing corruption and bribery was primarily based on leadership expectations, cultural principles and existing whistleblowing mechanisms. Formalised policies and structured training programmes will be introduced in 2025 to further strengthen prevention and detection in line with ESRS requirements.

Limehome maintains clear expectations that employees refrain from offering or accepting gifts or advantages that could impact business decisions. These principles are embedded in our everyday conduct and will be further reinforced in 2025 through a formal Anti-Corruption and Bribery Policy, together with its inclusion in supplier onboarding and partner contracts.

Limehome is expanding its compliance efforts by introducing structured anti-corruption and -bribery training in 2025. Corresponding disclosures on training reach and effectiveness will follow thereafter. Oversight of corruption and bribery risks is embedded within the relevant management team members, supported by secure internal reporting channels for employees.

LIMEHOME

G1-4 / **Confirmed incidents of corruption or bribery**

Based on our business model and governance structure, we assessed corruption and bribery risks as low in the 2024 reporting year.

Violation of anti-corruption and anti-bribery laws

	2024
Number of convictions	0
Amount of fines	0

Violation of anti-corruption and anti-bribery laws

Accounting principles

Convictions for violations of anti-corruption and anti-bribery laws.
A conviction is recognised when a Limehome Group entity is found guilty by a court of law for violating anti-corruption or anti-bribery legislation during the financial year. Only final court decisions within the reporting period are included.

Fines for violations of anti-corruption and anti-bribery laws
Fines are reported when a Limehome Group entity is required by a court of law or relevant authority to pay penalties for breaches of anti-corruption or anti-bribery legislation. Only fines determined within the financial year are included in the disclosures.

G1-4 / Confirmed incidents of corruption or bribery

In the 2024 reporting year, Limehome did not identify any confirmed incidents, legal cases, convictions or fines related to corruption or bribery. Accordingly, the number of convictions and the amount of fines for violations of anti-corruption and anti-bribery laws amounted to zero.

Confirmed incidents of corruption or bribery

	2024
A: total number of confirmed incidents of corruption or bribery	0
B: number of confirmed incidents (own workers)	0
C: number of confirmed incidents (business partners)	0

Confirmed incidents of corruption or bribery

Accounting principles
All allegations of corruption or bribery received through our internal whistleblowing system or via any external touchpoints, including direct contacts with business partners, public communication channels or media sources, are collected, assessed and documented in accordance with our investigation procedures. The disclosure reflects the status as of 31 December 2024.

For the reporting year 2024, no confirmed incidents of corruption or bribery were identified.
Accordingly, all rows in the table show a value of zero.