

Assurance Statement WM Systems

WM Systems LLC (further referred to as WM Systems) has commissioned FIRA Sustainability B.V. to provide external assurance on the reliability of its Corporate Social Responsibility information as presented in the FIRA Platform. This statement is issued to WM Systems based on our assessment of the content, including underlying systems and available evidence, as disclosed in the Company Basic CSR Report and CSR Scorecard. This statement is intended for clients and other stakeholders who have a professional interest in WM Systems sustainability performance and opportunities.

The value of FIRA participation is found in transparency on actual CSR performance information as disclosed in the FIRA Platform. Please visit www.fira.nl to request access.

Scope

The scope for this assignment is: Design and development of data transmission devices and applications, mobile data communications services, trade and services of IT tools, and IT operation by WM Systems LLC (also known as WM Rendszerház Kft., chamber of commerce 01-09-708319) based in Hungary.

CSR Report: Basic

WM Systems expresses commitment to the principles of corporate social responsibility, and discloses its ambition on CSR issues as prioritized by FIRA, including management approach, policies, measures and plans.

Methodology & Work Undertaken

FIRA facilitates organizations processing the sustainability information in the FIRA Platform. FIRA ensures that the assessment team possesses the required competencies and adheres to the principles of auditing regarding ethical conduct, professional integrity, and independence. FIRA verifies all claims and information in accordance with the standard particular to the Basic CSR Report (see FIRA Platform Protocol for details). Claims and related information in the FIRA Platform were reviewed based on the evidence made available by WM Systems to FIRA to determine the plausibility of information.

Conclusion

WM Systems reports about initiatives and performance related to sustainability. Based on the work undertaken, we conclude that the claims and information portrayed through its Basic CSR Report in the FIRA Platform are reliable.

Summary FIRA Comments

We compliment WM Systems on initiatives undertaken. Please find a summary of our comments as published in in the FIRA Platform below:

- ③ **Balance & Completeness:** Management approach has been disclosed on several issues. We encourage WM Systems to formulate ambitions for all relevant CSR issues and include clear objectives to monitor progress. No CSR practices are in place. New policies are disclosed on waste, recyclability and product safety. We encourage WM System to disclose practices derived from these policies. Furthermore we encourage WM Systems to disclose practices on other relevant CSR issues, such as fair working conditions, health and safety, energy efficient products, sustainability impact of services, data protection and sustainable procurement.
- ③ **Code of Conduct:** We encourage WM Systems to develop a company code of conduct.
- ③ **Commitment to CSR:** WM Systems has committed to the template CSR declaration, including commitment to all CSR principles and to progress on material issues. We encourage WM Systems to work on a company specific declaration.
- ③ **Governance:** We encourage WM Systems to assign specific CSR responsibilities at executive level.
- ③ **Value Chain:** There is limited information on the origin of supplies beyond tier 1 suppliers (upstream). We encourage WM Systems to collect additional supply chain data for hard- and software.

Date of issue: November 13, 2018
(Company CSR information is re-assessed on annual basis).

On behalf of FIRA,



Mrs. J. Chatelain
Director Reporting and Assurance

