

21. CONSOLIDATED SUSTAINABILITY REPORT

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SUSTAINABILITY PERFORMANCE IN 2025/2026

CLIMATE & ENERGY

Total GHG emissions (market-based)

2,725,791

tCO_2e

↑ +18%

Certified renewable electricity

97.5%

↑ +0.3 pp

Renewable energy generated within the Group

3,370

MWh

↑ +10%

ENVIRONMENT

Total water consumption

971.2

thousand m^3

↑ +27%

Waste diverted from disposal

82.6%

↓ -1.1 pp

Recyclable packaging

55%

→ n/a

ANIMAL WELFARE

Antibiotic-free poultry production (LV / LT)

100% / 88%

↑ +3 pp (LT)

Antibiotic use in dairy cattle

25.36

mg/kg PCU

↑ +9%

PEOPLE

Total recordable injury rate (TRIR)

1.24

Target: <0.6

↑ +46%

Employee turnover

28%

Target: ≤35%

→ unchanged

POLLUTION

Cases of non-compliance with IPPC permit limits

0

→ 0

BUSINESS CONDUCT

Confirmed corruption incidents

0

→ 0

Note: Comparisons are relative to 2024/2025.



21.1 ESRS 2 GENERAL DISCLOSURES

About this report

Sustainability governance

Strategy, business model and value chain

Double materiality assessment

ABOUT THIS REPORT

BP-1 ABOUT THIS REPORT

This Consolidated Sustainability Report (hereinafter – Sustainability Report) forms part of the Consolidated Management Report of AB Akola Group and has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) for the financial year 2025/2026. It covers the 12-month period ended 30 June 2026, with all figures presented as at that date unless otherwise stated.

The reporting boundary corresponds to that of the consolidated financial statements, except for Nordic Agro Investment Limited (UK) and OOO KLM (BY), which were assessed as not having material sustainability-related impacts, risks or opportunities. The report covers the Group's material impacts, risks and opportunities across its own operations and value chain, as identified through the double materiality assessment. Relevant methodologies, estimates and assumptions are explained in the topical disclosures where applicable.

The Group has not used the ESRS exemptions allowing the omission of information related to intellectual property, trade secrets, innovation, impending developments or matters under negotiation.

BP-2 REPORTING CONSIDERATIONS

This section provides additional information on the preparation of the Sustainability Report, including key assumptions, estimates and reporting considerations.

TIME HORIZONS

The Group applies the time horizons defined in ESRS:

- Short-term: 1 year
- Medium-term: 2–5 years
- Long-term: more than 5 years

Longer time horizons may be used for climate-related risk and resilience analysis, as described in the relevant topical disclosures.

VALUE CHAIN ESTIMATES

Where primary value chain data is unavailable, the Group uses estimates based on indirect sources, primarily for Scope 3 GHG emissions. The methodologies, accuracy and actions to improve these estimates are described in the relevant topical disclosures (E1-6).

SOURCES OF ESTIMATION UNCERTAINTY

Certain metrics are subject to measurement uncertainty, including due to value chain proxies, assumptions related to biological systems and scenario-based modelling. Relevant assumptions, approximations and judgements are disclosed alongside the respective metrics.

CHANGES IN PREPARATION OR PRESENTATION

The Sustainability Report was revised and streamlined to improve clarity, conciseness and readability. Disclosures were reorganised and, where appropriate, combined to reduce duplication and present sustainability information more clearly, without changing the underlying reporting principles.

The double materiality assessment was also reviewed and updated. Certain impacts, risks and opportunities were refined or combined to improve clarity and consistency; however, the review did not result in significant changes to the sustainability matters identified as material to the Group.

Certain FY 2024/2025 comparative figures have been restated following refinements to calculation methodologies, underlying data and metric definitions, including for GHG emissions, energy and water-related metrics. Where applicable, the revised comparative figures and the reasons for the restatement are explained together with the respective disclosures.

ABOUT THIS REPORT

USE OF PHASE-IN PROVISIONS

In preparing the 2025/2026 sustainability statement, the Group reviewed its approach to the transitional provisions under ESRS 1 Appendix C, taking into account the amendments introduced by Commission Delegated Regulation (EU) 2025/1416. Following this review, the Group decided to apply selected phase-in provisions available for the 2025/2026 reporting period, including for certain disclosures for which information was provided in the previous Sustainability Report.

The Group applies the phase-in provisions to SBM-1 points 40(b) and 40(c), SBM-3 point 48(e), E1-9, E2-6, E3-5, E4-6 and E5-6, and S1-14 disclosures related to non-employees in own workforce.

REPORTING ERRORS

No material prior-period errors were identified.

OTHER REPORTING REQUIREMENTS

This Sustainability Report has been prepared in accordance with ESRS and includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation).

INCORPORATION BY REFERENCE

To keep the Sustainability Report concise and avoid duplication, certain ESRS disclosures are provided in other sections of the consolidated management report or alongside the relevant topical disclosures. The table below shows where these disclosures can be found.

ESRS disclosure requirements	Reference
E1 GOV-3	**ESRS 2 GOV-3**
E2 IRO-1, E3 IRO-1, E5 IRO-1, G1 IRO-1	**ESRS 2 IRO-1**
S1 SBM-2, S3 SBM-2, S4 SBM-2	**ESRS 2 SBM-2**
G1 GOV-1	**ESRS 2 GOV-1**
G1 disclosure requirements related to Animal welfare	**Disclosed as a separate topic in the Environmental area**

SUSTAINABILITY GOVERNANCE

GOV-1 GOVERNANCE OF SUSTAINABILITY MATTERS (G1 GOV-1)

GOVERNANCE BODIES

As of 30 June 2026, the governance bodies of AB Akola Group are:

- General Meeting of Shareholders;
- Supervisory Board – 3 non-executive members (100% male, 0% female), of whom 67% are independent;
- Board – 5 executive members (100% male, 0% female); none are independent; gender diversity ratio (female to male members) is 0:5;
- Chief Executive Officer (CEO).

The Company also has an Audit Committee, consisting of 3 non-executive members (67% male, 33% female), all of whom are independent. No diversity quotas or targets are in place.

Employees and other workers are not formally represented in the Group-level governance bodies.

The Board and Supervisory Board collectively have experience relevant to the Group's activities and markets, including agriculture, food and feed processing, international trade, finance, audit, legal compliance, supply chains and logistics.

SUSTAINABILITY GOVERNANCE

Governance body / function	Main responsibilities for sustainability
Board	Holds overall responsibility for sustainability-related impacts, risks and opportunities. Reviews sustainability matters, oversees sustainability reporting and monitors Group-level sustainability performance. On 22 July 2025, the Board approved the areas of responsibility of its members. Responsibility for the formulation of the sustainability strategy, policies and objectives, oversight of material sustainability impacts, risks and opportunities, and sustainability reporting was assigned to Board member Mažvydas Šileika. The Group Finance and Risk Management unit develops Group-level sustainability targets, which are reviewed and approved by the Board. The Board also reviews the double materiality assessment (DMA) process and its results, ensuring that the targets are aligned with the Group's material sustainability impacts, risks and opportunities. Progress towards the established sustainability targets is consolidated at Group level and reviewed by the Board at least annually, prior to the approval and publication of the Sustainability Report. In addition, certain targets and indicators related to material sustainability risks are monitored as part of the Group's quarterly risk management process.
Supervisory Board	Performs general supervisory functions in accordance with its statutory responsibilities. It has no dedicated sustainability oversight responsibilities.
Audit Committee	Supports the Supervisory Board in matters related to financial reporting, internal controls and assurance, including sustainability reporting where relevant. These responsibilities are established in the Audit Committee Regulations.
Group Finance and Risk Management unit	Coordinates sustainability reporting, consolidates sustainability data from subsidiaries, supports the assessment of material impacts, risks and opportunities, and prepares information for the Board.
Subsidiary management and sustainability managers	Manage sustainability-related impacts, risks and opportunities within their operations, implement sustainability actions and targets, and report information to the Group.

SUSTAINABILITY GOVERNANCE

SUSTAINABILITY SKILLS AND EXPERTISE

The Board is responsible for ensuring appropriate sustainability-related expertise at Group level. Although no separate formal process has been established to assess the sustainability expertise of the governance bodies, they have access to relevant internal specialists and external advisers.

Expertise is developed operationally through the Group Finance and Risk management unit and sustainability managers in key subsidiaries. Governance bodies rely on internal specialists and third-party consultants in GHG accounting, climate risk modelling, regulatory compliance and food safety. This expertise supports the assessment of material impacts, risks and opportunities across farming, feed, food and input supply chains and the preparation of Group-level sustainability disclosures.

GOV-2 SUSTAINABILITY MATTERS ADDRESSED BY GOVERNANCE BODIES

Members of the Board are responsible for individual business segments and participate in Group-level decision-making. They are informed about relevant sustainability matters by local sustainability managers and business managers on an ongoing basis and as needed.

The Board considers material sustainability-related impacts, risks and opportunities when making strategic and operational decisions, including those related to investments and risk management. Information on material sustainability-related impacts, risks and opportunities (IROs) is provided to the Board as relevant to support strategic, operational and risk management decisions.

Sustainability considerations are also incorporated into the assessment of investment projects. Depending on the nature of the investment, the assessment considers its expected sustainability benefits, such as reductions in GHG emissions, generation or use of renewable energy, improved energy efficiency, or reductions in odour, air and water pollution.

No separate formalised process is currently in place for assessing all material IROs and related trade-offs for each strategic or investment decision. Where relevant, such considerations are addressed as part of the overall assessment and decision-making process.

During and, where relevant, after the reporting period, the Board and the General Meeting of Shareholders considered the following sustainability matters:

- the Board reviewed and approved the results of the Group's double materiality assessment;
- the Board considered and approved AB Akola Group's Consolidated Management Report for the 2024/2025 financial year and the related documentation, including the Consolidated Sustainability Report;
- at the Annual General Meeting of Shareholders, the Independent Auditor's Report and the Independent Practitioner's Limited Assurance Report on AB Akola Group's Consolidated Sustainability Report were presented to the shareholders;
- at the Extraordinary General Meeting of Shareholders, a resolution was adopted on the selection of the assurance services provider for AB Akola Group's Consolidated Sustainability Report.

GOV-3 SUSTAINABILITY IN INCENTIVE SCHEMES (E1 GOV-3)

The Group does not currently have a sustainability-related incentive scheme. Sustainability-related performance is not linked to Board remuneration.

SUSTAINABILITY GOVERNANCE

GOV-4 STATEMENT ON DUE DILIGENCE

Sustainability due diligence helps the Group identify, prevent and address adverse impacts on people and the environment across its operations and business relationships. The Group's due diligence practices are reflected across different parts of this Sustainability Report.

While the mandatory requirements of the Corporate Sustainability Due Diligence Directive (CSDDD) do not yet apply to the Group, the table presents how and where the main elements of due diligence described in ESRS 1 are addressed.

Core elements of due diligence	Disclosures in the sustainability report
Embedding due diligence in governance, strategy and business model	**GOV-1, GOV-2, GOV-3, SBM-3**
Engaging with affected stakeholders	**GOV-2, SBM-2, IRO-1**
Identifying and assessing impacts, risks and opportunities	**SBM-3, E1 SBM-3, E1-2, S1-1, S3-1, S4-1, G1-1**
Taking actions to prevent, mitigate or remediate adverse impacts	**E1-3, E2-2, E3-2, E4-3, E5-2, S1-4, S3-4, S4-4, G1-1, G1-2**
Monitoring effectiveness and communicating results	**E1-4, E2-3, E3-3, E4-4, E5-3, S1-2, S1-5, S4-2, S4-5, G1-1, G1-4**

GOV-5 RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

Sustainability reporting forms part of the Group's overall governance, risk management and internal control framework. The reporting process is coordinated by the Group Finance and Risk management unit, which collects and consolidates data provided by subsidiaries and works with responsible business functions to review and validate the reported information.

The main sustainability reporting risks relate to human error, data consistency across Group companies, and the availability and accuracy of data, particularly where estimates or value chain information are used. These risks are considered throughout the data collection, validation and consolidation process, with greater attention given to areas requiring significant estimates, calculations or data from multiple sources.

Reporting risks are addressed through defined responsibilities, data validation, review by responsible business functions and management, and the continued improvement and standardisation of reporting and calculation methodologies across the Group. Issues identified during the reporting process are addressed with the relevant subsidiaries or business functions. Where necessary, the findings are incorporated into subsequent reporting processes through updates to data collection, validation and calculation procedures, clarification of responsibilities, or improvements to the underlying data and controls.

Material reporting issues and the progress of sustainability reporting are communicated to management through the reporting process and, where relevant, to the Board.

Further information on the Group's risk governance and internal controls is provided in the Consolidated Annual Management Report, *Section 11*.

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

SBM-1 STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ABOUT THE GROUP

Sustainability due diligence helps the Group identify, prevent and address adverse impacts on people and the environment across its operations and business relationships. The Group's due diligence practices are reflected across different parts of this Sustainability Report.

AB Akola Group is an investment company operating a vertically integrated agricultural and food production group across Lithuania, Latvia, Estonia, Poland, and Ukraine. The Group operates across the entire agricultural and food value chain, from agricultural inputs and primary production to food processing, trade and distribution.

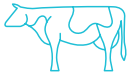
Through its four business segments, the Group supplies farmers with agricultural inputs and advisory services, operates farming activities, manufactures food products and provides related services for the agriculture and food sectors.

The vertically integrated business model enables the Group to strengthen supply security, maintain product quality and traceability, optimise resource use and create long-term value for customers, business partners and investors. Activities are closely interconnected through internal supply flows, long-term supplier relationships and shared operational infrastructure.

The Group's activities are organised into four business segments:



Partners for Farmers – agro inputs, grain trade, grain storage and elevators, seed production, feed production, agromachinery trade and service, and advisory services.



Farming – grain cultivation and dairy farming.



Food Production – poultry production, flour and grain-based food products, ready-to-eat meals and preserved foods.



Other Products and Services – pet food production and fumigation, disinfection, and hygiene services for agriculture and food businesses.

PRODUCTS AND SERVICES

The Group supplies a broad range of agricultural inputs, food products and related services. Its principal products include fertilisers, plant protection products, certified seeds, compound feed, grain, poultry products, flour and grain-based food products, ready-to-eat meals, pet food, and hygiene services for the agricultural and food sectors. Products are marketed under proprietary brands, private label arrangements and contract manufacturing agreements.

During FY 2025/2026, there were no material changes to the Group's core products and services that would significantly alter its overall business model. Changes within the existing business segments primarily related to product mix, production capacity and sales volumes rather than the introduction or discontinuation of material product or service categories.

The main development during the reporting period was the expansion into renewable energy. The Group commenced commercial biomethane production at its first biomethane plant in Lithuania, adding biomethane production to its existing activities. The Group also established Akola bioenergy to develop and manage biomethane and other renewable energy projects.

As of the reporting date, none of the Group's products or services are subject to formal bans in the markets where they are sold. Where required, products are adapted to comply with applicable national and EU regulatory requirements.

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

MARKETS AND CUSTOMERS

The Group operates primarily in Lithuania, Latvia and Estonia and exports products to more than 30 countries across Europe, the United Kingdom and selected third-country markets.

Its main customer groups include:

- farmers and agricultural businesses;
- food manufacturers and processors;
- wholesale and retail chains;
- HoReCa customers;
- grain traders and export partners;
- food storage and logistics operators;
- final consumers purchasing branded and private label products.

During FY 2025/2026, there were no material changes in the Group's principal customer groups or geographical markets. The Group continued to serve customers in the Baltic States and other export markets, while individual businesses adapted their product mix and sales activities to changes in market demand.

EMPLOYEES

As of 30 June 2026, the Group employed 5253 employees within the scope of the Sustainability Report. The majority of the workforce was based in Lithuania (4017 employees), followed by Latvia (1176), Estonia (56) and other countries (4). Including employees of subsidiaries that are included in the scope of the Consolidated Financial Statements but are outside the scope of the Sustainability Report, the Group employed 5,307 employees as of 30 June 2026. The difference results from the different reporting boundaries applied to the Sustainability Report and the Consolidated Financial Statements.



SUSTAINABILITY PRIORITIES

Sustainability is integrated into the Group's business strategy through the continuous development of its operations, products and value chain. The Group's priorities focus on climate change mitigation and adaptation, responsible use of natural resources, food safety, employee health and safety, animal welfare, responsible sourcing and ethical business conduct. These priorities support the long-term resilience of the business, compliance with evolving regulatory requirements and the expectations of customers, investors and other stakeholders.

Key challenges include reducing the environmental impact of agricultural and food production, adapting to climate change, improving resource efficiency and responding to evolving regulatory and market requirements. The Group addresses these challenges through investments in more efficient technologies and infrastructure, improvements in production and farming practices, and efforts to build more sustainable and resilient supply chains.

While sustainability objectives are defined at Group level, individual companies and business segments also establish operational targets reflecting the nature of their activities. Performance is monitored through Group-level and company-level indicators and is regularly reviewed by management. The targets were established internally based on the Group's sustainability priorities and stakeholder perspectives identified through broader stakeholder engagement, without formal stakeholder involvement in the target-setting process.

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

STRATEGIC SUSTAINABILITY TARGETS AND KPI'S

Commitment	Measure	Unit	Base year 2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Goal by 2029/2030
Source certified renewable electricity	**Share of certified renewable electricity**	%	99.5	98.5	99.0	97,1	**97.5**	**99.0**
Increase the share of renewable energy generated within the Group	**Renewable energy generated within the Group**	MWh	n/a	n/a	1084	3070	**3370**	**40 000**
Maintain full compliance with IPPC permit emission and discharge limits	**Cases of non-compliance with IPPC permit limits**	Number	0	0	0	0	**0**	**0**
Achieve full implementation of deforestation-free soy sourcing requirements (EUDR compliance) for soy used in poultry feed	**Implementation status**	Yes / No	n/a	n/a	n/a	n/a	**No**	**Yes**
Ensure 100% of packaging placed on the market is recyclable	**Share of recyclable packaging**	%	n/a	n/a	n/a	n/a	**55**	**100**
Reduce antibiotic use in dairy cattle by 25% compared to the 2022/2023 baseline	**Antibiotic use**	mg/kg PCU	n/a	17.6	17.1	23.27	**25.36**	**Reduce by 25% vs 2022/2023**
Increase the share of antibiotic-free poultry production in Lithuania while maintaining 100% in Latvia	**Share of antibiotic-free poultry production; LV/LT**	%	100 / 65	100 / 75	100 / 80	98 / 85	**100 / 88**	**Maintain 100% in LV, increase to 100% in LT**
Occupational health and safety - maintain TRIR below 0.6	**TRIR**	Number	0.78	0.85	0.77	0.85	**1.24**	**<0.6**
Maintain employee turnover at or below 35%	**Employee turnover (full time)**	%	35	26	27	28	**28**	**≤35%**
Ensure safe, high-quality and fully traceable products supported by transparent product information	**Number of critical non-conformities identified during food safety, quality, traceability and product information audits**	Number	n/a	n/a	n/a	3	**1**	**0**
Maintain zero confirmed corruption incidents	**Confirmed corruption incidents**	Number	0	0	0	0	**0**	**0**

Notes: Further information on target and KPI methodologies, and progress towards the targets is provided together with the respective topical disclosures.

In 2025/2026, the employee turnover rate was calculated using the number of employees at the end of the reporting period, in line with ESRS requirements, instead of the average number previously used. The 2024/2025 comparative figure was recalculated accordingly; earlier figures were not recalculated. The 2024/2025 figure before recalculation was 29%.

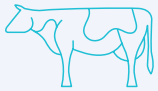
STRATEGY, BUSINESS MODEL AND VALUE CHAIN

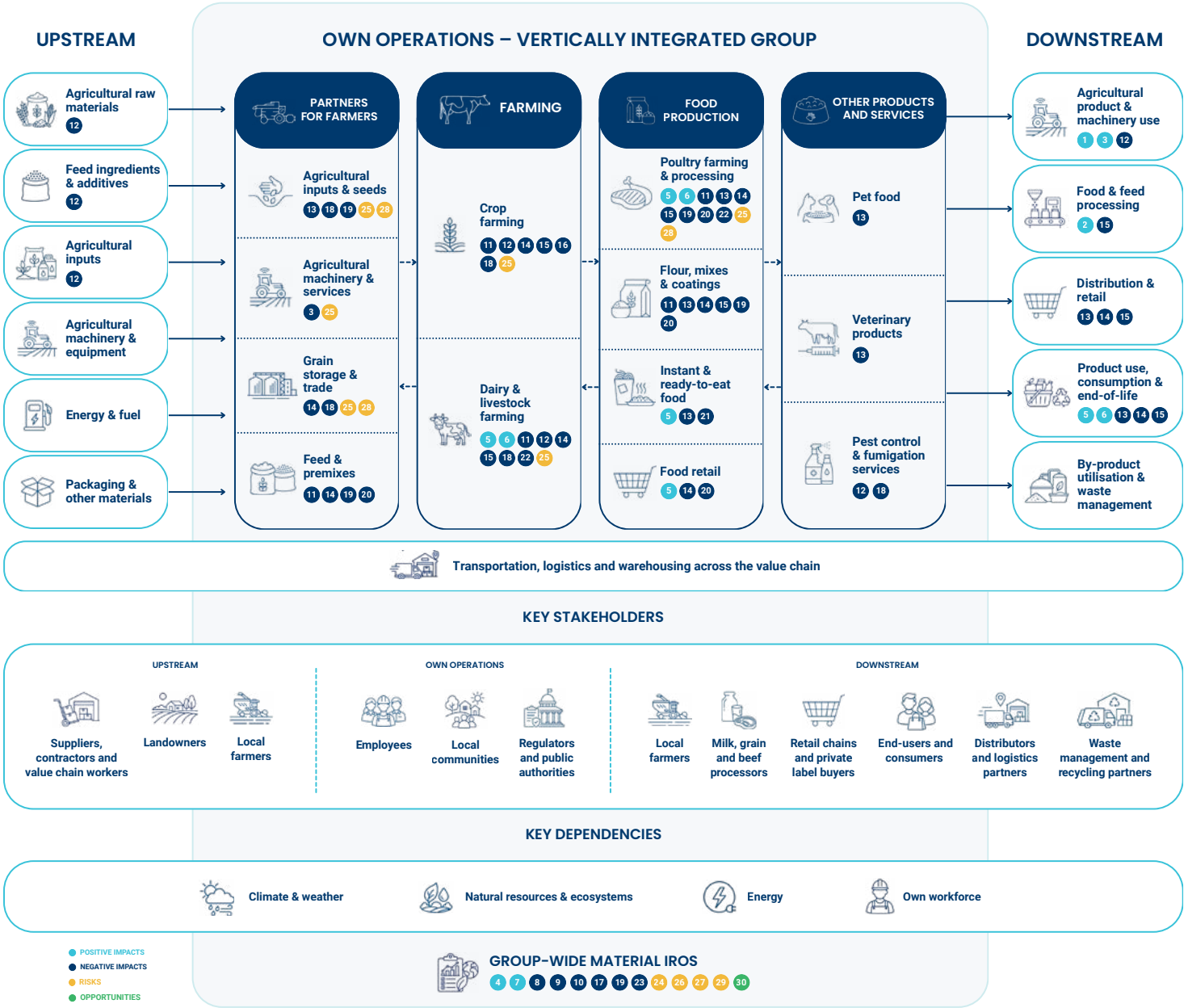
OPERATIONAL SUSTAINABILITY PRIORITIES BY BUSINESS SEGMENT

In addition to Group-level commitments, each business segment implements operational sustainability objectives relevant to its activities.

VALUE CHAIN

The following page provides a visual overview of the Group's value chain, illustrating where its material impacts, risks and opportunities (IROs) primarily arise. For clarity of presentation, the value chain, stakeholder groups and IRO descriptions have been simplified, and material IROs are shown against the activities to which they are most directly related. A more comprehensive description of the Group's value chain and business model is provided under **SBM-1**, and stakeholder engagement under **SBM-2.**

FARMING		The Farming segment focuses on improving agricultural productivity while maintaining soil health and efficient resource use. Operational priorities include precision farming, crop rotation, reduced tillage, efficient fertiliser application, responsible manure management, lower fuel and water consumption, waste management and continuous improvement of employee competence.
FOOD PRODUCTION		The Food Production segment focuses on product quality and safety, responsible packaging, resource efficiency and environmental performance. Priorities include reducing packaging use, increasing the share of recyclable materials, improving waste sorting and prevention, increasing energy efficiency, reducing water consumption, controlling emissions and maintaining internationally recognised food safety certifications.
PARTNERS FOR FARMERS		The Partners for Farmers segment focuses on providing high-quality agricultural inputs and advisory services that support more sustainable farming practices. Priorities include product quality, customer satisfaction, responsible sourcing, efficient logistics and the continuous development of agronomic advisory services.
OTHER PRODUCTS AND SERVICES		The Other Products and Services segment focuses on product quality and safety, responsible use of resources and the safe provision of specialised services. Priorities include pet food quality and safety, responsible use of materials and packaging, waste management, safe handling of chemicals, and maintaining high standards in veterinary, fumigation and pest control services.



OUR MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROS)

POSITIVE IMPACTS

1. E1 Lower-emission agricultural machinery
2. E5 Food waste prevention through pest control
3. E5 Extended agricultural machinery lifetime
4. S3 Benefits to local communities through employment and economic activity
5. S4 Access to affordable nutrition
6. S4 Nutritional value of poultry and dairy
7. G1 Ethical and transparent business conduct

NEGATIVE IMPACTS

8. E1 GHG emissions from own operations and energy use
9. E1 Value chain GHG emissions
10. E2 Air, water and chemical pollution
11. E3 Freshwater consumption
12. E4 Biodiversity impacts
13. E5 Packaging impacts
14. E5 Waste disposal
15. E5 Food waste
16. E5 Soil degradation
17. S1 Occupational health and safety
18. S1 Hazardous substance exposure
19. S3 Impacts on local communities
20. S4 Food safety and contamination
21. S4 Nutritional impacts of instant foods
22. G1 Animal welfare
23. G1 Supplier environmental and social impacts

RISKS

24. E1 Climate regulation and decarbonisation costs
25. E1 Climate-related operational disruptions
26. E2 Pollution incidents and non-compliance
27. S1 Occupational health and safety incidents
28. G1 Supplier governance and traceability
29. G1 Business ethics and compliance

OPPORTUNITIES

30. E1 Renewable energy and energy efficiency

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS (S1 SBM-2, S3 SBM-2, S4 SBM-2)

The Group engages with key stakeholders on an ongoing basis through its day-to-day operations and established communication channels. The purpose of engagement varies by stakeholder group and includes understanding expectations, identifying sustainability-related impacts and concerns, maintaining business relationships and supporting operational and strategic decision-making. The main stakeholder groups, engagement methods, key topics and use of feedback are summarised below.

The Board receives relevant stakeholder information through the business segments it oversees and through management reporting, audits, grievances, regulatory interactions and other operational channels. Material stakeholder concerns relevant to the Group's sustainability impacts are communicated to the Board as part of these processes.

No changes to the Group's strategy or business model were made as a result of stakeholder engagement or the double materiality assessment during the reporting period.

Stakeholder group	How the Group engages	Key topics and expectations	Response / How the feedback is used
Employees	• Daily contact with managers • Health & safety briefings • Internal training • Company events • Feedback via direct contact, social media and ad hoc surveys	• Workplace safety • Operational coordination • Competence development • Workplace security • Employee wellbeing • Grievance procedures and whistleblower protection	• SMETA audits at selected sites • Training and compliance programmes • Holiday events, team gatherings and internal awards • Open and trusted communication maintained at company level
Academic and scientific institutions	• Long-term cooperation • Joint projects • Research trials	• Partnerships in research • Field trials and testing • Measurement methodologies • Application of research results	• Precision farming initiatives • Fertiliser optimisation • Soil and crop monitoring • Agro research activities • Knowledge sharing
Shareholders and investors	• General Meeting of Shareholders • Investor portal • Quarterly and annual reports • Direct correspondence	• Transparent reporting • Sustainability strategy • Risk exposure • KPI visibility • Long-term value creation	• Transparent governance and disclosure • Participation in General Meetings • Regular communication on strategy, risks and sustainability targets

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Stakeholder group	How the Group engages	Key topics and expectations	Response / How the feedback is used
Financial institutions	• Credit, leasing and treasury relationships • Bilateral communication • Audited financial reporting	• Requested information and explanations • Financial reporting obligations • Risk transparency	• Credit performance reporting • Investment planning • Transparent consolidated financial information
Suppliers	• Long-term procurement relationships • Certification alignment • Seasonal planning • Field-level performance evaluation	• Stable cooperation • Product stewardship • Regulatory compliance • Product quality and sustainability	• Long-term procurement relationships • Supplier evaluations • Stewardship principles integrated into procurement
Local communities	• Site-level communication with residents, municipalities and authorities • Formal consultations	• Grievance mechanisms • Employment opportunities • Environmental impacts • Infrastructure investments	• Addressing concerns related to odour, road traffic and seasonal nuisance • Environmental protection initiatives • Cooperation with municipalities and authorities
Milk, grain and beef processors	• Structured commercial contracts • Seasonal arrangements • Routine sampling and inspections	• Raw material hygiene • Traceability • Product quality • Delivery specifications	• Daily handling protocols • Logistics coordination • Feedback incorporated into infrastructure planning
Landowners	• Direct negotiations • Ongoing coordination	• Transparent lease terms • Responsible land management • Long-term continuity	• Transparent management of leased land • Long-term trusted relationships maintained
Retail chains and private label buyers	• Contractual requirements • Trade shows • Regular customer communication	• Product specifications • Nutrition • Packaging • Labelling • Shelf life • Food safety	• Compliance with BRCGS, IFS and Halal requirements • Operational improvements responding to customer requirements

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Stakeholder group	How the Group engages	Key topics and expectations	Response / How the feedback is used
End-users and consumers	• Brand surveys • Market research • Focus groups • Consumer helplines and complaint channels	• Product safety • Nutrition • Packaging • Portion size • Flavour	• Customer feedback integrated into product development • Complaints monitored through quality systems
Certification and audit bodies	• Third-party audits and inspections	• Food safety • Quality • Traceability • Sustainability standards	• Audit findings integrated into compliance and operational systems • Maintenance of HACCP, BRCGS, IFS and Halal certifications
Local farmers	• Account managers • Agronomists • Self-service portals • On-farm consultations	• Reliable inputs • Advisory services • Compliance support • Service continuity • Access to financing	• Technical support throughout the agricultural cycle • Issues addressed through quality and service procedures

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR LINKS TO STRATEGY AND BUSINESS MODEL

The double materiality assessment was comprehensively reviewed in 2026. While the material sustainability topics and sub-topics did not change significantly, the review resulted in substantial changes to the formulation and assessment of individual IROs compared with the previous reporting period. Newly identified material IROs: a positive impact from the sale of lower-emission and electric agricultural machinery; and a positive impact from the Group's contribution to local employment and economic activity. Employee exposure to hazardous substances was also identified separately as a material potential negative impact. Previously reported material IROs that were reassessed as no longer material included risks and opportunities related to food waste, waste management and packaging; employee turnover and retention; community opposition; animal welfare risk; and an opportunity related to supplier management. Other changes resulted from the consolidation, reformulation, reclassification or reassessment of previously reported IROs. The resulting material IROs for FY 2025/2026 are presented below.

CONNECTION TO STRATEGY AND FINANCIAL EFFECTS

Material impacts, risks and opportunities (IROs) are considered in the Group's strategic and operational decision-making, with related actions implemented at Group or subsidiary level. No changes to the Group's overall strategy or business model were required as a result of the identified IROs during the reporting period.

During the financial year, sustainability-related risks and opportunities resulted in operating and capital expenditure mainly related to regulatory compliance, environmental measures, food safety, infrastructure, energy efficiency and certification. These costs form part of ordinary business activities and are not separately identified in the financial statements. No material sustainability-related impairments, provisions or other adjustments to assets or liabilities were recognised.

BUSINESS MODEL RESILIENCE

The Group's diversified business model across the agricultural and food value chain supports its resilience to sustainability-related risks and changes. At the same time, the Group continues to develop its sustainability strategy, as targets and actions are not yet defined for all material impact areas, including GHG emission reduction.

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

MATERIAL IROS

The Group's material impacts are closely linked to its business model across the agricultural and food value chain and arise primarily from farming and livestock operations, food production and processing, resource use, sourcing, employment practices, and the products and services provided by the Group.

The table below presents the Group's material IROs and their connection to its own operations and value chain. Related policies, actions, targets and metrics are presented in the relevant topical disclosures.

ESRS Topic	Impact, Risk or Opportunity	Description	Materiality	Origin in the value chain	Dependency or impact based (for risks/opportunities)	Time horizon
E1 Climate change	Actual negative impact	Direct greenhouse gas emissions drive climate change, accelerating environmental degradation and global warming (Scope 1).	Very high	Own operations	-	All
E1 Climate change	Actual negative impact	Activities contribute to climate change through greenhouse gas emissions arising from purchased energy and value chain activities (Scope 2 and Scope 3).	Very high	Entire value chain	-	All
E1 Climate change	Actual positive impact	The sale of lower-emission and electric agricultural machinery contributes to climate change mitigation.	Very high	Downstream	-	All
E1 Climate change	Risk	Increased costs due to climate-related regulation and decarbonisation requirements.	Medium	Own operations	Impact based	Long-term
E1 Climate change	Risk	Climate-related disruptions to agricultural production and supply chains	Medium	Own operations	Dependency based	Medium- to long-term
E1 Climate change	Actual negative impact	Energy-intensive operations drive greenhouse gas emissions, strain natural resources, and contribute to climate change and environmental degradation.	Very high	Own operations	-	All

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ESRS Topic	Impact, Risk or Opportunity		Description	Materiality	Origin in the value chain	Dependency or impact based (for risks/opportunities)	Time horizon
E1 Climate change		Opportunity	Renewable energy generation and energy efficiency improvements.	Medium	Own operations	Dependency based	Medium- to long-term
E2 Pollution		Actual negative impact	Air emissions from agricultural and production activities contribute to adverse impacts on human health and the environment.	Very high	Own operations	-	All
E2 Pollution		Actual negative impact	Wastewater, agricultural runoff and operational activities contribute to water pollution and ecosystem degradation.	Very high	Own operations	-	All
E2 Pollution		Actual negative impact	The use, storage and handling of agricultural, cleaning, disinfection and other operational chemicals may contribute to environmental pollution and adverse impacts on soil, water and ecosystems if not properly managed.	Very high	Own operations and downstream	-	All
E2 Pollution		Risk	Environmental pollution incidents or non-compliance with environmental permits resulting in financial, regulatory or reputational consequences.	Medium	Own operations	Impact based	All
E3 Water		Actual negative impact	Water-intensive activities lead to significant use of freshwater, impacting its long-term availability	Very high	Own operations	-	All
E4 Biodiversity and ecosystems		Actual negative impact	The sourcing of agricultural raw materials contributes to pressures on biodiversity in the upstream value chain through intensive farming practices and associated habitat degradation.	Very high	Upstream	-	All
E4 Biodiversity and ecosystems		Actual negative impact	The Group's agricultural and other operational activities contribute to pressures on biodiversity through land use, habitat modification, pest control and chemical use.	Very high	Own operations and downstream	-	All

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ESRS Topic	Impact, Risk or Opportunity		Description	Materiality	Origin in the value chain	Dependency or impact based (for risks/opportunities)	Time horizon
E4 Biodiversity and ecosystems	⊖	Actual negative impact	The downstream use of products, by-products and agricultural inputs may contribute to biodiversity loss through impacts on habitats, species and ecosystem functioning.	Very high	Downstream	-	All
E5 Resource use and circular economy	⊖	Actual negative impact	Packaging choices affect environmental outcomes through material use, recyclability, and contribution to plastic waste or resource recovery.	Very high	Own operations and downstream	-	All
E5 Resource use and circular economy	⊖	Actual negative impact	Waste generated and disposed of through landfill and incineration leads to emissions, land use pressure, and loss of materials, contributing to environmental harm.	Very high	Own operations and downstream	-	All
E5 Resource use and circular economy	⊖	Actual negative impact	Food waste occuring in production an processing phases contributes to environmental impacts such as emissions, resource inefficiency, and pressure on disposal systems.	Very high	Own operations and downstream	-	All
E5 Resource use and circular economy	⊕	Actual positive impact	By preventing infestations and contamination, pest control services help reduce food waste across the supply chain, preserving resources and improving food system efficiency.	Very high	Downstream	-	All
E5 Resource use and circular economy	⊖	Actual negative impact	Intensive use of synthetic fertilizers and pastures leads to nutrient depletion, soil acidification, and long-term decline in agricultural productivity.	Very high	Own operations	-	Long term
E5 Resource use and circular economy	⊕	Actual positive impact	Maintenance, repair and refurbishment services extend machinery lifetime and reduce the need for premature replacement, supporting more efficient use of resources.	Very high	Entire value chain	-	All

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ESRS Topic	Impact, Risk or Opportunity		Description	Materiality	Origin in the value chain	Dependency or impact based (for risks/opportunities)	Time horizon
S1 Own workforce		Actual negative impact	Employees are exposed to occupational health and safety hazards associated with machinery, chemicals, biological agents and zoonotic diseases.	Very high	Own operations	-	All
S1 Own workforce		Potential negative impact	Exposure to hazardous substances may result in short-term and long-term health impacts on employees.	Medium	Own operations	-	All
S1 Own workforce		Risk	Occupational health and safety incidents resulting in injuries, operational disruption and financial losses.	Medium	Own operations	Impact based	All
S3 Affected communities		Actual negative impact	Operations affect nearby communities through odour, noise, traffic and other local disturbances associated with production activities	Very high	Own operations	-	All
S3 Affected communities		Actual positive impact	Operations contribute to local employment and economic activity in rural communities.	Very high	Own operations	-	All
S4 Consumers and end-users		Potential negative impact	Food and feed products carry a risk of microbial contamination (e.g., Salmonella, Campylobacter), which can lead to serious public health consequences.	Medium	Downstream	-	All
S4 Consumers and end-users		Potential negative impact	Instant food products like noodles may negatively impact dietary quality by being high in salt and saturated fat, and low in fibre and micronutrients.	Medium	Downstream	-	All
S4 Consumers and end-users		Actual positive impact	Products contribute to food security and access to affordable nutrition.	Very high	Downstream	-	All
S4 Consumers and end-users		Actual positive impact	Poultry and dairy products contribute to dietary quality by providing high-quality protein and other essential nutrients that support balanced nutrition and food security.	Very high	Downstream	-	All

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ESRS Topic	Impact, Risk or Opportunity		Description	Materiality	Origin in the value chain	Dependency or impact based (for risks/opportunities)	Time horizon
G1 Business ethics (Animal welfare*)		Potential negative impact	Intensive livestock production—both in broiler and dairy operations—can lead to animal welfare concerns such as stress, injury, lameness, and restricted natural behaviour, ultimately affecting animal health, productivity, and lifespan.	Medium	Own operations	-	All
G1 Business ethics		Potential negative impact	Procurement from third parties may indirectly support deforestation, unsafe labour practices, or pollution if suppliers fail to meet environmental and social standards.	Very high	Entire value chain	-	All
G1 Business ethics		Risk	Supplier governance, traceability and due diligence failures resulting in regulatory, commercial or reputational consequences.	Medium	Own operations	Impact based	All
G1 Business ethics		Actual positive impact	Ethical conduct promotes transparency across the sector through honest communication, responsible decision-making, and adherence to shared standards.	Very high	Entire value chain	-	All
G1 Business ethics		Risk	Unethical business conduct, corruption and non-compliance with legal and ethical requirements	Medium	Own operations	Impact based	All

Note: * The G1 Business ethics sub-topic "Animal welfare" is presented together with the environmental topics in this report, reflecting how the topic is managed within the Group's agricultural and food production activities. Animal welfare related disclosures are marked AW.

DOUBLE MATERIALITY ASSESSMENT

IRO-1 DESCRIPTION OF THE DOUBLE MATERIALITY ASSESSMENT PROCESS (E2 IRO-1, E3 IRO-1, E5 IRO-1, G1 IRO-1)

The Group applies a double materiality assessment (DMA) to identify the sustainability matters to be reported. The assessment covers actual and potential positive and negative impacts, risks and opportunities across the Group's own operations and upstream and downstream value chain, considering short-, medium- and long-term time horizons.

DOUBLE MATERIALITY

In accordance with ESRS, sustainability matters are assessed from two perspectives:

- Impact materiality – the Group's actual or potential positive and negative impacts on people and the environment.
- Financial materiality – sustainability-related risks and opportunities that have or may have financial effects on the Group.

A sustainability matter is considered material if it meets the criteria for impact materiality, financial materiality, or both.

IDENTIFICATION OF IROS

The assessment starts with the Group's business activities, value chain and key stakeholder groups. Potentially relevant sustainability matters are identified using the ESRS topic list, previous materiality assessments, operational and risk information, stakeholder input, sector-specific information and expert judgement.

The assessment is performed across the Group's business segments with input from employees responsible for the relevant activities and sustainability matters and support from an external sustainability consultant. Stakeholder perspectives are considered through existing engagement channels and, where relevant, through internal experts representing affected stakeholder groups. The Group's ongoing stakeholder engagement is described in “SBM-2 Interests and views of stakeholders”.

All relevant business activities and locations are considered when identifying environmental impacts, risks and opportunities, including those related to pollution, water use, biodiversity and resource use. The assessment considers the Group's own operations and relevant upstream and downstream activities and business relationships. No separate screening process is applied for each environmental topic; the assessment is performed as part of the Group-wide DMA. Where available, results of more detailed environmental assessments, including climate-related and biodiversity assessments, are used as additional inputs.

For business conduct, relevant activities and business relationships are considered across the Group, taking into account the nature and location of operations and sector-specific exposure. No separate materiality assessment process is applied to business conduct matters.

DOUBLE MATERIALITY ASSESSMENT

IMPACT AND FINANCIAL MATERIALITY

Impacts are assessed based on scale, scope and, for negative impacts, remediability, which together determine severity. Potential impacts also consider likelihood, while actual impacts are assigned the maximum likelihood score. The final impact materiality score combines severity and likelihood.

Risks and opportunities are assessed based on their potential financial magnitude and likelihood, including risks and opportunities arising from the Group's impacts and dependencies. The final financial materiality score combines financial magnitude and likelihood.

Both assessments use a four-level scoring scale. Final scores of 8–16 are material, scores of 3–6 are considered material unless justified otherwise, and scores of 1–2 are not material. Segment-level results are consolidated at Group level based on the applicable consolidation methodology and are subject to management judgement to avoid individual matters being over- or underrepresented through quantitative scoring alone.
The assessment results are reviewed with relevant internal experts and management and verified by the Board. The final assessment determines the sustainability matters and related ESRS disclosures included in the Sustainability Report.
The DMA is reviewed at least every two years, or earlier where significant changes occur in the Group's activities, business model, strategy or regulatory environment.

CHANGES IN 2026

The DMA was reviewed in 2026 without changing its overall approach, assessment principles or stakeholder engagement process. The IRO inventory was comprehensively reviewed and supported by additional sector-specific analysis. Overlapping or broadly defined IROs were consolidated, descriptions were clarified, and matters not considered material or sustainability-related were removed from further assessment.

The scoring methodology was aligned with the Group's overall risk management methodology. Impact materiality is now determined by combining severity and likelihood, while financial materiality is determined by combining financial magnitude and likelihood.

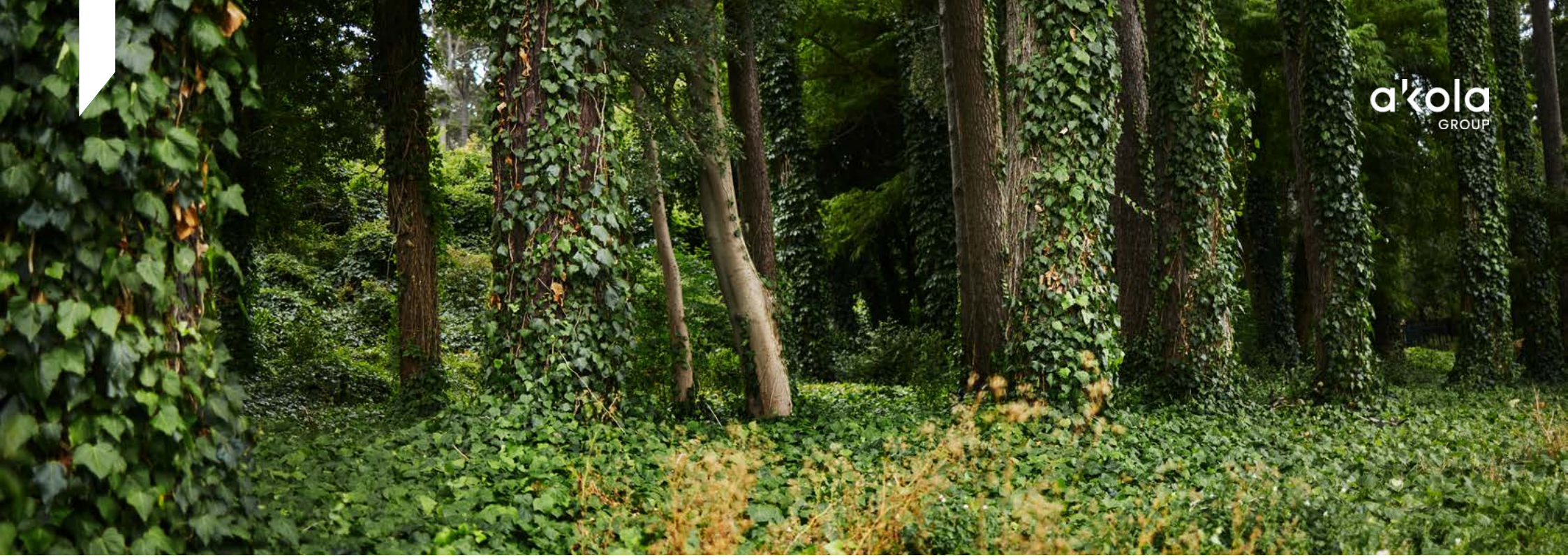
IRO-2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE SUSTAINABILITY REPORT

The scope and content of the Sustainability Report are based on the results of the Group's double materiality assessment. For each material sustainability matter, the relevant ESRS Disclosure Requirements and datapoints were assessed to determine the information to be disclosed.

An index of ESRS Disclosure Requirements covered by the Sustainability Report is provided in Annex I.
The datapoints required under other EU legislation, as specified in ESRS 2 Appendix B, are provided in Annex II.
Material IROs and the related disclosures are presented in the relevant topical sections.

MDR MINIMUM DISCLOSURE REQUIREMENTS

For material sustainability matters, the Group applies the ESRS Minimum Disclosure Requirements for policies (MDR-P), actions (MDR-A), metrics (MDR-M) and targets (MDR-T) together with the relevant topical Disclosure Requirements.



21.2 ENVIRONMENTAL AREA

E1 Climate Change

EU Taxonomy Disclosures

E2 Pollution

E3 Water

E4 Biodiversity and Ecosystems

E5 Resource Use and Circular Economy

Animal Welfare

E MDR-P policy related to environmental topics

The Group's environmental approach is governed by its Environmental Protection Policy, which establishes common principles for managing environmental impacts and promoting responsible environmental practices across the Group.

The management of each Group company is responsible for implementing the Environmental Protection Policy within its operations.

The Policy does not establish specific commitments on climate change adaptation, biodiversity and ecosystems, substances of very high concern, water-stressed areas, marine resources, transition from virgin to secondary materials or sustainable sourcing and use of renewable resrouces. Where relevant, these matters are addressed through operational procedures, practices and compliance with applicable environmental requirements.

The Policy is approved by the Board and is publicly available on the Group's website.

Policy	Description	Scope
Environmental Protection Policy	The Policy commits Group companies to comply with applicable environmental legislation and progressively reduce environmental impacts across the product and service supply chain. It promotes: • reduced energy, raw material and water consumption; • lower GHG emissions; • renewable energy and more resource-efficient, less polluting technologies; • prevention of hazardous material use; • and responsible waste reduction, sorting and management. Companies are required to monitor environmental performance, apply preventive measures to environmental impacts and incidents, and take action to limit and remediate environmental damage where incidents occur.	The Group strives to apply the Policy across all Group companies and throughout all phases of the life cycle of products and services provided to customers.

E1 CLIMATE CHANGE

E1 SBM-3; E1 IRO-1 MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES AND CLIMATE RISK ASSESSMENT

Sub-topic	Impact, Risk or Opportunity	Description
Climate change mitigation & Energy	Actual negative impact	Scope 1 GHG emissions
	Actual negative impact	Scope 2 and Scope 3 GHG emissions
	Actual positive impact	Lower-emission agricultural machinery
	Risk (Transitional)	Climate regulation and decarbonisation costs
	Actual negative impact	Energy consumption and related environmental impacts
	Opportunity (Transitional)	Renewable energy and energy efficiency
Climate change adaptation	Risk (Physical)	Climate-related operational and supply chain disruptions

Note: Climate-related impacts, risks and opportunities were identified through the Group's double materiality assessment, taking into account GHG emissions and other relevant operational information. For further information, see ESRS 2, IRO-1 in the section "Double Materiality Assessment".



160 687,7 tCO_2e
Scope 1 GHG emissions

1 023,8 tCO_2e
Scope 2 GHG emissions (market based)

2 564 079,6 tCO_2e
Scope 3 GHG emissions

531 190,9 MWh
Total energy consumption

E1 CLIMATE CHANGE

CLIMATE RISK AND OPPORTUNITY ASSESSMENT

Climate-related risks and opportunities were identified as part of the Group's double materiality assessment, as described in ESRS 2 IRO-1. A more detailed climate risk assessment was performed in the previous reporting period to further assess the Group's exposure to physical and transition climate-related risks under different climate scenarios. This assessment supplements the double materiality assessment and does not represent a separate determination of material climate-related risks and opportunities.

PHYSICAL CLIMATE RISKS

The physical climate risk assessment covered the Group's main operational sites and agricultural activities. The climate-related hazards listed in ESRS were screened to determine their relevance to the Group, and relevant acute and chronic hazards were assessed considering the location and characteristics of individual assets and activities. The assessment considered both exposure to climate hazards and factors affecting the sensitivity and adaptive capacity of the respective assets and activities.

The assessment used climate projections based on the following scenarios:

- SSP1-2.6 – a low-emission pathway with strong climate action;
- SSP2-4.5 – an intermediate pathway;
- SSP3-7.0 – a high-emission pathway with limited climate action;
- SSP5-8.5 – a very high-emission pathway.

Hazards were assessed for two future time horizons: 2030, representing 2021–2040, and 2050, representing 2041–2060. These periods follow the scientific conventions used in CMIP6 and IPCC physical climate projections. Site-level climate projections were complemented, where relevant, by other environmental information, including soil characteristics and water-related screening. The Group's operational sites were georeferenced to support location-specific assessment.

Under the assessment methodology, scores of 1–25 were classified as Low, 26–50 as Moderate, 51–74 as High and 75–125 as Very High. Very High results were considered likely to be material and subject to further review, rather than automatically treated as material climate-related risks.

The assessment produced site- and scenario-specific physical climate risk scores, which generally fell within the Low to Moderate categories, while a limited number of results reached the High or Very High categories. The assessment is used as supplementary information on exposure and sensitivity and does not replace the materiality conclusions established through the Group's double materiality assessment.

E1 CLIMATE CHANGE

TRANSITION RISKS AND OPPORTUNITIES

Transition risks and opportunities were assessed across the Group's business segments and value chain, considering regulatory, technological, market and reputational developments associated with the transition to a lower-carbon economy.

Transition risks and opportunities were considered over short-term (1 year), medium-term (2–5 years) and long-term (beyond 5 years) horizons. Scenario analysis provided additional forward-looking assessment towards 2030 and 2050.

The assessment used the SSP scenario framework together with EU climate policy assumptions. SSP1-2.6 represented the strongest transition pathway, assuming rapid implementation of EU climate regulation and high sustainability disclosure expectations. The assessment also considered the direction of the European Green Deal and the EU climate neutrality objective for 2050, including progressively stricter requirements for emissions reduction, energy efficiency and climate-related reporting. Other SSP scenarios were used to consider pathways with different levels of climate policy ambition and transition.

The assessment identified regulatory and decarbonisation pressures as the most relevant transition risk factors, particularly under the strongest transition pathway. These findings are consistent with the material risk related to climate regulation and decarbonisation costs and the material opportunity related to renewable energy and energy efficiency identified through the DMA.

RESILIENCE ANALYSIS

The Group's double materiality assessment identified climate-related operational and supply chain disruptions as a material physical climate risk. Exposure to weather and climate variability is inherent in agricultural activities and is managed as part of the Group's regular operational planning and risk management. Based on the assessment currently available, these exposures are not expected to fundamentally disrupt the continuity of the Group's overall business model.

The Group is also exposed to transition-related regulatory and decarbonisation requirements, while renewable energy and energy efficiency provide opportunities to support the transition. The Group has not yet established GHG emission reduction targets or a formal climate transition plan. Its longer-term resilience therefore remains linked to the further development of its decarbonisation approach and evolving climate-related requirements.

E1-1 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

As of the reporting period, the Group has not adopted a formal, time-bound transition plan for climate change mitigation and has not set a specific timeline for its adoption. The need for and timing of such a plan will be reassessed as the Group's climate strategy, regulatory requirements and relevant sectoral decarbonisation pathways evolve. However, operational changes responding to climate-related drivers are implemented across core activities as part of business-as-usual.

E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION (MDR-P)

Climate-related matters are addressed through the Group's Environmental Protection Policy, described under MDR-P Policy related to environmental topics.

E1 CLIMATE CHANGE

E1-3 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES (MDR-A)

The Group has not adopted a formal decarbonisation / GHG reduction plan. Climate-related actions are implemented through day-to-day business operations across the Group's business segments, focusing on GHG emission reduction, energy efficiency, renewable energy, more sustainable farming practices and adaptation to changing climatic conditions. The Group does not systematically quantify achieved or expected GHG emission reductions for individual climate change mitigation actions.

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
 **Farming**	Farming practices	• Ongoing no-tillage and reduced soil disturbance practices, together with optimisation of fertiliser use and soil management. • All Group farming companies participate in the iNSoil regenerative agriculture programme, covering their full cultivated area of 19,208 ha. The programme involves regenerative farming practices aimed at improving soil management and supporting soil carbon sequestration.	Climate change mitigation & Energy
	Biomethane production	• Construction of the Lukšiai biomethane plant was completed, with commercial biomethane production starting in July 2026. The plant has an annual production capacity of up to 36.35 GWh and supplies biomethane to the national gas transmission network. At full capacity, it is expected to reduce GHG emissions by approximately 12,500 tCO_2e per year. Up to 70% of the biomass processed is expected to originate from livestock farming, including manure and slurry. Digestate is returned to land cultivated by Lukšių ŽŪB and is expected to reduce mineral fertiliser demand by up to 30%. The plant has obtained REDcert sustainability certification.	Climate change mitigation & Energy
	Response to changing climatic conditions	• Farming practices are continuously adjusted to weather and climatic conditions affecting crop production. • Cooling is used in dairy farming during periods of high temperatures to manage heat stress.	Climate change adaptation

E1 CLIMATE CHANGE

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
Food Production	Renewable energy	• During 2025/2026, solar power projects were implemented at several poultry operations, including Kaišiadoriai, Domantonys, LietBro, Zelvė and the Vilniaus paukštynas hatchery. • The planned Kaišiadorys biomethane project remains on hold. If resumed, the plant would process up to 140,000 tonnes of organic waste annually and generate approximately 85 GWh of renewable energy per year, with an estimated GHG emission reduction potential of up to 29,000 tCO_2e annually. While the project is on hold, part of the poultry manure is expected to be redirected to the Lukšiai biomethane plant. • A further biomethane project in Ķekava remains under consideration.	Climate change mitigation & Energy
	Energy efficiency	• Energy-efficiency improvements are implemented continuously, including LED lighting, HVAC and ventilation optimisation, equipment modernisation, insulation and other building improvements. • A broader modernisation programme covering Vilniaus Paukštynas, Kaišiadorių Paukštynas and Kekava Foods includes energy-efficiency measures alongside production modernisation, increased incubation capacity, biosecurity and environmental improvements. • At the Rudamina facility, a second boiler was installed, enabling heat generation using electricity as an alternative to natural gas. The boiler is intended to operate primarily during periods of lower electricity prices, using renewable electricity. • A waste heat recovery project was completed at the Rudamina facility in March 2026. Heat previously released through exhaust gases is recovered for hot water production, with estimated natural gas savings of approximately 120,000 m^3 per year.	Climate change mitigation & Energy
	Lower-emission and energy-efficient technologies	• Planned 2026/2027 investments in Latvia include heat recovery from ammonia refrigeration systems, ventilation heat recovery, more efficient transformers and ventilation fans, LED lighting and solar collectors. • Refrigeration infrastructure is also being upgraded to reduce refrigerant leakage.	Climate change mitigation & Energy
	Response to changing climatic conditions	• Cooling and ventilation are used to manage the effects of high temperatures on poultry farming, including increased heat stress and mortality risks. • Ventilation, cooling, drainage and building improvements are implemented where operationally required and may also strengthen resilience to extreme weather conditions.	Climate change adaptation

E1 CLIMATE CHANGE

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
Overall Group	Renewable energy and energy efficiency	• The Group continues to develop renewable energy generation and implement energy-efficiency improvements as part of regular operational and investment activities. • Akola Bioenergy was established as a dedicated Group company to develop and manage biomethane and other renewable energy projects, consolidate technical expertise and support the development and financing of future energy investments.	Climate change mitigation & Energy
	Lower-emission transport	• The Group is gradually renewing its vehicle fleet and introducing lower-emission alternatives across selected companies. This includes electric and hybrid vehicles, as well as methane-powered trucks in poultry operations. • AB Linas Agro currently operates 11 hybrid vehicles and plans to further expand its hybrid fleet by FY 2027/2028. Vilniaus Paukštynas currently operates one methane-powered truck and plans to add five more. Electric vehicles are also used by AB Linas Agro and Dotnuva Seeds, while further hybrid fleet options are being considered by Dotnuva.	

Climate-related actions are financed through the Group's normal operational and investment planning processes. The Group does not maintain a separate climate-related CAPEX plan or separately track climate-related CAPEX and OPEX. Related investments form part of general infrastructure renewal, maintenance and operational improvement programmes. For information on Taxonomy-eligible and Taxonomy-aligned activities and related CAPEX and OPEX, see chapter *EU Taxonomy Disclosures*.

E1 CLIMATE CHANGE

E1-4 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION (MDR-T, MDR-M)

The Group has not established Group-level GHG emission reduction targets or a formal decarbonisation target. Nevertheless, the Group monitors its climate-related performance through its annual GHG inventory covering Scope 1, Scope 2 and relevant Scope 3 emissions. Changes in emissions and operational indicators are used to monitor the development of the Group's climate impact and the effects of climate-related actions. The Group continues to develop its climate management approach, including the consideration of formal GHG emission reduction targets.

The Group has not established specific climate change adaptation targets. The material physical climate risk related to potential operational and supply chain disruptions is currently addressed through existing operational risk management and business continuity measures.

In addition, the Group has established operational targets related to renewable energy use and generation, as presented below.

KPI	Target until 2030	2024/2025 comparative	2025/2026	Methodology and relation to policy objectives
Source certified renewable electricity	**99%**	97,1%	97,5%	Share of certified renewable electricity in total electricity consumption. For sourced electricity, renewable origin is certified through Guarantees of Origin. The target is set at 99%, as 100% coverage is currently not technically feasible across Group operations.
Increase the share of renewable energy generated within the Group	**40,000 MWh**	3,070 MWh	3,369.7 MWh	Energy generated from renewable sources by Group companies, including solar energy and biogas. Supports the commitment to promote renewable energy and expand renewable energy generation across the Group.

E1 CLIMATE CHANGE

GHG EMISSIONS BY SCOPE

Scope 1 + 2		Scope 3	
6%	Scope 1: 160,687.7 tCO_2e Scope 2: 1,023.8 tCO_2e (market-based)	94%	2,564,079.6 tCO_2e

SCOPE 3 EMISSIONS BY CATEGORY

Purchased goods and services	Use of sold products	Upstream transportation and distribution	Downstream transportation and distribution	Processing of sold products	Other Scope 3 categories
72%	19%	4%	2%	2%	1%
1,850,902.0 tCO_2e	486,535.0 tCO_2e	101,744.6 tCO_2e	46,167.5 tCO_2e	45,261.3 tCO_2e	33,469.0 tCO_2e

TOTAL GHG EMISSIONS BY BUSINESS SEGMENT

Partners for Farmers	Food Production	Farming	Other Products and Services
67%	30%	3%	<1%
1,823,439.6 tCO_2e	808,272.7 tCO_2e	86,571.3 tCO_2e	7,507.4 tCO_2e

E1 CLIMATE CHANGE

E1-5 ENERGY CONSUMPTION AND MIX

Energy consumption data cover energy used in the Group's own operations within the sustainability reporting boundary. Energy consumption is compiled primarily from actual consumption data recorded by Group companies, including utility invoices, meter readings, fuel purchase and consumption records and other internal energy records.

Energy is classified by source and converted to MWh using applicable conversion factors where consumption data are originally recorded in physical units. The classification of purchased electricity as renewable or non-renewable is based on contractual information and Guarantees of Origin or equivalent supporting documentation where available.

Energy consumption data are considered to have a high level of reliability, as they are predominantly based on actual metered, invoiced or otherwise recorded consumption. Where direct measurements are not available, estimates or conversion factors may be applied based on the best available operational information.

Energy consumption and mix, MWh

	2024/2025	2025/2026
Fuel consumption from coal and coal products	0	0
Fuel consumption from crude oil and petroleum products (diesel, petrol, LPG and LNG)	72,557.0	83,118.9
Fuel consumption from natural gas	324,707.5	343,871.7
Fuel consumption from other fossil sources	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	3,326.5	3,144.6
Total fossil energy consumption	**400,591.1**	**430,135.2**
Share of fossil sources in total energy consumption (%)	80.8	81.0
Consumption from nuclear sources	243.4	282.3
Share of consumption from nuclear sources in total energy consumption (%)	0.05	0.05
Fuel consumption from renewable sources, including biomass (biogas, biomethane, straw)	3,500.5	3,604.3
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	89,115.7	94,528.0
Consumption of self-generated non-fuel renewable energy	2,875.2	2,923.4
Total renewable energy consumption	**95,491.4**	**101,055.7**
Share of renewable sources in total energy consumption (%)	19.2	19.0
Total energy consumption	**496,082.5**	**531,190.9**
Non-renewable energy production	0	0
Renewable energy production	3,069.8	3,369.7

E1 CLIMATE CHANGE

Energy intensity

Energy intensity is calculated as total energy consumption from activities in high climate impact sectors divided by the corresponding net revenue from these activities. Energy consumption is reported in MWh and net revenue in EUR million.

	2024/2025	2025/2026
Total energy consumption from activities in high climate impact sectors (MWh)	492,483	527,536
Net revenue from activities in high climate impact sectors (EUR million)	1,565.2	1,495.0
Energy intensity (MWh per EUR million net revenue)	**314.6**	**352.9**

Notes: The Group's activities classified as high climate impact sectors and included in the calculation comprise: crop and animal production (NACE A.01), seed processing for propagation (A.01.64), manufacture of food products (C.10), manufacture of prepared animal feeds (C.10.9), repair and installation of machinery (C.33), agents involved in the sale of machinery and equipment (G.46.14), wholesale of grain, seeds and animal feeds (G.46.21), non-specialised wholesale trade (G.46.9), retail sale of flowers, seeds, fertilisers and pet food (G.47.76), other retail sale of food in specialised stores (G.47.29), and warehousing and storage of agricultural and food products (H.52). Net revenue from activities in high climate impact sectors used in the calculation amounted to EUR 1,495.0 million.

Cross-reference to the corresponding revenue amount in the financial statements: Note 27.22 (segment information) to the consolidated financial statements for FY2025/2026.

E1-6 GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

GHG emissions inventory methodology

The Group's GHG emissions inventory is prepared in accordance with the GHG Protocol Corporate Standard and relevant ESRS requirements. The inventory covers direct and indirect GHG emissions associated with the Group's own operations and value chain activities within the defined reporting boundary.

The operational control approach is applied to determine the organisational boundary. GHG emissions are calculated using activity data and applicable emission factors. Greenhouse gases other than CO_2 are converted into CO_2 equivalents (CO_2e) using applicable Global Warming Potential (GWP) values.

Scope 1 covers direct emissions from sources under the Group's operational control, Scope 2 covers indirect emissions from purchased energy, and Scope 3 covers relevant upstream and downstream value chain emissions. Calculation methodologies, data sources and emission factors vary according to the nature of the emission source and are summarised on the following page.

E1 CLIMATE CHANGE

Scope 1 and Scope 2: methodology, data sources and accuracy

Assessment category	Methodology / boundaries	Main activity data / emission sources	Emission factor sources	Data accuracy / reliability
Scope 1. Stationary and mobile combustion	Direct emissions from fuels consumed in stationary equipment, agricultural machinery, vehicles and other sources under the Group's operational control.	Actual consumption of natural gas, diesel, petrol, LPG and other fuels based on fuel accounting and purchase records.	DEFRA/DESNZ UK Government GHG Conversion Factors 2026 (fuel factors, CO_2/CH_4/N_2O);	**High.** Primarily based on actual fuel consumption records and purchase data.
Scope 1. Livestock and manure management	CH_4 and N_2O emissions from livestock and associated manure management are estimated using relevant livestock characteristics and manure management systems.	Animal numbers, livestock categories, production characteristics and manure management data.	IPCC 2006 Guidelines (2019 Refinement) Tier 2 parameters applied in the JRC/Solagro Carbon Calculator with Group farm-specific herd data; GWP100 from IPCC AR6 (CH_4biogenic 29.8; N_2O 273).	**Medium to high.** Based on operational livestock data combined with modelled emission parameters.
Scope 1. Managed soils	Direct and indirect N_2O emissions associated with nitrogen inputs to agricultural soils are estimated based on relevant agricultural activity data.	Fertiliser use, organic amendments/manure, crop residues and other relevant nitrogen inputs.	IPCC 2006/2019 default emission factors (EF_1, EF_4, EF_5 and Frac values) and NUTS3 regional soil/climate parameters in the JRC/Solagro Carbon Calculator; fertiliser N content per product.	**Medium to high.** Activity data are based primarily on farming records; emissions are modelled using standard factors and assumptions.
Scope 1. Refrigerants	Fugitive emissions are calculated based on refrigerant leakage or recharge/top-up volumes for equipment under operational control.	Refrigerant type and annual recharge/top-up records.	Refrigerant GWP values per DEFRA/DESNZ 2026 "Refrigerant & other" table (e.g. R404A 3,943; R407C 1,624; R410A 1,924; R507A 3,985; R32 677; R134a 1,300); ammonia (R717) GWP 0.	**High to medium.** Based on maintenance/ service records, with calculation assumptions applied where actual leakage cannot be measured directly.

Scope 1 and Scope 2: methodology, data sources and accuracy

Assessment category	Methodology / boundaries	Main activity data / emission sources	Emission factor sources	Data accuracy / reliability
Scope 2. Purchased electricity	Emissions are calculated using both **location-based and market-based methods.** Location-based emissions reflect the electricity mix in the country of consumption; market-based emissions reflect contractual instruments where applicable.	Metered/purchased electricity consumption, invoices, supplier information and Guarantees of Origin.	Location-based: national production mix factors from the AIB European Residual Mixes report (Lithuania, Latvia, Estonia, Poland). Market-based: supplier-specific factor (0 kg CO_2e/kWh for electricity backed by Guarantees of Origin) and the AIB residual-mix factor for uncovered electricity.	**High.** Based predominantly on actual electricity consumption and contractual documentation.
Scope 2. Purchased heat and other acquired energy	Indirect emissions from purchased heat and other acquired energy are calculated using supplier-specific or relevant standard emission factors.	Actual purchased heat/energy consumption based on invoices and meter readings.	Supplier-specific emission factors (supplier invoices/ declarations or regulator-published fuel balances of the heat supplier); national district-heating average where no supplier factor is available. Location- and market-based factors are identical for heat.	**High to medium, depending on the availability of supplier-specific emission factors.**

Scope 3: methodology, data sources and accuracy

Scope 3 category	Methodology / boundaries	Main activity data / emission sources	Emission factor sources	Data accuracy / reliability
1. Purchased goods and services	Covers material externally purchased goods and services. Agricultural commodities, feed ingredients, fertilisers, plant protection products, packaging and other material inputs are assessed using product/activity-specific data or appropriate proxies. Intra-Group flows already accounted for elsewhere in the inventory are excluded to avoid double counting.	Procurement and ERP data, purchased quantities, product types and other available purchasing information.	Product-specific secondary factors by input group: Group farm crop intensities (JRC/Solagro), FAO, GFLI, ADEME, Carbon Cloud and Agri-footprint databases; fertiliser production factors (Wood & Cowie; CAPRI/ GGELS; Brentrup & Paillière); packaging materials: DEFRA/DESNZ material-use factors.	**Medium.** Reliability varies by input depending on whether supplier/ product-specific data, Group proxies or secondary factors are available.
2. Capital goods	Not included in the FY2025/2026 inventory. Emissions from the production of property, plant and equipment acquired in the period were not quantified. The Group intends to include this category from FY2026/2027 using a spend-based method (capital expenditure by asset class multiplied by an environmentally extended input-output factor). The category is estimated to be immaterial relative to total Scope 3 emissions.	Fixed asset / CAPEX records where applicable.	Spend-based EEIO factors (EXIOBASE or equivalent), proposed.	**Low.** Spend-based estimate (once calculated).
3. Fuel- and energy-related activities (not included in Scope 1 or 2)	Covers upstream emissions associated with fuels and purchased energy and relevant transmission and distribution losses not included in Scope 1 or Scope 2.	Scope 1 fuel and Scope 2 energy consumption data.	DEFRA/DESNZ 2026 well-to-tank factors for fuels (diesel, petrol, LPG, natural gas, biomethane/biogas) and electricity transmission & distribution loss factors; well-to-tank factors for purchased electricity and heat generation.	**High to medium.** Based on actual energy consumption; upstream impacts rely on secondary emission factors.

Scope 3: methodology, data sources and accuracy

Scope 3 category	Methodology / boundaries	Main activity data / emission sources	Emission factor sources	Data accuracy / reliability
4. Upstream transportation and distribution	Emissions from third-party transportation and distribution of purchased goods are calculated using available transport activity data.	Transported quantities/tonnage, distances, transport modes and/or logistics records.	DEFRA/DESNZ 2026 freight transport factors by mode (HGV road, sea freight, rail) including well-to-tank; Group average distance assumptions by flow and origin region.	**Medium.** Reliability depends on availability of actual distance and transport-mode data; assumptions or proxies may be required.
5. Waste generated in operations	Emissions are calculated according to waste type and treatment route where such information is available.	Waste records by waste stream, quantity and treatment method.	DEFRA/DESNZ waste-treatment factors by material and treatment route (recycling and other diversion, or disposal to landfill, incineration or composting).	**Medium to high.** Waste quantities are based on operational records; treatment-related emissions rely on secondary factors.
6. Business travel	Covers relevant employee business travel using available travel activity or expenditure information.	Flights, rail, road transport, accommodation and other business travel records.	DEFRA/DESNZ passenger-kilometre factors for air travel and per-night hotel-stay factors.	**Medium.** Reliability depends on the level of activity-specific information available.
7. Employee commuting	Employee commuting emissions are estimated based on available workforce and commuting information, with extrapolation applied where necessary.	Average headcount, working days and documented assumptions on average commuting distance and car share (no employee commuting survey conducted yet).	DEFRA/DESNZ average passenger-car factor per kilometre.	**Medium to low.** Calculations may rely on survey samples, assumptions and extrapolation to the wider workforce.

Scope 3: methodology, data sources and accuracy

Scope 3 category	Methodology / boundaries	Main activity data / emission sources	Emission factor sources	Data accuracy / reliability
8. Upstream leased assets	Not applicable. Under the operational control approach all assets leased and operated by the Group (premises, vehicles, machinery) are accounted for in Scope 1 and Scope 2.	Not applicable	Not applicable	Not applicable
9. Downstream transportation and distribution	Covers third-party transportation and distribution of sold products where relevant.	Product tonnage, transport distances, modes and logistics records.	DEFRA/DESNZ 2026 freight transport factors by mode (HGV road, sea freight, rail) including well-to-tank; Group average distance to the first customer point by product group and market.	**Medium.** Actual logistics data are used where available; estimates may be required for incomplete routes.
10. Processing of sold products	Covers emissions associated with further processing of relevant intermediate products sold by the Group. Group operational data may be used as proxies where representative of downstream processing.	Quantities of relevant products sold and representative processing/energy data.	Group-specific proxies / relevant secondary factors.	**Medium.** Calculations may rely on Group operational data as proxies for downstream activities.
11. Use of sold products	Covers emissions arising from the use of relevant products sold by the Group where use-phase emissions are applicable.	Quantities and types of products sold and assumptions regarding their use.	Group-specific proxies / DEFRA / other relevant factors.	**Medium to low.** Actual downstream use is generally not directly controlled or measured by the Group and therefore requires assumptions and proxies.
12. End-of-life treatment of sold products	Covers end-of-life treatment of relevant products and packaging based on estimated treatment pathways.	Product/packaging quantities and assumed end-of-life routes.	DEFRA / other waste treatment factors.	**Medium to low.** Based partly on assumptions regarding downstream treatment routes.

Scope 3: methodology, data sources and accuracy

Scope 3 category	Methodology / boundaries	Main activity data / emission sources	Emission factor sources	Data accuracy / reliability
13. Downstream leased assets	Not calculated for FY2025/26. Assets owned by the Group and operated by lessees (leased-out real estate; agricultural machinery leased out by UAB Dotnuva Rent) fall in this category under the operational control approach; the updated methodology provides for an estimate (tenant energy data or floor-area proxies; rental hours x fuel consumption for machinery), to be disclosed as immaterial if below 1% of Scope 3.	Tenant energy data / energy resold to tenants; Dotnuva Rent rental hours.	Country electricity and heat factors; DEFRA diesel factor.	**Low.** Estimate based on proxies.
14. Franchises	Not applicable. The Group does not operate franchises and has no franchisees (confirmed annually through contract review).	Not applicable	Not applicable	Not applicable
15. Investments	Covers relevant financed/investment-related emissions where applicable.	Investment information and investee/activity data available to the Group.	Scope 1 and Scope 2 emission factors of the investee (DEFRA fuel factors; AIB electricity factors), applied to the Group's equity share.	**Medium to low**, depending on availability of investee-specific information.

E1 CLIMATE CHANGE

GHG emissions

GHG emissions, tCO_2e	Base year 2021/2022	2024/2025	2025/2026	Change vs 2024/2025, %
Scope 1 GHG emissions	**133,800**	**151,145.2**	**160,687.7**	**+6.3%**
Share of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0	0	0
Scope 2 GHG emissions (location-based)	**21,000**	**12,842.1**	**13,582.7**	**+5.8%**
Scope 2 GHG emissions (market-based)	**300**	**1,237.0**	**1,023.8**	**-17.2%**
Scope 3 GHG emissions (total, indirect)	**552,500**	**2,155,537.6**	**2,564,079.6**	**+19.0%**
Category 1: Purchased goods and services	–	1,360,732.8	1,850,902.1	+36.0%
Category 2: Capital goods	–	Not calculated	Not calculated	n/a
Category 3: Fuel- and energy-related activities	–	21,553.6	23,042.8	+6.9%
Category 4: Upstream transportation and distribution	–	121,480.4	101,744.6	-16.2%
Category 5: Waste generated in operations	–	1,193.1	875.0	-26.7%
Category 6: Business travel	–	3,641.5	4,533.0	+24.5%
Category 7: Employee commuting	–	2,008.6	1,984.4	-1.2%
Category 8: Upstream leased assets	–	Included in Scopes 1–2	Included in Scopes 1–2	n/a
Category 9: Downstream transportation and distribution	–	52,948.3	46,167.5	-12.8%
Category 10: Processing of sold products	–	40,766.8	45,261.3	+11.0%
Category 11: Use of sold products	–	548,580.6	486,535.0	-11.3%
Category 12: End-of-life treatment of sold products	–	2,562.5	2,977.4	+16.2%
Category 13: Downstream leased assets	–	Immaterial	Immaterial	n/a
Category 14: Franchises	–	Not applicable	Not applicable	n/a
Category 15: Investments	–	69.4	56.4	-18.8%

E1 CLIMATE CHANGE

GHG emissions, tCO_2e	Base year 2021/2022	2024/2025	2025/2026	Change vs 2024/2025, %
Total GHG emissions (location-based)	**–**	**2,319,524.9**	**2,738,349.9**	**+18.1%**
Total GHG emissions (market-based)	**686,600**	**2,307,919.8**	**2,725,791.0**	**+18.1%**
Biogenic CO_2 emissions from combustion or bio-degradation of biomass (tCO_2, reported separately from Scope 1)	–	35.0	34.6	-1.1%

Notes: For Scope 3 emissions, FY2024/2025 is used as the base year, being the first reporting period in which all included Scope 3 categories were calculated. The FY2021/2022 Scope 3 figure covers production materials only and is therefore not directly comparable with subsequent periods.

FY2024/2025 comparative figures have been restated based on the latest available source data and calculation methodology and therefore differ from the figures published in the FY2024/2025 Sustainability Report. Further information on the restatement is provided under Base year and restatements.

Scope 3 Category 2 was not calculated. Category 8 is included in Scope 1 and Scope 2, Category 13 was assessed as immaterial, and Category 14 is not applicable to the Group.

E1 CLIMATE CHANGE

GHG intensity

GHG intensity	2024/2025	2025/2026
Total GHG emissions (location-based) per net revenue (tCO_2e / EUR million)	**1,467.4**	**1,811.9**
Total GHG emissions (market-based) per net revenue (tCO_2e / EUR million)	**1,460.1**	**1,803.6**
Net revenue used to calculate GHG intensity (EUR million)	1,580.7	1,511.3

Notes: *Cross-reference to the corresponding revenue amount in the financial statements: Revenue from contracts with customers.

ADDITIONAL E1-6 DISCLOSURES

Scope 1 emissions under regulated emission trading schemes

The Group does not participate in the EU Emissions Trading System or any national emission trading scheme; the share of Scope 1 GHG emissions from regulated emission trading schemes is 0%.

Contractual instruments (Scope 2, market-based)

In FY2025/2026, 97.5% of purchased electricity was covered by supplier contracts with bundled Guarantees of Origin (FY2024/2025: 97.1%). The Group does not use unbundled energy attribute certificates. No renewable contractual instruments apply to purchased heat.

Biogenic emissions

Biogenic CO_2 from the combustion of biomass and biofuels (straw, biogas, biomethane, biofuel blend components) is reported separately from Scope 1 and amounted to 34.6tCO_2 in FY2025/2026 (FY2024/2025 restated: 35.0 tCO_2). No biogenic CO_2 emissions are associated with Scope 2 energy.

Scope 3 data quality

The share of Scope 3 GHG emissions calculated using primary data obtained from suppliers or other value chain partners was 0%. Emissions are predominantly calculated from Group activity data combined with secondary emission factors and Group-specific proxies, as described in the methodology table above.

Base year and restatements

The base year for Scope 1 and Scope 2 emissions is FY2021/2022, the first full reporting year of the Group inventory. For Scope 3 emissions FY2024/2025 is used as the base year, being the first period covering all included categories. Base-year and previously published emissions are restated where structural changes, methodology or emission-factor changes, error corrections or Scope 3 boundary extensions have an effect of 5% or more on total emissions or on any single scope; Scope 2 emissions are additionally recalculated each year when new AIB factors are published. The FY2024/2025 comparatives presented in this section have been restated: energy, Scope 1, Scope 2 and Scope 3 figures were recalculated from the newest available source data on a basis consistent with FY2025/2026, and UAB OMG Bubble Tea was excluded from Scope 1 and 2 in both periods.

E1 CLIMATE CHANGE

E1-7 GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

The Group does not use GHG removals or carbon credits to offset its reported GHG emissions.

The Group participates in the iNSoil regenerative agriculture programme, under which carbon sequestration in agricultural soils is assessed and carbon credits may be generated. For land included in the programme during FY 2025/2026, the assessment and verification process is still ongoing and no carbon credits have yet been issued. The verification and audit process typically takes two to three years.

The Group does not currently include GHG removals associated with these activities in its GHG inventory or climate targets.

E1-8 INTERNAL CARBON PRICING

The Group does not apply internal carbon pricing schemes.





TAXONOMY DISCLOSURE

EU TAXONOMY DISCLOSURES

This section presents consolidated information on the Taxonomy-eligible activities of AB Akola Group and its subsidiaries (the Group), their alignment with the applicable Taxonomy criteria and the related key performance indicators for the financial year 2025/2026. The disclosures are presented using the EU Taxonomy reporting templates applicable from 1 January 2026, as amended by Commission Delegated Regulation (EU) 2026/73 under the Omnibus I simplification package.

The EU Taxonomy Regulation (EU) 2020/852 and its delegated acts establish a classification system for environmentally sustainable economic activities. The Taxonomy covers six environmental objectives:

- CCM – Climate change mitigation.
- CCA – Climate change adaptation.
- WTR – Sustainable use and protection of water and marine resources.
- CE – Transition to a circular economy.
- PPC – Pollution prevention and control.
- BIO – Protecting and restoring biodiversity and ecosystems.

An economic activity is Taxonomy-eligible when it is covered by the activities defined in the applicable delegated acts. Eligible activities are assessed against the relevant technical screening criteria. Activities that make a substantial contribution to an environmental objective, do no significant harm to the other environmental objectives and meet the applicable minimum safeguards are considered Taxonomy-aligned.

Certain Taxonomy requirements remain subject to interpretation. The Group has applied its understanding of the applicable requirements in calculating the Taxonomy indicators and explains the main interpretations used in this section. The methodology and future disclosures may be updated if additional regulatory guidance or official interpretations become available.

Identifying Taxonomy-eligible activities and calculating indicators

The main Taxonomy indicators – turnover (revenue), capital expenditure (CapEx) and operating expenditure (OpEx) – are disclosed in the applicable reporting templates. The indicators are assessed and calculated to avoid double counting: activities contributing to more than one environmental objective are included only once. Intra-group revenues, expenses and assets are excluded from the assessment, except for assets acquired as part of a business combination.

The Group's Taxonomy-eligible activities are primarily related to CapEx and OpEx, while Taxonomy-eligible revenue remains relatively limited. The activities reported may therefore vary between reporting periods depending on investments made and expenses incurred, as well as whether these can be clearly identified and allocated to a specific Taxonomy activity.

REVENUE (TURNOVER)

The Group's main business segments – Partners for Farmers, Farming, Food Production, and Other Products and Services – are not currently covered by the Taxonomy. Consequently, Taxonomy-eligible activities account for only a minor share of the Group's revenue. The fact that the Group's main activities are not covered by the Taxonomy does not mean that they cannot be carried out in an environmentally sustainable manner. The scope of activities covered by the Taxonomy may also evolve as the regulatory framework develops.

The Group's share of activities in terms of revenue in the FY 2025/2026 corresponds to the following **Taxonomy-eligible activities:**

- Lease of owned and right-of-use buildings to third parties – CCM 7.7 *Acquisition and ownership of buildings.*
- Collection and transport of non-hazardous waste to prepare it for reuse or recycling (e.g. biodegradable waste from agricultural activities sold for energy production; animal waste sold for use in the production of fertilisers and animal feeds) – CCM 5.5 *Collection and transport of non-hazardous waste in source segregated fractions.*
- Revenue from rental of railway vehicles (wagons) – CCM 6.2 *Freight rail transport.*
- Transportation by M1, N1, L category (passenger) vehicles when they comply with EURO 5 or EURO 6 – CCM 6.5 *Transport by motorbikes, passenger cars and light commercial vehicles.*
- Transportation with vehicles of categories N1, N2, N3 (freight) when they comply with EURO 6 Stage E – CCM 6.6 *Freight transport services by road.*
- Water supply and wastewater services for residential housing – CCM 5.1 *Construction, extension and operation of water collection, treatment and supply systems.*

The share of revenue from Taxonomy-eligible activities is calculated by dividing revenue from products and services associated with these activities by the Group's total revenue.

The denominator corresponds to *Revenue from contracts with customers* in the consolidated statement of profit or loss. The FY 2024/2025 comparative denominator has been recalculated on the same basis to align more closely with the Taxonomy definition of turnover, excluding *Other income and Income from financing activities.*

Identifying Taxonomy-eligible activities and calculating indicators

CapEx

A proportion of the Group's capital expenditure in FY 2025/2026 relates to the purchase of output from Taxonomy-eligible economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions. The proportion of capital expenditure related to Taxonomy activities is calculated by dividing investments associated with activities defined in the Taxonomy by the total CapEx denominator calculated in accordance with the EU Taxonomy requirements, the composition of which is detailed below.

The Group's activities (investments) were classified as Taxonomy activities in accordance with the activity definitions set out in the Taxonomy. For the purposes of this report, the allocation of buildings to the Taxonomy-eligible activities Construction of new buildings and Acquisition and ownership of buildings has been based on the definition of 'a building' in the Law on Construction of the Republic of Lithuania (excluding various civil engineering structures which do not comply with the following definition): Building - a roofed structure, the main part of which consists of rooms.

Part of the Group's capital expenditure in the FY 2025/2026 corresponds to the following **Taxonomy-eligible activities:**

- New buildings under construction (acquisitions) – CCM 7.1 *Construction of new buildings.*
- Acquisition or improvement of owned and right-of-use buildings – CCM 7.7 *Acquisition and ownership of buildings.*
- Renovation of owned and right-of-use buildings – CCM 7.2 *Renovation of existing buildings.*
- Acquisition of individual energy efficiency measures – CCM 7.3 *Installation, maintenance and repair of energy efficiency equipment.*
- Installation of electric vehicle charging stations – CCM 7.4 *Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings).*
- Acquisition of instruments and equipment for measuring, regulating and controlling the energy performance of buildings – CCM 7.5 *Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings.*
- Installation of renewable energy technologies – CCM 7.6 *Installation, maintenance and repair of renewable energy technologies.*
- Acquisition of solar power plants – CCM 4.1 *Electricity generation using solar photovoltaic technology.*
- Construction or extension of infrastructure for the transmission and distribution of biogas or biomethane, including connection to gas networks – CCM 4.14 *Transmission and distribution networks for renewable and low-carbon gases.*
- Acquisition of heating equipment using biomass or biogas – CCM 4.24 *Production of heat/cool from bioenergy.*
- Acquisition of water collection, treatment and supply systems (e.g. water boreholes) – CCM 5.1 *Construction, extension and operation of water collection, treatment and supply systems*; renewal – CCM 5.2 *Renewal of water collection, treatment and supply systems*.
- Acquisition of equipment for the collection and transport of non-hazardous waste – CCM 5.5 *Collection and transport of non-hazardous waste in source segregated fractions.*
- Construction, acquisition or improvement of biogas production facilities treating bio-waste through anaerobic digestion – CE 2.5 *Recovery of bio-waste by anaerobic digestion or composting*.
- Investments related to freight rail transport – CCM 6.2 *Freight rail transport.*
- Railway infrastructure and repair – CCM 6.14 *Infrastructure for rail transport.*
- Purchase, financing, hire or leasing of M1, N1 and L category vehicles when they comply with EURO 5 or EURO 6 – CCM 6.5 *Transport by motorbikes, passenger cars and light commercial vehicles.*
- Purchase or leasing of N1, N2 and N3 category freight vehicles when they comply with EURO 6 Stage E – CCM 6.6 *Freight transport services by road.*

Identifying Taxonomy-eligible activities and calculating indicators

In calculating the denominator of the CapEx indicator under the Taxonomy, additions to property, plant and equipment, intangible assets, right-of-use assets and biological assets are included. In FY 2025/2026, the CapEx denominator amounted to EUR 59,353 thousand: additions to property, plant and equipment amounted to EUR 42,460 thousand, additions to intangible assets to EUR 504 thousand, additions to right-of-use assets to EUR 8,292 thousand, and additions to biological assets to EUR 8,097 thousand.

The financial statement line items most closely matching the CapEx indicator under the Taxonomy are: *Intangible assets: Additions and Acquisition of subsidiaries; Property, plant and equipment: Additions and Acquisition of subsidiaries; Right-of-use assets: Additions and Acquisition of subsidiaries; Biological assets: Acquisition.*

OpEx

The definition of operating expenditure (OpEx) provided in the Taxonomy differs from the definition commonly applied in financial accounting and covers a significantly smaller portion of expenses. Applying this definition, only maintenance and repair costs and short-term lease expenses are included in the Group's Taxonomy OpEx calculation.

It is important to note that the accounting system currently applied by the Group is not designed to easily separate operating expenses related to Taxonomy assets, plant and equipment, therefore the calculated indicators may be adjusted in the future.

Some of the Group's operating expenses in the FY 2025/2026 correspond to the following Taxonomy-eligible activities:

- Maintenance and repair of owned and right-of-use buildings, cleaning costs, rent – CCM 7.7 *Acquisition and ownership of buildings.*
- Maintenance and repair of individual (stand-alone) energy efficiency measures – CCM 7.3 *Installation, maintenance and repair of energy efficiency equipment.*
- Maintenance and repair of electric vehicle charging stations – CCM 7.4 *Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings).*
- Maintenance, cleaning and repair of M1, N1, L category (light) vehicles when complying with EURO 5 or EURO 6 – CCM 6.5 *Transport by motorbikes, passenger cars and light commercial vehicles.*
- Maintenance, cleaning and repair of N1, N2, N3 category (freight) vehicles when complying with EURO 6 Stage E – CCM 6.6 *Freight transport services by road.*
- Railway infrastructure maintenance and repair – CCM 6.14 *Infrastructure for rail transport.*
- Renting (recorded under cost of sales), maintenance and repair of railway vehicles (wagons) – CCM 6.2 *Freight rail transport.*

The operating expenditure indicator has been calculated as operating expenses related to activities defined in the Taxonomy divided by total operating expenses under the Taxonomy.

Evaluating alignment with the technical screening criteria

The Group has identified Taxonomy-eligible activities and investments contributing to the climate change mitigation (CCM) and circular economy (CE) objectives. No Taxonomy-eligible activities contributing to the other environmental objectives were identified. In FY 2025/2026, no Taxonomy-eligible revenue, CapEx or OpEx related to climate change adaptation (CCA) climate change adaptation were identified and therefore no activities are reported under the CCA objective.

In FY 2024/2025, the Group carried out a climate risk assessment to assess compliance with the DNSH criteria for climate change adaptation, including the identification and assessment of potentially material physical climate hazards and risks. The results of this assessment remain applicable for FY 2025/2026 and no additional assessment was performed. Accordingly, where the climate adaptation DNSH criterion applies, the relevant activities were assessed as meeting this criterion.

Taxonomy alignment was assessed against the applicable technical screening criteria for each eligible activity. Only activities meeting the substantial contribution criteria, applicable DNSH criteria and minimum safeguards are reported as Taxonomy-aligned.

The Group assessed its compliance with the minimum safeguards based on its socially responsible and ethical business practices and due diligence processes, taking into account the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights.

TAXONOMY-ALIGNED ACTIVITIES

The table below presents a summary of the activities identified as meeting the Taxonomy criteria (Taxonomy-aligned).

Taxonomy code	Title of the activity	Assessment of activities against the substantial contribution criteria	Assessment of activities against DNSH criteria
CCM 5.5	Collection and transport of non-hazardous waste in source segregated fractions	Some of the Group's activities under CCM 5.5 meet the substantial contribution criterion, as non-hazardous waste collected and transported separately at the place of origin is sent for preparation for reuse or recycling.	Activities meeting the substantial contribution criterion were assessed against the applicable DNSH criteria and were found to comply with these criteria.
CCM 7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	The Group incurred expenditure related to electric vehicle charging stations, which meets the substantial contribution criteria.	

Compared with FY 2024/2025, expenditure related to CCM 4.1 Electricity generation using solar photovoltaic technology and CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings is not reported as Taxonomy-aligned in FY 2025/2026. The FY 2025/2026 assessment relates to new investments and assets and is therefore separate from the assessment performed in the previous reporting period. For the investments assessed in FY 2025/2026, sufficient activity-level documentation was not available to demonstrate compliance with all applicable substantial contribution and/or DNSH criteria. Therefore, the related expenditure is reported as Taxonomy-eligible but not Taxonomy-aligned.

Taxonomy KPIs

OTHER TAXONOMY ACTIVITIES (NOT MEETING THE CRITERIA)

At present, other Taxonomy-eligible activities identified by the Group's companies are classified as not meeting the criteria, as they do not comply with one or more technical screening criteria or because the necessary information or evidence for a complete assessment is lacking. The indicators related to these activities are presented below in the Taxonomy template tables.

Summarised Taxonomy KPIs for FY 2025/2026

KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Breakdown by environmental objectives of Taxonomy-aligned activities						Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in FY 2024/2025	Proportion of Taxonomy-aligned activities in previous FY 2024/2025
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity					
Text	Thousand Eur	%	Thousand Eur	%	%	%	%	%	%	%	%	%	%	Thousand Eur	%
Turnover	1,511,274	0.2%	1,075	0.1%	0.1%	-	-	-	-	-	0%	0%	0%	902	0.1%
CapEx	59,353	31%	258	0.4%	0.4%	-	-	0%	-	-	0.1%	0%	0%	840	0.8%
OpEx	18,049	29%	2	0.01%	0.01%	-	-	-	-	-	0.01%	0%	0%	3	0.02%

Taxonomy KPIs

Taxonomy revenue for FY 2025/2026

FY 2025/2026														
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turnover)	Taxonomy-aligned KPI (monetary value of Turnover)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
Text		%	Thousand Eur	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	0.005%	0	0%	0%	-	-	-	-	-	-	-	0%
Freight rail transport	CCM 6.2	0.1%	0	0%	0%	-	-	-	-	-	-	-	0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.01%	0	0%	0%	-	-	-	-	-	-	-	0%
Freight transport services by road	CCM 6.6	0.01%	0	0%	0%	-	-	-	-	-	-	-	0%
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	0.1%	1,075	0.1%	0.1%	-	-	-	-	-	-	-	100%
Acquisition and ownership of buildings	CCM 7.7	0.01%	0	0%	0%	-	-	-	-	-	-	-	0%
Sum of alignment per objective					0.1%	-	-	-	-	-			
Total KPI (Turnover)		0.2%	1,075	0.1%							0%	0%	40%

Taxonomy KPIs

Taxonomy capital expenditure (CapEx) for FY 2025/2026

FY 2025/2026														
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
Text		%	Thousand Eur	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Recovery of bio-waste by anaerobic digestion or composting	CE 2.5	6%	0	0%	-	-	-	0%	-	-	-	-	0%
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	0.2%	0	0%	0%	-	-	-	-	-	-	-	0%
Renovation of water collection, treatment and supply systems	CCM 5.2	0.3%	0	0%	0%	-	-	-	-	-	-	-	0%
Infrastructure for rail transport	CCM 6.14	0.05%	0	0%	0%	-	-	-	-	-	-	-	0%
Freight rail transport	CCM 6.2	0.01%	0	0%	0%	-	-	-	-	-	-	-	0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	4%	0	0%	0%	-	-	-	-	-	-	-	0%
Freight transport services by road	CCM 6.6	2%	0	0%	0%	-	-	-	-	-	-	-	0%
Electricity generation using solar photovoltaic technology	CCM 4.1	1%	0	0%	0%	-	-	-	-	-	-	-	0%
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	1%	0	0%	0%	-	-	-	-	-	-	-	0%

Taxonomy KPIs

FY 2025/2026

Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
Text		%	Thousand Eur	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Production of heat/cool from bioenergy	**CCM 4.24**	0.1%	0	0%	0%	-	-	-	-	-	-	-	0%
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	0.5%	207	0.3%	0.3%	-	-	-	-	-	-	-	74%
Construction of new buildings	**CCM 7.1 / CE 3.1**	0.5%	0	0%	0%	-	-	0%	-	-	-	-	0%
Renovation of existing buildings	**CCM 7.2 / CE 3.2**	0.4%	0	0%	0%	-	-	0%	-	-	-	-	0%
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	1%	0	0%	0%	-	-	-	-	-	-	-	0%
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	**CCM 7.4**	0.1%	51	0.1%	0.1%	-	-	-	-	-	E	-	100%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**	0.002%	0	0%	0%	-	-	-	-	-	-	-	0%

Taxonomy KPIs

FY 2025/2026														
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
Text		%	Thousand Eur	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.01%	0	0%	0%	-	-	-	-	-	-	-	0%
Acquisition and ownership of buildings	CCM 7.7	14%	0	0%	0%	-	-	-	-	-	-	-	0%
Sum of alignment per objective					0.4%	-	-	0%	-	-			
Total KPI (CapEx)		31%	258	0.4%							0.1%	0%	1.4%

Taxonomy KPIs

Taxonomy operating expenditure (OpEx) for FY 2025/2026

FY 2025/2026													
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible OpEx)	Taxonomy-aligned KPI (monetary value of OpEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned OpEx)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
Text		%	Thousand Eur	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Infrastructure for rail transport	CCM 6.14	0.3%	0	0%	0%	-	-	-	-	-	E	-	0%
Freight rail transport	CCM 6.2	11%	0	0%	0%	-	-	-	-	-	-	-	0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	10%	0	0%	0%	-	-	-	-	-	-	-	0%
Freight transport services by road	CCM 6.6	1.3%	0	0%	0%	-	-	-	-	-	-	-	0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1%	0	0%	0%	-	-	-	-	-	-	-	0%
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.01%	2	0.01%	0.01%	-	-	-	-	-	E	-	100%
Acquisition and ownership of buildings	CCM 7.7	6%	0	0%	0%	-	-	-	-	-	-	-	0%
Sum of alignment per objective					0.01%	0	0	0	0	0			
Total KPI (OpEx)		29%	2	0.01%							0.01%	0%	0.04%

E2 POLLUTION

E2 SBM-3 MATERIAL POLLUTION-RELATED IMPACTS, RISKS AND OPPORTUNITIES

Sub-topic	Impact, Risk or Opportunity		Description
Pollution of air	⊖	Actual negative impact	Air emissions from agricultural and production activities
Pollution of water	⊖	Actual negative impact	Water pollution from wastewater, agricultural runoff and operations
Pollution of water and soil	⊖	Actual negative impact	Potential environmental pollution from improper use, storage or handling of agricultural and other operational chemicals
Pollution of air, water and soil	⚠	Risk	Pollution incidents and environmental non-compliance

0
Instances of non-compliance with IPPC permit emission and discharge limits



E2 POLLUTION

E2-1 POLICIES RELATED TO POLLUTION (MDR-P)

Pollution-related impacts and risks are managed under the Group's Environmental Protection Policy, as described under *MDR-P Policy related to environmental topics*.

E2-2 ACTIONS AND RESOURCES RELATED TO POLLUTION (MDR-A)

Pollution prevention and control measures are integrated into day-to-day operations across the Group and implemented in accordance with applicable environmental permits, legal requirements and internal procedures. Actions focus on air emissions and odour, wastewater, hazardous substances and prevention of accidental releases.

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
Overall Group	Pollution monitoring and compliance	• Air emissions, wastewater and other relevant environmental parameters are monitored at sites subject to environmental requirements and permits. Permits are reviewed and updated where operational changes require them. • Pollution incidents and exceedances are investigated and corrective measures are implemented where required. • Major incidents are escalated to Group level and relevant solutions may be communicated across Group companies.	Pollution of air, water and soil
	Chemical management and pollution prevention	• Relevant Group companies apply operational controls for the storage, handling and use of chemicals and other hazardous substances.	Pollution of water and soil

E2 POLLUTION

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
Food Production	Air emissions and odour management	• Vilniaus Paukštynas continued implementing its air pollution and odour reduction plan, including air cleaning and odour abatement measures. During FY 2025/2026, EUR 3.30 million was invested in odour management measures, including EUR 3.17 million at the by-product utilisation facility and EUR 0.13 million in air treatment equipment at the wastewater treatment facility. • A cold plasma odour neutralisation system was implemented at the Kaunas compound feed plant.	Pollution of air
	Wastewater and groundwater pollution	• Following repeated wastewater limit exceedances at the Vilkiškės site, wastewater discharge was stopped and the wastewater management approach was changed. Wastewater is now collected and transferred to authorised wastewater treatment operators. • At the Butrimonys site, an environmental action plan is being implemented to reduce groundwater pollution associated with historical slurry spills.	Pollution of water and soil
Partners for Farmers	Dust and additive loss reduction	• Dust collection and filtration systems are used at relevant grain handling and elevator operations, including an aspiration system at the Vītolnieki elevator in Latvia. • Closed systems and premix dosing are used in feed production to reduce dust and additive losses.	Pollution of air
	Pollution prevention at service facilities	• Oil separators are used at machinery service and washing facilities to prevent petroleum products from entering wastewater and are regularly maintained.	Pollution of water and soil
Farming	Air emissions from agricultural activities	• Measures to reduce nitrogen emissions are applied in farming operations, including the use of additives during manure management.	Pollution of air

Pollution-related actions are financed through the Group's normal operational and investment planning processes. The Group does not maintain a separate pollution-related CAPEX or OPEX plan. Related expenditure forms part of environmental compliance, infrastructure maintenance and operational improvement programmes.

E2 POLLUTION

E2-3 TARGETS RELATED TO POLLUTION (MDR-T, MDR-M)

The Group has not established quantitative reduction targets for emissions of air or water pollutants, pollution to soil or substances of concern. Pollution-related performance is nevertheless monitored through relevant environmental indicators, including emissions and pollutant quantities disclosed under E2-4 and E2-5, and through compliance with environmental permit requirements.

The Group is required by law to comply with emission and wastewater discharge limits established in applicable IPPC permits. Compliance is monitored through an operational KPI, with a target of zero cases of non-compliance annually.

KPI	Target until 2030	2024/2025	2025/2026	Methodology and relation to policy objectives
Maintain full compliance with IPPC permit emission and discharge limits	**0 cases of non-compliance annually**	0	0	Number of identified cases of non-compliance with emission and wastewater discharge limits established in applicable IPPC permits. Supports legal compliance and pollution prevention and control.

E2-4 POLLUTION OF AIR, WATER AND SOIL

The Group reports pollutants to air and water that are measured, monitored or calculated as part of environmental permitting, regulatory reporting and operational environmental management across Group companies. Reported amounts are consolidated based on data provided by the respective Group companies.

Depending on the pollutant and emission source, quantities are determined through direct or periodic measurements, laboratory analysis, or calculations based on operational data and applicable emission factors. The measurement and calculation methods follow applicable environmental permits, monitoring programmes and regulatory reporting requirements. Where direct measurement is not required or practicable, emissions are calculated using activity data and approved or recognised emission factors.

Air emission data are primarily derived from environmental permit and regulatory reporting records and relate to calendar year 2025, reflecting the applicable reporting cycle. Water pollution data cover FY 2025/2026 and are primarily based on laboratory analyses of wastewater samples and recorded discharge volumes. Data are reviewed and consolidated at company and Group level.

The 2024/2025 figures are presented as previously reported. Differences between periods may reflect changes in production volumes, monitored sources and the scope or classification of pollutants reported by individual Group companies.

No separately reportable releases of pollutants to soil were identified in the data collected for FY 2025/2026.

E2 POLLUTION

Pollutants emitted to air, t

Pollutant	2024 (calendar year)	2025 (calendar year)
Carbon monoxide (CO)	145.190	141.192
Nitrogen oxides (NOx)	88.988	94.688
Sulphur oxides (SOx)	0.605	3.531
Ammonia (NH_3)	666.468	647.375
Particulates (PM)	377.138	417.277
Volatile organic compounds (VOC)	245.344	247.635
Formaldehyde	4.416	3.012
Methanol	3.014	1.629
Acetone	0.042	0.001
Metal oxides	0.003	0.010
Sulphuric acid	0.036	0.00001
Other monitored pollutants	0.024	0.070

Pollutants discharged to water, t

Pollutant	2024/2025	2025/2026
Ammonia	1.375	–
Ammonium nitrogen	0.046	0.151
Biochemical oxygen demand (BOD)	9.385	39.753
Chemical oxygen demand (COD)	739.733	761.095
Total nitrogen	57.687	56.346
Total phosphorus	10.026	10.100
Phosphates	1.004	0.214
Nitrates	5.598	6.142
Fats	35.396	29.090
Suspended solids	181.854	124.688
Oil products	0.005	0.008
Formaldehyde	0.115	0.133
Chlorides	–	76.596
Alkylphenols	–	0.001
Phthalates	–	0.014
Mercury	–	<0.001
Zinc	–	0.001

Microplastics generated or used

The Group does not intentionally generate or use microplastics in its operations. Microplastics may be generated incidentally, for example through tyre wear, abrasion of polymer-based equipment components and the handling of plastic materials. Such incidental generation is not currently quantified, as the Group does not have a methodology or data collection process in place to reliably determine the amounts generated.

E2-5 SUBSTANCES OF CONCERN AND SUBSTANCES OF VERY HIGH CONCERN

The Group uses agricultural, cleaning, disinfection and other operational chemicals. The related material impact concerns potential environmental pollution resulting from improper storage, handling or use of such chemicals. The use of substances of concern and substances of very high concern was not identified as a separate material matter. Therefore, the quantitative disclosures under ESRS E2-5 were assessed as not material.

Note: "–" indicates that the pollutant was either not monitored/reported as a separate category, or no measurable emissions were recorded, in the respective period. Pollutant naming and classification follow the underlying monitoring and regulatory reporting data and may vary between Group companies and reporting periods.

E3 WATER AND MARINE RESOURCES

E3 SBM-3 MATERIAL WATER-RELATED IMPACTS, RISKS AND OPPORTUNITIES

Sub-topic	Impact, Risk or Opportunity	Description
Water consumption	Actual negative impact	Freshwater consumption from water-intensive operations



971.2 thous. m³
Total water consumption

642.6 m³/ EUR million net revenue
Water consumption intensity

E3 WATER AND MARINE RESOURCES

E3-1 POLICIES RELATED TO WATER AND MARINE RESOURCES (MDR-P)

Water-related impacts are managed under the Group's Environmental Protection Policy, as described under **MDR-P Policy related to environmental topics.**

E3-2 ACTIONS AND RESOURCES RELATED TO WATER

Water-related actions focus on managing freshwater consumption across the Group's operations, particularly in water-intensive production and agricultural activities. Water use is monitored as part of regular operational management, with consumption trends used to identify changes and areas for improvement.

Measures to improve water efficiency include regular maintenance of water supply infrastructure, pressure monitoring and leak detection, as well as the use of water-efficient cleaning systems. Where technically feasible, water is recirculated or reused in cooling, transport and pre-wash processes. These measures are implemented on an ongoing basis according to the needs of individual operations.

Water-related measures form part of regular operational, maintenance and infrastructure investments and are not tracked as separate water-related CAPEX or OPEX.

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
Food Production	Water efficiency	• Approximately 70 poultry houses were equipped with upgraded drinking systems to reduce water losses from leakage and associated heating demand. • At the Rudamina facility, the water treatment process was modified to reduce freshwater use by avoiding the use of freshwater for dilution during treatment.	Water consumption

E3-3 TARGETS RELATED TO WATER AND MARINE RESOURCES (MDR-T, MDR-M)

The Group has not established specific water-related targets. No material water-related risks or opportunities were identified, and the Group's material impact relates primarily to freshwater consumption. As the Group's operations are not located in areas of water risk or high water stress, no specific targets for reducing water consumption in such areas have been established.

The Group nevertheless monitors water consumption and its trends across its operations. Water consumption data disclosed under E3-4 is used to monitor changes in the Group's water-related impact.

Marine resources are not material to the Group's activities.

E3 WATER AND MARINE RESOURCES

E3-4 WATER CONSUMPTION

Water data are compiled from records maintained by Group companies and primarily comprise metered or otherwise recorded water withdrawal and discharge volumes. Water consumption is calculated as total water withdrawal less total water discharge. Recycled and reused water and water storage are reported based on volumes recorded by individual Group companies.

No Group sites are located in areas identified as being at water risk, including areas of high water stress.

WATER WITHDRAWAL AND CONSUMPTION

Total water withdrawal	**2,628.5** thous. m^3
Total water consumption	**971.2** thous. m^3
Water consumption intensity	**642.6** m^3/EUR million revenue

WATER WITHDRAWAL BY BUSINESS SEGMENT

Food Production	**81%**	2,115.7 thous. m^3
Partners for Farmers	**13%**	333.1 thous. m^3
Farming	**7%**	177.8 thous. m^3
Other Products and Services	**0.1%**	1.8 thous. m^3

Note: Totals may not add up due to rounding.

E3 WATER AND MARINE RESOURCES

Water withdrawal and consumption, thous. m³

	2024/2025	2025/2026
Water withdrawal	2,313.8	2,628.5
Water discharge	1,546.3	1,657.3
Water consumption	**767.6**	**971.2**
Recycled and reused water	3.1	66.7
Water stored	18.0	14.0
Change in water storage	-	-4.0

Water use across the Group is concentrated in its poultry and food production activities, which account for the majority of water withdrawals. These operations require water primarily for cleaning, sanitation, cooling and production processes, while trading and management activities have comparatively limited water demand. During FY 2025/2026, total water withdrawal increased by approximately 14%, while total water consumption increased by approximately 27%. As a result, water consumption intensity increased to 642.6 m³ per EUR million of net revenue (FY 2024/2025: 485.6 m³ per EUR million).

Water intensity

Water intensity is calculated as total water consumption divided by consolidated net revenue for the reporting period.

Water intensity	2024/2025	2025/2026
Water consumption (thous. m³)	767.6	971.2
Consolidated net revenue (EUR million)	1,580.7	1,511.3
Water intensity (m³ / EUR million revenue)	**485.6**	**642.6**

Note: The comparative FY 2024/2025 water intensity figure was recalculated following a review of the calculation methodology (previously reported: 1.39 m³ per EUR million).

E4 BIODIVERSITY AND ECOSYSTEMS

E4 SBM-3; E4 IRO-1 MATERIAL BIODIVERSITY AND ECOSYSTEM-RELATED IMPACTS, RISKS AND OPPORTUNITIES

Sub-topic	Impact, Risk or Opportunity		Description
Biodiversity and ecosystems (upstream)	—	Actual negative impact	Biodiversity impacts from agricultural raw material sourcing
Biodiversity and ecosystems (own operations)	—	Actual negative impact	Biodiversity impacts from farming, pest control and chemical use
Biodiversity and ecosystems (downstream)	—	Actual negative impact	Biodiversity impacts from downstream use of machinery, products and agricultural inputs



E4 BIODIVERSITY AND ECOSYSTEMS

The material biodiversity impacts identified through the DMA relate to the general nature of the Group's agricultural and related activities and were not attributed to specific sites. No individual operational sites were identified as having material negative impacts on biodiversity-sensitive areas.

The Group identified material impacts related to land degradation, mainly associated with agricultural practices and soil disturbance. No material impacts related to desertification, soil sealing, threatened species or ecosystem services were identified.

Some Group operations are located in or near biodiversity-sensitive areas; however, no material negative impacts on these areas were identified. Operations are subject to applicable environmental and land-use requirements, and no additional biodiversity mitigation measures were identified as necessary as a result of the DMA.

E4-1 TRANSITION PLAN AND CONSIDERATION OF BIODIVERSITY AND ECOSYSTEMS IN STRATEGY AND BUSINESS MODEL

The Group has not adopted a standalone biodiversity transition plan. Biodiversity-related impacts are managed through existing environmental management processes and regulatory compliance.

The Group has not performed a separate biodiversity-related resilience analysis. Biodiversity-related impacts, dependencies, risks and opportunities have instead been considered as part of the Group's double materiality assessment.

E4-2 POLICIES RELATED TO BIODIVERSITY AND ECOSYSTEMS (MDR-P)

Biodiversity and ecosystem-related impacts are managed within the broader framework of the Group's Environmental Protection Policy and applicable environmental requirements, as described under **MDR-P Policy related to environmental topics.** The Policy does not establish specific biodiversity and ecosystem-related commitments. The Policy does not specifically address the traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems across the value chain, or the social consequences of biodiversity- and ecosystem-related impacts.

In the Group's farming operations, biodiversity considerations are further supported by internal procedures covering land and habitat protection, biodiversity risk assessment, crop protection and fertilisation controls, soil and landscape monitoring, and environmental incident management. These procedures address, among other matters, buffer strips and protected landscape features, proximity to Natura 2000 and other sensitive areas, fertiliser and plant protection product application, soil condition and erosion risks, and the identification and management of environmental incidents. Relevant employees involved in farming operations also receive training on applicable biodiversity and land-management requirements.

E4 BIODIVERSITY AND ECOSYSTEMS

E4-3 ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS (MDR-A)

Biodiversity-related actions are integrated into the Group's agricultural, sourcing and environmental management practices rather than implemented through a separate biodiversity programme.

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
 **Farming**	Biodiversity considerations in farming practices	• Protected landscape features and buffer zones are maintained in farming operations in accordance with applicable requirements. • Precision agriculture practices are applied across the Group's farming operations. Soil testing and yield mapping cover the full cultivated area and are used to determine fertiliser application rates. Variable-rate fertilisation and GPS-guided agricultural machinery are widely used, including automated guidance to avoid overlapping applications. Satellite imagery provided through GEOFACE is used for crop monitoring and planning. These practices support more targeted use of fertilisers and plant protection products and help reduce pressures on surrounding ecosystems.	Biodiversity and ecosystems (own operations)
 **Food Production**	Agricultural raw material sourcing	• Biodiversity-related impacts associated with agricultural raw materials, including feed crops and grain, are addressed through applicable sourcing, traceability and deforestation-related requirements.	Biodiversity and ecosystems (upstream)
	Management of poultry manure	• Poultry manure is managed for further use in agriculture, with applicable requirements governing its storage, transfer and use as fertiliser.	Biodiversity and ecosystems (downstream)
 **Partners for Farmers**	Agricultural raw material sourcing	• Biodiversity-related impacts associated with agricultural commodities handled through feed production, grain trade, elevators and seed activities are addressed through applicable sourcing, traceability and deforestation-related requirements.	Biodiversity and ecosystems (upstream)
	Agricultural inputs and farmer advisory	• Plant protection products and fertilisers are supplied subject to applicable regulatory requirements and product-use information. • Precision agriculture technologies and advisory services support more targeted application of agricultural inputs and more efficient land management by farmers. • Through Linas Agro, the Group cooperates with iNsoil to expand farmers' participation in regenerative agriculture programmes, providing agronomic advisory and supporting the adoption of regenerative farming practices.	Biodiversity and ecosystems (downstream)
 **Other Products and Services**	Pest control and fumigation	• Pest control and fumigation activities are carried out subject to applicable requirements for the use and handling of pest control substances, including controls intended to limit risks associated with their application.	Biodiversity and ecosystems (own operations & downstream)

E4 BIODIVERSITY AND ECOSYSTEMS

The Group monitors compliance with biodiversity-related legal requirements and restrictions applicable to its operations, including activities in or near protected areas. The Group does not use biodiversity offsets in its biodiversity-related actions. Local or indigenous knowledge and nature-based solutions are not specifically identified as elements of the Group's biodiversity-related actions. Related expenditure is integrated into regular operational and compliance activities and is not tracked separately.

E4-4 TARGETS RELATED TO BIODIVERSITY AND ECOSYSTEMS (MDR-T)

The Group has not established specific quantitative targets for biodiversity and ecosystems. No material biodiversity-related risks or opportunities were identified, while the Group's material impacts are primarily associated with agricultural activities and sourcing across the value chain. Biodiversity-related impacts are managed through operational practices and compliance with applicable environmental requirements.

The Group is required to comply with the EU Deforestation Regulation (EUDR). Implementation of EUDR requirements for soy used in poultry feed is monitored as an operational compliance target. The target is compliance-based and was not established using ecological thresholds. Its scope and implementation criteria are determined by the applicable EUDR requirements.

KPI	Target until 2030	2024/2025	2025/2026	Methodology and relation to policy objectives
Achieve full implementation of deforestation-free soy sourcing requirements (EUDR compliance) for soy used in poultry feed	**Full implementation of applicable EUDR requirements**	Not applicable	Not fully implemented yet	Status of implementation of EUDR requirements for soy used in poultry feed. Supports legal compliance and the prevention of deforestation-related impacts in the upstream supply chain.

E4-5 IMPACT METRICS RELATED TO BIODIVERSITY AND ECOSYSTEMS CHANGE

The Group has not identified site-specific material negative impacts on biodiversity-sensitive areas and therefore does not report the number or area of sites negatively affecting such areas. The material biodiversity impacts identified through the DMA relate primarily to agricultural activities and sourcing across the value chain and are not currently measured through specific quantitative biodiversity impact metrics.

E5 RESOURCE USE AND CIRCULAR ECONOMY

E5 SBM-3 MATERIAL RESOURCE USE AND CIRCULAR ECONOMY-RELATED IMPACTS, RISKS AND OPPORTUNITIES

Sub-topic	Impact, Risk or Opportunity	Description
Packaging design and recyclability	Actual negative impact	Environmental impacts from packaging use and recyclability
Waste & food waste	Actual negative impact	Environmental impacts from landfill and incineration of waste
	Actual negative impact	Food waste from production and processing
	Actual positive impact	Food waste prevention through pest control services
Soil health and fertiliser management	Actual negative impact	Soil degradation from intensive fertiliser use and agricultural practices
Product and equipment life extension	Actual positive impact	Extended agricultural machinery lifetime through maintenance, repair and refurbishment



19,101.1 t
Total waste generated

82.6%
Waste diverted from disposal

55%
Share of recyclable packaging

E5 RESOURCE USE AND CIRCULAR ECONOMY

E5-1 POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY (MDR-P)

Resource use and circular economy-related impacts are managed under the Group's Environmental Protection Policy, as described under **MDR-P Policy related to environmental topics.**

E5-2 ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY (MDR-A)

Resource use and circular economy actions are integrated into day-to-day operations and focus primarily on packaging, waste management, food loss prevention, nutrient cycling and extending the useful life of agricultural machinery. Related expenditure forms part of regular operational and investment activities and is not tracked separately.

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
Overall Group	Waste and packaging management	• Waste streams and packaging quantities are monitored for regulatory reporting, while packaging placed on the market is managed through applicable Extended Producer Responsibility schemes. • Packaging recyclability and efficiency is monitored as part of Group reporting and preparations for evolving EU packaging requirements.	Waste & food waste; Packaging design and recyclability
Food Production	Packaging optimisation	• Poultry operations in Lithuania and Latvia began transitioning to recyclable PET packaging at the end of FY 2025/2026 in response to technical, regulatory and customer requirements, with broader implementation planned in the coming years. • In plant-based food production, the existing packaging portfolio was assessed against upcoming PPWR requirements. • Significant packaging changes were identified primarily for mushroom products, for which alternative packaging solutions are being developed. • In feed production, further modifications to pet food packaging may be required, although the expected scope of changes is limited.	Packaging design and recyclability
	Animal by-product valorisation	• Vilniaus Paukštynas plans to develop an advanced animal by-product processing facility in Kaišiadorys during 2026–2029. The facility is intended to convert poultry biomass into higher-value functional proteins and peptides, supporting the circular use of animal by-products. EU funding has been awarded for the project.	Product and equipment life extension
	Food loss and waste prevention	• Production, packaging and shelf-life management are used to limit avoidable food losses and improve the efficient use of food raw materials.	Waste & food waste

E5 RESOURCE USE AND CIRCULAR ECONOMY

Business segment	Action area	Key actions taken in 2025/2026 and planned actions	Sub-topic
 **Farming**	Nutrient circularity	• Livestock manure and other organic fertilising materials generated by the Group's farming operations are applied to cultivated land, returning nutrients to soils and reducing the need for mineral fertilisers. Additional poultry and pig manure and slurry are sourced externally where required to meet fertilisation needs. • Precision nutrient management supports more efficient fertiliser application and reduced nutrient losses.	Soil health and fertiliser management
 **Partners for Farmers**	Packaging recovery and material efficiency	• Bulk delivery and appropriate packaging formats are used where feasible, taking into account product protection requirements.	Packaging design and recyclability
	Machinery lifetime extension	• Dotnuva Baltic provides agricultural machinery maintenance and repair services and long-term spare-parts availability, supporting extended machinery lifetime. Used machinery is also inspected and refurbished for resale.	Product and equipment life extension

E5-3 TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY (MDR-T, MDR-M)

The Group has not established broader quantitative targets for resource use and circular economy. Resource use and circularity are managed through operational practices, with a specific target established for packaging recyclability.

The packaging recyclability target relates to resource outflows and circular product design. As the target concerns packaging design rather than the treatment of waste generated by the Group, it is not directly linked to a specific layer of the waste hierarchy.

KPI	Target until 2030	2024/2025	2025/2026	Methodology and relation to policy objectives
Ensure 100% of packaging placed on the market is recyclable	**100%**	n/a	55%	Share of recyclable packaging by weight in total packaging placed on the market. Supports the transition towards more circular packaging and reduction of non-recyclable material use. The target supports implementation of EU Packaging and Packaging Waste Regulation (PPWR) requirements and the transition towards recyclable packaging.

E5 RESOURCE USE AND CIRCULAR ECONOMY

E5-4 RESOURCE INFLOWS

The Group's main resource inflows reflect its agricultural, food production, feed production and trading activities. Key materials include:

- agricultural raw materials, such as grain, feed ingredients and seeds; raw materials and ingredients used in food production;
- fertilisers and plant protection products used or distributed through agricultural activities;
- packaging materials used for food, feed and other products;
- water in agricultural and production processes;
- property, plant and equipment, including agricultural and production machinery, buildings, storage and processing infrastructure, vehicles and other operational equipment.

E5-5 RESOURCE OUTFLOWS

Products and materials

The Group's main product outflows include food products, feed, grain, seeds and other agricultural products. Due to the nature of these products, circular design characteristics such as durability, repairability, disassembly, remanufacturing and refurbishment are generally not applicable.

In the Partners for Farmers segment, Dotnuva Baltic provides maintenance and repair services, long-term spare-parts availability and offers refurbished machinery for resale, supporting longer product lifetimes and reuse.

Packaging is the main material outflow for which recyclability and recycled content are relevant. The Group monitors the recyclability of packaging placed on the market and has established a target to achieve 100% recyclable packaging by 2030, as described under E5-3.

Waste

Relevant waste streams include mixed operational waste, packaging waste and machinery maintenance-related waste. The main materials present in waste include paper and cardboard, plastics, metals and non-metallic minerals, alongside mixed material fractions. Hazardous waste mainly includes oils, batteries, chemicals and electronic waste.

Waste data are consolidated from site-level records and information provided by authorised waste handlers and are classified and reported in accordance with applicable national requirements.

E5 RESOURCE USE AND CIRCULAR ECONOMY

WASTE GENERATION AND MANAGEMENT

Total waste generated	19.1 thous. t
Waste diverted from disposal	82.6%
Non-hazardous waste	96.7%

WASTE GENERATED BY BUSINESS SEGMENT

 Food Production	78% 14.919 thous. t
 Partners for Farmers	14% 2.609 thous. t
 Farming	8% 1.572 thous. t
 Other Products and Services	<0.1% 0.300 t

Note: Totals may not add up due to rounding.

E5 RESOURCE USE AND CIRCULAR ECONOMY

Waste generated, t

	2024/2025		2025/2026	
	Hazardous	**Non-hazardous**	**Hazardous**	**Non-hazardous**
Diverted from disposal				
Preparation for reuse	29.5	130.8	0	837.2
Recycling	30.5	10,967.3	181.5	6,534.8
Incineration with energy recovery	9.43	1,408.3	391.8	434.4
Other recovery operations (excluding incineration with energy recovery)	12.9	4,329.2	18.0	7,376.0
Total diverted from disposal	**82.33**	**16,835.6**	**591,3**	**15,181.4**
Directed to disposal				
Incineration (without energy recovery)	0	0	3.1	0
Landfill	30.2	3,175.3	23.9	3,173.6
Other disposal operations	30.9	47.6	12.6	115.2
Total directed to disposal	61.1	3,222.9	39.6	3,288.8
Total waste generated	143.4	20,058.5	630.9	18,470.2

In FY 2025/2026, the Group generated 3,328.4 tonnes of non-recycled waste, representing 17.4% of total waste generated (FY 2024/2025: 3,284.1 tonnes; 16.3%). For the purposes of this disclosure, non-recycled waste is calculated as the total amount of waste directed to disposal, including incineration without energy recovery, landfill and other disposal operations. Waste diverted from disposal through preparation for reuse, recycling or other recovery operations, including incineration with energy recovery, is excluded from this amount. Total waste generated decreased by 5.4% year-on-year.

In addition to the waste quantities reported above, the Group generates significant volumes of manure and other by-products that are not transferred or managed as waste but are reused or otherwise utilised as secondary material flows. Including these materials, the total volume of waste and other residual material flows generated during FY 2025/2026 amounted to approximately 140,746.9 tonnes. These additional flows are excluded from the ESRS E5-5 waste metrics presented above, as they are not classified and managed as waste.

ANIMAL WELFARE

AW SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO ANIMAL WELFARE

Sub-topic	Impact, Risk or Opportunity		Description
Animal welfare	—	Potential negative impact	Animal welfare impacts associated with intensive livestock production



25.36 mg/ kg PCU
Antibiotic use in dairy cattle

100%
Share of poultry production without antibiotics in Latvia

88%
Share of poultry production without antibiotics in Lithuania

ANIMAL WELFARE

AW MDR-P POLICIES RELATED TO ANIMAL WELFARE

The Group's approach to animal welfare is governed by its **Animal Welfare Policy**, which establishes common principles for the treatment and keeping of farm animals across the Group's dairy and poultry operations.

The Animal Welfare Policy was approved by the Board and is publicly available on the Group's website. Violations of the Policy may be reported through the Group's designated reporting channel.

Policy	Description	Scope
Animal Welfare Policy	The Policy recognises animals as sentient beings and commits the Group to comply with applicable EU, Lithuanian and Latvian animal welfare requirements. It establishes principles for appropriate animal keeping conditions, balanced nutrition, qualified care, disease prevention, hygiene and sanitation, and the ability of farm animals to develop and express natural behaviour. The Group also commits to regularly assess its performance and continuously improve animal welfare practices.	The Policy applies to Group entities keeping farm animals, including dairy and poultry operations. Entity managers are responsible for its implementation and communication to relevant employees.

AW MDR-A ACTIONS RELATED TO ANIMAL WELFARE

Animal welfare actions are integrated into the day-to-day management of the Group's dairy and poultry operations, focusing on animal health, appropriate farming conditions, disease prevention and responsible use of antibiotics.

Animal welfare-related expenditure forms part of regular farm and poultry operations. No separate significant animal welfare-related CapEx or OpEx has been identified.

Business segment	Action area	Key actions taken in 2025/2026 and ongoing actions
Farming	Dairy cattle health and welfare	• Dairy cattle health and welfare are managed through veterinary supervision, herd health monitoring, appropriate housing, nutrition, hygiene and disease prevention. • Antibiotic use is monitored and measures are implemented to support its responsible use and reduction.
Food Production	Poultry health and welfare	• Poultry health and welfare are managed through daily veterinary supervision, flock health monitoring, staff training and appropriate housing, ventilation and hygiene conditions. • Antibiotic use is strictly controlled, supporting antibiotic-free poultry production.
	Biosecurity and disease prevention	• Poultry operations apply controlled site access, hygiene zoning, staff and vehicle disinfection, and cleaning and disinfection between flock cycles. • Veterinary controls include laboratory testing, vaccination where applicable and other measures to prevent and manage infectious diseases.

ANIMAL WELFARE

AW MDR-T; AW MDR-M TARGETS AND METRICS RELATED TO ANIMAL WELFARE

The Group has established operational targets related to animal health and welfare, focusing on the responsible use of antibiotics in dairy farming and increasing antibiotic-free poultry production.

KPI	Target until 2030	2024/2025	2025/2026	Methodology and relation to policy objectives
Reduce antibiotic use in dairy cattle	**25% reduction compared with the 2022/2023 baseline**	23.27 mg/kg PCU (+32.2% vs baseline)	25.36 mg/kg PCU (+44,1% vs baseline)	Antibiotic use in dairy cattle, measured in mg/kg PCU. Progress is assessed against the 2022/2023 baseline of 17.6 mg/kg PCU. Supports responsible antibiotic use and disease management in dairy farming.
Increase the share of antibiotic-free poultry production	**Maintain 100% in Latvia and increase to 100% in Lithuania**	LV: 98% / LT: 85%	LV: 100% / LT: 88%	Share of poultry production raised without antibiotics in Latvia and Lithuania. Supports disease prevention and responsible antibiotic use in poultry production.

Notes: The increase in dairy cattle antibiotic use in FY 2025/2026 is mainly due to disease episodes on specific farms, extended treatment of resistant infections, and changes in the veterinary products used. The Group continues to monitor antibiotic use closely and to implement measures aimed at progressing toward the 2030 target.

The FY 2025/2026 share of antibiotic-free poultry production in Lithuania (88%) is calculated using the 12-month average. The 90% reported in 12 month management report is based on the final quarter's results.



21.3 SOCIAL AREA

S1 Own Workforce

S3 Affected Communities

S4 Consumers and End-Users

S1 OWN WORKFORCE

S1 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES FOR OWN WORKFORCE

Sub-topic	Impact, Risk or Opportunity	Description
Occupational health and safety	Actual negative impact	Occupational health and safety risks across Group operations
	Potential negative impact	Employee exposure to hazardous substances
	Risk	Occupational health and safety incidents and related operational and financial impacts



Note: While material IROs were identified only in relation to occupational health and safety, the Group also provides disclosures on employee development and retention, and equal treatment and employee well-being, which are considered relevant to its workforce.

OWN WORKFORCE IN THE GROUP'S BUSINESS MODEL

The Group includes all people in its own workforce who could be materially impacted within the scope of this disclosure. This includes employees under permanent and fixed-term contracts across the Group's operations, as well as non-employees engaged through rented workforce arrangements, primarily in poultry operations.

The material impacts and risks identified relate to occupational health and safety. Employees and non-employees working in operational roles may be exposed to workplace hazards, with the nature and level of exposure depending on their activities and working environment. Material negative impacts are primarily associated with individual workplace incidents rather than systemic workforce-related issues.

No Group operations or geographic areas with a significant risk of forced labour, compulsory labour or child labour were identified.

No material positive impacts, workforce-related opportunities or material workforce impacts arising from the Group's climate-related actions were identified. No material risks or opportunities were identified as relating to specific demographic groups within the workforce.

1.24
Total Recordable Incident Rate (TRIR)

28%
Employee turnover (full-time employees)

S1 OWN WORKFORCE

S1-1 POLICIES RELATED TO OWN WORKFORCE (MDR-P)

The Group has adopted several policies addressing workforce-related matters. The Occupational Safety and Health Policy directly addresses the Group's material impacts and risk related to its own workforce. The other policies presented below address additional workforce-related matters that the Group considers relevant, although no separate material impacts, risks or opportunities were identified in relation to these matters.

Policy	Description	Scope
Occupational Safety and Health Policy	Establishes the Group's approach to providing safe and healthy working conditions based on prevention, risk management and employee involvement. It requires Group companies to identify and manage workplace hazards, implement preventive measures, provide appropriate training and instruction, conduct regular health checks and prepare for emergencies and accidents.	Applies across Group companies and to employees within their respective working environments.
Policy on Implementation of Equal Treatment	Establishes equal treatment and non-discrimination principles across employment, including equal pay, training and career development. It prohibits discrimination and harassment based on sex, race, nationality, citizenship, language, ethnic or social origin, beliefs or views, age, sexual orientation, disability, religion, health, family status, political or trade union affiliation, and other grounds protected by law.	Applies to employees and job applicants across Group companies.
Group Policy on the Prevention of Psychological Violence and Mobbing	Establishes measures to prevent psychological violence and mobbing and promote a psychologically safe working environment. It provides for psychosocial risk prevention, employee and manager training, investigation of identified cases and support for affected employees.	Applies to employees across Group companies.
Group Policy on Human Rights, Prevention of Child Labour and Forced Labour	Establishes principles for respecting and protecting human rights, including decent working conditions, equal treatment, occupational health and safety, fair remuneration, personal data protection and freedom of employee representation and collective bargaining. It prohibits forced labour, human trafficking and unlawful child labour and establishes safeguards for young workers.	Applies across Group companies and covers employees, including temporary employees and trainees.
Code of Business Ethics	Sets overarching standards for fair and respectful treatment of employees. It supports safe and healthy working conditions, non-discrimination, employee development, fair remuneration, freedom of association and respect for employee privacy. Further information on the Code is provided in **G1 Business Conduct.**	Applies to all Group employees across the markets and countries in which the Group operates.
Personal Data Protection Policy	Establishes principles for lawful, fair and secure processing of personal data and requires appropriate technical and organisational measures to protect employee privacy, confidentiality and personal data.	Applies to Group employees and data processors engaged by the Group.

S1 OWN WORKFORCE

The management of each Group company is responsible for implementing the applicable Group-level policies within its operations. The Occupational Safety and Health Policy is implemented through company-level occupational health and safety procedures, workplace risk assessments, preventive measures, employee training and instruction, regular health checks, workplace inspections, emergency preparedness and the investigation of occupational accidents and incidents. Its implementation and effectiveness are monitored through occupational health and safety indicators as well as through the findings of inspections and incident investigations and the implementation of corrective measures. The related quantitative indicators are disclosed under **S1-14.** Employee feedback, concerns and grievances provide an additional source of information for assessing policy implementation; the relevant processes are described under **S1-2** and **S1-3.**

The Group's human rights-related policies reflect applicable EU and national requirements and relevant internationally recognised human rights and labour standards. The Group Policy on Human Rights, Prevention of Child Labour and Forced Labour refers, among others, to the EU Charter of Fundamental Rights, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the ILO Forced Labour Convention No. 29 and the UN Convention on the Rights of the Child.

The Group has not identified specific vulnerable groups within its own workforce as requiring dedicated inclusion or positive action commitments. The Policy on Implementation of Equal Treatment nevertheless provides for specific measures supporting equal opportunities, including measures related to persons with disabilities and protections provided under applicable law.

Employee engagement and mechanisms for raising concerns and obtaining remedy are described under **S1-2; S1-3.**

The Group-level policies described above are publicly available on the Group's website.

S1 OWN WORKFORCE

S1-2; S1-3 EMPLOYEE ENGAGEMENT AND GRIEVANCE MECHANISMS

The Group engages with employees on an ongoing basis to understand workplace conditions, identify actual and potential impacts, and improve working conditions. Employees can express their views, raise concerns and report grievances through several formal and informal engagement channels. Information gathered through these processes is considered by company management and, where material, communicated to Group management and the Board.

The Group seeks to ensure that employees are aware of and have access to the available channels for raising concerns and grievances. Information on the relevant channels is communicated through internal communication channels, company policies and procedures and, where applicable, employee onboarding and training. Employees may raise concerns directly with managers or employee representatives, while the Group-wide whistleblowing channel is accessible through the Group's website and allows anonymous reporting where permitted.

Where negative impacts on employees are identified, the Group investigates reported cases and implements appropriate corrective actions. Grievances are handled by designated company representatives, documented and monitored until resolution. Where necessary, cases may be escalated to Group level.

Engagement channel	Description
Direct communication with managers	Employees can raise day-to-day concerns, provide feedback and discuss workplace matters directly with their managers.
Employee representatives	Employees are represented through work councils, trade unions or other employee representatives, where applicable under national legislation.
Grievance mechanism	Formal procedures allow employees to report concerns related to working conditions, discrimination, harassment or other workplace issues.
Whistleblowing channel	Confidential reporting of suspected misconduct or breaches of law and internal policies. Reports may be submitted by email at pranesk@akolagroup.lt, through a dedicated reporting form available on the Group's website, including anonymously where permitted.
Occupational health and safety consultations	Employees participate in regular health and safety consultations, workplace inspections and incident reviews.
Training and awareness activities	Regular training sessions provide opportunities to raise questions, provide feedback and improve awareness of employee rights and responsibilities.
Social audits (where applicable)	External social audits (e.g. SMETA) include interviews with employees and assessment of working conditions and grievance mechanisms.

The effectiveness of engagement and grievance mechanisms is monitored through grievance resolution, implementation of corrective actions, employee feedback and, where applicable, the results of external social audits. The effectiveness of corrective actions is assessed by reviewing whether the identified issue has been addressed and the agreed corrective actions have been implemented.

Depending on the nature of the case, follow-up may include verification of implemented measures, monitoring for recurrence and feedback from the affected employees or their representatives, where appropriate. A case is considered resolved when the agreed corrective actions have been completed and no further action is considered necessary based on the follow-up assessment.

S1 OWN WORKFORCE

S1-4 ACTIONS RELATED TO OWN WORKFORCE (MDR-A)

Actions related to the Group's own workforce are implemented primarily through company-level human resources and occupational health and safety processes. Related expenditure forms part of regular operating activities and is not tracked separately at Group level.

The Group seeks to prevent its activities and practices from causing or contributing to material negative impacts on its own workforce by integrating occupational health and safety, equal treatment, non-discrimination and employee well-being requirements into its operational and human resources processes. Workplace and psychosocial risks are assessed at company level, preventive measures are implemented, and employees have access to channels for raising concerns and grievances. Where incidents or negative impacts are identified, they are investigated and corrective actions are implemented to address the identified issues and prevent recurrence.

Business segment	Sub-topic	Key actions taken in 2025/2026 and planned actions	Expected outcome
Overall Group	Occupational health and safety	• Workplace hazards are identified and assessed through company-level OHS risk assessment processes, with preventive and protective measures implemented based on identified risks. • Mandatory OHS training and health checks are provided, with particular attention to operational roles exposed to machinery, chemicals, biological and other workplace hazards. • Workplace accidents are investigated and corrective actions are implemented to prevent recurrence.	• Reduced exposure to occupational health and safety risks and prevention of workplace accidents and occupational illnesses. • Improved employee awareness of workplace hazards and safer performance of work, particularly in higher-risk roles. • Prevention of recurring incidents and continuous improvement of workplace safety.
Overall Group	Employee development and retention	• Professional and mandatory training supports employee competence and skills development. Career development and performance processes are implemented at company level. • Recruitment, retention, employee engagement and internal communication initiatives support workforce stability, with employee turnover monitored across the Group.	• Development of employee competencies and skills required for their roles and support for professional development. • Improved workforce stability, employee engagement and retention.
Overall Group	Equal treatment and employee well-being	• Equal treatment and non-discrimination requirements are integrated into employment and HR processes. • Measures are implemented to prevent psychological violence, harassment and mobbing and to manage psychosocial risks. • Employee well-being initiatives are implemented at company level.	• Promotion of equal treatment and prevention of discrimination in the workplace. • Prevention of harassment, psychological violence and other psychosocial risks and promotion of a safe working environment. • Support for employee well-being and a positive working environment.

S1 OWN WORKFORCE

S1-5 TARGETS RELATED TO OWN WORKFORCE (MDR-T, MDR-M)

The Group has established quantitative workforce-related targets for occupational health and safety and employee retention. The TRIR target is linked to the material negative impact and related risk associated with occupational health and safety identified through the Group's DMA. It is intended to support the prevention and reduction of work-related injuries and the maintenance of safe and healthy working conditions. Employee retention is monitored as an additional workforce management priority and is not directly linked to a material impact, risk or opportunity identified through the DMA.

Group-level workforce targets are developed based on identified material workforce-related matters, historical performance, existing Group and company-level practices and management priorities. The targets are developed at Group level by the responsible functions and reviewed and approved by the Board. Progress is monitored using consolidated Group-level data and reviewed periodically as part of the sustainability reporting and relevant management processes.

KPI	Target	2024/2025	2025/2026	Methodology and relation to policy objectives
Total Recordable Incident Rate (TRIR)	**<0.6**	0.85	1.24	Number of recordable work-related incidents relative to hours worked. Supports the Group's objective to prevent occupational injuries and maintain safe and healthy working conditions.
Employee turnover (full-time employees)	**≤35%**	28%	28%*	Share of full-time employees leaving the Group during the reporting period. Supports workforce stability and employee retention.

Note: * From 2025/2026, the employee turnover calculation was aligned with the methodology used for ESRS reporting and is based on the number of employees who left during the reporting period divided by the number of employees at the end of the period. Previously, the average monthly number of employees was used as the denominator. The 2024/2025 comparative figure has been recalculated accordingly. The target remains unchanged.

The annual targets have applied since FY 2021/2022. As they represent annual maximum thresholds and are not defined as improvements against a baseline value, no baseline value or base year has been established.

S1 OWN WORKFORCE

OUR EMPLOYEES



5,253
employees



98.5%
permanent employees



76% Lithuania | **22%** Latvia | **1%** Other
employees by location



784
non-employees in own workforce

DIVERSITY & DEVELOPMENT



48% / 52%
women / men



26%
women in top management



8.5 h
average training hours per employee



28%
employees receiving performance and career development reviews

SAFE & FAIR WORKPLACE



1.24
TRIR
Target: <0.6



72%
covered by collective bargaining agreements



87%
represented through works councils



21%
gender pay gap
24% in 2024/2025

Note: Totals may not add up due to rounding.
TRIR is calculated based on 200,000 hours worked.

S1 OWN WORKFORCE

S1-6 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

Employee data are compiled from HR records of all Group companies within the reporting boundary and reconciled with payroll and social insurance records. Unless otherwise specified for an individual metric, employee figures are reported as actual headcount at the end of the reporting period, irrespective of FTE (full-time equivalent).

For the employee headcount disclosed in the Consolidated Financial Statements, refer to the section *"Employees" (Section 19)*.

All employees are considered to operate within one geographical region – Europe. Country-level information is presented separately where required by ESRS. Permanent and temporary employment contracts are classified according to applicable national requirements.

Employee breakdown by gender

	2024/2025	2025/2026
Male	2,755	2,707
Female	2,559	2,546
Other*	-	-
Not reported	0	0
Total	**5,314**	**5,253**

The Group's workforce remained broadly gender-balanced, with no significant year-on-year changes in the gender distribution or total employee headcount. Employee numbers may fluctuate during the year, particularly due to seasonal activities in farming and grain handling, while poultry and food production operate more consistently throughout the year.

Note: * The "Other" category is not applicable, as registration under a third or gender-neutral gender category is not legally available in the countries where the Group operates.

Employee breakdown by gender and employment contract

	2024/2025					2025/2026				
	Female	**Male**	**Other***	**Not reported**	**Total**	**Female**	**Male**	**Other***	**Not reported**	**Total**
Number of employees	2,559	2,755	-	0	5,314	2,546	2,707	-	0	5,253
Number of permanent employees	2,511	2,670	-	0	5,181	2,524	2,652	-	0	5,176
Number of temporary employees	48	85	-	0	133	22	55	-	0	77
Number of non-guaranteed hours employees**	-	-	-	-	-	-	-	-	-	-

Permanent employment remained the predominant contract type, accounting for 98.5% of employees in FY 2025/2026 and 97.5% in FY 2024/2025. The number of temporary employees decreased from 133 to 77, while the overall employment contract structure remained stable.

Note: *The "Other" category is not applicable, as registration under a third or gender-neutral gender category is not legally available in the countries where the Group operates.

** Non-guaranteed hours contracts are not applicable, as the Group does not employ people under arrangements without a guaranteed minimum number of working hours.

S1 OWN WORKFORCE

Number of employees by country

Country	2024/ 2025	% of total	2025/ 2026	% of total
Lithuania	4,063	77%	4,017	76%
Latvia	1,189	22%	1,176	22%
Other	62	1%	60	1%
Total	**5,314**	**100%**	**5,253**	**100%**

Note: Countries are presented separately where the Group employs at least 50 employees and they represent at least 10% of the Group's total number of employees. Employees in other countries are presented under "Other". Percentages may not sum due to rounding.

The majority of the Group's employees are based in Lithuania, where the Group is headquartered, followed by Latvia. The geographical distribution of employees remained broadly unchanged compared with the previous year.

Employee turnover by gender

	2024/2025		2025/2026	
Gender	**Employees who left**	**Turnover rate**	**Employees who left**	**Turnover rate**
Female	658	26%	597	23%
Male	836	30%	868	32%
Total	**1,494**	**28%**	**1,465**	**28%**

Note: Employee turnover is calculated as the number of employees who left the Group during the reporting period divided by the employee headcount at the end of the reporting period.

The overall employee turnover rate remained unchanged at 28% year on year. Turnover among women decreased from 26% to 23%, while turnover among men increased from 30% to 32%. The Group remained within its target of maintaining employee turnover at or below 35%.

S1 OWN WORKFORCE

S1-7 CHARACTERISTICS OF NON-EMPLOYEE WORKERS IN THE UNDERTAKING'S OWN WORKFORCE

Non-employees in the Group's own workforce by engagement type

Engagement type	2024/2025	2025/2026
Self-employed, including civil-law contracts	91	23
People provided by undertakings primarily engaged in employment activities	759	761
Total non-employees in own workforce	**850**	**784**

Note: Non-employees are reported as headcount at the end of the respective reporting period.

The Group had 784 non-employees in its own workforce at the end of FY 2025/2026, compared with 850 in the previous year. Where engagement type was available, the majority were people provided by undertakings primarily engaged in employment activities.

Non-employees are primarily engaged in operational activities, particularly in poultry processing, where agency workers support production-line operations. Smaller numbers are engaged in farming, grain handling and administrative support. Seasonal activities in farming and grain handling may temporarily increase the use of non-employees. Self-employed persons are mainly contracted for specialised services or project-based tasks.

S1 OWN WORKFORCE

S1-8 COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

At the end of FY 2025/2026, 3,770 employees, representing 72% of the Group's total employees, were covered by collective bargaining agreements. Collective bargaining coverage and workplace representation in EEA countries where the Group has significant employment are presented below.

At the end of FY 2025/2026, 4,556 employees, representing 87% of the Group's total employees, were represented through work councils (FY 2024/2025: 83%). The Group had 11 works councils. In addition, 127 employees, representing 2.4% of the Group's total employees, were members of trade unions.

The Group does not have an agreement for employee representation through a European Works Council, a Societas Europaea Works Council or a Societas Cooperativa Europaea Works Council.

Coverage rate	Collective bargaining coverage – Employees, EEA	Collective bargaining coverage – Employees, non-EEA	Social dialogue – Workplace representation, EEA
0–19%			
20–39%			
40–59%		Not applicable	
60–79%	Lithuania, Latvia		Latvia
80–100%			Lithuania

Note: EEA countries are presented where the Group has significant employment, defined as at least 50 employees representing at least 10% of the Group's total employees. Based on this threshold, Lithuania and Latvia are included in the disclosure. The Group does not have significant employment outside the EEA and therefore non-EEA region is not applicable for this disclosure.

S1 OWN WORKFORCE

S1-9 DIVERSITY METRICS

Gender distribution at top management level

At the end of FY 2025/2026, the Group's top management consisted of 50 employees, of whom 13 were women (26%) and 37 were men (74%). In FY 2024/2025, women represented 22% and men 78% of top management.

	2024/2025		2025/2026	
	Number	**% of total**	**Number**	**% of total**
Women	11	22 %	13	26%
Men	38	78 %	37	74%
Total	**49**	**100%**	**50**	**100%**

Note: For the purposes of this disclosure, top management comprises Board members, company executives and executive directors. The comparative FY 2024/2025 figures have been corrected following a review of the application of this definition. Of the 17 women previously reported as being in top management, 11 met the defined criteria and are therefore included in the corrected comparative figure.

Age distribution of employees

At the end of FY 2025/2026, 14% of employees were under 30 years old, 47% were between 30 and 50 years old, and 39% were over 50 years old. The age distribution remained broadly stable compared with the previous year.

	2024/2025		2025/2026	
	Number	**% of total**	**Number**	**% of total**
Under 30 years	720	14%	715	14%
30–50 years	2,529	48%	2,468	47%
Over 50 years	2,065	39%	2,070	39%
Total	**5,314**	**100%**	**5,253**	**100%**

Note: Percentages may not sum to 100% due to rounding.

S1 OWN WORKFORCE

S1-10 ADEQUATE WAGES

All employees within the Group's sustainability reporting boundary are paid an adequate wage in accordance with the applicable benchmarks in the countries where the Group operates. Group companies conducted market remuneration benchmarking, comparing employee remuneration levels with relevant market data in each country for comparable positions and job levels. Based on this assessment, no employees were identified as receiving remuneration below the relevant benchmark levels.

S1-11 SOCIAL PROTECTION

All employees within the Group's sustainability reporting boundary are covered by statutory social protection schemes in their respective countries of employment. The coverage includes protection in cases of sickness, unemployment, employment injury and acquired disability, parental leave and retirement.

S1-12 PERSONS WITH DISABILITIES

At the end of FY 2025/2026, 123 employees, representing 2% of the Group's employees, were persons with disabilities. The share remained unchanged compared with the previous year.

	2024/2025	2025/2026
Share of employees with disabilities	2%	2%

S1-13 TRAINING AND SKILLS DEVELOPMENT METRICS

Performance and career development reviews

In FY 2025/2026, 28.0% of employees participated in regular performance and career development reviews, compared with 33.2% in the previous year. Coverage varies depending on the nature of employees' roles and is substantially higher among management and specialists, while formal reviews are less commonly applied to line workers. As line workers represent the largest employee category in the Group, this affects the overall coverage rate.

Share of employees participating in performance and career development reviews, by gender

Gender	2024/2025	2025/2026
Women	32.5%	29.1%
Men	33.5%	26.9%
Total	**33.2%**	**28.0%**

Performance and career development review coverage by employee category

Employee category	2024/2025	2025/2026
Top management	77.4%	50.0%
Management	87.7%	79.6%
Specialists	86.0%	77.7%
Line workers	7.0%	2.4%
Total	**33.2%**	**28.0%**

S1 OWN WORKFORCE

Training hours

In FY 2025/2026, employees received an average of 8.49 hours of training, compared with 7.47 hours in the previous year. Average training hours were broadly balanced between women and men. Training intensity varied by employee category, reflecting differences in roles and development needs across the Group.

Average training hours per employee by gender

Gender	2024/2025	2025/2026
Women	6.38	8.45
Men	8.44	8.53
Total	**7.47**	**8.49**

Average training hours per employee by employee category

Employee category	2024/2025	2025/2026
Top management	6.13	18.52
Management	5.26	23.92
Specialists	21.82	19.88
Line workers	3.13	3.11

Note: Average training hours are calculated by dividing the total number of training hours by employee headcount throughout the financial year, including employees who left the Group during the reporting period. Subsidiary-level data were aggregated and re-calculated at Group level.

S1-14 HEALTH AND SAFETY METRICS

All employees (100%) are covered by the Group's occupational health and safety management systems based on applicable legal requirements. Key health and safety indicators are presented below.

	2024/2025	2025/2026
Fatalities from work-related injuries and ill health	0	0
Recordable work-related accidents	39	57
TRIR - Total Recordable Incident Rate (per million hours worked)	4.25	6.21
TRIR - Total Recordable Incident Rate (per 200,000 hours worked)	0.85	1.24
Recordable work-related ill health cases	0	1
Days lost due to work-related injuries and fatalities	1,623	1,611

Note: In FY 2025/2026, employees worked 9,177,794 hours, and in FY 2024/2025 - 9,174,631 hours. The Group has historically monitored its total recordable incident rate (TRIR) per 200,000 hours worked. For consistency with previous reporting and other sections of this report, this measure is retained alongside the rate per 1,000,000 hours worked required by ESRS S1-14.

The number of recordable work-related accidents increased from 39 to 57, resulting in an increase in TRIR from 0.85 to 1.24. The result remains above the Group's target of below 0.6. The increase in TRIR was mainly attributable to a higher number of recordable injuries at several production companies, particularly AB Kauno grūdai, AS Kekava Foods and AB Vilniaus paukštynas. Most incidents involved hand and finger injuries, fractures, sprains and contusions. Corrective and preventive measures are being implemented based on incident investigations and workplace risk assessments.

No fatalities or recordable work-related accidents were reported among non-employees and other workers working on the Group's sites during the reporting period.

S1 OWN WORKFORCE

S1-15 WORK-LIFE BALANCE METRICS

All employees are entitled to family-related leave under applicable national legislation.

Share of employees who took family-related leave

Gender	2025/2026
Women	22.1%
Men	14.5%
Total	**18.1%**

Note: Family-related leave includes maternity, paternity, parental and carers' leave, as well as leave to care for a sick family member recorded in the source data. Each employee is counted once if they used at least one type of family-related leave during the reporting period. Additional rest days granted to parents are excluded, as this data was not collected consistently across the Group. Comparative information is not presented, as the data collection and calculation methodology was revised in FY 2025/2026 to more closely align with the ESRS definition of family-related leave.

S1-16 COMPENSATION METRICS (PAY GAP AND TOTAL COMPENSATION)

The Group's gender pay gap was 21% in FY 2025/2026, compared with 24% in the previous year. Differences in average remuneration may be influenced by the distribution of women and men across roles, levels of responsibility and other remuneration-related factors. The Group applies equal treatment and non-discrimination principles in its remuneration practices.

	2024/2025	2025/2026
Gender pay gap	**24%**	**21%**

Gender pay gap by employee category

Employee category	2024/2025	2025/2026
Top management	43%	38%
Management	12%	17%
Specialists	26%	26%
Line workers	20%	18%

Note: The gender pay gap represents the difference between the average gross hourly pay of male and female employees, expressed as a percentage of the average gross hourly pay of male employees. As actual hourly pay data are not systematically collected across the Group, gross hourly pay is approximated using monthly remuneration, employment rate and standard working hours.

Annual total remuneration ratio

The annual total remuneration ratio decreased compared with the previous year, as presented below.

	2024/2025	2025/2026
Annual total remuneration ratio	**36.8**	**30.7**

Note: The annual total remuneration ratio is calculated as the annual remuneration of the highest-paid individual divided by the median annual remuneration of all employees.

S1-17 INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

No incidents or complaints related to discrimination or harassment were reported during FY 2025/2026. No related fines, penalties or compensation for damages were recorded, and no complaints were submitted to OECD National Contact Points.

S3 AFFECTED COMMUNITIES

S3 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES FOR AFFECTED COMMUNITIES

Sub-topic	Impact, Risk or Opportunity	Description
Impacts on local communities	Actual negative impact	Local impacts from odour, noise and traffic
Local employment and economic contribution	Actual positive impact	Employment and economic activity in rural communities



S3 AFFECTED COMMUNITIES

AFFECTED COMMUNITIES IN THE GROUP'S BUSINESS MODEL

The Group's material impacts on affected communities relate primarily to communities living or working near its operational sites. The Group's agricultural, food production, grain handling and related activities may affect nearby communities through odour, noise and traffic. These impacts are associated with the nature and location of the Group's operations and are addressed through operational controls and engagement with affected communities.

The Group also has a positive impact on rural communities through local employment and economic activity. Its operations provide employment and contribute to economic activity in the areas where Group companies operate.

The identified negative impacts are primarily local and linked to individual operational sites rather than widespread or systemic impacts. No specific groups of affected communities were identified through the materiality assessment as being at greater risk of material harm. No material impacts on indigenous peoples or material community impacts arising from the Group's upstream or downstream value chain were identified.

No material risks or opportunities arising from impacts on, or dependencies on, affected communities were identified. The identified impacts have not required changes to the Group's strategy or business model during the reporting period.

S3-1 POLICIES RELATED TO AFFECTED COMMUNITIES (MDR-P)

The Group manages its material impacts on affected communities primarily through the policies summarised below.

Policy	Description	Scope
Environmental Protection Policy	Establishes principles for managing environmental impacts from the Group's activities, including emissions, waste and environmental incidents that may affect communities near operational sites.	AB Akola Group and its subsidiaries; applies across the Group's activities and the life cycle of products and services.
Policy on Human Rights, Prevention of Child Labour and Forced Labour	Establishes the Group's commitment to respect human rights and provides a framework for preventing and addressing adverse human rights impacts, including those potentially affecting communities.	AB Akola Group and its subsidiaries.

The management of each Group company holds responsibility for the implementation of the applicable Group-level policies within its operations.

Other Group policies also support the management of matters relevant to affected communities. Further information on the Group's policies is available on the Group's website.

The Group's human rights commitments relevant to affected communities include respect for human rights and the prevention of adverse impacts associated with its operations. The Group engages with affected communities through direct communication and applicable consultation processes. Channels for raising concerns and access to remedy are described under **S3-2** and **S3-3.**

The Group has not identified material impacts on indigenous peoples in its operations or value chain. Accordingly, no specific policy provisions addressing impacts on indigenous peoples have been established.

The Group's human rights-related policies refer to internationally recognised human rights and labour standards. During the reporting period, no known cases of non-respect for the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises relating to affected communities were reported.

S3 AFFECTED COMMUNITIES

S3-2; S3-3 COMMUNITY ENGAGEMENT AND GRIEVANCE MECHANISMS

The Group engages with affected communities to understand and address impacts associated with its operations. Engagement takes place primarily at local company and site level and varies depending on the nature of operations, applicable legal requirements and specific community matters. Feedback and concerns are considered by responsible company management and may be escalated where necessary.

The Group does not currently conduct a separate formal assessment of whether affected communities are aware of, consider accessible or trust the available channels for raising concerns and grievances. This is assessed primarily through direct engagement with communities, feedback received, the use of available grievance channels and the nature and resolution of concerns raised. Where issues regarding accessibility or effectiveness of the channels are identified, they are addressed at company or site level.

The direct communication, landowner engagement, local grievance and Group whistleblowing channels are established and administered by the Group or its companies. Public consultations and EIA-related engagement take place through statutory processes that may be administered by competent authorities or supported by external specialists. These third-party processes complement, but do not replace, the Group's own channels.

Engagement channel	Description
Direct communication	Local residents and other affected stakeholders can communicate directly with relevant Group companies or site representatives regarding operational impacts and other community matters.
Landowner engagement	Group companies maintain direct communication with landowners in connection with land lease arrangements and related operational matters.
Public consultations	Affected communities can provide input through public consultations and environmental procedures, including Environmental Impact Assessments (EIA), where applicable.
Local grievance channels	Concerns and complaints can be submitted through contact channels available at company or site level and are addressed by responsible representatives.
Group whistleblowing channel	A confidential Group-level channel is available for reporting suspected misconduct or breaches of law and internal policies, including by external stakeholders. Reports may be submitted by email at pranesk@akolagroup.lt, through a dedicated reporting form available on the Group's website, including anonymously where permitted.

Where concerns or negative impacts are identified, they are addressed by the responsible company and appropriate corrective measures are taken where necessary. Material matters may be escalated to segment or Group level.

The effectiveness of engagement and grievance mechanisms is monitored through the handling and resolution of concerns, feedback received from affected stakeholders and relevant consultation processes.

S3 AFFECTED COMMUNITIES

S3-4 ACTIONS RELATED TO AFFECTED COMMUNITIES (MDR-A)

Actions related to affected communities are implemented primarily at company and site level and focus on managing material actual or potential negative impacts on local communities arising from operational activities, including odour, noise, dust, traffic and other environmental impacts, as well as supporting positive impacts through local employment, economic activity and community initiatives. Related expenditure forms part of regular operating activities and is not tracked separately at Group level.

Where an actual negative impact on an affected community is identified, the relevant company or site assesses the issue and implements appropriate corrective measures depending on the nature and cause of the impact. These may include operational or technical improvements, changes in operating practices, additional monitoring or other site-specific measures. Where relevant, concerns raised by affected communities are taken into account in determining and implementing corrective actions.

The effectiveness of the actions is monitored primarily at company and site level through environmental and operational monitoring, compliance with applicable permit requirements, community feedback and complaints, and follow-up on identified issues and corrective actions. Where corrective measures are implemented, their effectiveness is assessed based on whether the identified issue has been addressed, relevant requirements are met and the adverse impact has been reduced or prevented from recurring.

Business segment	Impact area	Key actions taken in 2025/2026 and planned actions
 **Food Production**  **Farming**  **Partners for Farmers**	**Local operational impacts**	• At Vilniaus Paukštynas, as part of the continued implementation of the pollution reduction action plan, EUR 4.6 million was invested over FY 2023/2024 - FY 2025/2026 in measures to reduce air pollution and odour impacts. The investments included the installation of a new rendering line and associated odour management solutions, installation of odour control systems at the wastewater treatment plant, refurbishment of infrastructure for manure removal following changes to manure management practices and closure of the manure storage area, as well as other related infrastructure improvements. • Environmental monitoring and permitting requirements, including Environmental Impact Assessment (EIA) procedures where applicable, are used to identify and manage site-specific impacts such as odour, noise, dust and traffic. • Where monitoring, complaints or other assessments identify an adverse impact, corrective measures are determined and implemented at the relevant company or site.
Overall Group	**Local employment and economic contribution**	• Group operations support employment and economic activity in rural communities and other locations where Group companies operate. During FY 2025/2026, the Group continued the development of its first biomethane production plant in Plyniai, Šakiai district, next to Lukšių ŽŪB. The project represents a new economic activity in the region and contributes to local economic development and employment. • Group companies also contribute to local communities through cooperation with educational institutions and support for community, cultural and sports initiatives. During FY 2025/2026, the Group continued supporting educational and community initiatives. This included long-term support and scholarships for students, support for Junior Achievement educational initiatives, and participation in the Walk15 step challenge, through which employee activity was converted into financial support for Blue/Yellow. Financial support was also provided to selected educational, social and other non-profit organisations.

S3 AFFECTED COMMUNITIES

S3-5 TARGETS RELATED TO AFFECTED COMMUNITIES (MDR-T)

The Group has not established formal quantitative targets related to affected communities. Material impacts are managed through operational controls, compliance with applicable legal and permitting requirements, and engagement with affected communities.

At present, the Group does not plan to establish measurable outcome oriented Group-level targets for affected communities. The nature and significance of impacts on affected communities vary depending on the specific operations and their location and are therefore primarily managed at company and site level. The Group currently considers operational and environmental monitoring, compliance with applicable requirements and engagement with affected communities to be more appropriate for managing and assessing these impacts. The need to establish measurable Group-level targets will be reassessed if the nature or significance of the identified impacts changes.

The Group monitors the management of these impacts through community feedback and complaints, outcomes of relevant consultation processes, and operational and environmental monitoring.

S4 CONSUMERS AND END USERS

S4 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES FOR CONSUMERS AND END-USERS

Sub-topic	Impact, Risk or Opportunity	Description
Consumer health and safety	Potential negative impact	Food and feed safety risks from microbial contamination
	Potential negative impact	Nutritional impacts of selected processed food products
Nutrition and health	Actual positive impact	Contribution to food security and access to affordable nutrition
	Actual positive impact	Nutritional contribution of poultry and dairy products



1
Critical non-conformity related to product safety and quality

S4 CONSUMERS AND END USERS

CONSUMERS AND END-USERS IN THE GROUP'S BUSINESS MODEL

The Group's material impacts on consumers and end-users relate primarily to the safety, nutritional quality and accessibility of its food and feed products.

Potential negative impacts may arise from food and feed safety incidents, including microbial contamination, as well as from the nutritional characteristics of selected processed food products. Food safety risks are inherent to food production and are managed through quality and food safety systems, traceability, monitoring and certification processes. Certain processed food products may also contribute to less balanced dietary intake when consumed excessively.

The Group also has positive impacts through the production and supply of food products. Its large-scale production contributes to food availability and access to affordable nutrition, while poultry and dairy products provide sources of protein and other nutrients.

The nature of potential impacts may differ between consumer groups. Children, elderly people and persons with specific dietary needs may be more sensitive to food safety or nutritional impacts. Product safety, labelling and quality management processes are therefore relevant to consumers with different needs and characteristics.

No material risks or opportunities related to consumers and end-users were identified through the current materiality assessment. The identified impacts have not required changes to the Group's strategy or business model during the reporting period.

S4-1 POLICIES RELATED TO CONSUMERS AND END-USERS (MDR-P)

The Group's approach to managing material impacts on consumers and end-users is supported by the Code of Business Ethics, which establishes overarching principles for responsible business conduct, including product integrity and transparent communication. In addition to the Group-level policy, consumer health and safety is managed through company-level food safety and quality management procedures. These procedures vary depending on the nature of the company's activities and products and include, where applicable, requirements and processes related to product safety and quality, traceability, product testing and monitoring, certification, complaint handling and product withdrawal or recall. The management of each Group company holds responsibility for the implementation of the applicable Group-level policies within its operations.

The policy and procedures primarily address the potential negative impact related to food and feed safety risks from microbial contamination and apply to all consumers and end-users of the relevant products. Particular attention is given to product safety and information relevant to more vulnerable consumers, including children, elderly people and persons with specific dietary needs. The Group has no separate policies addressing the identified nutritional impacts or positive impacts related to food availability and nutritional value.

Relevant Group companies maintain food safety and quality management systems in accordance with applicable regulatory requirements and certification standards. Internal and external audits, regulatory inspections and customer audits support the monitoring of compliance and identification of necessary corrective actions.

The Group's approach supports the prevention and management of adverse impacts on consumers and end-users, particularly those related to food and feed safety. Engagement with consumers and mechanisms for raising concerns and obtaining remedy are described under **S4-2** and **S4-3.**

During the reporting period, no severe human rights issues or incidents connected to consumers or end-users were identified.

Further information on the Group's policies is available on the Group's website.

S4 CONSUMERS AND END USERS

S4-2; S4-3 CONSUMER ENGAGEMENT AND GRIEVANCE MECHANISM

The Group engages with consumers and end-users through channels appropriate to its products and customer relationships. For food products, consumer views are received directly and indirectly through complaints, consumer research, retailers and private-label customers. Agricultural and other business customers are engaged primarily through direct commercial and advisory relationships. Feedback is considered in product quality, safety and development processes.

Complaints and product-related concerns are handled by the responsible Group company in accordance with applicable procedures. Where an adverse impact is identified, corrective measures may include investigation and root cause analysis, corrective communication, product withdrawal or recall, replacement or other appropriate measures depending on the nature of the case.

The effectiveness of engagement and grievance mechanisms is monitored through complaint handling and resolution, consumer and customer feedback and, where applicable, retailer audits, certification processes and consumer research.

Engagement channel	Description
Consumer feedback and complaints	Consumers can provide feedback or raise product-related concerns through available company and brand communication channels, including websites, social media and complaint-handling channels.
Retailers and private-label customers	Retailer requirements, audits and feedback from private-label customers provide information on consumer expectations, product safety, quality and labelling.
Consumer research	Consumer and brand research is used by relevant companies to understand purchasing preferences, product attributes and consumer expectations.
Direct customer engagement	Business customers and other end-users engage directly with account managers, product specialists and other responsible company representatives.

S4 CONSUMERS AND END USERS

S4-4 ACTIONS RELATED TO CONSUMERS AND END-USERS (MDR-A)

Actions related to consumers and end-users focus primarily on preventing food and feed safety impacts, maintaining product quality and traceability, and managing the nutritional characteristics of food products. Related expenditure forms part of regular operating activities and is not tracked separately at Group level.

The actions required in response to potential negative impacts are determined through food and feed safety risk assessments, product testing and monitoring, audits, regulatory inspections, non-conformity investigations and consumer complaints. The appropriate response is determined based on the nature, severity and extent of the identified impact and may include corrective measures, changes to production processes or product composition, updated product information, or product withdrawal or recall.

Business segment	Impact area	Key actions taken in 2025/2026 and planned actions
 **Food Production, Partners for Farmers**	**Product safety and quality**	• Food and feed safety and quality are managed through monitoring, testing, traceability and applicable certification systems. • Internal and external audits and regulatory controls are used to assess compliance with food safety, quality and product information requirements. • Product-related concerns and non-conformities are investigated and corrective measures, including withdrawal or recall where necessary, are implemented.
 **Food Production**	**Nutrition and health**	• Nutritional characteristics of relevant food products are monitored and considered in product development and reformulation. • Product information and labelling support consumers in making informed choices. • Production and development of poultry and dairy products support the Group's contribution to the availability of nutritious food.
 **Food Production**	**Access to food and nutrition**	• Large-scale food production and distribution support the availability of staple and protein-rich food products across the Group's markets. • Product development and commercial activities take consumer preferences and affordability considerations into account.

S4-5 TARGETS RELATED TO CONSUMERS AND END-USERS (MDR-T, MDR-M)

The Group has established a quantitative target related to product safety, quality, traceability and product information, supporting the management of potential negative impacts on consumer health and safety.

KPI	Target	2024/2025	2025/2026	Methodology and relation to policy objectives
Critical non-conformities related to product safety and quality	**0**	3	1	Number of critical non-conformities identified during food safety, quality, traceability and product information audits. Supports the Group's objective to ensure safe, high-quality and traceable products and provide transparent product information.



21.4 GOVERNANCE AREA

G1 business conduct

G1 BUSINESS CONDUCT

G1 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO BUSINESS CONDUCT

Sub-topic	Impact, Risk or Opportunity	Description
Management of relationships with suppliers	Potential negative impact	Adverse environmental and social impacts associated with insufficient supplier standards and due diligence
	Risk	Supplier governance, traceability and due diligence failures
Corporate culture	Actual positive impact	Ethical conduct, transparency and responsible decision-making across the Group
	Risk	Unethical business conduct, corruption and non-compliance

Note: The G1 sub-topic "Animal welfare" is presented together with the environmental topics in this report, reflecting how the topic is managed within the Group's agricultural and food production activities.

0
Confirmed corruption incidents



G1 BUSINESS CONDUCT

G1-1 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE (MDR-P, MDR-A)

The Group promotes a corporate culture based on ethical conduct, transparency, accountability and compliance with applicable laws and internal requirements. These principles are embedded through Group-level policies, management oversight and day-to-day management practices. The Group's key policies related to business conduct are summarised below.

Policy	Description	Scope
Code of Business Ethics	Establishes principles for ethical and responsible conduct in relations with employees, customers, shareholders, business partners, public authorities and society. It addresses, among other matters, conflicts of interest, gifts and hospitality, fair competition, confidentiality, anti-corruption and reporting of potential infringements. The Code of Business Ethics applies to all employees, with the Board responsible for the Code and company managers responsible for its day-to-day implementation.	All Group employees across the markets and countries in which the Group operates.
Anti-Corruption Policy	Establishes the Group's zero-tolerance approach to corruption and requirements for preventing bribery, conflicts of interest and other corrupt practices. It also addresses gifts and hospitality, dealings with third parties and reporting of suspected violations.	All Group activities and employees, including persons acting for or in the interests of Group companies.

The Group-level policies described above are publicly available on the Group's website.

Reporting and investigation of concerns

Employees may raise concerns through their line manager or the Group's centralised whistleblowing channel. Clients, business partners and other interested parties may also use this channel to report actual or potential violations of laws, Group policies or business ethics, including corruption and bribery. Reports may be submitted anonymously through a dedicated electronic reporting form available on the Group's website or by email at pranesk@akolagroup.lt.

Reports submitted through the centralised channel are accessible only to competent persons designated by the CEO of AB Akola Group and are handled confidentially, with personal data protection and safeguards against retaliation. Group companies also maintain local channels for reporting workplace, health and safety, product-related and other operational concerns. Significant matters may be referred to the centralised channel or escalated to the appropriate Group management or governance level.

Reported concerns are assessed promptly and, where warranted, investigated independently and objectively by competent persons without conflicts of interest. Appropriate corrective, disciplinary or preventive measures are implemented as necessary and monitored until completion.

Business conduct awareness and higher-risk functions

Business conduct and anti-corruption awareness activities are organised at company level and vary depending on local needs and identified risks. During FY 2025/2026, these included employee awareness materials, introduction of relevant policies to new employees and specific anti-corruption or related compliance training in selected Group companies. There is currently no uniform Group-wide mandatory frequency for such training; training is organised based on identified needs, changes in applicable requirements and policies, and the responsibilities and risk exposure of relevant employees.

Functions with comparatively greater exposure to corruption and bribery risks include procurement and supplier selection, sales and commercial activities, logistics, project and construction management and other roles involved in contracting, pricing or significant business decisions. The specific functions identified vary between Group companies depending on the nature of their activities.

G1 BUSINESS CONDUCT

G1-2 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS (MDR-P, MDR-A, MDR-T)

The Group works with a broad range of suppliers, including agricultural producers, raw material and ingredient suppliers, equipment and service providers and other business partners. Supplier relationships are managed primarily by individual Group companies based on the nature of their activities, procurement needs and associated supply chain risks. The Group's overarching expectations for responsible supplier conduct are established in the Partner Code of Ethics.

Policy	Description	Scope
Partner Code of Ethics	Establishes principles for responsible business relationships covering labour standards, occupational health and safety, human rights, anti-corruption, fair competition, product and service quality, environmental protection, confidentiality and personal data protection. In supplier selection, Group companies are expected to give preference to partners that recognise and comply with these principles.	Provides Group-level guidance for AB Akola Group and its subsidiaries. Individual Group companies may establish more stringent requirements for supplier and partner selection.

The Group-level policies described above are publicly available on the Group's website.

Supplier selection and monitoring are carried out at company level. Depending on the nature of the activities and supplier relationship, companies consider criteria such as product and service quality, reliability, supply continuity, compliance with legal and technical requirements, reputation and commercial conditions. Environmental, social and business conduct criteria are also incorporated into supplier assessment where relevant.

The Group has not established specific quantitative targets for the management of supplier relationships or supplier-related sustainability impacts. These matters are managed through operational procurement, supplier selection, due diligence and monitoring processes at company level, with identified issues followed up as necessary.

Actions related to supplier relationships

Business segment	Sub-topic	Key actions taken in 2025/2026 and planned actions
Food Production, Partners for Farmers	**Management of relationships with suppliers**	• Supplier due diligence and traceability controls are applied where relevant to the nature of products, raw materials and supply chains. Practices may include supplier assessments or questionnaires, verification of compliance, product and traceability documentation, sanctions checks and other relevant controls. • Identified quality, compliance, environmental, social or business conduct issues are followed up with suppliers and corrective measures are required where appropriate.

G1 BUSINESS CONDUCT

Payment practices

Payment terms are established by individual Group companies and vary depending on supplier category, contractual arrangements and the nature of the business relationship. The Group does not have a separate Group-level policy specifically addressing the prevention of late payments to SMEs. Payment practices are managed by individual companies in accordance with contractual terms and applicable requirements.

G1-3 Prevention and detection of corruption and bribery

The Group's approach to preventing, detecting and addressing corruption and bribery is established through the Anti-Corruption Policy and the reporting and investigation mechanisms described under G1-1. These mechanisms cover the reporting, assessment and investigation of suspected corruption and bribery, as well as the implementation and follow-up of appropriate measures where necessary.

G1-4 Confirmed incidents of corruption or bribery (MDR-T, MDR-M)

The Group aims to maintain zero confirmed corruption incidents. During FY 2025/2026, as in the previous reporting period, no confirmed incidents of corruption or bribery were identified.

	2024/2025	2025/2026
Convictions for violations of anti-corruption and anti-bribery laws	**0**	**0**
Fines for violations of anti-corruption and anti-bribery laws	**EUR 0**	**EUR 0**
Confirmed incidents of corruption or bribery	**0**	**0**

No actions to address breaches of anti-corruption or anti-bribery procedures were required during the reporting period, as no confirmed breaches were identified.

G1-5 Political influence and lobbying activities

Oversight of political influence and lobbying activities rests with the Board of AB Akola Group. During FY 2025/2026, as in the previous reporting period, the Group made no financial or in-kind political contributions.

The Group engages in lobbying activities only through recognised business associations. The main topics include agricultural and food regulation, sustainability requirements, animal welfare, trade policy and food safety, with the Group generally supporting harmonised EU regulation, science-based standards and fair competition.

G1-6 Payment practices

Payment terms across the Group vary depending on the nature of the business and contractual arrangements and range from 5 to 180 days. Supplier financing arrangements are used in certain cases, allowing suppliers to receive earlier payment from financial institutions.

Group-wide information on the average time taken to pay invoices and the percentage of payments made in accordance with standard payment terms is not systematically collected. As in the previous reporting period, the Group had no outstanding legal proceedings related to late payments.



21.5 ANNEXES

Annex 1.
ESRS Disclosure Requirements covered by the Sustainability Report

Annex 2.
Datapoints that derive from other eu legislation

ANNEX 1. ESRS DISCLOSURE REQUIREMENTS COVERED BY THE SUSTAINABILITY REPORT

The table below lists the ESRS Disclosure Requirements complied with in preparing the Sustainability Report, following the outcome of the Group's double materiality assessment. The corresponding disclosure titles used in this Sustainability Report are provided to indicate where the respective disclosures can be found.

	ESRS Disclosure Requirement	Disclosure title in this Sustainability Report
ESRS 2 BP-1	General basis for preparation of sustainability statements	BP-1 About this report
ESRS 2 BP-2	Disclosures in relation to specific circumstances	BP-2 Reporting considerations
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	GOV-1 Governance of sustainability matters
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2 Sustainability matters addressed by governance bodies
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	GOV-3 Sustainability in incentive schemes
ESRS 2 GOV-4	Statement on due diligence	GOV-4 Statement on due diligence
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	GOV-5 Risk management and internal controls over sustainability reporting
ESRS 2 SBM-1	Strategy, business model and value chain	SBM-1 Strategy, business model and value chain
ESRS 2 SBM-2	Interests and views of stakeholders	SBM-2 Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3 Material impacts, risks and opportunities and their links to strategy and business model
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	IRO-1 Description of the double materiality assessment process
ESRS 2 IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	IRO-2 Disclosure Requirements in ESRS covered by the Sustainability Report

ANNEX 1. ESRS DISCLOSURE REQUIREMENTS COVERED BY THE SUSTAINABILITY REPORT

	ESRS Disclosure Requirement	Disclosure title in this Sustainability Report
E1 Climate Change		
E1 ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	GOV-3 Sustainability in incentive schemes
E1-1	Transition plan for climate change mitigation	E1-1 Transition plan for climate change mitigation
E1 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	E1 SBM-3; E1 IRO-1 Material climate-related impacts, risks and opportunities and climate risk assessment
E1 ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	E1 SBM-3; E1 IRO-1 Material climate-related impacts, risks and opportunities and climate risk assessment
E1-2	Policies related to climate change mitigation and adaptation	E1-2 Policies related to climate change mitigation and adaptation
E1-3	Actions and resources in relation to climate change policies	E1-3 Actions and resources in relation to climate change policies
E1-4	Targets related to climate change mitigation and adaptation	E1-4 Targets related to climate change mitigation and adaptation
E1-5	Energy consumption and mix	E1-5 Energy consumption and mix
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	E1-7 GHG removals and GHG mitigation projects financed through carbon credits
E1-8	Internal carbon pricing	E1-8 Internal carbon pricing
E2 Pollution		
E2 ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	IRO-1 Description of the double materiality assessment process
E2-1	Policies related to pollution	E2-1 Policies related to pollution
E2-2	Actions and resources related to pollution	E2-2 Actions and resources related to pollution
E2-3	Targets related to pollution	E2-3 Targets related to pollution
E2-4	Pollution of air, water and soil	E2-4 Pollution of air, water and soil
E2-5	Substances of concern and substances of very high concern	E2-5 Substances of concern and substances of very high concern

ANNEX 1. ESRS DISCLOSURE REQUIREMENTS COVERED BY THE SUSTAINABILITY REPORT

	ESRS Disclosure Requirement	Disclosure title in this Sustainability Report
E3 Water and Marine Resources		
E3 ESRS 2 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	IRO-1 Description of the double materiality assessment process
E3-1	Policies related to water and marine resources	E3-1 Policies related to water and marine resources
E3-2	Actions and resources related to water and marine resources	E3-2 Actions and resources related to water and marine resources
E3-3	Targets related to water and marine resources	E3-3 Targets related to water and marine resources
E3-4	Water consumption	E3-4 Water consumption
E4 Biodiversity and Ecosystems		
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model
E4 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	E4 SBM-3; E4 IRO-1 Material biodiversity and ecosystem-related impacts, risks and opportunities
E4 ESRS 2 IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	E4 SBM-3; E4 IRO-1 Material biodiversity and ecosystem-related impacts, risks and opportunities
E4-2	Policies related to biodiversity and ecosystems	E4-2 Policies related to biodiversity and ecosystems
E4-3	Actions and resources related to biodiversity and ecosystems	E4-3 Actions and resources related to biodiversity and ecosystems
E4-4	Targets related to biodiversity and ecosystems	E4-4 Targets related to biodiversity and ecosystems
E4-5	Impact metrics related to biodiversity and ecosystems change	E4-5 Impact metrics related to biodiversity and ecosystems change

ANNEX 1. ESRS DISCLOSURE REQUIREMENTS COVERED BY THE SUSTAINABILITY REPORT

	ESRS Disclosure Requirement	Disclosure title in this Sustainability Report
E5 Resource Use and Circular Economy		
E5 ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	IRO-1 Description of the double materiality assessment process
E5-1	Policies related to resource use and circular economy	E5-1 Policies related to resource use and circular economy
E5-2	Actions and resources related to resource use and circular economy	E5-2 Actions and resources related to resource use and circular economy
E5-3	Targets related to resource use and circular economy	E5-3 Targets related to resource use and circular economy
E5-4	Resource inflows	E5-4 Resource inflows
E5-5	Resource outflows	E5-5 Resource outflows
S1 Own Workforce		
S1 ESRS 2 SBM-2	Interests and views of stakeholders	SBM-2 Interests and views of stakeholders
S1 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	S1 SBM-3 Material impacts, risks and opportunities for own workforce
S1-1	Policies related to own workforce	S1-1 Policies related to own workforce
S1-2	Processes for engaging with own workers and workers' representatives about impacts	S1-2; S1-3 Employee engagement and grievance mechanisms
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	S1-2; S1-3 Employee engagement and grievance mechanisms
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	S1-4 Actions related to own workforce
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S1-5 Targets related to own workforce
S1-6	Characteristics of the undertaking's employees	S1-6 Characteristics of the undertaking's employees
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	S1-7 Characteristics of non-employee workers in the undertaking's own workforce

ANNEX 1. ESRS DISCLOSURE REQUIREMENTS COVERED BY THE SUSTAINABILITY REPORT

	ESRS Disclosure Requirement	Disclosure title in this Sustainability Report
S1 Own Workforce		
S1-8	Collective bargaining coverage and social dialogue	S1-8 Collective bargaining coverage and social dialogue
S1-9	Diversity metrics	S1-9 Diversity metrics
S1-10	Adequate wages	S1-10 Adequate wages
S1-11	Social protection	S1-11 Social protection
S1-12	Persons with disabilities	S1-12 Persons with disabilities
S1-13	Training and skills development metrics	S1-13 Training and skills development metrics
S1-14	Health and safety metrics	S1-14 Health and safety metrics
S1-15	Work-life balance metrics	S1-15 Work-life balance metrics
S1-16	Compensation metrics (pay gap and total compensation)	S1-16 Compensation metrics (pay gap and total compensation)
S1-17	Incidents, complaints and severe human rights impacts	S1-17 Incidents, complaints and severe human rights impacts
S3 Affected Communities		
S3 ESRS 2 SBM-2	Interests and views of stakeholders	SBM-2 Interests and views of stakeholders
S3 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	S3 SBM-3 Material impacts, risks and opportunities for affected communities
S3-1	Policies related to affected communities	S3-1 Policies related to affected communities
S3-2	Processes for engaging with affected communities about impacts	S3-2; S3-3 Community engagement and grievance mechanisms
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	S3-2; S3-3 Community engagement and grievance mechanisms
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	S3-4 Actions related to affected communities
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S3-5 Targets related to affected communities

ANNEX 1. ESRS DISCLOSURE REQUIREMENTS COVERED BY THE SUSTAINABILITY REPORT

	ESRS Disclosure Requirement	Disclosure title in this Sustainability Report
S4 Consumers and End-Users		
S4 ESRS 2 SBM-2	Interests and views of stakeholders	SBM-2 Interests and views of stakeholders
S4 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	S4 SBM-3 Material impacts, risks and opportunities for consumers and end-users
S4-1	Policies related to consumers and end-users	S4-1 Policies related to consumers and end-users
S4-2	Processes for engaging with consumers and end-users about impacts	S4-2; S4-3 Consumer engagement and grievance mechanism
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	S4-2; S4-3 Consumer engagement and grievance mechanism
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	S4-4 Actions related to consumers and end-users
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S4-5 Targets related to consumers and end-users
G1 Business Ethics		
G1 ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	GOV-1 Governance of sustainability matters
G1 ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	IRO-1 Description of the double materiality assessment process
G1-1	Business conduct policies and corporate culture	G1-1 Business conduct policies and corporate culture
G1-2	Management of relationships with suppliers	G1-2 Management of relationships with suppliers
G1-3	Prevention and detection of corruption and bribery	G1-3 Prevention and detection of corruption and bribery
G1-4	Confirmed incidents of corruption or bribery	G1-4 Confirmed incidents of corruption or bribery
G1-5	Political influence and lobbying activities	G1-5 Political influence and lobbying activities
G1-6	Payment practices	G1-6 Payment practices

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

The table below is provided in accordance with ESRS 2 Appendix B and identifies the ESRS datapoints that derive from other EU legislation, together with their location in this Sustainability Report. The references to other EU legislation are prescribed by ESRS and are provided for cross-reference purposes only. They do not indicate that the Group is subject to, or has prepared this Sustainability Report in accordance with, the referenced legislation. Where a datapoint has been assessed as not material, this is indicated as "Not material".

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS 2 GOV-1 – Board's gender diversity, paragraph 21(d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		GOV-1 Governance of sustainability matters
ESRS 2 GOV-1 – Percentage of board members who are independent, paragraph 21(e)			Delegated Regulation (EU) 2020/1816, Annex II		GOV-1 Governance of sustainability matters
ESRS 2 GOV-4 – Statement on due diligence, paragraph 30	Indicator number 10 Table #3 of Annex 1				GOV-4 Statement on due diligence
ESRS 2 SBM-1 – Involvement in activities related to fossil fuel activities, paragraph 40(d)(i)	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 – Involvement in activities related to chemical production, paragraph 40(d)(ii)	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 – Involvement in activities related to controversial weapons, paragraph 40(d)(iii)	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not applicable

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS 2 SBM-1 – Involvement in activities related to cultivation and production of tobacco, paragraph 40(d)(iv)			Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS E1-1 – Transition plan to reach climate neutrality by 2050, paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	E1-1 Transition plan for climate change mitigation
ESRS E1-1 – Undertakings excluded from Paris-aligned Benchmarks, paragraph 16(g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1)(d) to (g), and Article 12(2)		Not applicable
ESRS E1-4 – GHG emission reduction targets, paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		E1-4 Targets related to climate change mitigation and adaptation
ESRS E1-5 – Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1				E1-5 Energy consumption and mix
ESRS E1-5 – Energy consumption and mix, paragraph 37	Indicator number 5 Table #1 of Annex 1				E1-5 Energy consumption and mix

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS E1-5 – Energy intensity associated with activities in high climate impact sectors, paragraphs 40–43	Indicator number 6 Table #1 of Annex 1				E1-5 Energy consumption and mix
ESRS E1-6 – Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)		E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions
ESRS E1-6 – Gross GHG emissions intensity, paragraphs 53–55	Indicator number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions
ESRS E1-7 – GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	E1-7 GHG removals and GHG mitigation projects financed through carbon credits
ESRS E1-9 – Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II		Not disclosed – phase-in provision applied
ESRS E1-9 – Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66(a); location of significant assets at material physical risk, paragraph 66(c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Not disclosed – phase-in provision applied

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS E1-9 – Breakdown of the carrying value of real estate assets by energy-efficiency classes, paragraph 67(c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			Not disclosed – phase-in provision applied
ESRS E1-9 – Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not disclosed – phase-in provision applied
ESRS E2-4 – Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1; Indicator number 2 Table #2; Indicator number 1 Table #2; Indicator number 3 Table #2 of Annex 1				E2-4 Pollution of air, water and soil
ESRS E3-1 – Water and marine resources, paragraph 9	Indicator number 7 Table #2 of Annex 1				E3-1 Policies related to water and marine resources
ESRS E3-1 – Dedicated policy, paragraph 13	Indicator number 8 Table #2 of Annex 1				E3-1 Policies related to water and marine resources
ESRS E3-1 – Sustainable oceans and seas, paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 – Total water recycled and reused, paragraph 28(c)	Indicator number 6.2 Table #2 of Annex 1				E3-4 Water consumption
ESRS E3-4 – Total water consumption in m³ per net revenue on own operations, paragraph 29	Indicator number 6.1 Table #2 of Annex 1				E3-4 Water consumption

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS 2 IRO-1 – E4, paragraph 16(a)(i)	Indicator number 7 Table #1 of Annex 1				E4 SBM-3; E4 IRO-1 Material biodiversity and ecosystem-related impacts, risks and opportunities
ESRS 2 IRO-1 – E4, paragraph 16(b)	Indicator number 10 Table #2 of Annex 1				E4 SBM-3; E4 IRO-1 Material biodiversity and ecosystem-related impacts, risks and opportunities
ESRS 2 IRO-1 – E4, paragraph 16(c)	Indicator number 14 Table #2 of Annex 1				E4 SBM-3; E4 IRO-1 Material biodiversity and ecosystem-related impacts, risks and opportunities
ESRS E4-2 – Sustainable land/ agriculture practices or policies, paragraph 24(b)	Indicator number 11 Table #2 of Annex 1				E4-2 Policies related to biodiversity and ecosystems
ESRS E4-2 – Sustainable oceans/ seas practices or policies, paragraph 24(c)	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 – Policies to address deforestation, paragraph 24(d)	Indicator number 15 Table #2 of Annex 1				E4-2 Policies related to biodiversity and ecosystems
ESRS E5-5 – Non-recycled waste, paragraph 37(d)	Indicator number 13 Table #2 of Annex 1				E5-5 Resource outflows
ESRS E5-5 – Hazardous waste and radioactive waste, paragraph 39	Indicator number 9 Table #1 of Annex 1				E5-5 Resource outflows
ESRS 2 SBM-3 – S1 – Risk of incidents of forced labour, paragraph 14(f)	Indicator number 13 Table #3 of Annex I				S1 SBM-3 Material impacts, risks and opportunities for own workforce

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS 2 SBM-3 – S1 – Risk of incidents of child labour, paragraph 14(g)	Indicator number 12 Table #3 of Annex I				S1 SBM-3 Material impacts, risks and opportunities for own workforce
ESRS S1-1 – Human rights policy commitments, paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				S1-1 Policies related to own workforce
ESRS S1-1 – Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		S1-1 Policies related to own workforce
ESRS S1-1 – Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator number 11 Table #3 of Annex I				S1-1 Policies related to own workforce
ESRS S1-1 – Workplace accident prevention policy or management system, paragraph 23	Indicator number 1 Table #3 of Annex I				S1-1 Policies related to own workforce
ESRS S1-3 – Grievance/complaints handling mechanisms, paragraph 32(c)	Indicator number 5 Table #3 of Annex I				S1-2; S1-3 Employee engagement and grievance mechanisms
ESRS S1-14 – Number of fatalities and number and rate of work-related accidents, paragraphs 88(b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1-14 Health and safety metrics
ESRS S1-14 – Number of days lost to injuries, accidents, fatalities or illness, paragraph 88(e)	Indicator number 3 Table #3 of Annex I				S1-14 Health and safety metrics
ESRS S1-16 – Unadjusted gender pay gap, paragraph 97(a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1-16 Compensation metrics (pay gap and total compensation)

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS S1-16 – Excessive CEO pay ratio, paragraph 97(b)	Indicator number 8 Table #3 of Annex I				S1-16 Compensation metrics (pay gap and total compensation)
ESRS S1-17 – Incidents of discrimination, paragraph 103(a)	Indicator number 7 Table #3 of Annex I				S1-17 Incidents, complaints and severe human rights impacts
ESRS S1-17 – Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 104(a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1)		S1-17 Incidents, complaints and severe human rights impacts
ESRS 2 SBM-3 – S2 – Significant risk of child labour or forced labour in the value chain, paragraph 11(b)	Indicators number 12 and 13 Table #3 of Annex I				Not material
ESRS S2-1 – Human rights policy commitments, paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S2-1 – Policies related to value chain workers, paragraph 18	Indicators number 11 and 4 Table #3 of Annex 1				Not material
ESRS S2-1 – Non-respect of UNGPs on Business and Human Rights principles and OECD Guidelines, paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1)		Not material
ESRS S2-1 – Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S2-4 – Human rights issues and incidents connected to upstream and downstream value chain, paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material

ANNEX 2. DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Disclosure title in this Sustainability Report
ESRS S3-1 – Human rights policy commitments, paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				S3-1 Policies related to affected communities
ESRS S3-1 – Non-respect of UNGPs on Business and Human Rights, ILO principles and OECD Guidelines, paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1)		S3-1 Policies related to affected communities
ESRS S3-4 – Human rights issues and incidents, paragraph 36	Indicator number 14 Table #3 of Annex 1				S3-4 Actions related to affected communities
ESRS S4-1 – Policies related to consumers and end-users, paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				S4-1 Policies related to consumers and end-users
ESRS S4-1 – Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1)		S4-1 Policies related to consumers and end-users
ESRS S4-4 – Human rights issues and incidents, paragraph 35	Indicator number 14 Table #3 of Annex 1				S4-4 Actions related to consumers and end-users
ESRS G1-1 – United Nations Convention against Corruption, paragraph 10(b)	Indicator number 15 Table #3 of Annex 1				G1-1 Business conduct policies and corporate culture
ESRS G1-1 – Protection of whistle-blowers, paragraph 10(d)	Indicator number 6 Table #3 of Annex 1				G1-1 Business conduct policies and corporate culture
ESRS G1-4 – Fines for violation of anti-corruption and anti-bribery laws, paragraph 24(a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		G1-4 Confirmed incidents of corruption or bribery
ESRS G1-4 – Standards of anti-corruption and anti-bribery, paragraph 24(b)	Indicator number 16 Table #3 of Annex 1				G1-4 Confirmed incidents of corruption or bribery