Double materiality analysis (DMA)

- Material topics

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Outpost24's material topics

The total view, including both material and financial topics, focuses on social and governance sustainability

#	Material topic	Material impact, description	Material impact, significance	Financial materiality, risk (-) / Opportunity (+)	
1	Health and safety, psychosocial work environment	Perceived work-related negative stress. Lack of knowledge in psychosocial health and absence of psychosocial safety inspections.	Significant possible negative impact		
2	Health and safety, physical work environment	Perceived work environment issues include repetitive strain injuries, lack of physical health knowledge, and no safety inspections.	Important possible negative impact	Significant negative financial risk	⊖
3	Employees' health and safety (Work environment)	Perceived positive work environment influences Outpost24's attractiveness in the eyes of current and potential employees. Active work with and education on health and wellness retains and attracts new employees	Important actual positive impact	Significant positive financial opportunity	⊕
4	Access to stolen credentials	We are offered access to credentials from sources that we are unsure of, leading to potential security breaches and ethical violations. This poses significant risks to data integrity and trust within the value chain.	Important unlikely negative impact		
5	Human rights in the value chain	Poor working conditions and terms in the value chain, among both suppliers and customers, can influence Outpost24's reputation and brand value.		Significant material financial risk	⊖

Significant negative impact   ⊕ ⊖ Significant impact

Important negative impact   ⊕ ⊖ Important impact

Important positive impact

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Outpost24's material topics

The total view, including both material and financial topics, focuses on social and governance sustainability

#	Material topic	Material impact, description	Material impact, significance	Financial materiality, risk (-) / Opportunity (+)	
6	End product falls into the "wrong" hands	Our solutions are being used by customers and geographies we do not want to be associated with.		Significant material financial risk	⊖
7	Regulatory changes	Stricter cybersecurity regulations can create demand for advanced security solutions, leading to increased sales and market expansion.		Significant material financial opportunity	⊕
8	Regulatory changes	Increased compliance costs and failure to meet new regulations can result in fines and legal issues.		Important material financial risk	⊖
9	Environmental impact – hardware	Environmental pollution and waste generated from hardware production and disposal. Limited recycling and reuse of materials.	Important actual negative impact		

Significant negative impact ⊕ ⊖ Significant impact

Important negative impact ⊕ ⊖ Important impact

Important positive impact

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Reporting based on the DMA and Outpost24's material topics

The results from the DMA showed that we will focus our reporting on 6 (7) out of the total 12 areas

Include in reporting:

ESRS 1: General requirements

ESRS 2: General disclosures

ESRS E1: Climate change

ESRS S1: Own workforce

ESRS S2: Workers in the value chain

ESRS G1: Business ethics
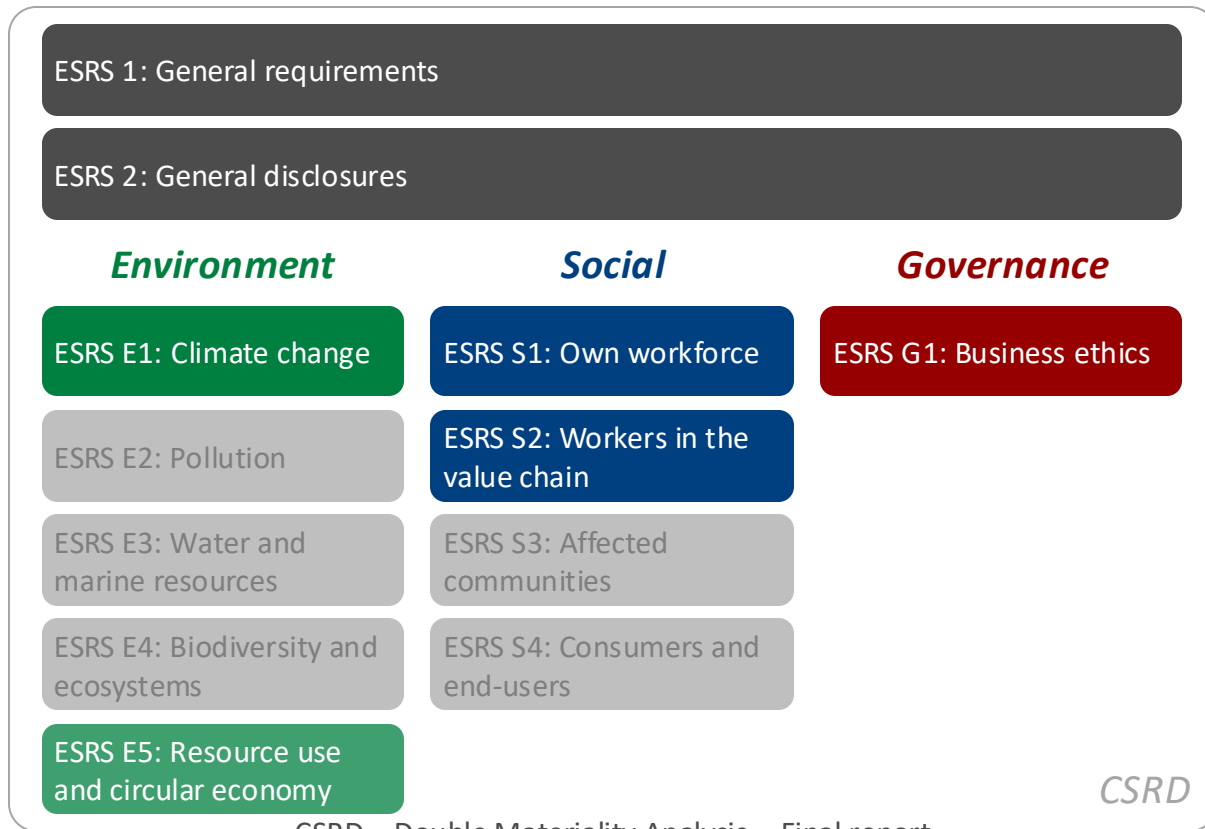
Exclude in reporting:

ESRS E2: Pollution

ESRS E3: Water and marine resources

ESRS E4: Biodiversity and ecosystems

ESRS E5: Resource use and circular economy*

ESRS S3: Affected communities

ESRS S4: Consumers and end-users

We will report in accordance with the guidelines. Some of the information will not be applicable and we will in these cases explain why.

Provide input on why we have come to the conclusion why this is out of scope. Mainly, no impact on these topics.

* The recycling and reuse of hardware aspects of ESRS E5 will be included in the reporting.

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Outpost24's material topics

We will focus our CSRD reporting on the following 6 (7) areas

ESRS 1: General requirements

ESRS 2: General disclosures

Environment	*Social*	*Governance*
ESRS E1: Climate change	ESRS S1: Own workforce	ESRS G1: Business ethics
ESRS E2: Pollution	ESRS S2: Workers in the value chain	
ESRS E3: Water and marine resources	ESRS S3: Affected communities	
ESRS E4: Biodiversity and ecosystems	ESRS S4: Consumers and end-users	
ESRS E5: Resource use and circular economy		

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Excluded in the CSRD reporting

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Rationale for inclusions *(1/2)*

Ensuring efficient, relevant and impactful reporting

ESRS 1: General requirements
ESRS 1 ensures Outpost24's sustainability reporting meets regulatory standards, integrates with financial reporting, and addresses stakeholder concerns. Therefore, ESRS 1 reporting is essential and included.

ESRS 2: General disclosures
ESRS 2 ensures Outpost24 provides transparent and accountable sustainability disclosures, covering governance, strategy, and performance. This enhances stakeholder trust and complies with CSRD requirements. Therefore, ESRS 2 reporting is essential and included.

ESRS E1: Climate change
Outpost24's cybersecurity operations must address climate change impacts and risks. Reporting under ESRS E1 ensures compliance, transparency, and stakeholder trust. Therefore, ESRS E1 reporting is essential and included.

ESRS S1: Own workforce
Outpost24's success relies on its skilled workforce. Reporting under ESRS S1 ensures transparency in employee well-being, attracts talent, and complies with EU regulations. Therefore, ESRS S1 reporting is essential and included.

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Rationale for inclusions *(2/2)*

Ensuring efficient, relevant and impactful reporting

ESRS S2: Workers in the value chain

Outpost24 has a responsibility to ensure fair and safe working conditions in its value chain. Reporting under ESRS S2 demonstrates ethical practices, manages risks, and complies with EU regulations. Therefore, ESRS S2 reporting is essential and included.

ESRS G1: Business ethics

Outpost24's corporate culture emphasizes integrity and ethical practices. Reporting on business ethics, including whistleblower protection, supplier relationships, and anti-corruption measures, ensures transparency and accountability. Therefore, ESRS G1 reporting is essential and included.

ESRS E5: Resource use and circular economy

Outpost24's cybersecurity operations involve minimal direct resource use. However, the company manages electronic waste through recycling and reuse of hardware. Therefore, reporting under ESRS E5 will focus on electronic waste management and resource efficiency.

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Rationale for exclusions *(1/2)*

Ensuring efficient, relevant and impactful reporting

ESRS E2: Pollution

Outpost24's cybersecurity operations do not significantly contribute to pollution. The company's minimal environmental impact is already addressed under other ESRS categories. Therefore, ESRS E2 reporting is excluded.

ESRS E3: Water and marine resources

Outpost24's cybersecurity operations do not significantly impact water or marine resources. The company's activities do not involve substantial water consumption or marine resource usage. Therefore, ESRS E3 reporting is excluded.

ESRS E4: Biodiversity and ecosystems

Outpost24's cybersecurity operations do not impact biodiversity or ecosystems. The company's minimal environmental impact is already addressed under other ESRS categories. Therefore, ESRS E4 reporting is excluded.

ESRS S3: Affected communities

Outpost24's cybersecurity operations do not significantly impact local communities. The company's activities are positive contributions and do not result in material negative impacts. Therefore, ESRS S3 reporting is excluded.

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Rationale for exclusions *(2/2)*

Ensuring efficient, relevant and impactful reporting

ESRS S4: Consumers and end-users
Outpost24's primary focus is on providing secure software solutions, with minimal direct interaction with consumers. Therefore, ESRS S4 reporting is excluded.

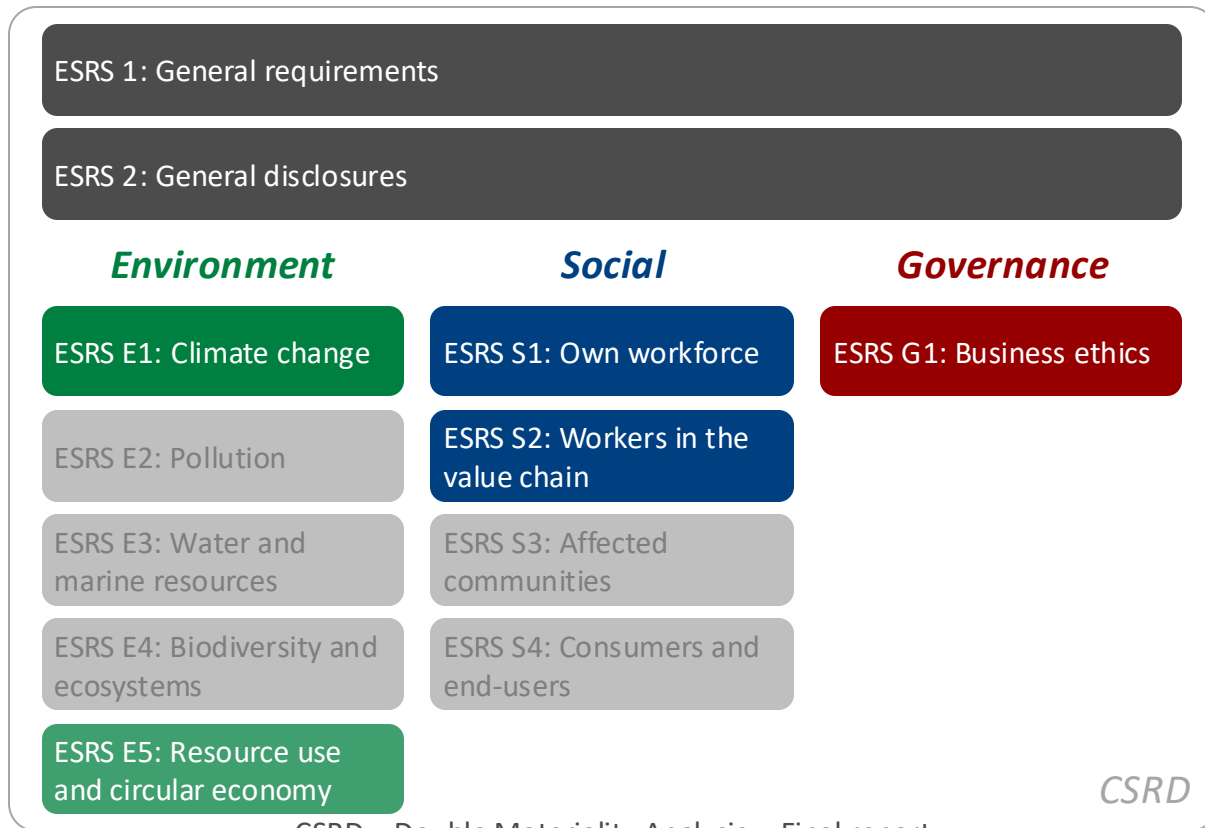| ESRS E5: Resource use and circular economy |
|---|
| Outpost24's cybersecurity operations involve minimal direct resource use. However, the company manages electronic waste through recycling and reuse of hardware. Therefore, reporting under ESRS E5 will focus on electronic waste management and resource efficiency. |

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Double materiality analysis (DMA)

- Rationale for inclusion and exclusion

Outpost24's material topics

We will focus our CSRD reporting on the following 6 (7) areas

ESRS 1: General requirements

ESRS 2: General disclosures

Environment	*Social*	*Governance*
ESRS E1: Climate change	ESRS S1: Own workforce	ESRS G1: Business ethics
ESRS E2: Pollution	ESRS S2: Workers in the value chain	
ESRS E3: Water and marine resources	ESRS S3: Affected communities	
ESRS E4: Biodiversity and ecosystems	ESRS S4: Consumers and end-users	
ESRS E5: Resource use and circular economy		

CSRD

Excluded in the CSRD reporting

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Rationale for <u>inclusion</u> of ESRS 1: General requirements

1. Compliance with regulatory standards

ESRS 1 sets out the general requirements for preparing and presenting sustainability-related information under the Corporate Sustainability Reporting Directive (CSRD). Compliance ensures that Outpost24 meets the regulatory standards and aligns with the broader EU sustainability.

2. Comprehensive reporting framework

ESRS 1 provides a comprehensive framework for sustainability reporting, covering qualitative characteristics of information, double materiality, due diligence, and value chain considerations. This framework ensures that Outpost24's sustainability reporting is robust, transparent, and aligned with best practices.

3. Stakeholder relevance

The general requirements emphasize the importance of stakeholder engagement and materiality assessment. Reporting under ESRS 1 ensures that Outpost24 addresses the concerns and expectations of its stakeholders, enhancing trust and credibility.

4. Integration with financial reporting

ESRS 1 promotes the integration of sustainability information with financial reporting, providing a holistic view of the company's performance. This integration is crucial for Outpost24 to demonstrate how sustainability initiatives contribute to overall business success.

5. Continuous improvement

The general requirements include provisions for updating disclosures and addressing changes in sustainability practices. This ensures that Outpost24's reporting remains relevant and reflects the company's ongoing commitment to sustainability.

This justification is based on the requirements of ESRS 1 and aligns with the objectives of the CSRD framework.

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Rationale for <u>inclusion</u> of ESRS 2: General disclosures

1. Transparency and accountability

ESRS 2 ensures that Outpost24 provides transparent and accountable disclosures about its sustainability practices, enhancing stakeholder trust and credibility.

2. Comprehensive information

The general disclosures cover essential information about the company's governance, strategy, risk management, and performance metrics. This comprehensive approach ensures that stakeholders have a clear understanding of Outpost24's sustainability efforts.

3. Regulatory compliance

Reporting under ESRS 2 helps Outpost24 comply with the CSRD requirements, ensuring alignment with EU regulations and avoiding potential legal and financial penalties.

4. Stakeholder engagement

General disclosures facilitate effective communication with stakeholders, including investors, customers, employees, and regulators. This engagement is crucial for building long-term relationships and addressing stakeholder concerns.

5. Continuous improvement

ESRS 2 encourages continuous improvement by requiring regular updates and reviews of sustainability practices. This ensures that Outpost24 remains committed to enhancing its sustainability performance over time.

This justification is based on the requirements of ESRS 2 and aligns with the objectives of the CSRD framework.

Rationale for <u>inclusion</u> of ESRS E1: Climate change

1. Regulatory compliance

ESRS E1 requires companies to disclose their climate change impacts, risks, and mitigation efforts. Reporting under ESRS E1 ensures Outpost24 complies with the CSRD requirements and aligns with EU climate goals.

2. Transparency and accountability

Disclosing climate-related information enhances transparency and accountability, demonstrating Outpost24's commitment to addressing climate change and its impacts.

3. Stakeholder trust

Climate change reporting builds trust with stakeholders, including investors, customers, and regulators, by showing that Outpost24 is actively managing climate risks and opportunities.

4. Risk management

Reporting on climate change helps Outpost24 identify and manage climate-related risks, ensuring the company's resilience and long-term sustainability.

5. Competitive advantage

Proactively addressing climate change can provide a competitive advantage by positioning Outpost24 as a leader in sustainability within the cybersecurity industry.

This justification is based on the requirements of ESRS E1 and aligns with the objectives of the CSRD framework.

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Rationale for <u>exclusion</u> of ESRS E2: Pollution

1. Nature of business
Outpost24 operates primarily in the cybersecurity sector, providing software solutions and services. The core activities of the company do not involve significant physical manufacturing processes, heavy industrial operations, or extensive use of hazardous materials that typically contribute to pollution of air, water, or soil

2. Environmental impact assessment
The double materiality analysis and stakeholder workshops identified that Outpost24's environmental impact is minimal in terms of pollution. The primary environmental concerns for Outpost24 are related to energy consumption and electronic waste management, which are already addressed under other ESRS categories

3. Existing environmental measures
Outpost24 has implemented measures to manage its environmental footprint, such as energy-efficient technologies and responsible electronic waste disposal practices. These initiatives align with the company's commitment to sustainability and are covered under other sections of ESRS (ESRS E1 and ESRS E5

4. Lack of material pollution-related risks
The analysis did not identify any significant pollution-related risks or opportunities that would materially impact Outpost24's operations or financial performance. The company's activities do not generate substantial emissions or pollutants that would necessitate detailed reporting under ESRS E2

5. Focus on relevant ESRS categories
Outpost24's sustainability reporting will focus on areas where the company has a more substantial impact and where stakeholders have expressed greater concern. These areas include climate change, energy consumption, and resource efficiency, which are more pertinent to the nature of Outpost24's business

This justification is based on the findings from the double materiality analysis and aligns with the requirements and objectives of the ESRS framework

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Rationale for <u>exclusion</u> of ESRS E3: Water and marine resources

1. Nature of business
Outpost24 operates in the cybersecurity sector, providing software solutions and services. The core activities of the company do not involve significant water consumption, marine resource usage, or activities that impact water bodies.

2. Environmental impact assessment
The double materiality analysis and stakeholder workshops identified that Outpost24's environmental impact related to water and marine resources is negligible. The primary environmental concerns for Outpost24 are related to energy consumption and electronic waste management, which are already addressed under other ESRS categories.

3. Existing environmental measures
Outpost24 has implemented measures to manage its environmental footprint, such as energy-efficient technologies and responsible electronic waste disposal practices. These initiatives align with the company's commitment to sustainability and are covered under ESRS E1 (Climate Change) and ESRS E5 (Resource Use and Circular Economy).

4. Lack of material waste-related risks
The analysis did not identify any significant water-related risks or opportunities that would materially impact Outpost24's operations or financial performance. The company's activities do not involve substantial water withdrawals, discharges, or marine resource extraction that would necessitate detailed reporting under ESRS E3.

5. Focus on relevant ESRS categories
Outpost24's sustainability reporting will focus on areas where the company has a more substantial impact and where stakeholders have expressed greater concern. These areas include climate change, energy consumption, and resource efficiency, which are more pertinent to the nature of Outpost24's business.

This justification is based on the findings from the double materiality analysis and aligns with the requirements and objectives of the ESRS framework.

Rationale for <u>exclusion</u> of ESRS E4: Biodiversity and ecosystems

1. Nature of business
Outpost24 operates in the cybersecurity sector, providing software solutions and services. The company's activities do not involve land use, habitat degradation, or direct interaction with ecosystems that would significantly impact biodiversity

2. Environmental impact assessment
The double materiality analysis and stakeholder workshops identified that Outpost24's impact on biodiversity and ecosystems is negligible. The primary environmental concerns for Outpost24 are related to energy consumption and electronic waste management, which are already addressed under other ESRS categories

3. Lack of material biodiversity-related risks
The analysis did not identify any significant biodiversity-related risks or opportunities that would materially impact Outpost24's operations or financial performance. The company's activities do not contribute to habitat destruction, species loss, or ecosystem degradation that would necessitate detailed reporting under ESRS E4

4. Focus on relevant ESRS categories
Outpost24's sustainability reporting will focus on areas where the company has a more substantial impact and where stakeholders have expressed greater concern. These areas include climate change, energy consumption, and resource efficiency, which are more pertinent to the nature of Outpost24's business

This justification is based on the findings from the double materiality analysis and aligns with the requirements and objectives of the ESRS framework.

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Rationale for <u>partly inclusion</u> of ESRS E5: Resource use and circular economy

1. Nature of business

Outpost24 operates in the cybersecurity sector, providing software solutions and services. The company's core activities do not involve significant resource extraction, manufacturing, or extensive material use that would typically necessitate detailed reporting under ESRS E5

2. Environmental impact assessment

The double materiality analysis and stakeholder workshops identified that Outpost24's primary environmental concerns are related to energy consumption and electronic waste management. These concerns are already addressed under ESRS E1 (Climate Change) and ESRS E5 (Resource Use and Circular Economy) for specific aspects.

3. Electronic waste management

Outpost24 has implemented responsible electronic waste disposal practices, including recycling and reuse of hardware such as servers, computers, and phones. These initiatives align with circular economy principles and are covered under ESRS E5.

4. Lack of material resource-related risks

The analysis did not identify any significant resource-related risks or opportunities that would materially impact Outpost24's operations or financial performance. The company's activities do not involve substantial resource inflows or outflows that would necessitate detailed reporting under ESRS E5.

5. Focus on relevant ESRS categories

Outpost24's sustainability reporting will focus on areas where the company has a more substantial impact and where stakeholders have expressed greater concern. These areas include climate change, energy consumption, and electronic waste management, which are more pertinent to the nature of Outpost24's business.

This justification is based on the findings from the double materiality analysis and aligns with the requirements and objectives of the ESRS framework.

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Rationale for <u>inclusion</u> of ESRS S1: Own workforce

1. Employee well-being

Outpost24's success heavily relies on its skilled cybersecurity professionals. Reporting under ESRS S1 ensures transparency in policies and practices related to employee well-being, including health and safety, work-life balance, and diversity.

2. Talent attraction and retention

Disclosing information about workforce management helps attract and retain top talent by showcasing Outpost24's commitment to providing a supportive and inclusive work environment.

3. Regulatory compliance

ESRS S1 requires detailed disclosures on workforce policies, engagement processes, and risk management. Compliance with these requirements ensures Outpost24 meets EU regulations and avoids potential legal and financial penalties.

4. Stakeholder trust

Transparent reporting on workforce-related matters builds trust with stakeholders, including investors, customers, and employees, by demonstrating Outpost24's commitment to ethical and responsible business practices.

5. Continuous improvement

ESRS S1 encourages continuous improvement by requiring regular updates and reviews of workforce practices. This ensures that Outpost24 remains committed to enhancing its workforce management over time.

This justification is based on the requirements of ESRS S1 and aligns with the objectives of the CSRD framework.

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Rationale for <u>inclusion</u> of ESRS S2: Workers in the value chain

1. Ethical responsibility

Outpost24 has a responsibility to ensure fair and safe working conditions for all workers in its value chain. Reporting under ESRS S2 demonstrates the company's commitment to ethical business practices and human rights.

2. Risk management

Disclosing information about value chain workers helps identify and mitigate risks related to labor practices, such as forced labor, child labor, and unsafe working conditions. This proactive approach protects Outpost24's reputation and operational continuity.

3. Stakeholder trust

Transparent reporting on value chain labor practices builds trust with stakeholders, including investors, customers, and regulators, by showing that Outpost24 is committed to responsible sourcing and labor practices.

4. Regulatory compliance

ESRS S2 requires detailed disclosures on policies, processes, and actions related to value chain workers. Compliance with these requirements ensures Outpost24 meets EU regulations and avoids potential legal and financial penalties.

5. Continuous improvement

ESRS S2 encourages continuous improvement by requiring regular updates and reviews of labor practices in the value chain. This ensures that Outpost24 remains committed to enhancing its value chain management over time.

This justification is based on the requirements of ESRS S2 and aligns with the objectives of the CSRD framework.

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Rationale for <u>exclusion</u> of ESRS S3: Affected communities

1. Nature of business

Outpost24 operates in the cybersecurity sector, providing software solutions and services. The company's activities do not involve significant physical presence or operations that directly impact local communities.

2. Community engagement

Outpost24's activities with communities are positive contributions and do not result in material negative impacts on affected communities.

3. Lack of material community-related risks

The double materiality analysis and stakeholder workshops identified that Outpost24's operations do not pose significant risks or opportunities related to affected communities. The company's activities do not involve land use, resource extraction, or other operations that typically impact local communities.

4. Focus on relevant ESRS categories

Outpost24's sustainability reporting will focus on areas where the company has a more substantial impact and where stakeholders have expressed greater concern. These areas include cybersecurity, data protection, and employee well-being, which are more pertinent to the nature of Outpost24's business.

This justification is based on the findings from the double materiality analysis and aligns with the requirements and objectives of the ESRS framework.

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Rationale for <u>exclusion</u> of ESRS S4: Consumers and End-users

1. Nature of business

Outpost24 operates in the cybersecurity sector, providing software solutions and services. The company's primary focus is on securing digital assets and data, with minimal direct interaction with individual consumers and end-users.

2. Product and service impact

The double materiality analysis and stakeholder workshops identified that Outpost24's products and services do not pose significant risks or opportunities related to consumers and end-users. The company's offerings are designed to enhance cybersecurity and protect data, which are inherently positive impacts.

3. Lack of material consumer-related risks

The analysis did not identify any significant consumer-related risks or opportunities that would materially impact Outpost24's operations or financial performance. The company's activities do not involve direct consumer sales or services that typically require detailed reporting under ESRS S4.

4. Focus on relevant ESRS categories

Outpost24's sustainability reporting will focus on areas where the company has a more substantial impact and where stakeholders have expressed greater concern. These areas include cybersecurity, data protection, and employee well-being, which are more pertinent to the nature of Outpost24's business.

This justification is based on the findings from the double materiality analysis and aligns with the requirements and objectives of the ESRS framework.

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Rationale for <u>inclusion</u> of ESRS G1: Business ethics

1. Corporate culture
Outpost24's corporate culture emphasizes integrity, innovation, and customer focus. Reporting on corporate culture demonstrates the company's commitment to ethical business practices and a positive work.

2. Protection of whistleblowers
Ensuring the protection of whistleblowers is crucial for maintaining transparency and accountability within the organization. It encourages employees to report unethical behavior without fear of retaliation.

3. Management of relationships with suppliers
Effective management of supplier relationships, including fair payment practices, is essential for maintaining a responsible and sustainable supply chain.

4. Prevention and detection of corruption and bribery
Outpost24 has a zero-tolerance policy for bribery and corruption. Reporting on prevention and detection measures, including employee training, demonstrates the company's commitment to ethical business practices.

5. Payment practices:
Transparent reporting on payment practices, especially concerning late payments to SMEs, ensures fair business practices and strengthens supplier relationships

This justification is based on the requirements of ESRS G1 and aligns with the objectives of the CSRD framework.

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Double materiality analysis

- Rationale for inclusion and exclusion on a detailed level

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ESRS E1 - Climate change

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS E1	Climate Change	Climate change adaptation		Incl.	Disclose strategies to adapt to climate change and ensure business resilience.
		Climate change mitigation		Incl.	Report efforts to reduce greenhouse gas emissions and align with global climate goals.
		Energy		Incl.	Track and report energy consumption to reduce carbon footprint and promote transparency.

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ESRS E2 - Pollution

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS E2	Pollution	Pollution of air		Excl.	Outpost24's cybersecurity operations do not significantly contribute to pollution. The company's minimal environmental impact is already addressed under other ESRS categories. Therefore, ESRS E2 reporting is excluded.
		Pollution of water		Excl.	
		Pollution of soil		Excl.	
		Pollution of living organisms and food resources		Excl.	
		Substances of concern		Excl.	
		Substances of very high concern		Excl.	
		Microplastics		Excl.	

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ESRS E3 - Water and marine resources

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS E3	Water and marine resources	Water	Water consumption	Excl.	Outpost24's cybersecurity operations do not significantly impact water or marine resources. The company's activities do not involve substantial water consumption or marine resource usage. Therefore, ESRS E3 reporting is excluded.
			Water withdrawals	Excl.	
			Water discharges	Excl.	
			Water discharges to water bodies and oceans	Excl.	
		Marine resources	Extraction and use of marine resources	Excl.	

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ESRS E4 - Biodiversity and ecosystems

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Climate change	Excl.	Outpost24's cybersecurity operations do not impact biodiversity or ecosystems. The company's minimal environmental impact is already addressed under other ESRS categories. Therefore, ESRS E4 reporting is excluded.
			Land-use change, fresh water-use change and sea-use change	Excl.	
			Direct exploitation	Excl.	
			Invasive alien species	Excl.	
			Pollution	Excl.	
			Others	Excl.	

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ESRS E4 - Biodiversity and ecosystems *(cont'd)*

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS E4	Biodiversity and ecosystems	Impacts on the state of species	Examples: – Species population size – Species global extinction risk	Excl.	Outpost24's cybersecurity operations do not impact biodiversity or ecosystems. The company's minimal environmental impact is already addressed under other ESRS categories. Therefore, ESRS E4 reporting is excluded.
		Impacts on the extent and condition of ecosystems	Examples: – Land degradation – Desertification – Soil sealing	Excl.	
		Impacts on and dependencies of ecosystem services		Excl.	

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ESRS E5 - Resource use and circular economy

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS E5	Resource use and circular economy	Resource inflows, including resource use		Excl.	Outpost24's software-based operations involve minimal resource extraction.
		Resource outflows related to products and services		Excl.	Digital products result in minimal physical resource outflows.
		Waste		Incl.	Electronic waste from hardware requires reporting on recycling and reuse practices.

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ESRS S1 – Own workforce

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S1	Own workforce	Working conditions	Secure employment	Incl.	Ensures job stability and a motivated workforce.
			Working time	Incl.	Monitors employee workload and promotes work-life balance.
			Adequate wages	Incl.	Ensures transparency and fairness in compensation.
			Social dialogue	Incl.	Fosters a collaborative work environment.
			Freedom of association, the existence of works councils, and the info, consultation & parti-cipation rights of workers	Incl.	Promotes a fair and democratic workplace.
			Collective bargaining, incl rate of workers vovered by collective agreements	Incl.	Demonstrates commitment to fair labor practices.
			Work-life balance	Incl.	Enhances employee well-being and productivity.
			Health and safety	Incl.	Ensures a safe and healthy work environment.

ESRS S1 – Own workforce *(cont'd)*

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S1	Own workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Incl.	Ensures fairness and attracts top talent.
			Training and skills dev.	Incl.	Maintains a highly skilled workforce.
			Employment & inclusion of persons w/ disabilities	Incl.	Enhances diversity and equal opportunities.
			Measures against violence and harassment in the workplace	Incl.	Ensures a safe and respectful work environment.
			Diversity	Incl.	Drives innovation and improves problem-solving.
		Other work-related rights	Child labour	Incl.	Prohibits unethical practices.
			Forced labour	Incl.	Prevents human trafficking and aligns with human rights standards.
			Adequate housing	*Incl?*	Part of broader social responsibility initiatives.
			Privacy	Incl.	Maintains trust and complies with data protection regulations.

ESRS S2 – Employees in the value chain

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S2	Employees in the value chain	Working conditions	Secure employment	Incl.	Ensures job stability and a motivated workforce.
			Working time	Incl.	Monitors employee workload and promotes work-life balance.
			Adequate wages	Incl.	Ensures transparency and fairness in compensation.
			Social dialogue	Incl.	Fosters a collaborative work environment.
			Freedom of association, the existence of works councils, and the info, consultation, and parti-cipation rights of workers	Incl.	Promotes a fair and democratic workplace.
			Collective bargaining, incl. rate of workers covered by collective agreements	Incl.	Demonstrates commitment to fair labor practices.
			Work-life balance	Incl.	Enhances employee well-being & productivity.
			Health and safety	Incl.	Ensures a safe and healthy work environment.

ESRS S2 – Employees in the value chain *(cont'd)*

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S2	Employees in the value chain	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Incl.	Ensures fairness and attracts top talent
			Training and skills dev.		Maintains a highly skilled workforce
			Employment and incl. of persons with disabilities	Incl.	Enhances diversity and equal opportunities
			Measures against violence and harassment in the workplace	Incl.	Ensures a safe and respectful work environment
			Diversity	Incl.	Drives innovation and improves problem-solving
		Other work-related rights	Child labour	Incl.	Prohibits unethical practices
			Forced labour	Incl.	Prevents human trafficking and aligns with human rights standards
			Adequate housing	*Incl?*	Part of broader social responsibility initiatives
			Privacy	Incl.	Maintains trust and complies with data protection regulations

ESRS S3 – Affected communities

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S3	Affected communities	Communities' economic, social, and cultural rights	Adequate housing	Excl.	Outpost24's cybersecurity operations do not significantly impact local communities. The company's activities are positive contributions and do not result in material negative impacts. Therefore, ESRS S3 reporting is excluded.
			Adequate food	Excl.	
			Water and sanitation	Excl.	
			Land-related impacts	Excl.	
			Security-related impacts	Excl.	
		Communities' civil and political rights	Freedom of expression	Excl.	
			Freedom of assembly	Excl.	
			Impacts on human rights defenders	Excl.	

ESRS S3 – Affected communities *(cont'd)*

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S3	Affected communities	Rights of indigenous peoples	Free, prior and informed consent	Excl.	Outpost24's cybersecurity operations do not significantly impact local communities. The company's activities are positive contributions and do not result in material negative impacts. Therefore, ESRS S3 reporting is excluded.
			Self-determination	Excl.	
			Cultural rights	Excl.	

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ESRS S4 – Consumers and end-users

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy	Excl.	Outpost24's primary focus is on providing secure software solutions, with minimal direct interaction with consumers. Therefore, ESRS S4 reporting is excluded.
			Freedom of expression	Excl.	
			Access to (quality) information	Excl.	
		Personal safety of consumers/end-users	Health and safety	Excl.	
			Security of a person	Excl.	
			Protection of children	Excl.	
		Social inclusion of consumers/end-users	Non-discrimination	Excl.	
			Access to products and services	Excl.	
			Responsible marketing practices	Excl.	

ESRS G1 – Business Conduct

ESRS	Topics	Sub-topics	Sub-sub-topics	Incl./Excl.	Rationale
ESRS G1	Business conduct	Corporate culture		Incl.	Demonstrates commitment to ethical practices and a positive work environment
		Protection of whistleblowers		Incl.	Ensures transparency and accountability by encouraging reporting of unethical behavior
		Animal welfare		Excl.	Not relevant to cybersecurity operations
		Political engagement		Incl.	Ensures transparency in political interactions and manages associated risks
		Management of relationships with suppliers, including payment practices		Incl.	Maintains a responsible and sustainable supply chain
		Corruption and bribery	Prevention and detection, including training	Incl.	Shows commitment to ethical practices through prevention measures and training
			Incidents	Incl.	Ensures transparency and accountability by disclosing incidents and actions taken

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