# Sustainability Report according to the indicators of the GRI Standards Update 2021

## Reporting period 01.01.-31.12.2025

Alpha Trains (Luxembourg) Holdings S.à r.l.

Luxembourg,
26.06.2026

# GRI 2: General Disclosures

## GRI 2-1
## Organizational details

Source:

- Alpha Trains website About us (https://www.alphatrains.eu/en/alphatrains/aboutus/)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Alpha Trains (Luxembourg) Holdings S.à r.l.
48, rue de Bragance
1255 Luxembourg

**Alpha Trains has six locations:**

| | | |
|---|---|---|
| **Luxembourg**<br>Alpha Trains Luxembourg S.à r.l.<br>48, rue de Bragance<br>1255 Luxembourg | **Antwerp**<br>Alpha Trains Belgium N.V.<br>Leon Stynenstraat 75A<br>2000 Antwerp | **Cologne**<br>Alpha Trains Europa GmbH<br>Rudolfplatz 3<br>50674 Cologne |
| **Paris**<br>Alpha Trains France, SAS<br>20-22 rue des Petits Hôtels<br>75010 Paris | **Madrid**<br>Alpha Trains Iberia, S.L.U.<br>María de Molina 41<br>28006 Madrid | **Warsaw**<br>Alpha Trains Polska Sp.z.o.o.<br>Ul. Towarowa 28<br>00-839 Warsaw |

**Company size category:** Large (revenue €250 million – €1 billion)
**Reported revenue:** €371.5m
**Operational scope:** 22 European countries
**Year founded (sale of the Angel Trains Group):** 2001
**Number of employees (headcounts, 31.12.2025):** 154

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## GRI 2-2
## Entities included in the organization's sustainability reporting

This Sustainability Report covers Alpha Trains at Group level, including its six office locations in Antwerp, Cologne, Luxembourg, Madrid, Paris and Warsaw. The entities included in the sustainability reporting are the same as those included in the Group's audited consolidated financial statements for the reporting period. Accordingly, there are no differences between the entities included in the Group's financial reporting and those included in this Sustainability Report. Unless stated otherwise, sustainability information is reported on the same consolidation basis as the Group's financial reporting. Any entity-specific limitations or deviations are disclosed in the relevant section.

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**GRI 2-3**
**Reporting period, frequency and contact point**

**Reporting period for this Sustainability Report:** 1 January 2025 to 31 December 2025

**Reporting frequency:** Annual

**Publication date:** 26 June 2026

**Contact point for questions about this report or the reported information:** Carsten Schnurpfeil / Sustainability Manager (carsten.schnurpfeil@alphatrains.eu)

**Financial reporting period:** 1 January 2025 to 31 December 2025

The financial reporting period is aligned with the sustainability reporting period.

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**GRI 2-4**
**Restatements of information**

No restatements of information from previous reporting periods were made during the reporting period.

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**GRI 2-5**
**External assurance**

This Sustainability Report was externally checked by a GRI Certified Professional employee of RITTWEGER und TEAM GmbH. An external verification by the independent third party TÜV Thüringen e.V. is currently being conducted.

The highest governance body oversees the reported information, while senior executives support the internal review of the report content and the consideration of external verification in future reporting periods.

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**GRI 2-6**
**Activities, value chain and other business relationships**

Source:

- Alpha Trains Management Handbook / Corporate Sustainability (ATG-MH-Corporate Sustainability V06-30-10-2025)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

# Sector

Alpha Trains operates in the private sector and is active in rail vehicle leasing.

# Value Chain of Alpha Trains

The value chain of Alpha Trains reflects the full lifecycle of our rail vehicles and demonstrates how we create sustainable value for our customers, partners, shareholders, employees, and society. It covers all essential steps from the acquisition of rolling stock to long-term lifecycle management. Each phase is closely aligned with our sustainability objectives, ESG responsibilities, and the requirements of ISO 14001:2015 and ISO 45001:2018.

## Value Chain

***1. Procurement of Rail Vehicles***

Alpha Trains begins its value creation by procuring new and used locomotives and passenger trains. This includes:

- Supplier evaluation and selection
- Technical and commercial due diligence
- Design configuration and project management during vehicle construction
- Compliance with European legislation, safety regulations, and quality standards

Procurement activities follow our Environmental, Social, and Governance Policy, our Green and Safe Procurement Process, and our lifecycle-oriented sustainability approach.

***2. Leasing Solutions***

Once added to the fleet, vehicles are offered to customers through flexible leasing models. Leasing activities include:

- Structuring operating leases, short-term or long-term
- Supporting customers in tender procedures and fleet configuration
- Bearing the full residual value risk
- Providing stable financing, including green financing instruments

Leasing supports the liberalization of the European railway market and enables operators to respond to political, demographic, and technological changes in a financially sustainable manner.

***3. Fleet Management***

Throughout the leasing period, Alpha Trains monitors the safe and efficient operation of its vehicles. Fleet management covers:

- Continuous technical support through in-house engineering specialists Monitoring
- of asset condition, performance indicators, and safety metrics Managing
- warranties, mandatory inspections, and engineering modifications
- Ensuring compliance with EU Regulation (EU) 2019/779 (ECM) where applicable

This phase is closely integrated with our management processes for quality, health & safety, risk management, and environmental protection.

***4. Maintenance & Operational Safety***

Maintenance activities secure the usability and safety of our rolling stock throughout its lifecycle. This includes:

- Heavy maintenance and major overhauls
- Component revisions and refurbishment
- Preventive and corrective maintenance planning
- Use of certified workshops and long-standing supplier partnerships
- Continuous monitoring of operational safety indicators

We supervise these activities following our Control of Infrastructure & Natural Resources, Control of Emergency Situations, and Operational Safety frameworks described in the handbook.

***5. End-of-Lease, Remarketing & Lifecycle Management***

After the leasing contract ends, Alpha Trains ensures the optimal continuation of the vehicle's lifecycle. This includes:

- Coordinated return processes, including inspections and quality checks
- Refurbishment or technical upgrades
- Remarketing to new customers across Europe
- Sale-and-leaseback or alternative financing models

Lifecycle management supports a sustainable secondary market, prolongs the useful life of vehicles, and reduces environmental impact through resource efficiency and reuse strategies.

| **Type of primary material** | **2023** | **2024** | **2025** |
|---|---|---|---|
| Number of assets BU Locomotive | 413 | 443 | 481 |
| Number of assets BU Passenger | 420 | 417 | 407 |
| Total assets at year-end (NBV) in million € | 2,354 | 2,497 | 2,571 |

## GRI 2-7
## Employees

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Alpha Trains uses its six office locations as the geographic basis for this disclosure. The total number of employees has been calculated based on headcount as of the reporting date. Apprentices are included in the totals and, where applicable, are included in the relevant employment categories. Alpha Trains had **no** employees with non-guaranteed hours during the reporting period.

*The number of hours worked per year has been calculated using the average Full-Time Equivalent (FTE) for the two material reporting locations Antwerp and Cologne, which together cover more than 80% of Alpha Trains' total headcount. Location-specific working hour assumptions were applied to ensure an appropriate and consistent estimation.

| | 31.12.2023 (base year, BY) | 31.12.2024 | 31.12.2025 | Change from the previous year (%) |
|---|---|---|---|---|
| **Total number of employees across all Alpha Trains locations (headcount, HC)** | **132** | **137** | **154** | **12 %** |
| Female | 58 | 60 | 69 | 15 % |
| Male | 74 | 77 | 85 | 10 % |
| Apprentice | 0 | 0 | 0 | - |
| Full-time | 116 | 118 | 132 | 12 % |
| Permanent | 133 | 137 | 132 | -4 % |
| Part-time | 16 | 19 | 22 | 16 % |
| Temporary | 0 | 0 | 0 | - |
| Number of hours worked per year* | 194,699 | 191,173 | 221,464 | 16 % |

## GRI 2-8
## Workers who are not employees

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

As of 31 December 2025, the organization had **10** workers who were not employees and whose work was controlled by the organization.

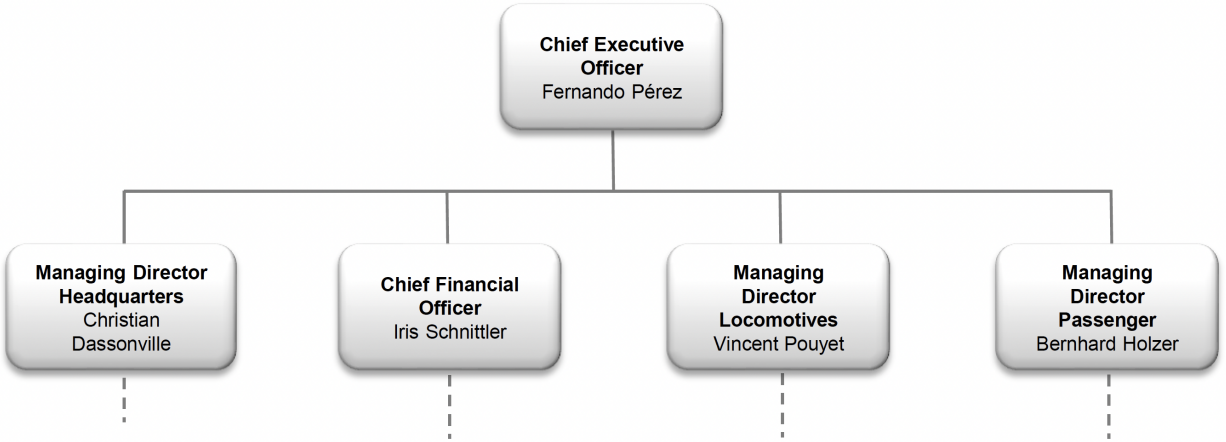
| | 2023 | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Workers who are not employees (Contractors) | 2 | 9 | 10 | 11 % |

## GRI 2-9
## Governance structure and composition

Source:

- Alpha Trains ORGANISATION CHARTS, HR – April 2026 (Org Charts April 2026)

Alpha Trains has a one-tier governance structure in which the Board acts as the highest governance body. The Board is responsible for the overall direction, oversight and decision-making of the organization, including the oversight of specific areas such as ethics, compliance, information security and people-related strategies. The Board is supported by governance structures,including the Audit Committee and the Remuneration Committee. The Management Team is led by the Chief Executive Officer and further comprises the Chief Financial Officer, the Managing Director Headquarters, the Managing Director Business Unit Locomotives, and the Managing Director Business Unit Passenger. The Management Team is supported by business leaders and specialised functions, including the Sustainability Manager, Head of Human Resources and H&S Officers.




## GRI 2-10
## Nomination and selection of the highest governance body

Members of the Board are nominated and appointed by the shareholders through established shareholder decision-making processes. Management Team members are appointed in accordance with the company's governance framework.

## GRI 2-11
## Chair of the highest governance body

Source:

- Alpha Trains ORGANISATION CHARTS, HR – April 2026 (Org Charts April 2026)

The Board does not have a permanent Chair. Instead, the Members of the Board select a Chair for each Board meeting in accordance with the Company's articles of assciation.

## GRI 2-12
## Role of the highest governance body in overseeing the management of impacts

Source:

- Alpha Trains Management Process Risk Management (Alpha Trains - Risk Management 2022 07-12-2022)
- Alpha Trains ORGANISATION CHARTS, HR – April 2026 (Org Charts April 2026)

The Board, as the highest governance body, oversees Alpha Trains' sustainability-related governance framework and the management of the organization's impacts on the economy, environment and people.

Within this structure, the Management Team ensures that ESG-related policies, processes and risk management systems are implemented and monitored. ESG matters are discussed regularly within the Management Team, supported by structured processes such as audits, risk assessments, supplier due diligence, Know Your Customer procedures and whistleblowing mechanisms.

The effectiveness of these processes is reviewed through regular reporting, audits and the review of risk registers. Risk registers are updated every six months and presented by the Management Team to the Board.

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## GRI 2-13
## Delegation of responsibility for managing impacts

Source:

- Alpha Trains ORGANISATION CHARTS, HR – April 2026 (Org Charts April 2026)

The Board, as the highest governance body, retains overall oversight of the organization's impacts on the economy,environment and people. Responsibility for the management of these impacts is shared across the Management Team and delegated to relevant business leaders and specialist functions according to their areas of responsibility.

The Chief Executive Officer holds overall executive responsibility within this structure and receives regular reporting on ESG-related matters from the responsible functions, including the Sustainability Manager, Human Resources Manager, H&S Officer and business leaders. The Sustainability Manager coordinates the overall sustainability agenda and supports the management of ESG topics across the company.

ESG matters are discussed regularly within the Management Team, and risk registers are updated every six months. In addition, the Chief Executive Officer reports to the Board, ensuring alignment between operational management and Board expectations.

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## GRI 2-14
## Role of the highest governance body in sustainability reporting

The Board, as the highest governance body of Alpha Trains, oversees the company's sustainability-related governance framework and the sustainability reporting process. The Sustainability Manager provides regular updates on ESG matters and progress to the Management Team, while the Chief Executive Officer holds overall executive responsibility for ESG initiatives and reports to the Board. Alpha Trains has established a reporting framework and a sustainability reporting system to identify,assess, manage, report and monitor key performance indicators in the areas of safety, health, quality, environment, social responsibility and governance. The Management Team reviews and approves the reported sustainability information as part of its oversight role.

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## GRI 2-15
## Conflicts of interest

Source:

- Alpha Trains Group Policy Ethics in Business (ATG-PO-Ethics in Business-V03-2024-11-19)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)

Alpha Trains addresses conflicts of interest through its ethics and compliance framework, which applies to the highest governance body, its committees, and employees. The Board supervises the organization's ethics and compliance program.

Under the Ethics in Business Policy, situations in which personal interests could conflict with the interests of Alpha Trains are to be avoided, potential conflicts are to be identified at an early stage, and appropriate action is to be taken. Relevant relationships and financial opportunities that may create a conflict of interest are to be disclosed through the appropriate internal reporting channels.

The policy also includes rules on gifts and hospitality intended to safeguard objectivity and independence. Conflicts of interest are disclosed to stakeholders, where relevant and applicable, including in relation to multiple board memberships, cross-shareholdings with suppliers and other stakeholders, the existence of controlling shareholders, and related-party relationships, transactions, and outstanding balances.

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## GRI 2-16
## Communication of critical concerns

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Group Policy Grievance Procedure (Alpha Trains - Grievance Procedure Policy 01-06-2019)
- Alpha Trains – Our Whistleblowing Service (https://report.whistleb.com/en/alphatrains)

Alpha Trains has implemented a whistleblowing process to uphold accountability and transparency. This process enables employees to confidentially report ESG-related and other misconduct, including fraud, anti-competitive behaviour, sanctions, incidents, or accidents. Reports can be submitted directly to the Chief Executive Officer, another member of the Management Team, or any Board member.

In addition, Alpha Trains provides an anonymous external whistleblowing tool to ensure accessibility and protection for whistleblowers. Critical concerns are addressed through these channels and through the organization's governance processes.

All ESG matters are discussed during regular Board meetings with shareholder representatives, where incidents are reviewed and action plans are agreed upon to ensure accountability and continuous improvement. The Board also supervises the organization's ethics and compliance program.

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## GRI 2-17
## Collective knowledge of the highest governance body

Source:

- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Management Handbook / Corporate Sustainability (ATG-MH-Corporate Sustainability V06-30-10-2025)

The Board, as the highest governance body of Alpha Trains, collectively brings experience and expertise in rail leasing, finance, governance and business management. The Board receives regular updates and support on sustainability-related matters from the Management Team and specialised functions, including the Sustainability Manager and other relevant subject-matter experts. This ensures that the Board is regularly informed on sustainability-related risks, impacts, developments and performance.

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## GRI 2-18
## Evaluation of the performance of the highest governance body

Alpha Trains does not currently operate a formal, structured process for evaluating the performance of the Board. However, the shareholders provide ongoing oversight through regular interaction with the Board and consideration of Board composition, appointments and reappointments.

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## GRI 2-22
## Statement on sustainable development strategy

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)

Sustainability is a core element of Alpha Trains' strategy and business model. As a leading lessor of rolling stock in Europe, Alpha Trains aims to support the transition to low-emission and efficient rail transport while creating long-term value for customers, shareholders, employees and other stakeholders.

Alpha Trains' sustainability strategy is based on the conviction that rail is one of the most sustainable modes of transport and that the company can make a meaningful contribution through responsible investment, safe and reliable rolling stock, sound governance and continuous improvement in environmental, social and operational performance.

The company's strategic approach includes reducing greenhouse gas emissions in line with science-based targets, maintaining high standards of health, safety and quality, strengthening responsible business conduct across the value chain and embedding sustainability into governance, risk management and decision-making processes.

Through this approach, Alpha Trains seeks to combine long-term business success with its contribution to sustainable mobility and responsible corporate development.

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## GRI 2-23
## Policy commitments

Source:

- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)
- Alpha Trains Group Policy Vision, Mission, Values (ATLH-PO-Vision, Mission, Values-V02-27-11-2024)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Group Policy Ethics in Business (ATG-PO-Ethics in Business-V03-2024-11-19)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains - Green Finance Framework (Alpha Trains - Green Finance Framework 01-10-2022)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)

Alpha Trains is committed to environmental, social and governance responsibility in its business operations and to conducting business in accordance with its core values of Respect, Trust, Integrity, Passion and Diversity. The company's main policy commitments are set out in its Environmental, Social and Governance Policy, Ethics in Business Policy, Labour Rights, Human Rights and Occupational Health and Safety Policy, and Supplier Code of Conduct. These commitments refer in particular to internationally recognized frameworks such as the OECD Guidelines for Responsible Business Conduct, the Universal Declaration of Human Rights, the International Labour Organization guidelines and principles, and the UN Global Compact.

Alpha Trains' commitment to respect human rights is reflected in particular in its Labour Rights, Human Rights and Occupational Health and Safety Policy. The company upholds the principles of non-discrimination, equality and human dignity in all aspects of its operations; prohibits forced labour, child labour and any form of involuntary or exploitative work; and respects employees' rights to freedom of association and other lawful assembly. These commitments apply to employees and to third parties such as suppliers, contractors, customers, investors and the communities with which Alpha Trains works. The Supplier Code of Conduct also requires suppliers to respect and promote human rights in line with the Universal Declaration of Human Rights and the International Labour Organization.

The ESG Policy applies to Alpha Trains (Luxembourg) Holdings S.à r.l. and all its subsidiaries. The Ethics in Business Policy applies to all employees, including contractors and temporary workers engaged through external providers. The Supplier Code of Conduct defines the standards expected from suppliers in their own operations and throughout their supply chains. These policies are communicated throughout the organization and made available to interested parties, as appropriate. Direction and oversight of the ESG Policy and the Labour Rights, Human Rights and Occupational Health and Safety Policy are the responsibility of the Board as the highest governance body.

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## GRI 2-24
## Embedding policy commitments

Source:

- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)
- Alpha Trains Group Policy Vision, Mission, Values (ATLH-PO-Vision, Mission, Values-V02-27-11-2024)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Group Policy Ethics in Business (ATG-PO-Ethics in Business-V03-2024-11-19)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains - Green Finance Framework (Alpha Trains - Green Finance Framework 01-10-2022)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)

Policy commitments for responsible business conduct are embedded in Alpha Trains' governance structures, operating procedures and business relationships. Direction and oversight of the ESG Policy and the Labour Rights, Human Rights and Occupational Health and Safety Policy are the responsibility of the Board as the highest governance body, while the management responsibility and implementation is shared across the Chief Executive Officer and Management Team and delegated to the relevant business leaders and specialist functions. Support is provided by specialised resources such as the Sustainability Manager, Head of Human Resources and H&S Officers. Business leaders develop and implement ESG strategies tailored to their segments and functions, while the Sustainability Manager coordinates the overall sustainability agenda and supports the management of ESG issues across the company.

Implementation is supported by identifying material risks in business activities, ensuring that key decisions are taken after full consideration of environmental, social and governance issues and risks, and by developing, implementing and maintaining a best-practice, process-oriented, integrated management system. Regular audits and risk assessments, together with the sustainability reporting system, help identify, assess, manage, report and monitor key performance indicators in the relevant fields of safety, health, quality, environment, social responsibility and governance.

Policy commitments are also embedded in business relationships. Prior to entering into business relationships, potential suppliers, contractors and service providers are assessed internally, including their ESG performance. Supplier audits are also carried out. The Supplier Code of Conduct defines the environmental, social and ethical standards expected from business partners and requires suppliers to apply similar standards throughout their own supply chains. Alpha Trains also works with customers, suppliers and business partners to encourage the adoption of comparable ESG principles.

Embedding is further supported through the provision of appropriate information, instruction and training, as well as communication of the policies throughout the organisation. The policies are also made available to interested parties, as appropriate. In addition, the Labour Rights, Human Rights and Occupational Health and Safety Policy refers to necessary training, ongoing information on health and safety topics, and regular monitoring and reporting.

## GRI 2-25
## Processes to remediate negative impacts

Source:

- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Group Policy Grievance Procedure (Alpha Trains - Grievance Procedure Policy 01-06-2019)
- Alpha Trains – Our Whistleblowing Service (https://report.whistleb.com/en/alphatrains)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)

Alpha Trains has established processes to identify, escalate and address negative impacts through internal and external reporting channels. A whistleblowing process enables employees to confidentially report ESG-related misconduct, sanctions, incidents or accidents, either directly to the Chief Executive Officer or another member of the Management Team, or through an anonymous external whistleblowing tool. This multi-channel approach is intended to ensure that concerns are raised, reviewed and addressed promptly and appropriately.

Open communication is further supported through employee surveys, town hall meetings, open-door policies, near miss and incident reporting, and the encouragement to report safety concerns. Suppliers and their personnel are also encouraged to notify Alpha Trains of concerns or potential breaches of the Supplier Code of Conduct. Where suppliers do not have their own whistleblower mechanism, concerns may be submitted through Alpha Trains' whistleblower channel if a violation could potentially affect Alpha Trains.

Reported issues are reviewed and may result in corrective actions, remediation measures and follow-up actions, depending on the nature of the impact. In supplier relationships, non-compliance may lead to corrective action plans and, where necessary, termination of the business relationship. Incidents are reviewed regularly, and action plans are agreed to support accountability, remediation and continuous improvement.

## GRI 2-26
## Mechanisms for seeking advice and raising concerns

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Number of reports submitted through the whistleblower process | 1 | 0 | 0 | - |

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

## GRI 2-27
## Compliance with laws and regulations

During the reporting period, there were no significant instances of non-compliance with laws and regulations. No fines or non-monetary sanctions were imposed, and there were no open proceedings.

## GRI 2-28
## Membership associations

Source:

- ALPHA TRAINS GROUP Company Presentation (01 AT_General)

**We engage with various associations & organisations**

Allianz pro Schiene

Rail Cargo information Netherlands
www.railcargo.nl • www.railscout.nl

MOFAIR

ASSOROTABILI

VDV Die Verkehrsunternehmen

NEE Netzwerk Europäischer Eisenbahnen e.V.

THE 2001 CAPE TOWN CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT
RAIL WORKING GROUP

**For a safe, environmentally friendly and sustainable rail transport throughout Europe**

**GRI 2-29**
**Approach to stakeholder engagement**

Source:

- Alpha Trains Management Handbook / Corporate Sustainability (ATG-MH-Corporate Sustainability V06-30-10-2025)

## Stakeholder dialogue

We identified the internal and external issues impacting our corporate sustainability goals. This includes the business environment, key drivers and trends, and stakeholder relationships and values. Details are given below.

**Expectations, needs, risks, and chances**

We have identified the interested parties, their sustainability expectations, and the legal requirements. Essential topics and stakeholders for our strategy:

| Intererested Party | Expectations & needs (E), risks (R) and chances (C) |
|---|---|
| Customers | E: environmental protection, high occupational health and safety standards, innovative services, high quality, competitive price, controlled processes, and accurate delivery of products<br>R: customer dissatisfaction, lost business<br>C: development of new services, customer acquisition |
| Owners, Shareholders | E: economic success, safe business operation, sustainable profitability, green financing, transparency, positive image<br>R: lack of support in business development<br>C: high continuity in the composition of the shareholders |
| Investors / Green Financing | E: ESG responsibility, alignment with global standards, ESG impact<br>R: limited level of interest in the company, dissatisfaction, lack of reputation<br>C: good financing conditions, long-term financing |
| Employees of the organisation | E: good working environment, job security, recognition/renumeration<br>R: dissatisfaction, resignation, high turnover rate<br>C: long-term employee retention, high motivation |
| Suppliers, Partners | E: mutual benefit and continuity, fair agreements, trustworthy partnerships, reliability<br>R: uncertain supplier relationships, frequent changes, higher prices<br>C: long-term supplier loyalty, trusting cooperation |
| Legislators | E: legal compliance<br>R: legal violations, pending legal proceedings<br>C: high level of legal security, positive reputation at authorities |
| Society, Communities, Neighbors | E: social responsibility, ethical behavior, compliance with legal and regulatory requirements<br>R: negative image or image loss in public image<br>C: high reputation, positive public image, favorable public discussion |

## GRI 2-30
## Collective bargaining agreements

Source:

- Alpha Trains Group Bonus Plan (Performance Year 2022) Scheme Operation & Terms (Alpha Trains - Bonus Scheme Guidance 2022 01-01-2022)
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Alpha Trains does not have a trade union or employee representative body that is unionised, and therefore there are no collective bargaining agreements in place. This is due to the size and organisational structure of the company. Employment terms and conditions are defined individually in accordance with applicable national labour laws and internal HR policies.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Share of total employees covered by collective bargaining agreements (%) | 0 | 0 | 0 | - |

# GRI 3: Material Topics

**GRI 3-1**
**Process to determine material topics**

Source:

- ATLH-DO-Materiality-Assessment-20260512.docx
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

## Materiality assessment

The materiality assessment is a core element of Alpha Trains' sustainability management and forms the basis for the identification, prioritisation and disclosure of material topics in accordance with the GRI Standards (2021). The assessment is conducted annually.

Starting with the 2026 reporting cycle, Alpha Trains expanded its established GRI-based materiality assessment by adding a financial materiality perspective in line with a double materiality approach. This complements the assessment of the company's impacts on the environment and society with an analysis of sustainability-related financial risks and opportunities.

The most recent assessment considered relevant economic, financial, regulatory, environmental and social developments affecting Alpha Trains and its business environment.

## Identifying and assessing the topics

Potential material topics were identified based on internal analyses, regulatory requirements, industry standards and prior assessments. These topics reflect Alpha Trains' business model, value chain and stakeholder environment.

In a first step, all identified topics were assessed internally from an impact perspective (inside-out), reflecting Alpha Trains' actual and potential impacts on the environment and society. Each topic was evaluated based on the severity of impact and the likelihood of occurrence, using a scale from 0 to 5. The internal impact score was calculated as severity multiplied by likelihood and subsequently normalised to a scale from 0 to 5. Topics with a normalised internal impact score of 2 or higher were taken forward for further assessment.

In a second step, these topics were validated through stakeholder analysis.

To validate the internal impact assessment, stakeholder perspectives were incorporated through structured dialogues with the internal representatives responsible for the company's regular stakeholder survey processes. For data protection reasons, no individual survey responses were reviewed. Instead, the representatives provided an aggregated view of the results, recurring feedback patterns and relevant insights from the annual surveys.

In parallel, the same topics were assessed from a financial perspective (outside-in), considering potential financial risks and potential financial opportunities. Both dimensions were rated on a scale from 0 to 5. The financial score was defined as the higher of the two values in order to reflect both downside risks and upside opportunities appropriately.

## Result of the materiality assessment

In the final step, the results of the impact and financial assessments were consolidated and visualized in a materiality matrix. The Y-axis reflects the final impact score, while the X-axis reflects the financial score. This approach provides a transparent distinction between impact materiality and financial materiality and supports the prioritisation of relevant sustainability topics.

The identified material topics form the basis for Alpha Trains' sustainability reporting, strategic decision-making, risk management, and the further development of ESG-related policies and measures. Compared with earlier assessments, the methodology was expanded to systematically integrate financial materiality, thereby strengthening alignment with emerging regulatory requirements.

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**GRI 3-2**
**List of material topics**

Source:

- ATLH-DO-Materiality-Assessment-20260512.docx
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

**The following topics were identified as material:**

**Environmental (E):**

- Emissions (GRI Topic 305)
- Energy (GRI Topic 302)
- Supplier environmental practices and assessment (GRI Topic 308)
- Circular economy through extended vehicle lifecycles (own topic)

**Social (S):**

- Employment, working conditions, training and education (GRI Topic 401, 404)
- Health and safety: contractors (GRI Topic 403)
- Health and safety: employees (GRI Topic 403)
- Health and safety: supply chain (GRI Topic 403, 414)
- Diversity, equal opportunity and non-discrimination (GRI Topic 405, 406)
- Customer and user health, safety and responsibility (GRI Topic 416, 417)

**Governance (G):**

- Procurement practices, anti-corruption, and business ethics (GRI Topic 204, 205, 206)
- Customer privacy and data protection (including cybersecurity) (GRI Topic 418)

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**GRI 3-3**
**Management of material topics**

Leadership and oversight of ESG issues begin with the Chief Executive Officer and extend throughout the entire organization. Comprehensive governance structures and processes are in place to manage climate-related strategies, risks and opportunities. The Board plays a vital role in the oversight of ESG issues. Business leaders are responsible for developing and implementing ESG strategies tailored to their specific segments and functions. These strategies are coordinated by the Sustainability Manager, who sets the overall sustainability agenda and manages ESG issues across the company on a daily basis. All ESG matters are discussed during regular Board meetings with shareholders representatives and independent directors, where incidents are reviewed and action plans
are agreed upon to ensure accountability and continuous improvement.

## Policy framework

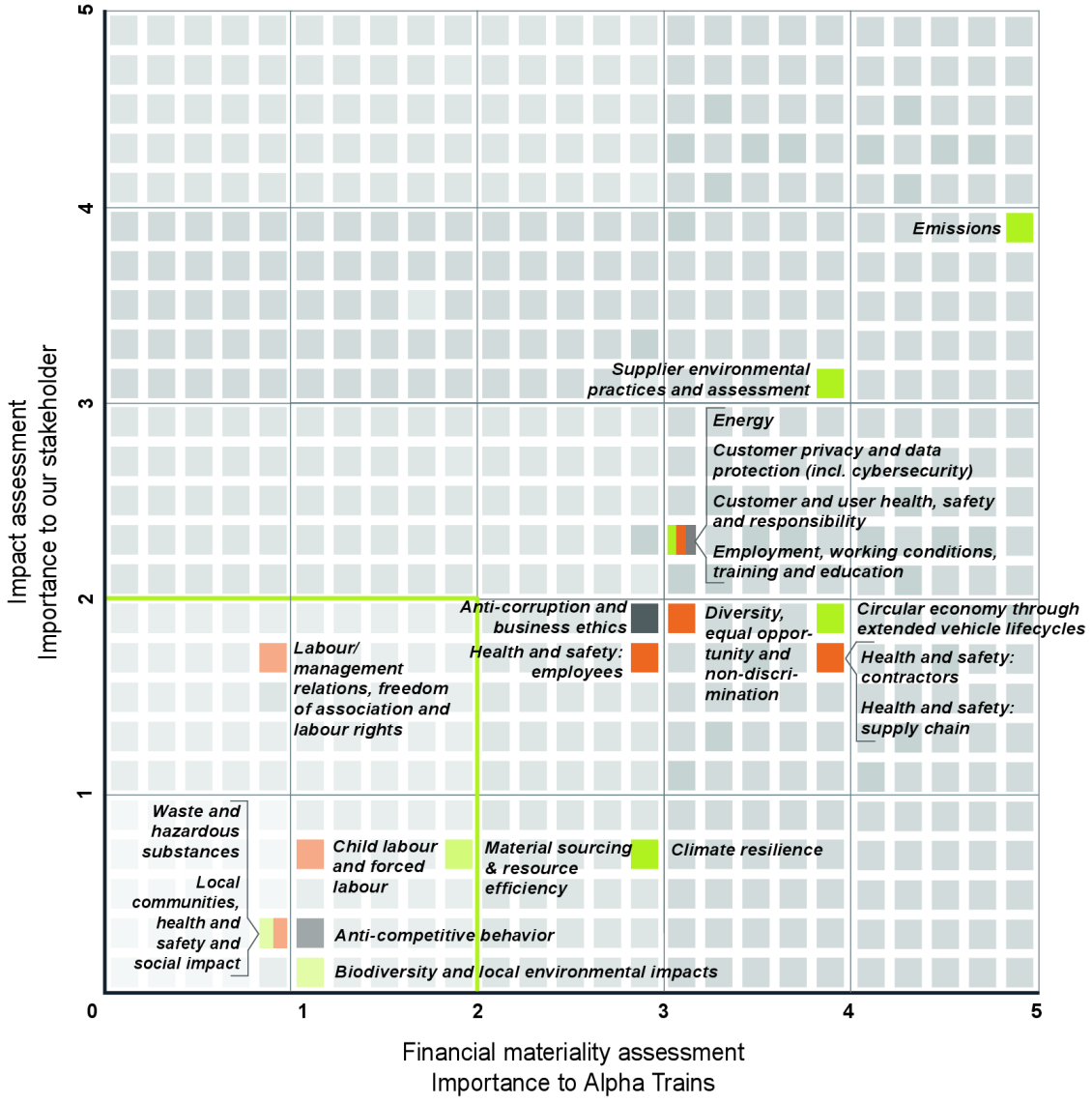
The policy framework consists of the Environmental, Social and Governance Policy, the Ethics in Business Policy, the Labour Rights, Human Rights and Occupational Health & Safety Policy and the Supplier Code of Conduct. Together, these policies provide a clear and cohesive framework that supports the implementation of the ESG strategy, promotes accountability, and ensures that sustainability is deeply embedded in corporate culture and operational practices. The ESG Policy provides the overarching framework for integrating sustainability into every aspect of the business, supports the transition to a low-carbon economy and ensures that ESG considerations are embedded in strategic decision-making.

## Structured Risk Prevention

Implementation is supported by a structured and strategic risk management framework that ensures material risks are systematically identified, assessed and addressed through the implementation and monitoring of appropriate mitigation actions. The risk management system is an important part of Good Corporate Governance and is seen as a valuable, complementary component of the business. In parallel, the sustainability reporting system is designed to identify, assess, manage, report and monitor all key performance indicators in the relevant areas of safety, health, quality, environment, social responsibility and governance. The yearly materiality assessment and the regular risk assessments are integral parts of the annual review cycle of the sustainability strategy.

## Management system

Management effectiveness is further supported by sophisticated management systems based on legal requirements and standards such as ISO 9001, ISO 14001, ISO 45001 and ECM, and by regular audits by external accreditation bodies. Prior to a business relationship, possible suppliers, contractors and service providers are assessed internally and their ESG performance is rated. Supplier audits are also performed. Policies are communicated throughout the organisation and are also available to interested parties, as appropriate.




Alpha Trains' materiality Matrix

# GRI 201: Economic Performance

**GRI 3-3**
**Management of material topics**

Economic performance is not considered a material topic within Alpha Trains' ESG materiality assessment and reporting framework. Financial performance is managed and reported through the company's financial reporting processes and disclosed in the annual financial statements.

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**GRI 201-1**
**Direct economic value generated and distributed**

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Economic performance is not considered a material topic within Alpha Trains' ESG reporting framework.

| | 2023 | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Annual revenue in million € | 332.3 | 341.3 | 371.5 | 9 % |

# GRI 204: Procurement Practices

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)
- Alpha Trains KYC Policy (Alpha Trains - KYC Policy and Report 28-09-2022)
- Alpha Trains Core Process Green and Safe Procurement (Alpha Trains - Green and Safe Procurement 01-09-2022)

Procurement practices are relevant to Alpha Trains because procurement and supplier management are core elements of the company's business model. Procurement is managed through internal selection and due diligence processes, supplier audits and the Supplier Code of Conduct, which defines environmental, social and ethical requirements for suppliers and their supply chains. Risk-based processes, including ESG assessments and KYC procedures, support responsible procurement decisions.

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## GRI 204-1
## Proportion of spending on local suppliers

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Due to its highly specialized business model and narrow supplier base focused on rolling stock assets and asset-related services, Alpha Trains does not typically engage with "local suppliers" in the sense defined by GRI 204-1. Procurement is primarily conducted with international, OEM, and highly specialized service providers. As a result, the proportion of spending on local suppliers is 0%.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Proportion of spending on local suppliers | 0 | 0 | 0 | - |

# GRI 205: Anti-corruption

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Policy Ethics in Business (ATG-PO-Ethics in Business-V03-2024-11-19)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)
- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)

Anti-corruption is a material governance topic for Alpha Trains and is clearly embedded in the company's governance framework. The main policy basis is the Ethics in Business Policy, which covers honest and ethical conduct, conflicts of interest, compliance with applicable laws, bribery and corruption, gifts and hospitality, and whistleblowing. In addition, the ESG Policy requires high standards of governance and ethics in business conduct.

Oversight of governance-related matters is embedded at management and committee level. Anti-corruption is supported by internal compliance processes, reporting channels and supplier-related controls, including expectations set out in the Supplier Code of Conduct. Through these measures, Alpha Trains aims to prevent corruption, ensure lawful and ethical conduct, and maintain transparency and accountability in business relationships.

Although the available documentation does not indicate recurring major misconduct cases, the topic remains materially relevant due to its importance for governance, compliance and responsible business conduct.

## GRI 205-1
## Operations assessed for risks related to corruption

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

At Alpha Trains, risks related to corruption are assessed holistically through an integrated governance and compliance framework. Corruption-related risks are systematically considered as part of the Know Your Customer (KYC) process, the enterprise-wide risk management framework, and internal audit activities. The KYC process includes due diligence measures designed to identify potential integrity, compliance, and corruption risks associated with business partners, customers, and transactions. In addition, corruption risks are regularly evaluated within the broader risk management process to ensure that emerging risks are identified, assessed, and appropriately mitigated. Furthermore, internal audits provide an additional layer of oversight by reviewing the effectiveness of internal controls, compliance measures, and risk mitigation actions related to corruption prevention. This holistic approach enables Alpha Trains to proactively identify, monitor, and address corruption risks across its operations.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Operations assessed for risks related to corruption | 0 | 0 | 0 | - |

## GRI 205-2
## Communication and training about anti-corruption policies and procedures

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Percentage of employees who have received ethics training on anti-corruption | 100 | 100 | 100 | 0 % |

## GRI 205-3
## Confirmed incidents of corruption and actions taken

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Number of confirmed corruption incidents | 0 | 0 | 0 | - |

# GRI 206: Anti-competitive Behavior

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Policy Ethics in Business (ATG-PO-Ethics in Business-V03-2024-11-19)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)
- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)

Anti-competitive behavior is relevant in principle for Alpha Trains as part of its governance and compliance framework, although it is currently considered a lower-priority topic based on the available evidence. The company operates in a regulated and competitive market environment and is therefore committed to fair competition and compliance with applicable anti-trust laws.

The topic is addressed through internal governance structures and policies, in particular the Supplier Code of Conduct, which explicitly requires suppliers to comply with competition laws and to avoid anti-competitive practices. In addition, Alpha Trains' broader compliance framework, including its Ethics in Business Policy, supports lawful and responsible business conduct.

Through these policies and related compliance processes, Alpha Trains aims to prevent anti-competitive behavior and ensure that business activities are conducted in accordance with legal and ethical standards.

Based on the available documentation, no recurring cases, disputes or incidents related to anti-competitive behavior have been identified. The topic is therefore managed as part of general governance and compliance processes rather than as a standalone priority area.

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## GRI 206-1
## Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 0 | 0 | 0 | - |

# GRI 302: Energy

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group S.à r.l Certificate ISO 14001:2015 (Certificate Registr. No. 01 104 1900566)
- Alpha Trains Sustainability Strategy 2022
- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)

Energy consumption is managed as part of our environmental management approach within an integrated management system aligned with recognized standards, including ISO 14001. Our offices across Luxembourg, Cologne, Antwerp, Madrid, Paris and Warsaw are operated under these systems, which are designed to ensure compliance with applicable legal requirements and continuous improvement. We aim to optimise energy consumption by identifying efficiency potentials in our operations and implementing targeted measures. Key actions include the transition to 100% green electricity across our office operations and the systematic replacement of inefficient IT equipment. These measures contribute to reducing our carbon footprint and improving overall energy performance. Energy-related impacts, risks, and opportunities are regularly reviewed within our management processes, and responsibilities for implementation are embedded in the relevant operational functions.



# Certificate

Standard **ISO 14001:2015**

Certificate Registr. No. **01 104 1900566**

Certificate Holder:

**Alpha Trains Group S.à r.l.**
48 rue de Bragance
L-1255 Luxembourg
Luxembourg

including the locations according to annex

Scope: Procurement, leasing and fleet management of rail vehicles

Proof has been furnished by means of an audit that the requirements of ISO 14001:2015 are met.

Validity: The certificate is valid from 2023-06-19 until 2026-02-12.
First certification 2020
Date of recertification audit: 2023-05-02
Expiry date of last certification cycle: 2023-02-12

2023-06-20

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Certificate ISO 14001:2018 (Certificate Registr. No. 01 104 1900566)

## GRI 302-1
## Energy consumption within the organization

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Energy consumption was partly estimated where only service charge statements were available. Natural gas consumption in Luxembourg was estimated based on the previous year's consumption, assuming no change in headcount. Electricity consumption in Antwerp was estimated based on the previous year's consumption and adjusted for the change in employee headcount. The locations in Madrid, Paris and Warsaw were not included, as they serve as sales offices for the different business units and do not have material energy consumption.

The increase in energy consumption is primarily attributable to higher petrol consumption resulting from an increased number of company vehicles due to workforce growth and higher business travel activity. In addition, the methodology for calculating fuel consumption at the Cologne location was changed from a distance-based (kilometre) approach to a fuel-based (litre) approach.

| Energy type | Unit | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|---|
| **Electricity** | **kWh** | **109,000.0** | **111,000.0** | **114,549.0** | **3 %** |
| of which from renewable sources | kWh | 69,000.0 | 71,500.0 | 74,428.0 | 4 % |
| Share of renewable energy in the electricity mix | % | 63 | 64 | 65 | 1 % |
| **District heating** | **kWh** | **74,500.0** | **72,000.0** | **67,933.0** | **-6 %** |
| **Natural gas** | **kWh** | **45,000.0** | **40,000.0** | **40,000.0** | **0 %** |
| **Diesel** | **litres** | **15,950.0** | **11,590.0** | **17,037.6** | **47 %** |
| in kWh | kWh | 156,310.0 | 113,582.0 | 166,968.7 | 47 % |
| **Petrol** | **litres** | **21,025.0** | **17,400.0** | **44,634.9** | **157 %** |
| in kWh | kWh | 187,122.5 | 154,860.0 | 397,350.6 | 157 % |
| **Total consumption of renewable energy** | **kWh** | **69,000.0** | **71,500.0** | **74,428.0** | **4 %** |
| **Total energy consumption** | **kWh** | **525,932.5** | **451,442.0** | **786,701.3** | **74 %** |

## GRI 302-3
## Energy intensity

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

The increase in energy intensity is primarily attributable to higher petrol consumption resulting from an increased number of company vehicles due to workforce growth and higher business travel activity. In addition, the methodology for calculating fuel consumption at the Cologne location was changed from a distance-based (kilometre) approach to a fuel-based (litre) approach.

| Energy intensity | Unit | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|---|
| Total energy consumption per employee across all Alpha Trains locations (HC) | kWh | 3,991.9 | 3,295.2 | 5,108.5 | 55 % |
| Total energy consumption per € million revenue | kWh | 1,585.71 | 1,322.71 | 2,117.63 | 60 % |

## GRI 302-4
## Reduction of energy consumption

Source:

- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Alpha Trains reduces energy consumption through targeted measures aimed at improving energy efficiency in its operations. Key actions include the use of energy-efficient office buildings, the transition to renewable electricity, and the systematic replacement of inefficient IT equipment with modern, energy-efficient alternatives. Additional measures include the optimization of energy use in daily operations and awareness-raising initiatives to promote responsible energy consumption among employees.

Energy consumption is monitored on a regular basis as part of the company's environmental management approach. This enables Alpha Trains to identify reduction opportunities, assess progress over time and support the continuous improvement of its energy performance.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Share of the leased fleet with electric or battery-electric traction (in %) | 83 | 81 | 83 | 2 % |

# GRI 305: Emissions

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains STRATEGY UPDATE – ESG (Strategy UPDATE – ESG -5 MAR26)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Sustainability Strategy 2022
- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)
- Alpha Trains SBTi's Target Dashboard (URL: https://sciencebasedtargets.org/target-dashboard, keyword Alpha Trains (Luxembourg) Holdings S.à r.l.)
- Alpha Trains Group Policy Working-from-home ("WFH") (ATG-PO-Work from home ENG-V04-2023-01-01)
- Alpha Trains Group Policy Car (Alpha Trains - Car Policy 01-11-2021)

Greenhouse gas (GHG) emissions are managed as a key environmental aspect within Alpha Trains' ESG-driven climate strategy. Alpha Trains applies a structured approach based on the identification, quantification and continuous monitoring of emissions across defined system boundaries. This enables Alpha Trains to understand key emission drivers, assess their significance and prioritise reduction measures. An annually updated GHG inventory provides the basis for identifying reduction levers, tracking progress and refining the decarbonisation approach over time.

Emissions management is guided by externally validated science-based targets. Alpha Trains has committed to reducing absolute Scope 1 and Scope 2 GHG emissions by 42% by 2030 from a 2022 base year and to measure and reduce Scope 3 emissions. The Group further commits to achieving net-zero emissions by 2050, in line with the 1.5°C goal of the Paris Agreement.

Key measures to reduce GHG emissions include the use of renewable electricity, operation in energy-efficient office buildings, the replacement of inefficient IT equipment, the optimisation of the company car fleet including hybrid and electric options, the provision of EV charging infrastructure, the reduction of business travel, and measures to lower commuting emissions such as work-from-home arrangements, bike leasing and the "Deutschlandticket" in Cologne. Alpha Trains further supports emissions reduction through awareness raising and training on green business travel, eco-efficient driving and energy conservation.

GHG emissions are monitored and reported on an annual basis. The results are used to evaluate progress against targets, identify additional reduction levers and continuously refine emissions management and decarbonisation measures.

## GRI 305-1 / GRI 305-2 / GRI 305-3
## Direct (Scope 1) GHG emissions, Energy indirect (Scope 2) GHG emissions, Other indirect (Scope 3) GHG emissions

Source:

- Alpha Trains (Luxembourg) Holdings S.à r.l. GHG Inventory Report 2025 (ATG-DO-GHG Inventory Report 2025 V01-25-06-2026)
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Alpha Trains' GHG inventory was prepared in accordance with the GHG Protocol Corporate Standard, using the operational control approach. Madrid, Paris and Warsaw were excluded from the organizational boundary, as these sites serve as sales offices for different business units and do not have material energy consumption. Where primary consumption data were not available, estimates were applied based on service charge statements, prior-year consumption and changes in headcount.

Scope 1 and Scope 2 emissions are mainly related to office operations and therefore represent only a minor share of total emissions. The largest share of emissions comes from Scope 3 Category 13, downstream leased assets. This category covers emissions from customers' use of Alpha Trains' leased rolling stock for passenger and freight transport, based on the kilometres operated. These emissions are more than twice as high as those from newly acquired rolling stock reported under Scope 3 Category 2, which is the second-largest emissions source. Total Scope 3 emissions were higher in 2024 than in 2025, mainly due to a larger investment in new rolling stock in 2024.

| GHG emissions | Unit | 2022 (BY) | 2023 | 2024 | 2025 | Change from the base year (%) |
|---|---|---|---|---|---|---|
| **Total (location-based)** | **t CO2e** | **577,567.73** | **705,144.52** | **755,771.19** | **659,475.88** | **14 %** |
| Scope 1 | t CO2e | 133.54 | 123.47 | 116.12 | 250.47 | 88 % |
| Scope 2 – location-based | t CO2e | 41.86 | 40.12 | 39.36 | 40.57 | -3 % |
| Scope 2 – market-based | t CO2e | – | – | – | 17.19 | – |
| Scope 3 | t CO2e | 577,392.33 | 704,980.93 | 755,615.71 | 659,167.65 | 14 % |

## GRI 305-4
## GHG emissions intensity

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

GHG intensities decreased compared to 2024, mainly due to lower total Scope 3 emissions resulting from a smaller investment in new rolling stock in 2025.

| GHG Intensity | Unit | 2022 (BY) | 2023 | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|---|---|
| Total GHG emissions (Scope 1, 2 and 3) per employee across all Alpha Trains locations (HC) | t $CO_2e$ | 4,375.51 | 5,342.0 | 5,516.58 | 4,282.31 | -20 % |
| Total GHG emissions (Scope 1, 2 and 3) per € million revenue | t $CO_2e$ | 2,489.52 | 2,122.01 | 2,214.39 | 1,775.17 | -16 % |

## GRI 305-5
## Reduction of GHG emissions

Source:

- Alpha Trains STRATEGY UPDATE – ESG (Strategy UPDATE – ESG -5 MAR26)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)

Alpha Trains reduces greenhouse gas (GHG) emissions through a range of operational and strategic measures as part of its decarbonisation approach. Key measures include the implementation of 100% certified renewable electricity in the Luxembourg and Cologne offices, as well as the transition from a diesel-only business car fleet to a mixed fleet with an increasing share of hybrid and fully electric vehicles.

In addition, Alpha Trains is initiating a gradual transition of its rolling stock portfolio towards more climate-friendly technologies, including the use of alternative fuels such as HVO, dual-mode locomotives and energy-saving systems such as start-stop technologies.

Further emission reduction measures include the promotion of a full lifecycle asset strategy to optimise environmental performance over the lifetime of assets and an increased focus on reducing emissions related to business travel.

The change from the base year can be found in the table under GRI 305-1.

# GRI 306: Waste

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Sustainability Double Materiality Assessment 2026 (ATLH-DO-Materiality-Assessment-20260401)

Waste is not considered a material topic for Alpha Trains' direct business model, as operational waste generation is limited and relevant waste streams, particularly from maintenance activities, are primarily managed by third-party ECM-certified workshops. As a result, direct operational control over waste generation and treatment is limited.

Nevertheless, Alpha Trains addresses waste management through internal processes and a defined waste hierarchy, including the handling of non-hazardous and hazardous waste streams such as paper, toner cartridges, IT equipment and batteries. In addition, the Supplier Code of Conduct requires business partners to manage waste and hazardous substances responsibly.

While waste is not identified as a primary impact driver compared to other environmental topics such as emissions and supplier-related environmental performance, Alpha Trains reports on this topic to ensure transparency and to reflect its commitment to responsible resource use and environmental management.

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## GRI 306-3, GRI 306-4, GRI 306-5
## Waste generated,, Waste diverted from disposal, Waste directed to disposal

Source:

- KPI collection is carried out through the document "ATCO-13519 _Overview GRI relevant KPIs 20260316". Please provide the final version of this file.
- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Due to its business model as a rolling stock leasing company with office-based operations and asset management coordination, Alpha Trains does not generate hazardous waste.

| | Unit | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|---|
| **Total weight of hazardous waste** | kg | 0 | 0 | 0 | - |
| of which sent for recycling | kg | 0 | 0 | 0 | - |
| of which sent for disposal | kg | 0 | 0 | 0 | - |

# GRI 308: Supplier Environmental Assessment

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Core Process Green and Safe Procurement (Alpha Trains - Green and Safe Procurement 01-09-2022)
- Alpha Trains Policy Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)

Environmental aspects in the supply chain are managed through Alpha Trains' Supplier Code of Conduct and related procurement processes. The Supplier Code of Conduct defines clear requirements for environmental performance, including compliance with environmental permits, pollution prevention, waste reduction, wastewater treatment, emissions control, the management of hazardous substances, and the establishment of environmental goals and emission reduction targets. Suppliers are also expected to cascade these standards throughout their own supply chains.

As Alpha Trains relies on external suppliers and ECM-certified workshops for procurement, maintenance and technical services, environmental performance in the value chain represents a key area of impact. To address this, Alpha Trains integrates environmental criteria into supplier selection and evaluation processes. As part of supplier audits and due diligence, suppliers are assessed against recognized environmental management standards, such as ISO 14001 certification, where applicable.

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## GRI 308-1
## New suppliers that were screened using environmental criteria

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Due to its business model as a leasing company for rolling stock and its highly specialized and limited supplier base, Alpha Trains only very rarely engages new suppliers. The potential supplier universe is narrow, as procurement is focused on established OEMs and highly specialized asset-related service providers. As a result, the onboarding of new suppliers is infrequent, and environmental screening is typically conducted as part of existing long-term supplier relationships rather than through a high volume of new supplier assessments.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| New suppliers that were screened using environmental criteria | 3 | 1 | 0 | -100 % |

---

## GRI 308-2
## Negative environmental impacts in the supply chain and actions taken

During the reporting period, no negative environmental impacts were identified in the supply chain.

# GRI 401: Employment

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Environmental, Social and Governance (ATG-PO-Environmental Social and Governance-V07-2023-12-20)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)

Employment is a key aspect of Alpha Trains' business model, as the company relies on qualified employees to manage its technical, commercial and financial operations. Alpha Trains focuses on long-term employment relationships, with 100% of the contracts being permanent, and aims to attract and retain skilled personnel through stable working conditions and targeted development opportunities.

Employment-related aspects are managed through internal policies, including the Labour, Human Rights and Occupational Health and Safety Policy, as well as broader ESG governance structures. These frameworks ensure compliance with applicable labour laws, promote equal opportunities, and support a safe and inclusive working environment.

Alpha Trains offers a range of employee benefits to support well-being and retention, including flexible working arrangements such as home office, bike leasing and public transport support "Deutschlandticket", health programmes, training and development opportunities, and work-life balance measures such as parental leave and mini-sabbaticals.

Employee satisfaction and working conditions are monitored through regular surveys, feedback mechanisms and internal communication formats. These measures support continuous improvement and contribute to maintaining a stable and engaged workforce.

## GRI 401-1
## New employee hires and employee turnover

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| New hires (in HC) | 14 | 19 | 34 | 79 % |
| Leavers (in HC) | 14 | 10 | 19 | 90 % |
| Turnover rate (in %) | 10.77 | 7.43 | 13.06 | 76 % |
| Hiring rate (in %) | 10.77 | 14.13 | 23.37 | 65 % |

## GRI 401-2
## Benefits provided to full-time employees that are not provided to temporary or part-time employees

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Maternity and paternity leave / Family benefits (Alpha Trains - Parental Leave 13-12-2022)
- Alpha Trains Group Policy Working-from-home ("WFH") (ATG-PO-Work from home ENG-V04-2023-01-01)
- Alpha Trains 2024 EMPLOYEE SURVEY RESULTS (Alpha Trains - Employee Survey 2024 15-11-2024)
- Alpha Trains Training Stress and Resilience (Alpha Trains - Training Stress and Resilience 2022 15-01-2022)

Alpha Trains provides employment-related benefits in line with applicable labour laws and internal policies, with a focus on employee well-being, work-life balance and long-term employment. Confirmed benefits include:

- parental leave
- home office options
- up to five days of unpaid leave
- a mini-sabbatical of up to five weeks after five years of service
- annual flu vaccinations
- burnout prevention surveys
- training and professional development opportunities
- flexible working arrangements to support work-life balance

Alpha Trains does not distinguish between full-time, part-time or fixed-term employees with regard to employment-related benefits or working conditions. These aspects are applied consistently across the workforce in line with applicable labour laws and internal policies.

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## GRI 401-3
## Parental leave

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| Parental leave | 2023 (BY)* | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Female | 3 | 1 | 2 | 100 % |
| Male | 0 | 0 | 0 | - |
| **Total** | **3** | **1** | **2** | **100 %** |

*The reported figures are based on data as of December 2023, as full-year data were not available at the time of reporting.

# GRI 402: Labor/Management Relations

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)

Labour-management relations at Alpha Trains are based on transparent communication, employee engagement and compliance with applicable labour laws and internal policies. The company fosters an open dialogue with employees through structured communication formats, including employee surveys, town hall meetings and open-door policies, which enable employees to provide feedback and raise concerns.

These mechanisms support the continuous exchange of information between management and employees and contribute to a collaborative working environment. Employment-related matters, including working conditions and employee rights, are governed by internal policies such as the Labour, Human Rights and Occupational Health and Safety Policy.

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## GRI 402-1
## Minimum notice periods regarding operational changes

Alpha Trains does not define a fixed minimum notice period for employees prior to significant operational changes. Where applicable, communication is carried out in line with local legal requirements and internal policies.

# GRI 403: Occupational Health and Safety

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group S.à r.l Certificate ISO 45001:2018 (Certificate Registr. No. 01 213 1900566)
- Alpha Trains Group Management Process Risk Management (ATG-PR-Risk Management V06-12-03-2025)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains KYC Policy (Alpha Trains - KYC Policy and Report 28-09-2022)

Occupational health and safety is a key aspect of Alpha Trains' operations, given the safety-critical nature of the rail sector and the company's responsibility towards employees, contractors and third parties. Alpha Trains is committed to providing a safe and healthy working environment, preventing work-related injuries and ill health, and ensuring that health and safety remains a core value of the business.

Health and safety is managed through a best-practice, process-oriented integrated management system aligned with ISO 45001 and supported by internal policies, including the Labour, Human Rights and Occupational Health and Safety Policy. This framework is designed to ensure compliance with all relevant laws and regulations, to measure and monitor health and safety performance, and to establish annual and long-term health and safety objectives that support continuous and sustainable improvement. Alpha Trains also aims to foster a strong health and safety culture throughout the organisation, with management expected to act responsibly and in an exemplary manner in line with health and safety principles.

To manage workplace risks effectively, Alpha Trains conducts regular audits, inspections and risk assessments, implements preventive measures, and provides necessary instructions, training and qualifications to mitigate hazards. Employees are encouraged to actively participate in maintaining and improving a safe workplace, including through the reporting of incidents, near misses and safety concerns. Alpha Trains also takes reasonable precautions to ensure that equipment provided for employees' use is safe and fit for purpose when properly used. Health-related measures, such as burnout prevention and occupational health services, complement the overall safety management approach.

Given the company's reliance on external partners for maintenance and technical services, health and safety is also addressed across the value chain. Alpha Trains requires suppliers, contractors, customers and premises management to conduct their business with proper regard to health and safety. This is supported through supplier due diligence, Know Your Customer (KYC) processes, audits and monitoring. Maintenance providers are expected to comply with relevant safety standards, including ECM-based requirements where applicable. Alpha Trains also seeks to ensure that rolling stock and other railway equipment for which its subsidiaries are responsible is safe to operate when delivered to rail operating companies and, as far as reasonably practicable, maintained in a safe and operable condition in line with the relevant lease obligations.

In addition, Alpha Trains gives priority to adequate funding and, where needed, external expert advice for safety-related matters required by law or for projects intended to improve or maintain high standards of health and safety. Such measures are assessed using appropriate risk assessment techniques.

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## GRI 403-1
## Occupational health and safety management system

Source:

- Alpha Trains Group S.à r.l Certificate ISO 45001:2018 (Certificate Registr. No. 01 213 1900566)

Alpha Trains maintains an integrated occupational health and safety management system aligned with ISO 45001. The system applies to all employees across the organisation and covers 100% of the workforce.



# Certificate

Standard **ISO 45001:2018**

Certificate Registr. No. **01 213 1900566**

Certificate Holder:

**Alpha Trains Group S.à r.l.**
48 rue de Bragance
L-1255 Luxembourg
Luxembourg

including the locations according to annex

Scope: Procurement, leasing and fleet management of rail vehicles

Proof has been furnished by means of an audit that the requirements of ISO 45001:2018 are met.

Validity: The certificate is valid from 2023-06-19 until 2026-02-12.
First certification 2020
Date of recertification audit: 2023-05-02
Expiry date of last certification cycle: 2023-02-12

2023-06-20

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Alpha Trains Group S.à r.l Certificate ISO 45001:2018 (Certificate Registr. No. 01 213 1900566)

## GRI 403-2
## Hazard identification, risk assessment, and incident investigation

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Dokumentation zur Gefährdungsbeurteilung gemäß Arbeitsschutzgesetz §§ 5, 6 für Alpha Trains Europa und Locomotives GmbH (Alpha Trains - Hazard Analysis Office Cologne 2022 01-06-2022)
- Alpha Trains Group Management Process Risk Management (ATG-PR-Risk Management V06-12-03-2025)

Alpha Trains conducts regular risk assessments, audits and inspections to identify workplace hazards and define preventive measures. Occupational health and safety is managed through an integrated management system aligned with ISO 45001 and supported by internal policies and monitoring processes.

In the event of incidents, Alpha Trains relies on structured reporting and follow-up processes. The documentation states that incidents, accidents or other ESG-related events are reported promptly, and resulting action plans are agreed and monitored. In addition, near misses and safety concerns can be reported by employees as part of the overall health and safety management approach.

## GRI 403-3
## Occupational health services

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains 2024 EMPLOYEE SURVEY RESULTS (Alpha Trains - Employee Survey 2024 15-11-2024)

Alpha Trains provides health-related support measures as part of its occupational health and safety approach. These include preventive programmes such as annual flu vaccinations and regular burnout prevention surveys. In addition, occupational health services are referenced as part of the company’s overall health and safety framework.

## GRI 403-4
## Worker participation, consultation, and communication on occupational health and safety

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains 2024 EMPLOYEE SURVEY RESULTS (Alpha Trains - Employee Survey 2024 15-11-2024)

Alpha Trains promotes worker participation and consultation on occupational health and safety through structured communication and engagement mechanisms. Employees are encouraged to actively contribute to maintaining and improving a safe working environment, including by reporting incidents, near misses and safety concerns. In addition, occupational health and safety management is supported by a designated H&S Officer.

Regular communication channels, such as employee surveys, town hall meetings and open-door policies, are established to support transparency, collaboration and continuous dialogue on workplace topics, including health and safety. These mechanisms enable employees to provide feedback, raise concerns and contribute to the identification of risks and improvement measures.

Occupational health and safety is further supported by ongoing training, instructions and awareness programmes, ensuring that employees are informed about relevant risks and safe working practices.

## GRI 403-5
## Worker training on occupational health and safety

Source:

- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Prevention and Safety induction (Alpha Trains - Prevention & Safety Induction 2022 08-12-2022)
- Alpha Trains Training Stress and Resilience (Alpha Trains - Training Stress and Resilience 2022 15-01-2022)

Alpha Trains provides regular training, instructions and awareness programmes on occupational health and safety to ensure that employees understand relevant risks and safe working practices. These activities are part of the company's integrated health and safety management system and support the prevention of workplace incidents, as well as the continuous improvement of safety performance.

## GRI 403-6
## Promotion of worker health

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Group Policy Working-from-home ("WFH") (ATG-PO-Work from home ENG-V04-2023-01-01)
- Alpha Trains Training Stress and Resilience (Alpha Trains - Training Stress and Resilience 2022 15-01-2022)
- Alpha Trains 2024 EMPLOYEE SURVEY RESULTS (Alpha Trains - Employee Survey 2024 15-11-2024)

Alpha Trains promotes employee health and well-being through a range of preventive and supportive measures as part of its occupational health and safety framework. These include annual flu vaccinations, regular burnout prevention surveys and access to occupational health-related support.

In addition, Alpha Trains supports work-life balance through flexible working arrangements, including home office options and extended leave opportunities such as unpaid leave and mini-sabbaticals. These measures aim to reduce physical and mental stress and contribute to overall employee well-being.

Health promotion is further supported by awareness measures and training, enabling employees to better understand health-related risks and to maintain a healthy and safe working environment.

## GRI 403-7
## Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)
- Alpha Trains KYC Policy (Alpha Trains - KYC Policy and Report 28-09-2022)

Alpha Trains addresses occupational health and safety impacts directly linked to its business relationships through defined requirements, due diligence processes and ongoing monitoring. As maintenance, procurement and technical services are largely performed by external partners, Alpha Trains places a strong focus on health and safety management across its value chain.

Suppliers, contractors and maintenance providers are required to comply with applicable occupational health and safety standards. This includes adherence to relevant regulations, internal requirements and, where applicable, recognised frameworks such as ISO 45001 and ECM-based safety standards.

Health and safety considerations are integrated into supplier selection, onboarding and evaluation processes, including due diligence and Know Your Customer (KYC) procedures. Alpha Trains also conducts audits and assessments to monitor compliance and may implement corrective actions where necessary.

Through these measures, Alpha Trains aims to prevent and mitigate health and safety risks associated with external partners and to ensure that safety standards are consistently applied across its operations and value chain.

## GRI 403-8
## Workers covered by an occupational health and safety management system

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Share of all employees and, where relevant, other workers who are covered by an occupational health and safety (OHS) management system | 100 | 100 | 100 | 0 % |

## GRI 403-9, GRI 403-10
## Work-related injuries / Work-related ill health

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| Work-related injuries | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Number of days lost due to work-related injuries, fatalities, and illnesses | 0 | 0 | 0 | - |
| Number of work-related accidents | 0 | 0 | 0 | - |

# GRI 404: Training and Education

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)

Training and education is a relevant topic for Alpha Trains, as the company's business model relies on qualified employees with technical, commercial and financial expertise. Continuous learning and employee development are therefore important to maintain professional competence, support long-term employability and strengthen employee retention.

The topic is managed through internal HR processes and supported by the Labour, Human Rights and Occupational Health and Safety Policy, which promotes equal opportunities for employment, development and training. Alpha Trains aims to provide all employees with equal access to training and development opportunities.

Training and education at Alpha Trains includes a wide range of in-person and digital learning formats covering professional skills development, personal growth and team-building initiatives. These measures are designed to support continuous learning, keep employees up to date in their fields and contribute to both individual development and organisational excellence.

Employee development is further supported by regular communication and feedback mechanisms, including employee surveys, town hall meetings and open-door policies, which help identify development needs and promote a learning-oriented work environment.

## GRI 404-1
## Average hours of training per year per employee

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | Unit | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|---|
| **Average hours of training per year per employee** | **h** | **9.59** | **15.6** | **11.7** | **-25 %** |
| Number of training hours per year | h | 1,276 | 2,136 | 1,808 | -15 % |

## GRI 404-2
## Programs for upgrading employee skills and transition assistance programs

Alpha Trains does not currently operate formal, company-wide programs for upgrading employee skills or structured transition assistance programs. Employee development is managed on a case-by-case basis, aligned with specific role requirements and business needs, and supported through individual discussions between employees and their managers. Measures may include ad hoc training, on-the-job learning and targeted development activities. As of the reporting period, no standardized framework or consolidated monitoring of these activities is in place.

## GRI 404-3
## Percentage of employees receiving regular performance and career development reviews

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Percentage of employees receiving regular performance and career development reviews | 100 % | 100 % | 100 % | 0 % |

# GRI 405: Diversity and Equal Opportunity

**GRI 3-3**
**Management of material topics**

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)

Diversity and equal opportunity are relevant to Alpha Trains as part of its commitment to fair, inclusive and respectful working conditions. As an international company, Alpha Trains relies on a diverse workforce and considers equity and inclusion to be core principles of its organisational values. The company is committed to fostering a working environment in which employees are treated fairly and are not disadvantaged on the basis of gender, nationality, religious background, disability or other personal characteristics.

Alpha Trains fosters a culture of equal opportunity that embraces all genders, nationalities, religious backgrounds, and individuals with or without disabilities. Diversity is considered one of the company's core values, and its relevance lies in Alpha Trains' active commitment to strengthening an inclusive and respectful workplace culture.

The topic is managed primarily through Alpha Trains' people practices, corporate values and inclusive employment approach. This includes a commitment to equal opportunities and non-discrimination in employment-related decisions, as well as the promotion of a workplace culture in which all employees are empowered to contribute and thrive. Alpha Trains is committed to gender diversity at all levels of the company and supports flexible working arrangements, including both full-time and part-time models, to promote work-life balance. In addition, Alpha Trains states that its gender-neutral remuneration practices are intended to support fairness and transparency across the organisation.

## GRI 405-1
## Diversity of governance bodies and employees

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 31.12.2023 (BY) | | 31.12.2024 | | 31.12.2025 | | Change from the previous year (%) |
|---|---|---|---|---|---|---|---|
| | Number | Share (%) | Number | Share (%) | Number | Share (%) | |
| **Management Team (C-Level)** | | | | | | | |
| Female | 0 | 0 % | 1 | 33.3 % | 1 | 25 % | -8 % |
| Male | 2 | 100 % | 2 | 66.7 % | 3 | 75 % | 8 % |
| **Employees by gender** | | | | | | | |
| Female | 58 | 43.9 % | 60 | 43.8 % | 69 | 44.8 % | 1 % |
| of whom in top management | 0 | 0 % | 1 | 2 % | 1 | 1 % | 0 % |
| Male | 74 | 56.1 % | 77 | 56.2 % | 85 | 55.2 % | -1 % |
| of whom in top management | 2 | 3 % | 2 | 3 % | 3 | 3 % | 1 % |
| **Employees by age group** | | | | | | | |
| Under 30 | 4 | 3.0 % | 3 | 2.2 % | 9 | 5.8 % | 4 % |
| 30–50 | 92 | 69.7 % | 97 | 70.8 % | 106 | 68.8 % | -2 % |
| Over 50 | 36 | 27.3 % | 37 | 27.0 % | 39 | 25.3 % | -2 % |
| **Employees from minority and vulnerable groups** | 0 | 0 % | 0 | 0 % | 0 | 0 % | - |
| of whom in top management | 0 | 0 % | 0 | 0 % | 0 | 0 % | - |

## GRI 405-2
## Ratio of basic salary and remuneration of women to men

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

The average, unadjusted gender pay gap calculation was based on the two material reporting locations, Antwerp and Cologne,which together represent more than 80% of Alpha Trains' total headcount. As the calculation is unadjusted, it reflects differences in workforce composition and includes the impact of factors such as job level, role type, seniority, professional experience and theproportion of employees working part-time versus full-time.

| | Unit | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|---|
| **Average gross hourly earnings – Antwerp** | | | | | |
| Men | € / hour | 45.92 | 48.12 | 49.90 | 4 % |
| Women | € / hour | 42.15 | 46.05 | 44.60 | -3 % |
| **Average, unadjusted gender pay gap – Antwerp** | **%** | **8 %** | **4 %** | **11 %** | **7 %** |
| **Average, unadjusted gender pay gap – Cologne** | | | | | |
| Men | € / hour | 45.98 | 50.51 | 52.52 | 4 % |
| Woman | € / hour | 34.11 | 36.36 | 38.85 | 7 % |
| **Average, unadjusted gender pay gap – Cologne** | **%** | **26 %** | **28 %** | **26 %** | **-2 %** |
| **Average, unadjusted gender pay gap for all significant locations of Alpha Trains** | **%** | **8.9 %** | **4.5 %** | **11.9 %** | **7.4 %** |

The reported gap should therefore not be interpreted as a measure of equal pay for equal work. The unadjusted figures are influenced by differences in workforce composition, including the distribution of employees across job levels, functions and roles. Alpha Trains' remuneration practices are based on objective factors such as responsibilities, qualifications, experience, performance and relevant market benchmarks, irrespective of gender.

# GRI 406: Non-discrimination

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Group Policy Grievance Procedure (Alpha Trains - Grievance Procedure Policy 01-06-2019)
- Alpha Trains – Our Whistleblowing Service (https://report.whistleb.com/en/alphatrains)

Non-discrimination is a relevant topic for Alpha Trains, as the company is committed to fostering a fair, inclusive and respectful working environment for all employees and stakeholders. Equal treatment and the prevention of discrimination are considered essential elements of responsible business conduct and employee well-being.

The topic is managed through internal policies and governance frameworks, in particular the Labour, Human Rights and Occupational Health and Safety Policy and the Ethics in Business Policy. These frameworks require compliance with applicable laws and promote equal opportunities in employment, development and working conditions, regardless of characteristics such as gender, age, religion, disability or other protected attributes.

Alpha Trains promotes a culture of diversity, equity and inclusion and expects all employees to adhere to high ethical standards. Discrimination, harassment and other inappropriate behaviour are not tolerated. Employees are encouraged to raise concerns through established communication channels, including open-door policies, employee surveys and other internal feedback mechanisms.

The company has implemented processes to address potential grievances, including the escalation of concerns to management and the use of formal reporting channels. In addition, the Ethics in Business Policy sets out clear expectations regarding integrity, appropriate conduct and the management of conflicts of interest, supporting the prevention of discriminatory behaviour.

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## GRI 406-1
## Incidents of discrimination and corrective actions taken

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Number of identified discrimination incidents | 0 | 0 | 0 | - |

# GRI 407: Freedom of Association and Collective Bargaining

**GRI 3-3**
**Management of material topics**

No significant incidents or labour disputes were identified and established mechanisms for social dialogue are in place.

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**GRI 407-1**
**Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk**

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Due to its business model as a leasing company for rolling stock and its highly specialized and limited supplier and customer base, Alpha Trains operates exclusively within the European Union. Its suppliers are predominantly established OEMs and specialized service providers operating under robust European labour and regulatory frameworks. Based on this context, Alpha Trains has assessed that there are no identified operations or suppliers in which the right to freedom of association and collective bargaining may be at risk. Therefore, the number of such operations and suppliers is reported as zero. In addition, every new customer and supplier is subject to a mandatory Know Your Customer (KYC) process, in line with applicable EU requirements, which includes appropriate sustainability and compliance risk screening.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 0 | 0 | 0 | - |

# GRI 408: Child Labor

**GRI 3-3**
**Management of material topics**

Not material due to low likelihood in direct operations, with risks addressed through preventive measures and supply chain due diligence.

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**GRI 408-1**
**Operations and suppliers at significant risk for incidents of child labor**

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Due to its business model as a leasing company for rolling stock and its highly specialized and limited supplier and customer base, Alpha Trains operates exclusively within the European Union. Its suppliers are predominantly established OEMs and specialized service providers operating under robust European labour and regulatory frameworks. Based on this context, Alpha Trains has assessed that there are no identified operations or suppliers with a significant risk for incidents of child labor. Therefore, the number of such operations and suppliers is reported as zero. In addition, every new customer and supplier is subject to a mandatory Know Your Customer (KYC) process, in line with applicable EU requirements, which includes appropriate sustainability and compliance risk screening.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Operations and suppliers at significant risk for incidents of child labor | 0 | 0 | 0 | - |

# GRI 409: Forced or Compulsory Labor

**GRI 3-3**
**Management of material topics**

Not material due to low likelihood in direct operations, with risks addressed through preventive measures and supply chain due diligence.

---

**GRI 409-1**
**Operations and suppliers at significant risk for incidents of forced or compulsory labor**

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Due to its business model as a leasing company for rolling stock and its highly specialized and limited supplier and customer base, Alpha Trains operates exclusively within the European Union. Its suppliers are predominantly established OEMs and specialized service providers operating under robust European labour and regulatory frameworks. Based on this context, Alpha Trains has assessed that there are no identified operations or suppliers with a significant risk for incidents of forced or compulsory labor. Therefore, the number of such operations and suppliers is reported as zero. In addition, every new customer and supplier is subject to a mandatory Know Your Customer (KYC) process, in line with applicable EU requirements, which includes appropriate sustainability and compliance risk screening.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Operations and suppliers at significant risk for incidents of forced or compulsory labor | 0 | 0 | 0 | - |

# GRI 414: Supplier Social Assessment

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Core Process Green and Safe Procurement (Alpha Trains - Green and Safe Procurement 01-09-2022)
- Alpha Trains Supplier Code of Conduct (ATLH-PO-Supplier Code of Conduct-V01-2024-09-18)
- Alpha Trains KYC Policy (Alpha Trains - KYC Policy and Report 28-09-2022)

Supplier social assessment is a material topic for Alpha Trains because key parts of the company's value chain depend on external suppliers, contractors and maintenance providers. Social risks in the supply chain are managed through the Supplier Code of Conduct, due diligence, Know Your Customer (KYC) procedures, monitoring and, where relevant, audits and reviews. The Supplier Code of Conduct sets expectations on labour rights, human rights, non-discrimination, health and safety, and the prohibition of child and forced labour, and suppliers are expected to apply comparable standards in their own supply chains. Alpha Trains explicitly links supplier due diligence and KYC processes to health and safety expectations and requires suppliers to meet relevant health and safety standards. Compliance may be monitored, and corrective actions may be required where necessary.

## GRI 414-1
## New suppliers that were screened using social criteria

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| New suppliers that were screened using social criteria | 0 | 0 | 0 | - |
| Percentage of targeted suppliers for whom a CSR assessment was conducted (%) | 0 | 0 | 0 | - |
| Percentage of targeted suppliers for whom an on-site CSR audit was conducted (%) | 0 | 0 | 0 | - |

## GRI 414-2
## Negative social impacts in the supply chain and actions taken

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Percentage of targeted suppliers who have signed the Supplier Code of Conduct (%) | 0 | 0 | 0 | - |
| Percentage of targeted suppliers with contracts containing clauses on environmental, labor, and human rights requirements (%) | 0 | 0 | 0 | - |
| Percentage of all buyers who have received training on sustainable procurement (%) | 0 | 0 | 0 | - |
| Percentage of assessed suppliers implementing corrective actions or capacity-building measures (%) | 0 | 0 | 0 | - |

# GRI 415: Public Policy

**GRI 3-3**
**Management of material topics**

Source:

- Policy Political Contributions and Lobbying Activities (ATLH-PO-Political Contributions and Lobbying Activities V01-2021-10-01)

**This topic is not a material topic for Alpha Trains.**

Alpha Trains (Luxembourg) Holdings S.à r.l does not fund political contributions nor take part in political lobbying activities, either directly or indirectly. We believe that appropriate communication with the political, legislative, and regulatory processes is important to our company to assist in presenting our sectors viewpoint on relevant matters and a sustainable development. We participate in the political and public policy process in ways that are intended to support the best interests of our company, employees, customers, shareholders and community through offering stakeholders the option of using our expertise to inform them about the chances and consequences of actions. Our political activities are never based on the personal preferences of individual employees, executives, or Board members. They are done in accordance with all applicable laws, and consistent with our high ethical standards.

## Corporate political contributions

The company does not make any contributions from corporate funds to candidates for state, local, or federal office or to political parties (“Political contributions”). Alpha Trains (Luxembourg) Holdings S.à r.l. also does not make any contributions from corporate funds to political organizations, ballot initiatives, electioneering communications, or for independent political expenditures.

## Lobbying Activities

Given our position in the Rail sector, it is important that we remain neutral in terms of being able to offer all customers any products and offerings (including rolling stock and financing structures). From time to time we engage in public policy discussions with federal, state and local governments. When we determine it is in the best interest of our company, we work with governments to provide information and perspective that support our point of view.

## Participation in industry associations

We participate in and pay annual subscriptions to industry associations that give us insight and knowledge into the issues and trends impacting our sector, and to the sectors that we research and advise. Participation as a member of these associations does not mean we always agree with all the positions of the organizations, or those of other members.

## Voluntary and independent employee political participation

Our employees are free to support the general political process in a variety of ways on their own, such as through personal financial contributions or volunteering for candidates or organizations of their choice. As stated in our Conflicts of Interest policy, employee personal political activities must not be conducted on company time or involve any use of company resources and must not suggest the company’s support.

## Compliance and oversight

Direction and oversight of the Advocacy, Political Contributions and Lobbying Activities is the responsibility of the Alpha Trains (Luxembourg) Holdings S.à r.l. Board which has entrusted the Chief Executive Officer of the Alpha Trains group with responsibility for the implementation and coordination of these activities, with reporting to the Board. The Chief Executive Officer of the Alpha Trains group is responsible for ensuring that the company's political activities are conducted and disclosed in accordance with applicable law. Our Corporate Counsel, in consultation with the Chief Executive Officer, oversees our political and lobbying activities.

# GRI 416: Customer Health and Safety

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Europa GmbH KONFORMITÄTSBESCHEINIGUNG einer für die INSTANDHALTUNG ZUSTÄNDIGEN STELLE (ECM) 7839_ecm_alpha_trains_ecm_koeln_de_dl_2201)
- Alpha Trains Europa GmbH KONFORMITÄTSBESCHEINIGUNG für INSTANDHALTUNGSFUNKTIONEN (7840_ecm_alpha_trains_ih_fkt_ii_iii_koeln_de_dl_2204)
- Alpha Trains Belgium NV Konformitätsbescheinigung einer für die Instandhaltung zuständigen Stelle (alphatrains_240926_certificate_of_conformity_ecm_dl_2207)
- Alpha Trains Belgium n.v certificate ISO 9001:2015 (alphatrains_iso9001_certificate_no_signature_dl_2208)
- Alpha Trains Europa GmbH certificate ISO 9001:2015 (alphatrains_passenger_zertifikat_iso_9001_2015_01_100_1700796_de_dl_1985)

Customer health and safety is a core social impact topic for Alpha Trains, as the company's business model depends on ensuring that leased rolling stock is safe to operate throughout its lifecycle. This responsibility covers procurement, leasing and the oversight of maintenance and technical performance.

The primary mechanism to manage customer safety is the implementation of ECM-certified maintenance systems in line with EU Regulation requirements. These systems ensure that rolling stock is maintained in a safe and operable condition and that defined responsibilities for maintenance and safety are clearly assigned and monitored.

In addition, Alpha Trains applies structured maintenance requirements, works with qualified and certified partners, and conducts audits, inspections and ongoing monitoring to verify compliance with safety standards. Formal policies and contractual arrangements require that rolling stock is safe when delivered to customers and remains safe throughout its operational use.

These safety-critical processes are supported by integrated management systems aligned with recognised standards, including ISO 9001 for quality management, which contributes to consistent processes and continuous improvement.

Through this framework, Alpha Trains aims to prevent safety-related incidents, ensure compliance with regulatory and technical requirements, and maintain high standards of customer safety across its operations.

## GRI 416-1
## Assessment of the health and safety impacts of product and service categories

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Share of locomotives and passenger trains with a complete maintenance history (%) | 100 % | 100 % | 100 % | 0 % |

## GRI 416-2
## Incidents of non-compliance concerning the health and safety impacts of products and services

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

Alpha Trains does not operate locomotives or passenger trains and therefore does not record operational accidents or incidents. However, it ensures compliance with health and safety requirements through contractual obligations, lessee safety certifications, and ongoing monitoring of maintenance standards and regulatory adherence.

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Incidents of non-compliance concerning the health and safety impacts of services | 0 | 0 | 0 | - |
| Compliance with health and safety requirements through contractual obligations, lessee safety certifications, and monitoring of maintenance standards and regulatory adherence | 100 % | 100 % | 100 % | 0 % |

# GRI 417: Marketing and Labeling

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Sustainability Report 2024 (alphatrains_251010_at_sustainability_report_2024_en_dl_2188)
- Alpha Trains Policy Labour Rights, Human Rights Occupational Health and Safety (ATG-PO-Labour Rights, Human Rights, Occupational Health and Safety-V01-2024-01-24)
- Alpha Trains Europa GmbH KONFORMITÄTSBESCHEINIGUNG einer für die INSTANDHALTUNG ZUSTÄNDIGEN STELLE (ECM) 7839_ecm_alpha_trains_ecm_koeln_de_dl_2201)
- Alpha Trains Europa GmbH KONFORMITÄTSBESCHEINIGUNG für INSTANDHALTUNGSFUNKTIONEN (7840_ecm_alpha_trains_ih_fkt_ii_iii_koeln_de_dl_2204)
- Alpha Trains Belgium NV Konformitätsbescheinigung einer für die Instandhaltung zuständigen Stelle (alphatrains_240926_certificate_of_conformity_ecm_dl_2207)
- Alpha Trains Belgium n.v certificate ISO 9001:2015 (alphatrains_iso9001_certificate_no_signature_dl_2208)
- Alpha Trains Europa GmbH certificate ISO 9001:2015 (alphatrains_passenger_zertifikat_iso_9001_2015_01_100_1700796_de_dl_1985)

Marketing and labeling is a relevant topic for Alpha Trains in the context of providing customers with accurate and appropriate information on the characteristics, use and safety of leased rolling stock. As a provider of rail vehicles rather than a manufacturer, Alpha Trains focuses on ensuring that customers receive reliable technical, operational and safety-related information required for the proper and safe use of its assets.

The topic is managed through established technical and governance frameworks, including ECM-certified maintenance systems, ISO-based management systems, audits and defined maintenance and documentation requirements. These systems ensure that relevant information on the condition, operation and maintenance of rolling stock is accurate, up to date and aligned with regulatory and contractual obligations.

Formal policies and contractual arrangements require that rolling stock is safe to operate and maintained in a safe and operable condition, and that customers are provided with the necessary information to ensure compliant and safe use. This includes documentation related to maintenance, safety requirements and operational specifications.

Alpha Trains' approach to communication and customer information is based on principles of accuracy, transparency and compliance. Through these measures, the company aims to support customers in making informed decisions and to ensure the safe and responsible use of its products and services.

## GRI 417-1
## Requirements for product and service information and labeling

For Alpha Trains, customer information requirements primarily relate to the safe and compliant use of leased rolling stock rather than to classical product labeling. As a leasing company rather than a manufacturer, Alpha Trains focuses on providing customers with relevant technical, operational and safety-related information necessary for the proper use of its assets. In this context, Alpha Trains' procedures primarily require information on:

- the safe use of the product or service; and
- other relevant information, such as maintenance requirements, operational specifications and safety-related documentation.

Information on the origin or composition of product components, including substances with potential environmental or social impacts, as well as disposal-related information, is generally not a primary focus of Alpha Trains' own customer information procedures and is typically addressed by manufacturers, technical documentation or applicable regulatory frameworks.

## GRI 417-2
## Incidents of non-compliance concerning product and service information and labeling

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Incidents of non-compliance concerning service information | 0 | 0 | 0 | - |

## GRI 417-3
## Incidents of non-compliance concerning marketing communications

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Incidents of non-compliance concerning marketing communications | 0 | 0 | 0 | - |

# GRI 418: Customer Privacy

## GRI 3-3
## Management of material topics

Source:

- Alpha Trains Group Policy Information Security (Alpha Trains - Information Security Policy 15-11-2023)
- Alpha Trains Group Policy Data Protection (Alpha Trains - Data Protection Policy 01-05-2021)
- Alpha Trains Group Working Instruction IT Security Incident Response Procedure (Alpha Trains - IT Security Incident Response Policy 01-07-2022)
- Alpha Trains Group Policy IT Asset Usage (Alpha trains - IT Asset Usage Policy 01-06-2018)

Customer privacy and the protection of personal data are key elements of Alpha Trains' governance framework and are managed through dedicated group-wide policies, in particular the Group Policy Information Security and the Data Protection Policy. In addition, Alpha Trains has established a Group Policy Working Instruction on IT Security Incident Response and provides Security Awareness Trainings to strengthen employee awareness and support the secure handling of data and information.

The Data Protection Policy establishes the framework for the lawful and responsible processing of personal data in line with the General Data Protection Regulation (GDPR). It defines principles relating to the processing of personal data, including lawfulness, purpose limitation, data minimisation and accountability. The policy also covers the rights of individuals, legal bases for processing, privacy by design, security of processing, contracts involving the processing of personal data, international data transfers, the role of the Data Protection Officer and breach notification procedures.

The Group Policy Information Security complements this framework by defining technical and organisational measures to protect sensitive information. These include controls over physical building access, access rights to IT systems, the handling of sensitive information, secure use of Alpha Trains' IT systems, remote working arrangements, internet and email security, email retention, access to email accounts, disposal of information and the backup of critical data.

Customer privacy risks are further managed through defined enforcement mechanisms, breach reporting processes and incident response procedures. The Group Policy Working Instruction on IT Security Incident Response supports the structured handling, escalation and resolution of security-related incidents. Security Awareness Trainings help ensure that employees understand relevant data protection and information security requirements and are able to recognise and respond appropriately to privacy and security risks.

Through this governance framework, Alpha Trains aims to ensure the confidentiality, integrity and availability of customer data, prevent unauthorised access or misuse, and maintain compliance with applicable data protection regulations.

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## GRI 418-1
## Substantiated complaints concerning breaches of customer privacy and losses of customer data

Source:

- Alpha Trains Key figure table for GRI-Reporting (ATG-DO-GRI-Report KPIs_2025 V01-23-06-2026)

| | 2023 (BY) | 2024 | 2025 | Change from the previous year (%) |
|---|---|---|---|---|
| Substantiated complaints concerning breaches of customer privacy and losses of customer data | 0 | 0 | 0 | - |

# GRI content index

| | |
|---|---|
| **Statement of use** | Alpha Trains (Luxembourg) Holdings S.à r.l. has reported in accordance with the GRI Standards for the period 01.01.-31.12.2025. |
| **GRI 1 used** | GRI 1: Foundation 2021 |

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| **GRI 2: General Disclosures** | | |
| GRI 2-1<br>Organizational details | 2 | |
| GRI 2-2<br>Entities included in the organization's sustainability reporting | 2 | |
| GRI 2-3<br>Reporting period, frequency and contact point | 3 | |
| GRI 2-4<br>Restatements of information | 3 | |
| GRI 2-5<br>External assurance | 3 | |
| GRI 2-6<br>Activities, value chain and other business relationships | 4 - 5 | |
| GRI 2-7<br>Employees | 6 | |
| GRI 2-8<br>Workers who are not employees | 6 | |
| GRI 2-9<br>Governance structure and composition | 7 | |
| GRI 2-10<br>Nomination and selection of the highest governance body | 7 | |
| GRI 2-11<br>Chair of the highest governance body | 7 | |
| GRI 2-12<br>Role of the highest governance body in overseeing the management of impacts | 8 | |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 2-13<br>Delegation of responsibility for managing impacts | 8 | |
| GRI 2-14<br>Role of the highest governance body in sustainability reporting | 8 | |
| GRI 2-15<br>Conflicts of interest | 9 | |
| GRI 2-16<br>Communication of critical concerns | 9 | |
| GRI 2-17<br>Collective knowledge of the highest governance body | 9 | |
| GRI 2-18<br>Evaluation of the performance of the highest governance body | 9 | |
| GRI 2-19<br>Remuneration policies | | **Information not available/incomplete**<br>No detailed information on remuneration policies is publicly available in the current reporting documentation. |
| GRI 2-20<br>Process to determine remuneration | | **Information not available/incomplete**<br>A Remuneration Committee exists, but the current reporting documentation does not publicly disclose the detailed process for determining remuneration. |
| GRI 2-21<br>Annual total compensation ratio | | **Restrictions due to confidentiality obligations** |
| GRI 2-22<br>Statement on sustainable development strategy | 10 | |
| GRI 2-23<br>Policy commitments | 10 | |
| GRI 2-24<br>Embedding policy commitments | 11 | |
| GRI 2-25<br>Processes to remediate negative impacts | 11 | |
| GRI 2-26<br>Mechanisms for seeking advice and raising concerns | 11 - 12 | |
| GRI 2-27<br>Compliance with laws and regulations | 12 | |
| GRI 2-28<br>Membership associations | 12 | |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 2-29<br>Approach to stakeholder engagement | 13 | |
| GRI 2-30<br>Collective bargaining agreements | 14 | |
| **GRI 3: Material Topics** | | |
| GRI 3-1<br>Process to determine material topics | 15 - 16 | |
| GRI 3-2<br>List of material topics | 16 | |
| GRI 3-3<br>Management of material topics | 17 - 18 | |
| **GRI 101: Biodiversity** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains' direct business model, as Alpha Trains does not operate the trains itself and potential local impacts are mainly linked to customer operations and infrastructure context rather than own activities. Accordingly, biodiversity-related impacts were assessed as low priority in the internal impact assessment. |
| GRI 101-1<br>Policies to halt and reverse biodiversity loss | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| GRI 101-2<br>Management of biodiversity impacts | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| GRI 101-3<br>Access and benefit-sharing | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| GRI 101-4<br>Identification of biodiversity impacts | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| GRI 101-5<br>Locations with biodiversity impacts | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| GRI 101-6<br>Direct drivers of biodiversity loss | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 101-7<br>Changes to the state of biodiversity | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| GRI 101-8<br>Ecosystem services | | **Not applicable**<br><br>Biodiversity is not considered a material topic for Alpha Trains. |
| **GRI 201: Economic Performance** | | |
| GRI 3-3<br>Management of material topics | 19 | **Not applicable**<br>Economic performance is not considered a material topic within Alpha Trains' ESG materiality assessment and reporting framework. Financial performance is managed and reported through the company's financial reporting processes and disclosed in the annual financial statements. Basic information is still reported. |
| GRI 201-1<br>Direct economic value generated and distributed | 19 | **Not applicable** |
| GRI 201-2<br>Financial implications and other risks and opportunities due to climate change | | **Not applicable**<br><br>Economic performance is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 201-3<br>Defined benefit plan obligations and other retirement plans | | **Not applicable**<br><br>Economic performance is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 201-4<br>Financial assistance received from government | | **Not applicable**<br><br>Economic performance is not considered a material topic within Alpha Trains' ESG reporting framework. |
| **GRI 202: Market Presence** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br><br>Market Presence is not considered a material topic within Alpha Trains' ESG materiality assessment and reporting framework. |
| GRI 202-1<br>Ratios of standard entry level wage by gender compared to local minimum wage | | **Not applicable**<br><br>Market Presence is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 202-2<br>Proportion of senior management hired from the local community | | **Not applicable**<br><br>Market Presence is not considered a material topic within Alpha Trains' ESG reporting framework. |
| **GRI 203: Indirect Economic Impacts** | | |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 3-3<br>Management of material topics | | **Not applicable**<br><br>Indirect Economic Impacts is not considered a material topic within Alpha Trains' ESG materiality assessment and reporting framework. |
| GRI 203-1<br>Infrastructure investments and services supported | | **Not applicable**<br><br>Indirect Economic Impacts is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 203-2<br>Significant indirect economic impacts | | **Not applicable**<br><br>Indirect Economic Impacts is not considered a material topic within Alpha Trains' ESG reporting framework. |
| **GRI 204: Procurement Practices** | | |
| GRI 3-3<br>Management of material topics | 20 | |
| GRI 204-1<br>Proportion of spending on local suppliers | 20 | |
| **GRI 205: Anti-corruption** | | |
| GRI 3-3<br>Management of material topics | 21 | |
| GRI 205-1<br>Operations assessed for risks related to corruption | 21 | |
| GRI 205-2<br>Communication and training about anti-corruption policies and procedures | 21 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| GRI 205-3<br>Confirmed incidents of corruption and actions taken | 22 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 206: Anti-competitive Behavior** | | |
| GRI 3-3<br>Management of material topics | 23 | |
| GRI 206-1<br>Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 23 | |
| **GRI 207: Tax** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br><br>Tax is not considered a material topic within Alpha Trains' ESG materiality assessment and reporting framework, as tax-related matters are managed and disclosed through the company's financial reporting processes. |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 207-1<br>Approach to tax | | **Not applicable**<br><br>Tax is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 207-2<br>Tax governance, control, and risk management | | **Not applicable**<br><br>Tax is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 207-3<br>Stakeholder engagement and management of concerns related to tax | | **Not applicable**<br><br>Tax is not considered a material topic within Alpha Trains' ESG reporting framework. |
| GRI 207-4<br>Country-by-country reporting | | **Not applicable**<br><br>Tax is not considered a material topic within Alpha Trains' ESG reporting framework. |
| **GRI 301: Materials** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br><br>Due to its business model as a pure lessor of rolling stock, Alpha Trains does not engage in any manufacturing or production activities. As a result, the company does not directly use raw materials in the sense of GRI 301-1. Material consumption is therefore not a material topic for Alpha Trains. |
| GRI 301-1<br>Materials used by weight or volume | | **Not applicable**<br><br>The topic materials is not considered a material topic for Alpha Trains' direct business model. |
| GRI 301-2<br>Recycled input materials used | | **Not applicable**<br><br>The topic materials is not considered a material topic for Alpha Trains' direct business model. |
| GRI 301-3<br>Reclaimed products and their packaging materials | | **Not applicable**<br><br>The topic materials is not considered a material topic for Alpha Trains' direct business model. |
| **GRI 302: Energy** | | |
| GRI 3-3<br>Management of material topics | 24 - 25 | |
| GRI 302-1<br>Energy consumption within the organization | 26 | |
| GRI 302-2<br>Energy consumption outside of the organization | | **Information not available/incomplete**<br><br>No data on energy consumption outside of the organization is currently available. |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 302-3<br>Energy intensity | 26 | |
| GRI 302-4<br>Reduction of energy consumption | 27 | |
| GRI 302-5<br>Reductions in energy requirements of products and services | | **Not applicable**<br><br>Not material, as Alpha Trains does not manufacture products and therefore has no direct influence on the energy requirements of products or services. |
| **GRI 303: Water and Effluents** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br><br>Due to its business model as a leasing company for rolling stock, Alpha Trains does not engage in any production or operational activities involving significant water use. The company operates exclusively through office-based activities, which do not result in material water withdrawal, discharge, or consumption. Water-related impacts have therefore been assessed as not material in the materiality assessment. |
| GRI 303-1<br>Interactions with water as a shared resource | | **Not applicable**<br><br>Water and effluents is not considered a material topic for our direct business model. |
| GRI 303-2<br>Management of water discharge-related impacts | | **Not applicable**<br><br>Water and effluents is not considered a material topic for our direct business model. |
| GRI 303-3 / GRI 303-4 / GRI 303-5<br>Water withdrawal, Water discharge, Water consumption | | **Not applicable**<br><br>Water and effluents is not considered a material topic for our direct business model. |
| **GRI 305: Emissions** | | |
| GRI 3-3<br>Management of material topics | 28 | |
| GRI 305-1 / GRI 305-2 / GRI 305-3<br>Direct (Scope 1) GHG emissions, Energy indirect (Scope 2) GHG emissions, Other indirect (Scope 3) GHG emissions | 29 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| GRI 305-4<br>GHG emissions intensity | 29 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| GRI 305-5<br>Reduction of GHG emissions | 30 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 305-6<br>Emissions of ozone-depleting substances (ODS) | | **Not applicable**<br><br>Not material, as Alpha Trains' operations do not involve activities that are typically associated with emissions of ozone-depleting substances. |
| GRI 305-7<br>Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | | **Not applicable**<br><br>Not material, as Alpha Trains' direct operations do not involve significant sources of NOx, SOx or other major air emissions. |
| **GRI 306: Waste** | | |
| GRI 3-3<br>Management of material topics | 31 | **Not applicable**<br>Waste is not considered a material topic for Alpha Trains' direct business model, as operational waste generation is limited and relevant waste streams, particularly from maintenance activities, are primarily managed by third-party ECM-certified workshops. As a result, direct operational control over waste generation and treatment is limited. |
| GRI 306-1<br>Waste generation and significant waste-related impacts | | **Not applicable**<br><br>Not material, as waste generation in Alpha Trains' direct operations is limited and not a significant impact driver compared to other ESG topics. |
| GRI 306-2<br>Management of significant waste-related impacts | | **Not applicable**<br><br>Not material, as no significant waste-related impacts have been identified in Alpha Trains' direct operations. |
| GRI 306-3, GRI 306-4, GRI 306-5<br>Waste generated,, Waste diverted from disposal, Waste directed to disposal | 31 | |
| **GRI 308: Supplier Environmental Assessment** | | |
| GRI 3-3<br>Management of material topics | 32 | |
| GRI 308-1<br>New suppliers that were screened using environmental criteria | 32 | **Information not available/incomplete**<br>Instead of the percentage, the absolute number was chosen as the disclosure here. |
| GRI 308-2<br>Negative environmental impacts in the supply chain and actions taken | 32 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 401: Employment** | | |
| GRI 3-3<br>Management of material topics | 33 | |
| GRI 401-1<br>New employee hires and employee turnover | 33 | |
| GRI 401-2<br>Benefits provided to full-time employees that are not provided to temporary or part-time employees | 34 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 401-3<br>Parental leave | 34 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 402: Labor/Management Relations** | | |
| GRI 3-3<br>Management of material topics | 35 | |
| GRI 402-1<br>Minimum notice periods regarding operational changes | 35 | |
| **GRI 403: Occupational Health and Safety** | | |
| GRI 3-3<br>Management of material topics | 36 | |
| GRI 403-1<br>Occupational health and safety management system | 36 - 37 | |
| GRI 403-2<br>Hazard identification, risk assessment, and incident investigation | 38 | |
| GRI 403-3<br>Occupational health services | 38 | |
| GRI 403-4<br>Worker participation, consultation, and communication on occupational health and safety | 38 | |
| GRI 403-5<br>Worker training on occupational health and safety | 39 | |
| GRI 403-6<br>Promotion of worker health | 39 | |
| GRI 403-7<br>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 39 | |
| GRI 403-8<br>Workers covered by an occupational health and safety management system | 40 | |
| GRI 403-9, GRI 403-10<br>Work-related injuries / Work-related ill health | 40 | |
| **GRI 404: Training and Education** | | |
| GRI 3-3<br>Management of material topics | 41 | |

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 404-1<br>Average hours of training per year per employee | 41 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| GRI 404-2<br>Programs for upgrading employee skills and transition assistance programs | 41 | |
| GRI 404-3<br>Percentage of employees receiving regular performance and career development reviews | 41 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 405: Diversity and Equal Opportunity** | | |
| GRI 3-3<br>Management of material topics | 42 | |
| GRI 405-1<br>Diversity of governance bodies and employees | 43 | |
| GRI 405-2<br>Ratio of basic salary and remuneration of women to men | 44 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 406: Non-discrimination** | | |
| GRI 3-3<br>Management of material topics | 45 | |
| GRI 406-1<br>Incidents of discrimination and corrective actions taken | 45 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 407: Freedom of Association and Collective Bargaining** | | |
| GRI 3-3<br>Management of material topics | 46 | **Not applicable**<br>No significant incidents or labour disputes were identified and established mechanisms for social dialogue are in place. Basic information is still reported. |
| GRI 407-1<br>Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 46 | **Not applicable**<br>No operations or suppliers with a significant risk to freedom of association or collective bargaining have been identified. |
| **GRI 408: Child Labor** | | |
| GRI 3-3<br>Management of material topics | 47 | **Not applicable**<br>Not material due to low likelihood in direct operations, with risks addressed through preventive measures and supply chain due diligence. Basic information is still reported. |
| GRI 408-1<br>Operations and suppliers at significant risk for incidents of child labor | 47 | **Not applicable**<br>No operations or suppliers at significant risk for incidents of child labor have been identified. |
| **GRI 409: Forced or Compulsory Labor** | | |

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 3-3<br>Management of material topics | 48 | **Not applicable**<br>Not material due to low likelihood in direct operations, with risks addressed through preventive measures and supply chain due diligence. Basic information is still reported. |
| GRI 409-1<br>Operations and suppliers at significant risk for incidents of forced or compulsory labor | 48 | **Not applicable**<br>No operations or suppliers at significant risk for incidents of forced or compulsory labor have been identified. |
| **GRI 410: Security Practices** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br>Security practices are not considered a material topic for Alpha Trains' business model, as no significant human rights risks related to security personnel have been identified. |
| GRI 410-1<br>Security personnel trained in human rights policies or procedures | | **Not applicable**<br>Alpha Trains does not employ security personnel and therefore no training on human rights policies or procedures is required. |
| **GRI 411: Rights of Indigenous Peoples** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br>No operations in areas involving indigenous peoples have been identified; therefore, no related impacts are expected. |
| GRI 411-1<br>Incidents of violations involving rights of indigenous peoples | | **Not applicable**<br>No incidents of violations involving the rights of indigenous peoples have been identified. |
| **GRI 413: Local Communities** | | |
| GRI 3-3<br>Management of material topics | | **Not applicable**<br>Not material, as community impacts are limited in direct operational terms and not a core impact driver of Alpha Trains' leasing business, despite general social engagement activities. |
| GRI 413-1<br>Operations with local community engagement, impact assessments, and development programs | | **Not applicable**<br>Social engagement activities are not specifically linked to local communities at Alpha Trains' operational locations. |
| GRI 413-2<br>Operations with significant actual and potential negative impacts on local communities | | **Not applicable**<br>No operations with significant actual or potential negative impacts on local communities have been identified. |
| **GRI 414: Supplier Social Assessment** | | |
| GRI 3-3<br>Management of material topics | 49 | |

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 414-1<br>New suppliers that were screened using social criteria | 49 | |
| GRI 414-2<br>Negative social impacts in the supply chain and actions taken | 49 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 415: Public Policy** | | |
| GRI 3-3<br>Management of material topics | 50 - 51 | |
| GRI 415-1<br>Political contributions | | **Not applicable**<br><br>No political contributions have been made or identified. |
| **GRI 416: Customer Health and Safety** | | |
| GRI 3-3<br>Management of material topics | 52 | |
| GRI 416-1<br>Assessment of the health and safety impacts of product and service categories | 52 | |
| GRI 416-2<br>Incidents of non-compliance concerning the health and safety impacts of products and services | 53 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 417: Marketing and Labeling** | | |
| GRI 3-3<br>Management of material topics | 54 | |
| GRI 417-1<br>Requirements for product and service information and labeling | 54 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| GRI 417-2<br>Incidents of non-compliance concerning product and service information and labeling | 54 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| GRI 417-3<br>Incidents of non-compliance concerning marketing communications | 55 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |
| **GRI 418: Customer Privacy** | | |
| GRI 3-3<br>Management of material topics | 56 | |

# GRI content index

| Disclosure | Location | Disclosure, reason, explanation |
|---|---|---|
| GRI 418-1<br>Substantiated complaints concerning breaches of customer privacy and losses of customer data | 56 | **Information not available/incomplete**<br>This disclosure is based on the information currently available through established reporting processes and does not yet cover all data points or the full level of detail specified by the relevant GRI Standard; an expansion will be assessed for the next reporting period. |

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