



VOLUNTARY CONSOLIDATED SUSTAINABILITY REPORT

PREPARED IN ACCORDANCE WITH THE
VSME BASIC MODULE

2025



Rokiskio Suris, AB, The Group

Voluntary Consolidated Sustainability Report

2025

Prepared in accordance with VSME (Basic Module)

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General information

B1. Basis and scope of the report

B1.1 Type of report, reporting period, selected module

This consolidated Sustainability Report of the Rokiskio suris, AB Group (hereinafter – *the Group*) covers the period from 1 January to 31 December 2025 and encompasses the activities of the entire Group.

The Group does not provide sustainability information in the management report in accordance with the requirements of the European Sustainability Reporting Standards (ESRS), as the “Omnibus I” initiative has been adopted at European Union level, which is expected to significantly simplify sustainability reporting regulations and narrow the scope of companies subject to mandatory reporting. In view of these changes, on 18 March 2026, the Ministry of Finance of the Republic of Lithuania submitted amendments to the relevant legislation to the Seimas of the Republic of Lithuania for consideration, which would allow companies that do not meet the new application criteria to refrain from providing sustainability information for 2025 during a transitional period. Based on its headcount and revenue, the Group falls within the category of companies for which mandatory sustainability reporting for 2025 is not expected to apply.

This sustainability report is voluntary sustainability information prepared in accordance with European Commission Recommendation (EU) 2025/1710 – the VSME (*Voluntary Sustainability Reporting Standard for SMEs*) – as a proportionate and practical framework to help address the information needs of the value chain in a standardised manner. This report has not been prepared in accordance with the ESRS requirements and should not be considered a statement of compliance with ESRS. Although the VSME was developed for SMEs, we apply it voluntarily as a proportionate and comparable reporting format that meets our clients’ ESG information needs.

The report also provides information on the Group’s efforts to contribute to the UN Sustainable Development Goals (SDGs). The information complies with the Nasdaq disclosure guidelines, and the activities and achievements described cover environmental, social and governance (ESG) areas. This report complies with the requirements for a social responsibility report as set out in the legislation of the Republic of Lithuania.

In preparing information on GHG emissions, the Group followed the principles, requirements and guidelines of the GHG Protocol Corporate Standard (2004), as well as the guidelines of the Intergovernmental Panel on Climate Change (IPCC).

Previous reports and contact person

The Group’s previous sustainability report for 2024, published on 8 April 2025 alongside the consolidated annual report, and further information on sustainability can be found on the Group’s website [at www.rokiskio.com](http://www.rokiskio.com).

We value the views of our stakeholders and look forward to receiving your feedback on this report and the Group’s sustainability activities via email at ausra.zibliene@rokiskio.com (contact person: Aušra Zibolienė, Director Sustainable Development and Human Resources).

B1.2 Scope: Group, consolidation

The Rokiskio suris, AB Group, operating in Lithuania (registered office: Pramonės g. 3, Rokiškis), is a public limited company comprising the parent company, Rokiskio suris, AB and five subsidiaries: Rokiskio pienas, UAB, DairyHub.lt, UAB, Rokiskio pieno gamyba, UAB, the Latvian companies Jekabpils piena kombinats, SIA and Kaunata, SIA (hereinafter collectively referred to as the Group). The scope of consolidation of sustainability information corresponds to that applied to the financial statements, thereby ensuring consistency and compatibility between financial and sustainability data. The Latvian company Kaunata, SIA is not separately disclosed in the report as it does not constitute a significant part of the Group's operations.



Information is consolidated in accordance with International Financial Reporting Standards (IFRS). The core business of the public limited company “Rokiškio sūris” Group is dairy operations and cheese production. The main products are cheese, butter, dry dairy products and short shelf life dairy products.

B1.3 Group Strategy

The objectives set out in the Group's overall strategy for 2025–2027 are closely linked to sustainability aspects at the social, governance and environmental levels.

The key objectives set out in the Group's strategy include ensuring a sustainable milk processing operation, striving for leadership in the regional dairy processing sector, maintaining flexible production and sales of top-quality products that exceed consumer expectations, securing the position of the most attractive and reliable partner for milk-producing farmers, and continuously increasing value for shareholders.

The strategy also highlights the Group's core values and strengths: a cohesive team and good governance, modern technologies, accumulated experience, financial stability, speed and flexibility in decision-making and responding to external changes, as well as continuous improvement.

The Group's strategic plan for the year sets out the objective of 'consistently developing sustainable, innovative and responsible operations that balance economic growth with social and environmental well-being'. This is achieved through increased efficiency and the implementation of sustainable solutions in the production process.

B1.4 Composition of administrative, management and supervisory bodies

The Group's management bodies are: the General Meeting of Shareholders, the Board of Directors and the Director. The highest-level management body of the Group is the General Meeting of Shareholders.

The Group's Board of Directors is elected by the General Meeting of Shareholders for a four-year term. The Board of Directors of Rokiskio suris, AB consists of six members (two women and four men), two of whom are independent members.

The Group does not have a Supervisory Board. The Group also has an Audit Committee comprising three members (two of whom are independent, and one is an employee of the company (not a director)).

A Works Council and a Trade Union have been established within the Group. One of the members of the Audit Committee of the Rokiskio suris, AB Group is a member of the Works Council. Rokiskio pieno gamyba, UAB has established a Social Performance Team (SPT) in accordance with the SA8000 standard, comprising equal numbers of management and employee representatives: 4 management representatives, appointed by order (including the Director of Production and Administration), and 4 employee representatives, including 2 trade union members.

The SSC's task is to oversee the implementation of and compliance with the SA8000 standard. To strengthen the implementation of the standard, the SSC conducts an assessment at least once a year, monitors the implementation of corrective actions, and discusses areas of social responsibility and potential risks.

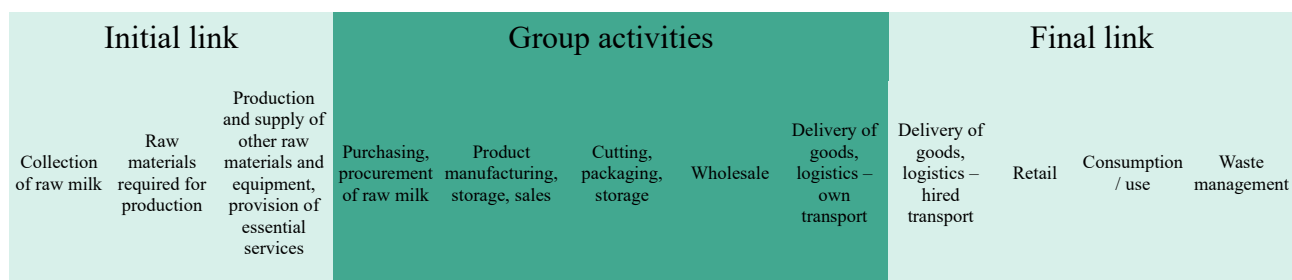
B1.5 Description of the value chain

The value chain comprises three key links: upstream (dairy farms, other raw material suppliers, equipment suppliers), the Group's operations (milk collection, production, cutting, packaging, storage, trade, transport (own transport)), and the final stage (transport (own and hired transport), retail trade, consumption and waste management).

In the initial stage, the most important factor is the reliable quality of raw materials, which is determined by consistent relationships with farmers and quality tests carried out by external inspection bodies and internal laboratories. In the final stage, products reach consumers both locally and internationally through a network of major retail chains and logistics partners, whilst waste management is handled by specialised companies.

In this way, by covering all stages of value creation, the Group maintains a strategically important position in the dairy processing sector and delivers value to customers, investors and the wider stakeholder community. Customers and consumers are provided with the opportunity to purchase high-quality dairy products across various categories (fermented and hard cheeses, fresh dairy products, desserts) that meet strict food safety requirements. Other stakeholders (local communities, employees, suppliers) also benefit: employment in the region increases and long-term partnerships are developed.

Table 1. Value Chain



The Group’s main inputs are raw milk (supplied by farmers, agricultural companies and cooperatives) and other ingredients, packaging and equipment, sourced mainly from EU countries, with some from third countries. Production is organised at two specialised plants in Lithuania: in Rokiškis and Utena, where modern equipment helps to ensure quality control, efficient processes and compliance with food safety standards. Activities in Ukmergė include the cutting, grating, packaging and sale of fermented cheese.

The Group’s output and results cover a wide range of dairy products.

B1.6 Certificates / systems / external assessments

Table 2. Certificates held by the companies of the Rokiskio suris, AB Group

No.	Certificate	Rokiškio suris, AB	Rokiskio pieno gamyba, UAB	Dairy.Hub.lt, UAB	Percentage of all entities
1.	IFS Food	Yes	Yes	Yes	100%
2.	ISO 14001	Yes	Yes	Yes	100%
3.	HALAL	Yes	Yes	Yes	100%
4.	KOSHER	Yes	Yes	N/A	66.7%
5.	RSPO	Yes	No	N/A	33.3%
6.	SA 8000/ SEDEX	Yes	Yes	No	66.7%
7.	EcoVadis	Yes			100%

B1.7 Assessment of double materiality

Purpose and application principles

Double materiality is the basis for sustainability disclosure: sustainability issues are considered material when they are significant in terms of impact (the company’s actual or potential positive/negative impact on people and the environment) and/or from a financial perspective (where a sustainability issue gives rise to risks or opportunities that could significantly affect the company’s operating results, financial position, cash flows or cost of capital).

In 2025, the Company conducted a dual materiality assessment in collaboration with a consultancy firm to update the list of material topics and assess changes arising from market expectations, customer requirements and the regulatory environment. During the assessment, stakeholders were consulted, and the risk assessment methodology for the financial materiality component was refined to ensure consistent, transparent and comparable prioritisation of risks and opportunities.

Assessment process

The assessment process was structured in accordance with the ESRS framework: (1) analysis of the operational context, (2) identification of existing and potential impacts, risks and opportunities, (3) assessment of their significance, (4) summarisation, review and validation of results.

1) Analysis of the operational context (business model and value chain). The Company's business model, main operational locations and links in the value chain were reviewed to identify the links and processes where sustainability impacts and financial factors are most likely to occur.

2) Identification of impacts, risks and opportunities (IRO). Sustainability issues relevant to the Company were identified, covering the list of ESG topics and areas specific to the Company. The assessment covered both impacts arising from the Company's own operations and those related to business relationships within the value chain.

3) Materiality assessment (impact and financial). Each sustainability issue was assessed individually, taking into account the specific nature and circumstances of the Company's operations; where possible, the assessment was based on objective information, insights from internal experts and generally accepted scientific recommendations. Impacts, risks and opportunities were assessed in the short, medium and long term, as applicable under the ESRS.

4) Summary, review and approval of results. The results were summarised at the level of themes and sub-themes, and the final set of material themes was approved as the basis for the scope and priorities of sustainability disclosures.

Criteria for determining the materiality of impacts

The materiality of impacts was determined based on the ESRS criteria: the materiality of actual adverse impacts was assessed according to the severity of the impact, whilst that of potential adverse impacts was assessed according to both severity and likelihood. Severity was assessed according to the scale, scope and irreversible nature of the impact. When assessing potential adverse impacts on human rights, the severity of the impact was considered more important than the likelihood; therefore, appropriate weightings were applied to human rights issues. Positive impacts were assessed based on scale and scope (for actual impacts) and on scale, scope and likelihood (for potential impacts).

Criteria for financial materiality and risk methodology

Financial materiality was assessed through the risks and opportunities arising from sustainability issues, taking into account their likelihood and the magnitude of the potential financial impact. In assessing financial materiality, the links between impacts/dependencies and financial risks and opportunities were taken into account.

In the 2025 analysis, the materiality of financial risks was determined based on the product of probability and financial impact, using clear thresholds (*High / Medium / Low*).

Results of the double materiality assessment for 2025




Table 3. Importance of topics

	ESRS Topic	Sub-themes	Relevance		
			Impact	Financial	Overall
E	Climate change	-Adaptation to climate change- Climate change mitigation - Energy	High	High	High
	Pollution	-Air pollution- Water pollution, - Soil pollution- Microplastics	High	High	High
	Biodiversity and ecosystems	-Direct drivers of biodiversity loss - Impact on the scale and condition of ecosystems	Medium	Medium	Medium
	Water and marine resources	-Water consumption- Water abstraction- Water discharge	Medium	Medium	Medium
	Circular economy	-Resource inputs, including resource use- Resource outputs associated with production	High	High	High
S	Own workforce	- Secure employment - Working hours - Fair remuneration - Social dialogue - Freedom of association, existing works councils and employees' rights to information, consultation and participation - Collective bargaining, including the proportion of employees covered by collective agreements - Work-life balance - Health and safety	High	Medium	High
		- Training and skills development	High	Low	High
		- Gender equality and equal pay for work of equal value- Employment and inclusion	Medium	High	Medium
	Workers in the value chain	- Privacy	Medium	Medium	Medium
		- Working conditions- Equal treatment and equal opportunities for all- Other employees	High	High	High
		- Adequate housing- Adequate food- Water and sanitation- Land-related impacts	High	Medium	High
Affected communities	- Privacy- Freedom of expression- Access to (quality) information	High	Medium	High	
	- Health and safety- Personal safety- Responsible marketing	High	Medium	High	
G	Business ethics	- Corporate culture- Whistleblower protection- Animal welfare- Management of conflicts of interest	High	High	High
	N/A	Innovation	High	High	High
	N/A	Responsible investment	Medium	Medium	Medium






B1.8 Sustainability-related objectives



The Group categorises its set objectives according to the five key pillars of its sustainability strategy:¹ reducing environmental impact, employee and community well-being, responsible supply chain, ethical governance, and product quality and safety. All these objectives apply equally to all relevant categories and are not broken down by product and service groups, customer categories, geographical locations or stakeholder relationships.



Table 4. The Group's sustainability objectives and achievements

Area	Sustainability topic	Objectives and indicators	Achieved in 2025	Link to Sustainable Development Goals
Impact on the environment reduction	Climate change: GHG emissions and energy	Reduce Scope 1 and 2 GHG emissions by 30% (compared to 2020)	-55.3	 
		Reduce Scope 3 GHG emissions by 5% (compared to 2020)	+0.9%	
		Ensure that 90% of electricity and heat consumed comes from renewable sources.	75.5	

¹ The group drew up a sustainability strategy for 2024 (covering the period 2025–2027) and adopted it in early 2025.

		Reduce energy intensity by 2% annually	-8.6 / 1681	
	Pollution	0 incidents/cases related to pollution-related requirements	0	
	Circular economy (resources, waste)	Aim for 95% of generated waste to be reused/ Reduce the amount of waste sent to landfill.	96.4%	
		Ensure that 85% of product packaging is suitable for recycling.	94.9%	
		Ensure that 10% of water used is recycled or reused.	6.2%	
		Reduce water consumption intensity by 10% (compared to the base year).	-19.2% / 2.87	 
Responsible supply chain	Relationships with suppliers management, including environmental and social criteria, animal welfare, biological biodiversity and ecosystems, pollution (soil, water)	90% of purchased raw materials/ingredients with GFSi certification	90%	
		The somatic cell count in raw milk must not exceed 400,000/ml	Average 205,000/ml	
		100% of main suppliers comply with the established environmental and/or social standards	100%	
		100% of inspected farms, in accordance with applicable animal welfare, environmental and social criteria	100%	
Employees and communities	Working conditions,	Increase employee loyalty and satisfaction index (eNPS) by 2–3 points by 2027	40.9 (2024 – 40.2)	

well-being	including health and safety, social dialogue	Maintain staff turnover at a similar level.	15.26% (2024 – 15.32%)	
		Zero serious accidents at work.	1	
	Learning and skills development	Allocate sufficient funds for staff training, skills development and academic studies.	€165,348 (2024 – €125,000)	
		Implement a digital training management system that allows for the analysis of training hours and effectiveness.	To be implemented	
	Uniform approach and equal opportunities for all	Zero cases of discrimination in the workplace.	0	
		Increase the proportion of women among board members.	6 board members, 2 of whom are women (2024 – 0 women)	
		Ensure that the gender pay gap does not exceed 10%	11.43	
Affected communities	Support (financially or with products) at least 100 events per year.	101		
Product quality and safety	Consumer health and safety	Expand the existing range of healthier product range by 3% by 2027.	6% of total SKUs	
		Ensure there are no recurring complaints regarding product safety and quality	0	
		Zero products withdrawn from sale Zero products withdrawn from sale due to product safety breaches	0	
	High-quality and transparent information about products	Zero cases of product or labelling counterfeiting	0	

Ethical management	Business ethics and compliance (including anti-corruption)	Zero significant cases of non-compliance	0	 
		Zero confirmed cases of corruption cases	0	
	Investment and innovation	Improving operational efficiency /reducing environmental impact through innovation and/or solutions (100%)	100%	
	Data security	Zero data protection breaches	0	
		100% of management staff trained in data security	97.5% (158)	

B2. Policies, practices, objectives

B2.1 Approach to sustainability

A sustainable business is one whose development is based on a balance between economic growth, social well-being and environmental prosperity. As Rokiskio suris, AB seeks to maintain its leading position in the dairy sector, it faces the significant challenge of striking the right balance between consistently creating value for shareholders and focusing greater efforts on ESG areas. We aim to ensure that all the Group’s activities are guided by the principles of sustainability.

The Group’s daily impact on the economy, the environment and people is coordinated by the Sustainability Group, which reports directly to the Group Director. The Group comprises senior managers and other staff who, by the nature of their work, are directly responsible for key areas of the Group’s sustainability. The Sustainable Operations Group defines its mission as striving to ensure that “sustainability becomes an integral part of operations across the entire company.” This means that the concept of sustainability should become more deeply embedded in the company’s philosophy and encompass all business processes, so that it is not merely a matter of isolated investments in environmental and social projects, but rather that the idea of sustainability permeates all activities. To raise awareness of sustainability, the company organises external training sessions and seminars, and involves its employees in sustainability initiatives.

The Group has adopted a sustainability policy setting out the key principles and commitments in the areas of environmental protection, social responsibility and governance (ESG). This policy is publicly available on the Company’s website. The Group also applies separate policies and procedures relating to sustainability issues (e.g. environmental, occupational health and safety, ethics and compliance, human rights/equality and supplier conduct principles) designed to manage specific environmental, social and governance issues.

The Group's senior management has established, implements and oversees the Food Safety, Quality and Environmental Policy, which encompasses the promotion of sustainable operations throughout the value chain. Every employee of the group is familiar with the quality policy, and it is broken down into specific, measurable targets for the relevant company divisions. The implementation of these targets is continuously reviewed. Our sustainability initiatives include membership of the Sedex organisation, with whose help we aim to ensure accountability in the supply chain, and a subscription to the EcoVadis sustainability assessment.

EcoVadis is an international sustainability assessment system that evaluates companies' practices in the areas of environmental protection, labour and human rights, ethics and sustainable procurement. During the reporting period, the Group was awarded a bronze medal (63 points).

Sedex (SMETA audit). Rokiskio suris, AB participates in the Sedex (*Supplier Ethical Data Exchange*) platform, designed for the dissemination of supply chain responsibility data and risk management. The company underwent a SMETA (*Sedex Members Ethical Trade Audit*) audit covering the 4 *pillars*, encompassing working conditions, occupational health and safety, business ethics and environmental protection. The most recent audit was carried out in October 2025 (Bureau Veritas Certification).

Alternatively, Rokiskio pieno gamyba, UAB is certified to the *SA8000 standard*. This is a social responsibility standard focused on requirements relating to employee rights, working conditions, non-discrimination, health and safety, and management systems. The certificate was issued by Bureau Veritas Certification. The date of the last audit was January 2025.

B2.2 Principles and Commitments

The Group's strategic directions are based on the principles that guide our day-to-day operations:

- we take into account the environmental, social and economic aspects of our operations to create value in a comprehensive and sustainable manner, which is also reflected in our financial performance;
- we aim to contribute to the Sustainable Development Goals (SDGs) in areas that reflect the significant impact of our operations on sustainability;
- we contribute to the European Green Deal and the Paris Agreement on climate change, and are committed to becoming a *net-zero emissions* market participant by 2050;
- we promote the development of a circular economy model and seek innovative solutions for product packaging, whilst using natural resources rationally and sustainably;
- when making decisions on actions related to the Group's sustainable development, we aim to involve all stakeholders and to cooperate with them ethically, transparently and fairly;
- we support the United Nations Global Compact and adhere to the 10 universally accepted principles of responsible business conduct in the areas of human rights, labour rights, environmental protection and anti-corruption in the Group's operations.

The Group's administrative, management and supervisory bodies play a key role in ensuring the implementation of and compliance with business ethics principles at all levels of the organisation. They are responsible for:

- **Overseeing the implementation of the Code of Ethics** – monitoring how the provisions of the Code of Ethics are applied in day-to-day operations, and encouraging employees and stakeholders to commit to adhering to the established ethical standards.

- **Fostering a culture of ethical conduct** – regular training sessions are organised for employees, emphasising the Group’s values, communication standards and ethical principles.
- **Ensuring transparency** – management bodies are responsible for open and clear communication with employees, customers, partners and the public regarding the Group’s ethical principles and their application. All employees are made aware of the Code of Ethics by signing it, and the Code itself is published on the Group’s website.
- **Decision-making in accordance with the highest ethical standards** – both internal and external business decisions are assessed in terms of their compliance with ethical principles and their impact on the interests of stakeholders.
- **Investigation of breaches** – every report of a potential ethical breach is investigated promptly and fairly, ensuring the complete confidentiality of the whistleblower.

B2.3 Policies

Approved policies are published on the website www.rokiskio.com

- Anti-Corruption Policy
- Anti-Money Laundering and Counter-Terrorist Financing Policy
- Code of Ethics
- Code of Ethics for Business Partners
- Equal Opportunities Policy
- Human rights policy
- Personal Data Protection Policy
- Procedure for submitting and handling complaints, suggestions, enquiries and requests
- Policy on the prevention of violence and harassment
- Remuneration Policy
- Sustainability policy

B2.4 Strategy and objectives

The Group has developed a Sustainability Strategy 2025–2027, which is based on a sector analysis and a double materiality assessment (impact and financial) in accordance with the ESRS criteria. The strategy sets out key principles (including a commitment to achieving climate-neutral operations by 2050) and identifies five strategic priorities: reducing environmental impact, employee and community well-being, ethical governance, a responsible supply chain, and product quality and safety, with associated long-term operational priorities and responsibilities.



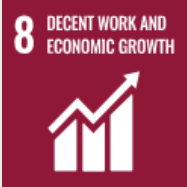


In January 2026, we submitted an application to the Science Based Targets initiative (*SBTi*) and are awaiting approval. Our strategy for future periods will be aligned with the *SBTi*’s findings. The *SBTi* targets set for 2030 are to reduce S1+S2 emissions by 42.2% and S3 (FLAG) emissions by 30.3% compared to the 2020 baseline.

Our aspirations in the context of global sustainable development

In 2015, the United Nations agreed to pursue sustainable international development and to implement the 17 Sustainable Development Goals (SDGs) by 2030. These goals set out a universally recognised path to sustainable development, which we are also committed to following. Through our activities, we contribute most significantly to the 10 Sustainable Development Goals listed in the table below:

Table 5. Goals for 2027

Our sustainability themes	Sustainable Development Goals (SDGs)	SDG indicators	Our long-term sustainability priorities	Our goals for 2027
Climate change	 	7.2 7.3 13.1 13.2	<p>Join the climate change initiative to limit the temperature rise to no more than 1.5 (2)°C, set science-based targets, and reduce the carbon footprint as much as possible or even become CO2 neutral.</p> <p>In the short term, implement policies to reduce the consumption of fuel, energy, water and other materials per unit of production.</p> <p>By 2050, transition to 100% renewable energy.</p>	<p>By 2027, ensure that 90% of energy consumed comes from renewable sources.</p> <p>By 2027, reduce S1 and S2 GHG emissions by 30% and S3 emissions by 5%, and achieve corresponding relative targets across all key performance indicators.</p> <p>To become a climate-neutral market participant by 2050.</p> <p>Reduce the Group’s fuel costs by 1% annually.</p> <p>Reduce energy intensity by 2% annually.</p> <p>Transition to renewable energy sources.</p>
Conservation of water resources		6.4	<p>Monitor water consumption, increase the use of recycled water, and continuously seek ways to improve processes.</p>	<p>Reduce drinking water consumption intensity by 10%/m³/tonne of FPCM milk 3.35</p>
Sustainability and responsibility in the supply chain		12.2 12.6	<p>Reduce environmental impact throughout the supply chain. Encourage suppliers to adopt environmentally friendly practices in their operations and supply chain that would also benefit the local community.</p> <p>Work with suppliers towards the common goal of producing sustainable food products. Collaborate with suppliers who apply good agricultural practices and monitor the safety of their products. Continuously improve the audit programme to achieve better results over time. Operate ethically and in compliance with applicable laws.</p>	<p>Mandatory Code of Conduct for key raw material/ingredient suppliers</p>
Circular economy		12.4 12.5	<p>Reduce the use of plastic and aim for as much packaging as possible to be suitable for recycling</p>	<p>85% of packaging placed on the market to be recycled</p>
Production waste		12.4 12.5	<p>Improve the waste sorting process and require service providers to manage waste sustainably. Join the ‘zero landfill’ initiative.</p>	<p>95% of waste recycled</p>

<p>Product packaging and waste</p>		<p>12.4 12.5</p>	<p>Reduce the amount of packaging released onto the market. Seek environmentally friendly packaging that is easily recyclable, safe and made from recycled materials. Ensure that it contains no hazardous or toxic chemicals.</p>	<p>Consistently implement measures to increase recyclability without compromising product safety, quality or packaging functionality. At the same time, prioritise certified suppliers who can verify the origin of raw materials, compliance and responsible production, so that the packaging used contains no hazardous or toxic chemicals, and that the solutions chosen are safe for contact with food and comply with legal requirements.</p>
<p>Animal welfare</p>		<p>12.4 12.5</p>	<p>To increase the volume of milk purchased in which the somatic cell count is lower than the previous year's average and to reduce the volume of milk purchased in which the somatic cell count exceeds the set targets. Continue to actively cooperate with dairy farms, recommending investment in new buildings to improve livestock housing conditions, expand herds, and continue farm assessments</p>	<p>To implement the commitment, apply a consistent milk quality management system: regularly measure and analyse somatic cell counts (max 400,000/ml) and other milk quality parameters. Continue farm assessments, during which risk factors are discussed and specific improvement measures are agreed upon.</p>
<p>Human rights</p>		<p>8.8</p>	<p>Continue to ensure equal working conditions for all employees, opportunities to improve qualifications, pursue vocational training, retrain, and gain practical work experience. Provide equal benefits regardless of an employee's gender, race, nationality, language, origin, social status, faith, beliefs or views, age, sexual orientation, disability, ethnicity or religion. To continue to support and respect international human rights and ensure their protection in our operations, and to prevent any human rights violations</p>	<p>Continue to actively pursue compliance with all codes of conduct and policies in force across the Group's companies. Regularly update employees' knowledge, consistently adhere to and develop a social policy model across the entire group of companies. Work actively with raw milk suppliers to encourage sustainability initiatives that would help reduce GHG emissions.</p> <p>Continue independent sustainability assessment through the EcoVadis system.</p>
<p>Product safety and quality</p>		<p>12.4</p>	<p>Manufacture products from the highest quality raw materials. Expand the range of healthier products, e.g. products with reduced sugar content, protein-enriched products, low-fat products, etc. Pay particular attention to products intended for infants.</p>	
<p>Working conditions and employee wellbeing</p>		<p>10.2 10.3</p>	<p>Continue to create healthy and safe working conditions throughout the value chain, and a friendly atmosphere in which employees feel comfortable, can develop, and expand their skills and knowledge.</p>	

Support for local communities		11.a	Focus on projects that create long-term value, community education and the enhancement of economic potential. Strive to maintain close relationships with local communities, contribute to improving the living and leisure conditions of community members, and, in particular, promote the engagement of children and young people.	
Implementation of innovations		9.4	Responsibly implement innovative technologies to increase the Group's productivity, reduce our environmental impact and improve working conditions.	Establish environmental, social and economic criteria for investments in the Group's operations. We will ensure continued compliance with all legislation and adhere to the approved tax strategy.
Responsible investment		16.5	Ensure that the Group's investments help us achieve our strategic goals and have a positive impact on nature, people and the economy.	We will implement the Group's approved policies (Food Safety, Quality and Environmental Policy, Sustainable Procurement Policy, Ethical Employment Policy, Business Ethics Policy, etc.).
Compliance with legal regulations and taxation		16.5		

Environmental indicators

B3. Energy and GHG

B3.1 Climate change / GHG

The Group has carried out an assessment of climate change risks and opportunities in accordance with ESRS requirements and the 'No significant harm' criterion for climate change adaptation set out in the EU Taxonomy Regulation (Annex A to Delegated Acts No 2021/2178 and No 2023/2486 of the Taxonomy). The assessment guidelines were drawn up based on the recommendations of the Task Force on Climate-related Financial Disclosures (hereinafter 'TCFD') and the scenario analysis guidelines for non-financial firms. Physical climate risks and transition risks and opportunities have been identified and assessed through scenario analysis. The assessment is planned to be reviewed annually and/or in the event of significant changes in operating conditions or updates to key forecasts of physical and transition events.

Assessment of physical risks

The assessment of physical risks was carried out in proportion to the scale and expected duration of the Group companies' operations. The following timeframes were established for the assessment: short-term – up to 2026, medium-term – from 2026 to 2030, and long-term – from 2030 to 2050. These timeframes were selected taking into account the fact that the Group's operations are adaptive and easily adaptable to physical climate-related phenomena – i.e. an assessment covering an even longer period (beyond 2050) would not be appropriate, as available climate projections contain many uncertainties, and it is likely that the Group's companies' direct operations would have adapted by

Notes: *The climate risk assessment examined the full list of physical hazards set out in Appendix A to Commission Delegated Regulation (EU) 2021/2139. The table provides summarised information only for those hazards that are significant (i.e. where there is a potential adverse impact on physical assets or operations).

Assessment of restructuring risks and opportunities

The following timeframes were used for the assessment of transition risks: short-term – up to 2026, medium-term – from 2026 to 2030, and long-term – from 2030 to 2050. The Group analysed anticipated and potential events based on a net-zero emissions scenario by 2050, which is consistent with the Paris Agreement and the European Green Deal’s ultimate goal of achieving climate neutrality by 2050. The assessment was carried out in accordance with the TCFD guidelines, examining the TCFD classification of climate-related transition events.

The key assumptions considered and the identified transition risks and opportunities are presented in the table.

Table 7. Significant climate-related transition risks and opportunities

Transition events (TCFD)		Potential financial impact
Policy and law	Pricing of GHG emissions at higher rates	Risk that countries will introduce (higher) taxes related to emissions, permits or expand GHG taxation measures in the future, leading to higher costs.
	Increased reporting obligations regarding GHG emissions	Reputational and financial risk if the Group fails to meet its GHG reduction targets on time.
	Obligations regarding existing products and services / production processes and their regulation	Implementation of more energy-efficient technologies/solutions in production and associated costs.
	Litigation risk	Imposition of sanctions for non-compliance with requirements relating to climate change contributions or failure to disclose climate risks. Increased costs and/or reduced demand for products and services due to fines and court rulings
Technology	Costs of transitioning to less polluting technologies	Replacing existing production with less polluting alternatives may increase production costs, as the company may need to invest in new technologies, change product formulations, or purchase sustainable raw materials at a higher cost.
	Unsuccessful investments in new technologies	Uncertainty when investing in new technologies – there is a risk of unsuccessful investments.
	Costs of transitioning to less polluting technologies	Write-offs of existing assets, investment in low-emission technologies. Expenditure on research and development (R&D) of new and alternative technologies
Market	Changes in customer behaviour/priorities	Adaptation costs associated with increasing customer demands, such as providing information on product emissions. If emissions do not meet customer expectations – loss of customers, decline in demand.
	Higher raw material costs	Increased raw material costs (due to the adaptation costs incurred by agricultural and dairy farms to meet requirements related to climate change mitigation).
Reputation	Changes in consumer priorities	Due to changing consumer preferences and growing demand for products with minimal environmental impact, demand for goods may decline if part of the production fails to meet the need for new innovative solutions; furthermore, failure to achieve sustainability targets may result in a loss of market share.
	Increased concern among stakeholders	Failure to meet investor expectations, more expensive borrowing from banks if the Group fails to meet sustainability expectations or causes environmental harm.

Climate-related transformation opportunities have been identified for all transformation events through potential competitive advantages, such as competing on the basis of low emissions per unit of production. An opportunity has also been identified to supply products to customers with ambitious reduction plans.

No critical climate-related assumptions are presented in the Group's financial statements.

Assessment of material impacts, risks and opportunities

During the materiality analysis, the Group considered the impacts, risks and opportunities related to the Group through its own operations or due to its business relationships.

The double materiality assessment process was developed based on the Group's risk management methodology and the company's previous materiality assessment.

The previous materiality assessment was based on the *Global Reporting Initiative (GRI)* methodology.

Impact assessment. A sustainability issue is material from an impact perspective when it relates to the Group's significant actual or potential, positive or negative impact on people or the environment in the short, medium and long term: an inside-out perspective.

In assessing the materiality of impacts, the company followed the general ES criteria (ESRS 1, Section 3.2 'Material issues and materiality of information') and the practical application guidelines of the European Financial Reporting Advisory Group (EFRAG). The company assessed the materiality of actual adverse impacts based on the severity of the impact, and that of potential adverse impacts based on both severity and likelihood. The severity of the impact was assessed based on its scale, scope and the irreversible nature of the impact. When assessing potential adverse impacts on human rights, the severity of the impact is more important than the likelihood; therefore, when assessing human rights-related issues, the company applied appropriate weightings to increase the severity of the impact relative to the likelihood. The company assessed the significance of positive impacts in the case of actual impacts – based on scale and scope – and in the case of potential impacts – based on scale, scope and likelihood.

Assessment of financial impact. In assessing risks and opportunities that have or may have a financial impact, the Group took into account the links between its impact and dependencies and the risks and opportunities that may arise as a result of that impact and those dependencies.

To determine financial significance, the Group assessed risks and opportunities based on likelihood, magnitude and nature, applying quantitative and qualitative thresholds. Likelihood was assessed on a scale of 1 to 5, where 1 represents very low likelihood (less than 5 per cent), 5 – very high probability (more than 50 per cent), and the magnitude of financial impact on a scale of 1 to 5, where 1 – very low financial impact (no change or a slight decrease in the EBITDA forecast, negative impact on profit between >0 per cent and <0.5 per cent); and 5 – very high financial impact (negative impact on EBITDA, negative impact on profit >5%). The financial impact weights applied in the double materiality assessment are aligned with the company's overall risk assessment methodology.

During the double materiality assessment, the company assessed only sustainability-related risks.

During the double materiality assessment, decisions were made through discussions at meetings of the Sustainable Operations Group. The results of the double materiality assessment were presented and approved at a Group Management meeting.

The double materiality assessment process was developed based on the risk management methodology applied within the company, but it is not currently integrated into the company's overall risk assessment and management process. The process of identifying, assessing and managing sustainability-related opportunities is also not integrated into the company's overall management process. The need to integrate these processes will be considered within the Group, taking into account emerging and established best practices in sustainability within the market.

It is planned to review the results of the double materiality assessment annually.

GHG emissions

Calculations are performed in accordance with the Greenhouse Gas Protocol (GHG) standard and the Intergovernmental Panel on Climate Change (IPCC) guidelines. All direct 'Scope 1' emissions are related to activities controlled by the Group, e.g. emissions from the Group's vehicles and other direct emissions from production facilities (Scope 2) are indirect emissions generated by our energy suppliers (electricity and heat). We have included CO₂, CH₄, N₂O and fluorinated greenhouse gases (HFCs and PFCs), expressed as carbon dioxide equivalents. 'Scope 2' and 'Scope 3': the areas most relevant to our operations have been assessed: 1. Purchased goods and services, 2. Capital equipment, 3. Fuel and energy-related activities, 4. Upstream transport and distribution, 5. Operational waste, 9. Downstream transport and distribution, 12. Disposal of sold products.

Changes made to the 2025 Scope 3 assessment: one area (12) has been added; WTT (*Well-to-tank*) emissions have been included in the calculation of emissions for areas 3, 4 and 9. Calculations have been updated to the base year.

The following entities have been included in the assessment of the group's emissions: Rokiskio suris, AB, Rokiskio pieno gamyba, UAB, DairyHub.lt, UAB, Jekabpils piena kombinats, SIA, milk collection points, and leased warehouses. The results are presented in the table.

Table 8. The group's GHG emissions in 2025, t CO₂e.

Emissions, t CO ₂ e	2020 base year	2025	Change
Scope 1	23,206.1	12,680.4	-45.4%
Scope 2*	18,402.5	5,927.9	-67.8%
Scope 3	676,195.5	682,213.2	+0.9%
Total:	717,804.5	700,812.5	-2.4%

*Calculated using the 'market-based method', based on actual electricity purchases. When calculated using the 'location-based method', based on the country-specific nature of energy production, the Group's 'Scope 2' emissions in 2025 would be 6,913.4 t CO₂e.

The 2025 targets of a 25% reduction in S1 and S2 GHG emissions have been achieved, and a 1% reduction in S3 GHG emissions has also been achieved.

In accordance with the GHG Protocol, the Group discloses its biogenic CO₂ emissions separately. In 2025, these emissions amounted to 10.5 t CO₂e for 'Scope 1' and 46,320.7 t CO₂e for 'Scope 2'. The largest share of biogenic emissions resulted from purchased thermal energy from renewable energy sources.

Given the significance of dairy emissions as the largest contributor to emissions (1. Purchased goods and services), we took the initiative to assess emissions from dairy farms using the *Cool Farm Tool* platform. Given the trend that we have an increasing number of assessed farms each year, this also leads to a change (a decrease) in the emissions from the S3 raw materials category. Emissions from

assessed farms are approximately 20% lower than the average emission factors used for European countries, which is reflected in the results. Calculations have been updated to the base year.

For the purposes of comparing emissions, it is important to note that the Group processed 9.1% more FPCM milk (on a converted basis) in 2025.

Emissions intensity

The emissions intensity indicator is calculated by dividing the annual amount of GHG emissions by the units of economic activity, in this case by revenue, number of employees, production volume (t) and milk volume (t), using a relative unit of milk measurement (milk production is converted to the volume of *fat and protein corrected milk* (FPCM) with 4% fat and 3.3% protein). The selected indicators (KPIs) show how much CO₂e emissions are generated by the Group's operations, calculated per selected operational units. The emissions intensity indicator in tonnes of milk for 2025 decreased because more milk was processed, which accounts for 95% of CO₂e emissions. The emission intensity per tonne of production increased slightly due to a decrease in the proportion of fresh products. Other indicators were influenced by a reduction in the number of employees and an increase in turnover; the data is presented in the table.

Table 9. Emissions intensity indicators for 2025.

	2024	2025	Annual change
t CO ₂ e / €1 million in revenue	1,782	1,732	-2.8%
t CO ₂ e / per employee	571	626	+9.6%
t CO ₂ e / 1 t of production	6.078	6.090	+0.2%
t CO ₂ e / 1 t FPCM milk*	1.340	1.295	-3.4%

*- Milk is converted to the equivalent of 4% fat and 3.3% protein corrected milk (FPCM). When calculating GHG emission intensity, we included emissions from 'Scope 1', 'Scope 2' and 'Scope 3'.

B3.2 Energy

In 2025, the Group purchased 675,946.4 GJ of energy for its operations, which is 0.8% less than in 2024. The majority of the energy consumed was electricity and heat, as well as fuel for transport. In terms of the proportion of energy consumed from renewable sources, this stood at 75% in 2025 (excluding the proportion of biofuels in transport fuels). Energy consumption is presented in the table.

Table 10. Energy consumption in MWh in 2025

	From renewable sources	From non-renewable sources	Total
Electricity GJ	42,988	8,920	51,908
Fuel GJ	-	42,157	42,157
Thermal energy GJ	90,131	3,551	93,682

The target of 50% renewable energy share by 2025 has been achieved.

Energy intensity

The energy intensity indicator is calculated by dividing annual energy consumption by selected units of economic activity that correspond to the organisation's operations: turnover, number of employees,

and the volume of milk processed into FPCM (*Fat and Protein corrected milk*) with 4% fat and 3.3% protein. The energy intensity indicators are presented in the table.

Table 11. Energy consumption intensity indicators for 2025.

	2024	2025	Annual change
GJ / €1 million of revenue	1839.4	1,678.7	-8.7%
GJ per employee	589.8	606.8	+2.9%
GJ per tonne of output	6.27	5.9	-5.9%
GJ / 1 t FPCM milk*	1.38	1.25	-9.3

The target of reducing energy intensity by 2% annually has been achieved.

B4. Pollution

Two Group companies hold integrated pollution prevention and control (IPPC) permits: Rokiskio suris, AB in Rokiskis and Rokiskio pieno gamyba, UAB in Utena. Below we present data on emissions released into the ambient air by the Group's companies in 2025.

Table 12. Pollutants emitted into the ambient air by the Group's companies in 2025

Code	Name	Unit of measurement	2025
74	Acetic acid	t/m	0.001
134	Ammonia	t/m	1.574
177	Carbon monoxide (A)	t/m	0.384
5917	Carbon monoxide (B)	t/m	1.803
6069	Carbon monoxide (C)	t/m	0.001
250	Nitrogen oxide (A)	t/m	0.408
5917	Nitrogen oxide (B)	t/m	0.009
268	Nitric acid	t/m	0.000
3113	Iron and its compounds	t/m	0.001
6493	Particulate matter (A)	g/m	4.610
6486	Particulate matter (B)	t/m	0.023
4281	Particulate matter (C)	t/m	1.032
846	Phenol	g/m	0.001
871	Formaldehyde	g/m	0.001
1501	Sodium hydroxide	t/m	0.009
3516	Manganese compounds	g/m	0.001
5897	Sulphur trioxide (B)	g/m	0.054
	TOTAL	t/m	9.9097

The emission limits for pollutants released into the atmosphere were not exceeded in 2025.

Rokiskio suris, AB in Rokiskis has its own wastewater treatment facilities. The pollutants discharged into water with treated wastewater in 2025 are presented in the tables.

Table 13. Pollutants discharged into the environment from Rokiskio suris, AB wastewater treatment facilities in 2025

Code	Pollutant name	Quantity in discharged wastewater, t
1005	ChDS	26.4073
1003	BDS ₇	7.1285
1004	Sinking materials	16.1287
1201	Total phosphorus	1.7601
1203	Total nitrogen	1.1092
1008	Fat	0.7574

The maximum permissible concentrations (MPC) and permissible pollution levels (PPL) for pollutants discharged into water were not exceeded in 2025.

Table 14. Pollutants discharged by Group companies with industrial effluents in 2025.

Code	Pollutant name	Quantity in discharged wastewater, t
1005	ChDS	1,308.9
1003	BOD ₇	1,983.2
1004	Suspended solids	1,698
1,201	Total phosphorus	37.166
1,203	Total nitrogen	343.79
1008	Fat	127.4

Pollutants discharged by group companies with industrial effluent are transferred to municipal wastewater treatment operators under contract.

Rokiskio suris, AB operates five environmental monitoring programmes in Rokiškis:

1. Environmental monitoring programme for the Rokiskio suris, AB site at Pramonės st. 3 and Respublikos st. 111C, Rokiskis, for 2023–2027
2. Environmental monitoring programme for the treatment plant site of Rokiskio suris, AB at Pramonės st. 3, Rokiskis, for 2023–2027
3. Environmental monitoring programme for the water supply area of Rokiskio suris, AB at Pramonės st. 3, Rokiskis, for 2022–2026
4. Rokiskio suris, AB Environmental Monitoring Programme for Lake Ruopiskis (Alsetos) in Ruopiskis village, Rokiskis District, 2021–2025
5. Rokiskio suris, AB petrol stations at 2 Pramonės Street, Rokiskis, and 36 Dariaus ir Girėno Street, Obeliai, Rokiskis District, Environmental Monitoring Programme 2021–2026

According to the 2025 reports of these programmes, no adverse impact on the state of the environment has been identified.

Rokiskio suris, AB uses the sewage sludge generated at its Rokiskis site to fertilise agricultural fields in accordance with programmes agreed with the Environmental Protection Agency: The Plan for the Fertilisation of Plots Cultivated by Lašų ŽŪB with Rokiskio suris, AB Industrial Wastewater Sludge for 2023–2032, and the Plan for the Use of Rokiskio suris, AB Wastewater Sludge for Field Fertilisation for 2023–2032. In 2025, 4,610.8 tonnes of sewage sludge were used for this purpose. In accordance with environmental protection requirements, the fertilisation rate for spring and autumn fertilisation is determined based on sludge analyses. When fertilisation is not permitted, the sludge is stored in a special storage area. The use of sewage sludge enriches the soil not only with nitrogen and phosphorus but also with organic matter, thereby contributing to the circular economy.

Reports on discharged/released pollutants and monitoring data are submitted to the relevant authorities in accordance with established procedures. Most reports are submitted via electronic platforms and are not publicly available. Mandatory monitoring data for public disclosure is available on our website at: <https://www.rokiskio.com/monitoringas/>

B5. Biodiversity

All Group companies are located in industrial and warehouse areas and do not border or operate within NATURA 2000 protected areas.

In terms of materiality, the identified risks indicate that the deterioration of ecosystems could lead to rising raw material prices, disrupt supply chains and pose reputational challenges. In order to mitigate negative impacts and contribute to positive impacts – environmental restoration – the Group actively participates in tree-planting initiatives organised by the State Forest Service and plans to continue this initiative in the future. Furthermore, the company promotes responsible production, invests in sustainable solutions and supports biodiversity conservation projects.

It is also important to note that the Group's impact on biodiversity is concentrated both in its direct operations and at the beginning and end of the value chain. Key impacts include land use, production processes and resource extraction, which can contribute to deforestation, soil degradation and the loss of natural habitats. The Group seeks to collaborate with farmers and suppliers who apply environmental standards and use best practices. Although these impacts have not been assessed as significant, the Group monitors them continuously and implements appropriate management measures to ensure compliance with environmental requirements and minimise potential negative impacts. In summary, significant impacts and risks to biodiversity are closely linked to the Group's business model, particularly during the raw material supply stage. By managing these aspects appropriately, it is possible not only to mitigate risks but also to strengthen the Group's competitiveness.

At present, no significant risks or opportunities have been identified that would have a material financial impact on the company's financial position, operating results or cash flows. Nor have any significant risks or opportunities been identified that would make it highly likely that the carrying amounts of assets and liabilities disclosed in the financial statements would need to be adjusted significantly in the next annual reporting period. The identified risks relate to the long term.

Resilience to risks was analysed and assessed using a double materiality approach. No significant adverse impacts were identified in this area. At present, the Group has no data on significant impacts

related to land degradation, desertification or soil sealing. Nor has it been established that the activities have an impact on endangered species.

A code of conduct is applied to suppliers regarding compliance with environmentally friendly land use requirements.

B6. Water

The Group's core business – the production of dairy products – requires the maintenance of sanitary and hygienic conditions, and therefore the Group consumes a relatively large amount of groundwater. The company in Rokiškis has its own water source, from which it extracts and treats water for internal use.

The company extracts the majority of the water it consumes from its own water source, whilst the remainder is supplied by municipal centralised water production companies. The Group's water source is used in accordance with all statutory regulations, and the volume of groundwater used does not pose a risk to the local ecosystem. The water source is registered, the water resources have been approved by the Lithuanian Geological Survey, and the resources used are accounted for and monitored, with reports submitted in accordance with established procedures. The extraction and proper use of groundwater resources are regulated by the Ministry of the Environment; activities are monitored through a system of permits, reports and fees. The Group strives to conserve water resources as much as possible; therefore, wherever possible, treated water is reused in place of groundwater.

Water use and wastewater management have a significant impact on the Group's operations, directly affecting production costs and compliance with environmental requirements. To manage this risk, the company has already integrated solutions to improve water efficiency and wastewater management that comply with the requirements of Lithuanian TIPK permits and EU directives. The Group plans to invest in advanced wastewater treatment systems and water consumption monitoring, transition to a circular economy model, and implement innovations and water-saving technologies. The volume and intensity of water consumption are presented in the table.

Table 15. The Group's water consumption volume and intensity in 2025

	2024	2025	Annual change
Water consumption m ³	1,890,199	1,975,724	+4.5%
Water consumption m ³ / 1 t FPCM milk	3.838	3.668	-5.5
Water consumption m ³ / 1 tonne of production	17.407	17.252	-0.9
Proportion of reused water	6.6%	6.2%	-6.1%

We did not achieve our 2025 water reduction target, but we are not giving up on this goal. Furthermore, we have achieved a reduction in water intensity. Our top priority is currently the safety and quality of dairy products, but we hope to find more environmentally friendly production methods. The Group's companies do not operate in areas experiencing severe water scarcity.

B7. Circularity and waste

B7.1 Product packaging and waste

Food packaging must, first and foremost, be safe and ensure the quality and safety of the product throughout its shelf life. Dairy products are highly sensitive to environmental influences, so the functionality and design of the packaging are particularly important in ensuring product safety. Due to ever-increasing consumption worldwide, environmental problems have arisen, resources are dwindling and waste is accumulating.

We recognise the public's concern regarding the impact of packaging on health and the environment, and therefore strive to select packaging manufacturers who share these priorities. When selecting packaging suppliers, we give priority to manufacturers who use the latest technologies, minimise waste in their operations and avoid the use of harmful substances. The main types of packaging we use are plastic, wooden, cardboard, metal and composite. The environmental impact of packaging is linked to raw material extraction, production and waste management; therefore, we strive to use resources rationally by minimising packaging and are constantly seeking modern packaging solutions. The Group carries out the accounting and management of its packaging waste in accordance with the Law on Packaging and Packaging Waste Management of the Republic of Lithuania. In accordance with this law, the accounting of packaging and packaging waste and the payment of taxes for environmental pollution caused by packaging waste are ensured. The management of packaging waste is entrusted to the licensed packaging waste management organisation in Lithuania, VšĮ "Žaliasis taškas".

One of the priorities is to seek new opportunities and use recyclable packaging as much as possible. However, we face another challenge – particularly high requirements for primary packaging that comes into contact with food. We are pleased to have achieved a high 94.9% share of recyclable packaging by 2025, but we are ambitious to improve this result.

Table 16. Packaging consumption

Packaging	2024	2025	Annual change
Plastic t	879.6	862.1	-2%
Paper/cardboard t.	1,158.4	1,178.2	+1.7%
Metal t.	43.0	47.8	+11%
Combined	473.5	457.4	-3.4%
Wooden t.	1,519.8	1,645.8	+8.3%

B7.2 Production waste

We aim to use raw materials as efficiently as possible to save costs, protect the environment and ensure a circular economy. By 2025, 96.4% of our production waste will be used for: for biomass production, composting, fertilisation or electricity generation, animal feed and other approved disposal methods. All other waste generated is sorted and handed over only to licensed waste management operators.

All our production waste is managed in accordance with environmental protection requirements. Contracts have been concluded with waste management operators, waste records are maintained, and procedures for waste management have been established in the organisation's departments, with designated responsible persons. Our primary objective in this area is to prevent waste generation and to utilise available raw materials as efficiently as possible. For example, by improving our production processes, we have achieved a situation where 100% of our effluent is recycled into other products. All waste generated is recorded in the state-mandated electronic system 'Unified Information System for the Accounting of Products, Packaging and Waste' (GPAIS), and reports are submitted annually. We analyse data on waste generated, compare it with previous periods and look for ways to improve processes.

Table 17. Waste

Type of waste (t)	2024	2025	Annual change
Biodegradable	10,118.1	10,086.9	-0.3%
Hazardous	22.1	35.8	+61.7%
Packaging waste	306.0	200.6	-34.6%
Other	422.9	389.3	-7.9%
Total:	10,869.1	10,712.6	-1.4%

The volume of hazardous waste increased due to the closure of petrol stations and the cleaning of storage tanks. The volume of packaging waste decreased due to its management and a change in accounting practices; non-recyclable packaging waste is used to generate energy.

B7.3 Circular economy

In order to use resources as efficiently as possible, we are guided by several principles: to use milk as rationally as possible in product manufacturing, to fully recycle the whey produced, and to manufacture products with higher added value.

The Group has set measurable, results-based targets in this area, which it plans to achieve by 2027.

- Recycle or reuse 95% of waste generated (baseline year – 2020 result: 89%), with an interim target of 93% by 2025. Achieved 96.4%.
- Ensure that 85% of product packaging is recyclable (2020 baseline result: 78.5%), with an interim target of 84% by 2025. Achieved: 94.9%.
- Increase the use of reclaimed water by 10% by 2027 compared to the 2020 baseline, thereby reducing the use of groundwater. 6.2% achieved in 2025.

These targets are voluntary and based on a double materiality assessment. The targets are directly linked to the commitment set out in the Group's Sustainability Policy to organise waste management in a way that contributes to the circular economy and the reuse of resources. The targets were set based on the results of the materiality assessment, the current situation within the Group, and industry practice. Stakeholders (representatives) were not directly involved in setting the targets.

The Group's objectives do not relate to reducing the volume of primary raw materials. The Group aims to optimise production processes by reducing waste and energy and water consumption;

however, reducing the volume of primary raw materials is not a priority, as this could negatively impact product quality and compliance with established standards. Furthermore, the current objectives do not relate to the procurement of renewable resources or their cascading use.

In 2025, our operations generated 10,086.9 tonnes of milk processing waste. Waste unsuitable for product manufacturing is used for biomass, composting or electricity generation in bio-power plants. In this way, we create a circular economy in our operations, in which 96.4% of waste is utilised. Although we do not carry out bio-transformation processes ourselves, the waste is transferred to other authorised waste managers, with whose help we ensure the proper utilisation of waste. For example, we collaborate with farmers and agricultural companies who use the sludge generated after the treatment of our wastewater to fertilise fields, and using modern technologies, we recycle effluent into water for sanitary purposes. All hazardous and non-hazardous waste generated is transferred to specialist waste management organisations, which ensure proper waste management.

Additional relevant topics

Sustainability and responsibility in the supply chain

The Group has adopted a Sustainability Policy that covers approaches and provisions across all three pillars of sustainability: environmental, governance and social issues. This policy aims to cover the entire value chain – from the supply of raw materials to the delivery of the final product to the consumer.

The Code of Ethics for Business Partners is a document in which the Group sets out clear minimum standards of conduct and compliance for its suppliers, contractors and other partners. The Code helps to align expectations across the entire value chain, reduces reputational and legal compliance risks, strengthens a responsible supply chain and provides a basis for partner assessments, audits or the application of terms of cooperation.

The Sustainability Policy and the Code of Ethics for Business Partners are published on www.rokiskio.com.

We assess all suppliers against social, economic and environmental sustainability criteria. We understand the risks that may arise in the supply chain, so we conduct procurement responsibly, ensuring supply security. New suppliers are selected based on environmental and social criteria. A periodic supplier assessment is carried out once a year.

In 2026, the Company obtained RSPO supply chain certification under the Segregated (SG) model. This means that RSPO-certified palm-derived raw materials are physically segregated from non-certified materials throughout the supply chain – from certified sources to our point of control – thereby ensuring traceability and the ability to legitimately declare products as RSPO-certified.

The certificate confirms that the company applies the required supply chain management processes (purchasing, receiving, storage, accounting, documentation and internal control) and is periodically audited by an independent certification body.

Animal welfare

The Group's main raw material is cow's milk, sourced from farms in Lithuania, Latvia and Estonia. We purchase milk only after concluding detailed milk purchase and sale contracts, which include

requirements relating to animal welfare. By signing the contract, the seller confirms that the milk being sold comes from cows kept in herds included in the agricultural supervision system of the competent EU authorities and complies with EU regulations.

The Group's and its partners' farms are regularly inspected to ensure compliance with the highest ethical standards regarding animal welfare. Once a year, according to pre-arranged schedules, we carry out a self-monitoring programme: we organise visits to dairy farms and assess compliance with animal welfare requirements. In rare cases where farmers fail to comply with the requirements, audits may be carried out more frequently and the business partnership may be terminated.

We purchase raw milk only from farms that meet EU requirements and ensure the welfare of cows in accordance with the Five Freedoms principle:

- Freedom from hunger and thirst, a balanced diet and free access to water;
- Freedom from discomfort;
- Freedom from pain, injury or illness;
- Freedom to behave normally;
- Freedom from fear and suffering.

We work closely with the Lithuanian accredited laboratory Pieno tyrimai, UAB, which provides the latest information on relevant issues to both the company and dairy farms directly. Pieno tyrimai, UAB organises seminars for farmers, runs a programme for monitoring animal productivity, conducts feed quality tests, and operates a PGR testing programme aimed at identifying the causes of mastitis in cows. Through these measures, we help dairy farms to implement sustainable practices and achieve stable growth.

Although Rokiskio suris, AB can only partially influence the implementation and improvement of sustainable practices on farms, these aspects are strictly regulated by state institutions. For its part, the Group supports farms adopting modern practices, organises training, and assists in implementing various monitoring systems on farms, which directly impacts the company itself, its efficiency and the quality of its products.

We collaborate with farmers, helping them to calculate CO₂ emissions and set methods and targets for reducing these emissions, as well as promoting increased cow productivity by improving the balance of feed rations, the herd's genetic potential, animal welfare and health, with the aim of achieving higher milk yields per cow and high-quality milk.

Only high-quality milk can be used to produce high-quality dairy products, and high-quality milk can only be obtained from healthy animals (milk is purchased only from farms with a healthy herd status). We monitor the somatic cell count (SCC) of all milk delivered from farms. The somatic cell count in raw milk must not exceed 400,000/ml. In 2025, the average somatic cell count in the raw milk we purchased was 205,000/ml.

Social parameters

B8. Employees

B8.1 General

The average number of employees in the Rokiskio suris, AB Group in 2025 was 1,114. The Group's average number of registered (insured) employees in 2025 was 1,125, i.e. 2.59% fewer than in 2024, when the average number of employees was 1,155. This slight decrease was due to more efficient operational processes. All data presented in this section is calculated based on the average number of employees during the reporting year, i.e. 1,114.

Within the Group, all internal rules and procedures apply equally to both men and women. Based on the risk analysis carried out, it was not found that women in the company face a higher risk of harm. There are currently no migrants in the Group, so this group of employees was not analysed in the assessment.

Existing policies and procedures

In view of the potential negative impact, policies, procedures and processes have been established to set out the actions required to mitigate it, for example: Sustainability Policy, Code of Ethics, Equal Opportunities Policy, Human Rights Policy, Anti-Corruption Policy, Violence and Harassment Prevention Policy, and Anti-Money Laundering and Counter-Terrorist Financing Policy, Internal Rules of Procedure, Food Safety and Cultural Quality Plan.

Sustainability Policy

In 2024, the Group adopted the Sustainability Policy and the Sustainability Strategy for 2025–2027, which sets out targets in each area of sustainability. The aspirations and principles set out in the Sustainability Policy apply to all Group employees, regardless of the nature of their work or type of contract, and cover key commitments in the areas of improving working conditions, ensuring equality, and health and safety. Based on the commitments set out therein, the aim is to manage significant impacts, risks and opportunities throughout the value chain – from the supply of raw materials to the delivery of products to consumers.

Dalius Trumpa, Director, is responsible for the implementation of the Sustainability Policy, and the Company's management undertakes to continuously monitor and update the policy to ensure its compliance with legislation and best practices. The Sustainability Team is responsible for pursuing the objectives and implementing the tasks.

In implementing the Sustainability Policy, the Group adheres to international standards, including the principles of the United Nations Global Compact, in particular Principle 6, which promotes the elimination of discrimination in the workplace. The process of drafting the Sustainability Policy took into account existing internal procedures and the interests of stakeholders.

The Sustainability Policy is publicly available on the Company's website, ensuring that it can be accessed by both stakeholders and those responsible for its implementation.

Human Rights Policy Commitments

The Group has adopted and implemented a Human Rights Policy and a Code of Ethics, which define the Group's commitments and approach to human rights, including labour rights. The commitments set out in the Policy are consistent with the United Nations (UN) Guiding Principles on Business and Human Rights and the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work. The Group is guided by several key principles: a commitment to respect human rights and avoid violations; ensuring labour rights and safety, including the right to join trade unions and a zero-tolerance approach to forced and child labour or discrimination; the provision of safe, fair and dignified working conditions; the ability to report potential violations; and the integration of the policy across all aspects of the organisation's operations.

Employees are made aware of the policy upon recruitment, and it is also published on the Company's website. Furthermore, the Group operates a system for reporting potential violations, allowing employees to report violations anonymously or openly, which the Group investigates and takes appropriate action on.

The Code of Ethics clearly states that the Group does not tolerate forced, compulsory or involuntary labour and does not contribute to human trafficking. Children are employed only in accordance with applicable legislation, ensuring their willingness to work and compliance with age requirements.

Prevention of discrimination and harassment

The Group has adopted policies on 'Prevention of Violence and Harassment', 'Equal Opportunities' and 'Human Rights', as well as a Code of Ethics, which clearly define the Group's commitments to ensuring equal opportunities and preventing discrimination. The policies identify grounds for discrimination, such as racial and ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political views, nationality or social origin, and the Group opposes all forms of discrimination, including but not limited to the right to employment, education, access to social guarantees provided for in the laws of the Republic of Lithuania and collective agreements, appropriate working conditions that ensure the safety and health of employees, and equal opportunities as provided for in the Labour Code of the Republic of Lithuania (The Latvian company SIA Jekabpils piena kombinats complies with the relevant laws and other legal acts of the Republic of Latvia). Employees may report instances of discrimination through the channels known to them, and the Company takes action to investigate and eliminate them.

Diversity and equal opportunities

The Group's companies enter into collective agreements with employee representatives. Collective agreements apply to all employees and ensure equal welfare conditions, regardless of age, position, type of contract, full-time or part-time status, etc. Promoting diversity by ensuring equal opportunities and involving various employee groups enables the Group to become more open to new ideas, improving the working environment and reducing instances of discrimination.

Promoting equality and inclusion improves the working environment, boosts creativity and strengthens the organisation's reputation by integrating social responsibility principles into the Group's business model.

Following a double materiality assessment, risks were identified relating to gender balance at senior management level, as this is dominated by one gender. Subsequently, at the shareholders' meeting on

10 December 2025, a new Board of Directors was approved, comprising 2 women out of 6 Board members. Gender balance has been maintained at the middle management level.

Privacy

The privacy of personal data is ensured in accordance with the General Data Protection Regulation and the Personal Data Protection Policy.

Following a double materiality analysis, potential negative impacts and risks associated with data breaches have been identified. Such incidents could have negative consequences for employees (e.g., breaches of personal privacy) and for the Group, affecting its reputation and causing financial losses. Although no incidents have been recorded to date, the Group identifies this issue as significant in order to strengthen its management and minimise the risk of occurrence. In 2025, cyber resilience and security training was organised for Group employees, with 158 administrative staff participating.

All employees are exposed to the risk of data privacy breaches, but those most at risk are those who work with sensitive data, i.e. staff in the HR, IT and finance departments. 100% of employees in these groups participated in the cyber resilience and security training.

Employee well-being

The Group's activities have a direct impact on employees' working conditions, wellbeing and safety. The impact of the Group's activities on employees is continuously assessed, including through surveys, data analysis and consultations with employee representatives. The Group's strategy is closely linked to employee wellbeing, and therefore continuous investment is made in improving working conditions and ensuring safety. Decisions regarding the improvement of working conditions and the implementation of preventive measures under contribute to the organisation's competitiveness and sustainable growth, whilst risk management and investment in health and safety strengthen the Group's long-term success.

The resilience of the Group's strategy and business model, relating to the Group's ability to address material impacts and risks and to capitalise on its material opportunities, was assessed to the extent that risks were evaluated through the double materiality assessment.

The financial impact on the Group of existing risks relating to its own workforce is not quantified. The Group has also assessed that there is no significant risk that the carrying amounts of assets and liabilities will need to be adjusted significantly in the next reporting period due to existing risks and opportunities.

At present, no significant impact on the Group's own workforce has been identified in the Group's operations due to restructuring plans related to environmental objectives.

No operations within the Group's activities have been identified that would pose a significant risk of incidents of forced or child labour.

The Group has a positive impact on its workforce by offering additional financial and other benefits provided for in Collective Agreements (such as access to healthcare centre services, psychological counselling, and participation in training). The aim of collective agreements is to create conditions for the harmonious functioning of the workforce, and to guarantee standards of employment, pay, health and safety, and other working conditions for various categories of employees that are better than those provided for in the laws, government resolutions and legislation of the Republic of

Lithuania. The Group aims to provide the best possible employment and social guarantees for its employees.

Clear learning and career opportunities increase employee loyalty and enhance the employer's image. These opportunities are closely linked to the Group's operational management and human resources development processes, which enable employees to develop and grow alongside the Group.

Welfare programmes and learning opportunities increase employee productivity and loyalty, thereby directly contributing to the Group's strategic objectives – the promotion of innovation and long-term growth.

The Group does not have a separate policy on the prevention of accidents at work, but employee health and safety is ensured in accordance with the laws of the Republic of Lithuania and the Republic of Latvia, in compliance with established management procedures and the provisions of internal regulations.

Processes for involving the workforce and employee representatives in addressing issues

The involvement of employees' views and interests in decision-making processes takes place through the Trade Union and the Labour Council, which act as intermediaries between employees and management. Employee representatives are regularly provided with information, consultations are organised, and collective bargaining takes place regarding the inclusion of working conditions and additional benefits in the Collective Agreement. The Group does not directly assess the effectiveness of inclusion through a separate system, but employee feedback is gathered through annual surveys (workplace climate surveys). Furthermore, employees can approach their line manager or senior management directly or anonymously.

Engagement activities are carried out both at the organisational level (through the central HR management system) and at the level of local units or projects. Issues and suggestions identified at the local level are addressed through managers' feedback channels, meetings and individual discussions. Relevant information from various levels is systematised, and relevant decisions are integrated into strategic planning, HR policy or departmental activities.

Both human (HR specialists, managers, employee representatives) and financial resources are allocated to engagement activities, relating to the organisation of training, the consultation process, conducting negotiations and communication tools. Time is set aside for regular meetings, surveys and open communication with employees.

Employee representatives actively participate in collective bargaining negotiations, during which additional benefits are proposed and improvements to working conditions are negotiated. The company seeks to promote equal opportunities and gender equality, and health and safety aspects are regularly discussed and integrated into day-to-day operations.

The company does not have specific measures in place for particular vulnerable groups of employees, but all employees are encouraged to provide feedback and actively engage in decision-making through existing representation and communication channels.

Remedial processes and channels through which the workforce can raise concerns

The Group has established processes designed to address and rectify any significant adverse impacts on its workforce. Therefore, although no such cases have been identified at present, should the need arise, the Group would take immediate action to remedy the situation.

The Group has an approved ‘Procedure for Submitting Complaints, Suggestions, Enquiries and Requests’. Employees can use various channels to raise concerns: by email, telephone, the ‘suggestions, complaints and proposals’ box, or by contacting the Trade Union, the Works Council or the Health and Safety Committee.

All channels are legitimate, well-known and accessible to employees; procedures with indicative deadlines for responding to enquiries are in place, and transparency is ensured. Employees are informed about these channels – relevant notices are displayed in clearly visible locations within the workplace that are accessible to them. All reports received are recorded and analysed to assess the effectiveness of the channels and ensure an appropriate response to the issues raised.

In 2025, 1 complaint was recorded.

B8.2 Metric

Table 18. Employees by type of employment contract:

Type of employment contract	Number of employees	
Fixed-term contract	67	6.0%
Permanent employment contract	1,047	94.0%
Total number of employees	1,114	100

Table 19. Employees by gender:

Gender	Number of employees	
Men	689	61.8%
Women	425	38.2%
Other	-	-
No data	-	-
Total number of employees	1,114	100%

Table 20. Employees by gender in senior management:

Gender	Number of employees	
Men	4	80%
Women	1	20%
Total number of employees	5	100%

*The management category includes functional directors and branch managers

Table 21. Employees by country:

Country	Number of employees	
Lithuania	1,057	94.9%
Latvia	57	5.1
Total number of employees	1,114	100

Table 22. Employees by category:

Category	Number of employees	
Managers*	5	0.5%
Specialists	253	22.7%
Workers	856	76.8%
Total number of employees	1,114	100%

*The management category includes functional directors and branch managers

Table 23. Employees by age group:

Age ranges	Number of employees	
Employees aged up to 30	83	7.5%
Employees aged 30 to 50	461	41.4
Employees aged over 50	570	51.1
Total number of employees	1,114	100

Table 24. Employees by length of service:

Length of service	Number of employees	
Up to 5 years	349	31.3%
5 to 20 years	443	39.8
Over 20 years	322	28.9%
Total number of employees	1,114	100%

Table 25. Employees by level of education:

Education	Number of employees	
Education: higher	272	24.4%
Education: upper secondary	457	41.0%
Education: secondary	300	26.9%
Education: incomplete secondary	85	7.7%
Total number of employees	1,114	100

Table 26. Staff turnover

Total number of employees	Number of employees dismissed during the period	Staff turnover rate
1,114	170	15.26%

B9. Employee health and safety

All employees, including new recruits, must comply with established health and safety requirements in the workplace and regularly update their knowledge. The Group's occupational health and safety management system has been implemented in accordance with the Law on Occupational Safety and Health of the Republic of Lithuania and the standards applied in the Group's companies:

- the SA 8000 social responsibility standard (Rokiskio pieno gamyba, UAB);

- the SEDEX supply chain responsibility data and risk management platform (Rokiskio suris, AB);
- the International Food Safety Standard (IFS) Food Version 8 (across the entire Group);
- the ISO 14001 environmental management standard (across the entire Group).

The occupational health and safety management system applies to all types of operations. The main negative impact on employees arises from mechanised production processes, which may cause injuries. The Group invests in workplace risk assessments, ergonomics, compliance with safety standards and the protection of employee health. The Group implements preventive measures, such as regular health and safety checks, training and technological innovations that reduce workplace risks. Employees are encouraged to communicate openly about potential hazards and preventive actions.

All employees at higher risk due to the nature of their work (e.g. those working with chemicals or hazardous equipment) receive regular training and are made aware of safety requirements. Workplace risks are continuously assessed, and this aspect is reviewed during social (SA8000, SEDEX) and food safety and quality (IFS) audits. Furthermore, the Group's operations are monitored and inspected by state authorities to ensure compliance with all safety standards.

Employees of other companies working within the Group (e.g. those in security, construction and cleaning services) are subject to the same safety criteria and requirements as our own staff; these must be ensured by their employers, however, the Group company carries out supervision and control through a designated responsible employee.

Table 27. Employee health and safety

Employee health and safety	2025
Number of deaths due to work-related injuries and work-related health problems	0
Number of recordable work-related accidents	8 (7 minor, 1 serious)
Total number of hours worked per year by all employees	1,923,379.80
Rate of recordable work-related accidents (number of recordable accidents / total number of hours worked × 200,000)	0.83
Number of working days lost due to work-related injuries and deaths resulting from accidents at work, work-related health problems and deaths resulting from health problems	400
Percentage of persons classified as part of the workforce who are covered by the company's health and safety management system, based on legal requirements and/or recognised standards or guidelines (calculated on the basis of the actual number of employees, not full-time equivalents)	100%

B10. Pay, collective bargaining and training

B10.1 Remuneration

The Group operates an effective and fair remuneration system designed to attract, retain and motivate employees. All employment contracts with employees, including managers, are drawn up in accordance with the requirements of the Labour Code of the Republic of Lithuania. Employees are hired and dismissed in accordance with the requirements of the Labour Code.

Table 28. Average monthly remuneration of the Rokiskio suris, AB Group by employee category:

Employee category	2025	2024	Change, %
Managers	3,840	3,378	13.67%
Specialists	2,460	2,442	0.74%
Workers	2,301	2,237	2.86%
Group average	2,339	2,288	2.23

The average monthly wage is calculated in accordance with Resolution No. 496 of the Government of the Republic of Lithuania, dated 21 June 2017.

The remuneration paid to employees of Rokiskio suris, AB Group consists of:

- 1) a fixed salary for work performed – the monthly salary specified in the contract;
- 2) piece-rate pay: for production workshop staff, sales department staff and warehouse staff, remuneration is paid according to the actual amount of work performed and approved rates;
- 3) a variable component of remuneration: in accordance with the provisions of the incentive fund approved in the collective agreement.

Since 2018, the Company has applied a remuneration scheme based on variable salary components established by the Company, which depend on the Company's performance, market conditions and other factors. Variable salary components are allocated to each department in accordance with the approved functional management system. This remuneration procedure is approved by the Company's director.

Each of the Company's production workshops or departments has an approved procedure for the distribution of the incentive fund, which sets out the criteria for the performance appraisal of all employees and their incentives. The performance appraisal of employees is one of the most important tasks undertaken by the company, aimed at organising work as effectively as possible, achieving set objectives, fostering positive relations between managers and their subordinates, and increasing employee motivation.

Table 29. Gender pay gap

	Pay gap between men and women*, % 2025
All employees	11.43

Note: * Formula used to calculate the gender pay gap: $(\text{Average hourly gross pay of male employees} - \text{average hourly gross pay of female employees}) / \text{Average hourly gross pay of male employees} \times 100$

Remuneration policy and report

The Company's remuneration policy is designed to promote sustainable long-term value and is aligned with the Company's strategic priorities. The fixed component of remuneration ensures a competitive level of remuneration in line with market conditions and helps to attract and retain competent employees, whilst the variable component is linked to the achievement of long-term objectives, improving operational efficiency, ensuring financial discipline and managing significant risks.

To ensure transparency, the Company plans to further detail the disclosure of the groups of criteria applied and their link to strategic objectives, whilst safeguarding commercially sensitive information.

The Company's remuneration report is submitted for approval at the Annual General Meeting. In light of the results of the vote on remuneration information at the Annual General Meeting held on 30 April 2025, we note that the shareholders approved the report without submitting any comments or proposals regarding its content. Therefore, when preparing the remuneration information for this reporting period, there was no need to make adjustments related to the results of the shareholders' vote. However, the Company continues to review its remuneration disclosure practices and, in the event of comments from shareholders or changes in legal requirements, will adjust the presentation of information accordingly in future periods.

B10.2 Collective bargaining

Since 2018, the Company has had a Labour Council comprising 11 members. The Council is appointed for a three-year term, which begins from the start of the Council's mandate. At the end of the term, in August 2024, the Labour Council was re-elected for another three-year term.

Group employees are guaranteed the right to participate in trade union activities. A trade union committee has been established within the companies, which defends its members' labour, economic and social rights and interests, safeguards their right to employment, and social security, promotes professional development, fosters professional ethics, and strives to increase the wages and other income of food industry workers.

A Collective Agreement has been approved, the aim of which is to create conditions for the harmonious functioning of the workforce, to guarantee the level of working conditions, wages, health and safety, and other working conditions for various categories of employees, better than those provided for in the laws, government resolutions and legal acts of the Republic of Lithuania, and to provide better employment and social guarantees for the company's employees.

The collective agreement was renewed in 2024; there were no renewals in 2025.

The following additional guarantees for employees are provided for:

- An employee raising a disabled child is paid a one-off financial allowance equal to 1 minimum monthly wage once a year;
- Company employees are paid a funeral allowance upon the death of a family member (spouse, parents, child);
- In the event of the death of a Company employee, a one-off funeral allowance is provided to their family;
- On the occasion of work anniversary milestones (20, 25, 30, 35, 40, 45 and 50 years), Company employees are paid an additional allowance;

- Support is provided to Company employees suffering from serious and long-term illnesses or who have sustained injuries;
- Company employees, their family members, and former employees who have retired are granted a discount on treatment at the Company’s health resort;
- Unpaid leave, as provided for in the Labour Code of the Republic of Lithuania, for an employee’s marriage or to attend the funeral of a deceased family member, is granted in accordance with the general leave entitlement procedure. In addition, leave is granted to employees when their children marry, and upon the death of an employee’s spouse’s parents.

The rights and obligations of the Company’s employees are set out in their job descriptions. No specific rights or obligations are provided for in the employment contracts.

In 2025, 298 employees of the Company Group availed themselves of the ‘Procedure for the Granting of Financial Incentives and Allowances’ in force prior to the Collective Agreement, and subsequently of the social guarantees provided under the Collective Agreement.

Table 30. Coverage of collective agreements and social dialogue

Coverage	Coverage of collective agreements		Social dialogue
	Employees – EEA* (in countries where there are > 50 employees, accounting for > 10% of all employees)	Employees – non-EEA* (estimate for regions with > 50 employees accounting for > 10% of all employees)	Workplace representation (EEA* only) (in countries with > 50 employees accounting for > 10 % of all employees)
0–19%	Latvia	-	Latvia
20–39%	-	-	-
40–59%	-	-	-
60–79%	-	-	-
80–100%	Lithuania	-	Lithuania

*EEA – European Economic Area

Incidents, complaints and serious impacts on human rights

During the reporting period, the Group received one report of psychological abuse in the workplace. The report was investigated, and corrective and preventive measures were taken. No further reports of discrimination, including harassment, were submitted via the Group’s whistleblowing channels, nor were any fines, penalties or compensation awarded in relation to the incidents or complaints disclosed. Furthermore, no significant human rights violations, such as forced labour, human trafficking or child labour, were identified.

The channels for raising concerns operate identically in every Group company, but reported cases are recorded in an individual, decentralised system.

B10.3 Training

Staff development and the improvement of specialised and general skills at Rokiskio suris, AB are among the company’s top priorities, as only educated employees with the appropriate knowledge and experience can create high-quality products and services.

Training plans are drawn up annually, taking into account the Company's strategic objectives and the alignment of employees' competencies with these objectives. Group employees are given opportunities to deepen their knowledge and develop their skills through various training courses, seminars and conferences; the company also supports the pursuit of professional education at the country's universities, colleges or other educational institutions awarding qualifications. Great emphasis is placed on foreign language learning.

The company regularly conducts internal staff training, taking into account the nature of the work, as well as the requirements for the workplace and product quality. In 2025, employees participated in both internal and external training courses, the number of which increased significantly due to the possibility of remote participation. Across the entire group, the budget allocated for training in 2025 was €165,348.

All members of the Sustainable Operations Group have completed the three-month Sustainability Training and Mentoring Programme organised by Sustain Academy and participate in specific training courses related to sustainability and their immediate professional field. The Group's manager has additionally completed the 'Business Development and Sustainability' module at ISM University of Management and Economics. To ensure expertise, the Group engages external sustainability experts for consultations and report preparation. Training on sustainability principles is also provided to all Group employees.

The expert knowledge and skills of the members of the Sustainable Operations Group help the Group to pay particular attention to environmental aspects, including the calculation of CO₂ emissions in its operations and across the entire value chain.

Active cooperation is also carried out with raw milk suppliers to help them calculate CO₂ emissions using the internationally recognised 'Cool Farm Tool'.

Governance parameters

B11. Corruption/bribery

In 2025, the Group adopted an updated Anti-Corruption Policy, which is communicated to all employees. This policy is broadly in line with the preventive principles of the United Nations Convention against Corruption (UNCAC). The policy enshrines the principles of transparency, management accountability, avoidance of conflicts of interest and zero tolerance for corruption.

The Anti-Corruption Policy aims to create a transparent business environment, raise employee awareness and ensure zero tolerance for any manifestations of corruption. Key risks – potential cases of bribery, conflicts of interest, influence peddling and unlawful gifts. Key opportunities – to strengthen the Group's reputation, reduce legal and financial risks, and build trust among business partners and the public.

The policy covers all of the Group's activities, including relations with business partners, suppliers, customers and public authorities. No exceptions are specified, but the document emphasises that all employees, without exception, must adhere to the established principles.

The policy emphasises that the selection of suppliers and business partners must be transparent and based on objective criteria. Employees must avoid conflicts of interest, and decisions are made in accordance with the principles of impartiality, integrity, transparency and confidentiality.

The policy is communicated publicly to employees and stakeholders. Violations can be reported confidentially by email (informuoj@rokiskio.com) or by telephone (+370 458 55200). A procedure is also provided for how reports are investigated in accordance with the Group's established procedures.

In addition, there is a Policy on the Prevention of Money Laundering and Terrorist Financing, the provisions of which apply to employees in positions with the highest risk of corruption and bribery.

All new employees are familiarised with the Code of Ethics, and in the event of an update, all employees are re-informed. Training covers compliance with ethical standards, responsible decision-making and the strengthening of a transparent business culture.

The Group has not established procedures for the prompt, independent and objective investigation of business ethics incidents, including incidents of corruption and bribery, but has *a general procedure for the submission and investigation of complaints, suggestions, requests and enquiries*.

During the reporting period, the Group has not identified any business ethics incidents, including incidents of corruption and bribery, and has not been subject to any urgent, independent and objective investigation procedures.

This voluntary consolidated sustainability report has been prepared to provide our customers, partners and other stakeholders with transparent and consistent information on the Group's impact in terms of sustainable operations: from an environmental, social and governance perspective.

In the report, we summarise the key initiatives, progress made and key ESG indicators for 2025, and identify the priority areas to which we will continue to devote the greatest attention. We are committed to continuously improving data quality, strengthening supply chain accountability and making decisions that will, in the long term, enhance the Company's resilience, competitiveness and value creation.