

# ESG Preparation Program for Suppliers 2026.

*Prepared by: MÁV-Group*



# ESG

## Environmental, Social, Governance

**Measurable framework:** ESG is a system designed to measure and compare companies' environmental, social, and governance performance.

**Readiness and stability:** ESG-focused risk analysis helps businesses establish long-term sustainable operations and increase their resilience by identifying non-financial risks.



# Sustainability and ESG

## Why is it important for companies?

Sustainability is becoming increasingly important for companies due to the intensifying economic, environmental, and social challenges. Today, organizations are expected not only to deliver financial performance but also to **operate responsibly and create long-term value**.

ESG provides a framework that helps companies:

- integrate sustainability considerations into their business operations,
- meet growing market and regulatory expectations,
- strengthen responsible and transparent corporate governance.

Suppliers also play a key role in helping companies achieve their sustainability goals.

# Regulatory environment

## EU and national regulations

**European Union Directives (CSRD, CSDDD):** The EU establishes sustainability reporting requirements and due diligence obligations - extending to the supply chain - or large companies.

**ESG Act (Act CVIII of 2023):** Hungarian legislation requires companies subject to its provisions to assess environmental and social risks and prepare an annual ESG report, for which supplier due diligence is essential.



# Regulatory environment

## Why is the Hungarian ESG law important for suppliers?

Hungarian ESG regulations require that affected companies take environmental, social, and governance considerations into account in their operations and throughout their supply chains.

Accordingly, MÁV Passenger Transport Company must, in cooperation with its suppliers, ensure:

- transparent and responsible operations,
- compliance with legal and ethical requirements,
- identification and minimization of environmental and social impacts,
- as well as the availability of ESG-related information.

# ESG in the Supply Chain

Our shared path towards a sustainable future

**Legal compliance:** The Hungarian ESG regulations require sustainability due diligence of our suppliers, therefore, accurate data reporting becomes a fundamental condition of our cooperation.

**Transparent supply chain:** Reliable reporting and process transparency help enable early risk management, which is the foundation of trust-based and long-term business partnership.



# Risk Management System

## Risk Analysis in the Supply Chain

Under Hungarian legislation, the risk management system is a mandatory component to be integrated into corporate operations. Its purpose is to identify and minimize ESG risks not only within the company's own business scope but also throughout the supply chain.

**Risk Identification:** MÁV Passenger Transport Company is required to regularly assess risks associated with direct suppliers, taking into account industry-specific and country-specific factors.

**Supplier risk classification:** Based on information obtained from authoritative sources and suppliers.

**Measures and monitoring:** In the event of identified risks, preventive and corrective actions must be developed, complemented by the operation of a transparent complaint management system.

# Risk Analysis in the Supply Chain

## Materiality analysis and due diligence

Within the framework of its materiality assessment, MÁV Passenger Transport Company identifies the group of suppliers with a higher risk rating, for whom it initiates a due diligence process.

To ensure uniform data reporting and comparability, data collection is conducted using the [questionnaire specified in the SZTFH Regulation](#), which is differentiated by company size and geographic location.

**The submitted questionnaires form the basis for the supply chain risk analysis.**

Under the ESG Act, MÁV Passenger Transport Company is required to provide the data from the completed questionnaires to the Authority (Supervisory Authority for Regulatory Affairs – SZTFH).

# Supplier due diligence

## Data reporting by company size

### **Large companies:**

- The ESG questionnaire may be sent and is expected to be completed.
- Data reporting forms part of the supply chain risk assessment.

### **Medium-sized companies:**

- Until June 30, 2027, completion of the ESG questionnaire is voluntary; no commitment may be required.
- ESG data reporting may be replaced by an assessment from an ESG rating provider.

### **Micro and small companies:**

- Until June 30, 2027, ESG data reporting may not be requested and no obligations may be imposed.
- Starting July 1, 2027, ESG reporting may be replaced by an assessment from an ESG rating provider.

# ESG softver

A digital solution for efficient data reporting

Supply chain ESG data reporting is managed through [ESG software registered by the SZTFH](#).

**Interactive survey management:** questionnaires are sent, completed, and returned via the software.

**Cybersecurity certification:** Ensures that the software complies with EU data protection regulations, thereby guaranteeing the confidential handling of uploaded data.



# Why should you fill out the ESG questionnaire?

## Benefits for supplier partners

**Stable business relationships:** ESG criteria are playing an increasingly important role in supplier evaluations; therefore, data reporting helps maintain long-term partnerships.

**Transparent and efficient collaboration:** The questionnaire supports a better understanding of supply chain operations and enables joint management of sustainability risks.

**Preparation for future requirements:** ESG requirements are continuously strengthening in both the European Union and domestic regulations; therefore, data reporting supports companies in preparing for future market and regulatory requirements.

# Data Management and Security

## What happens to the data?

- Data reporting is carried out exclusively for ESG risk analysis purposes.
- MÁV Passenger Transport Company treats the data provided as confidential and is required to submit it to the relevant authority in accordance with legal requirements.
- Data processing is performed through the ESG software.
- Data processing complies with the GDPR and EU data protection regulations.



# Further information

## Legislation

Directive (EU) 2022/2464 of the European Parliament and of the Council– [CSRD](#)

Directive (EU) 2024/1760 of the European Parliament and of the Council – [CSDDDD](#)

Act CVIII of 2023 (Hungary) – [ESG Act](#)

Decree No. 13/2024. (VIII. 15.) of SZTFH – [Detailed rules of the due diligence obligation](#)

Decree No. 12/2024. (VIII. 15.) of SZTFH – [Registration of ESG Softver](#)

Government Decree No. 276/2025. (VIII. 21.)– [Penalty for non-compliance](#)

# Further information

## Supplementary materials

**SZTFH guidelines** – <https://sztfh.hu/tevekenysegek/esg-hatosagi-tevekenyseg/esg-tudastar/esg-szakmai-utmutatok/>

**ESG questionnaire** – <https://sztfh.hu/tevekenysegek/esg-hatosagi-tevekenyseg/esg-kerdoiv/>

**ESG questionnaire guidance document** – <https://sztfh.hu/tevekenysegek/esg-hatosagi-tevekenyseg/esg-kerdoiv-tamogato-segedlet/>

**ESG questionnaire support calculator** – <https://sztfh.hu/tevekenysegek/esg-hatosagi-tevekenyseg/esg-kerdoiv-kitolteset-segito-kalkulator/>

**Denxpert ESG software guide** – [https://support.denxpert.app/hu/support/solutions/articles/16000226014-esg-beszállítói-értékelés-kérdőív-kitöltési-és-megosztási-útmutató](https://support.denxpert.app/hu/support/solutions/articles/16000226014-esg-beszallitoi-ertekelés-kérdőív-kitöltési-és-megosztási-útmutató)

# Contact

Please send any questions you may have to [esgkerdoiv@mavcsoport.hu](mailto:esgkerdoiv@mavcsoport.hu)



Thank you for your cooperation and for your support in completing the questionnaire!

