



SUSTAINABILITY REPORT

2025

TABLE OF CONTENTS

CEO LETTER	3
-------------------	----------

HIGHLIGHTS IN 2025	4
---------------------------	----------

GENERAL DISCLOSURES	5
----------------------------	----------

About this report	6
-------------------	---

Governance	7
------------	---

Strategy, business model, and value chain	9
---	---

Double materiality assessment	13
-------------------------------	----

ENVIRONMENTAL INFORMATION	17
----------------------------------	-----------

E1 Climate change	18
-------------------	----

E5 Resource use and circular economy	25
--------------------------------------	----

SOCIAL INFORMATION	28
---------------------------	-----------

S1 Own workforce	29
------------------	----

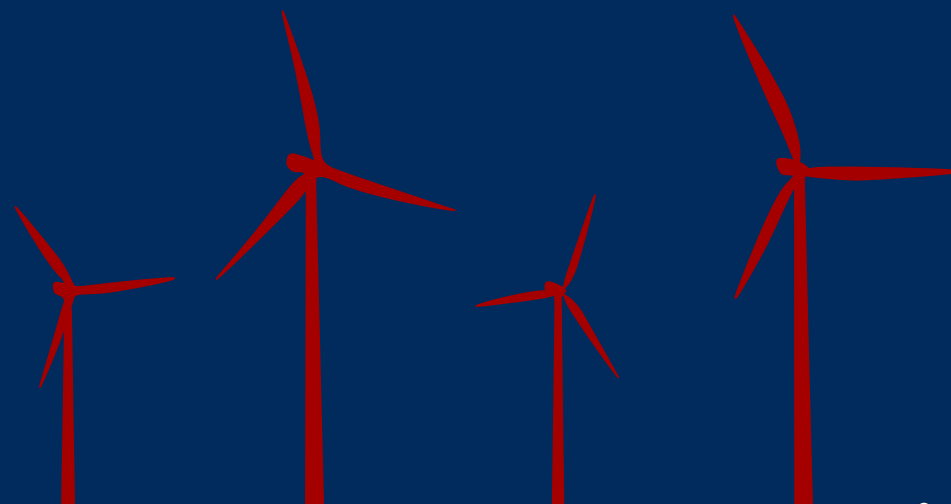
GOVERNANCE	38
-------------------	-----------

G1 Business ethics	39
--------------------	----

INDICES	42
----------------	-----------

ESRS-GRI indicators list	43
--------------------------	----

List of datapoints in cross-cutting and topical standards that derive from other EU legislation	56
---	----



CEO LETTER

I am pleased to present PASSER SIDC Group's first Sustainability Report for 2025, prepared with reference to the European Sustainability Reporting Standards. The report reflects our commitment to transparency and the continued development of sustainability governance across the Group.

During 2025, we strengthened our approach to managing sustainability matters by improving environmental, social, and governance practices. We continued to enhance resource efficiency and waste management processes, implemented a Group procedure for packaging accounting and GPAIS reporting, and updated ISO management system requirements.

Our employees remain at the centre of our success. We continued to invest in occupational health and safety, professional training, and employee development while maintaining our focus on employee well-being. The Group also continued to maintain responsible business conduct through supplier management practices and commitment under the Supplier Code of Conduct.

A significant milestone of the year was the signing of a turnkey contract for the design, construction, and delivery of the Ocean Energy Support Vessel (OESV) "Dominus", which is currently the Group's largest project. This project supports our long-term growth in the maritime sector and strengthens our position in the offshore support vessel market.

Looking ahead, we remain focused on improving our management systems, strengthening responsible business practices, and delivering measurable progress in areas that matter to our business and stakeholders.

Chief Executive Officer

Chief Executive Officer
Aivaras Kamas



HIGHLIGHTS IN 2025



16+

YEARS OF OPERATION



4

COMPANIES



265

EMPLOYEES



>44

MLN. EUR TURNOVER



1247

TOTAL HOURS OF
EMPLOYEE TRAINING



60

OVERALL SCORE



PASSER
SIDC

GENERAL DISCLOSURES

2025

ABOUT THIS REPORT

BP-1 General basis for the preparation of sustainability statements

This is the PASSER SIDC Group Sustainability Report (hereinafter – sustainability report, report) with reference to the European Sustainability Reporting Standards (hereinafter – ESRS) requirements. It was developed voluntarily, in collaboration with external experts, to maximise compliance with the ESRS. The report is based on the best available information at the time of publication. It covers the period from 1 January to 31 December 2025.

The sustainability report is an annual review of the Group's consolidated sustainability information on environmental, social, and governance (ESG) areas, covering the whole value chain. The Group does not exercise the option to withhold confidential information as provided for in the ESRS.

This report consolidates the sustainability information of four companies as appropriate in the financial statements (hereinafter, the Group and PASSER SIDC Group companies):

- PASSER SIDC GROUP (PSG),
- PASSER SIDC (PS),
- PASSER SIDC Projects (PSP), and
- ASA Rent (ASA).

BP-2 Disclosures in relation to specific circumstances

In this report, the Group follows the time horizon and value chain definitions as per ESRS. The information on indirect data sources used to calculate upstream and downstream value chain metrics is provided in the thematic chapters, e.g., [E1 Climate change](#), where relevant. The Group has not identified any high level of measurement uncertainty related to the data disclosed in the report or to the forward-looking information provided. Also, the sustainability report omits information on sustainability requirements from other legislation or frameworks beyond the ESRS.

Use of phase-in provisions and disclosures stemming from other legislation

The Group has applied the phase-in provisions permitted under Appendix C of ESRS 1 and does not disclose information on the ESRS E4 Biodiversity and ecosystems standard that is evaluated as material. At this stage, the Group's business model and strategy recognise these impacts and opportunities but do not yet define specific responses. No time-bound or science-based biodiversity targets have been set, and accordingly, no related progress can be reported.

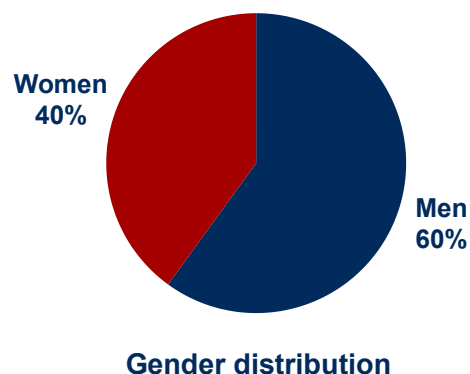
This sustainability report does not provide the information requirements set out in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).



GOVERNANCE

GOV-1 The role of the administrative, management, and supervisory bodies

The Group's administrative and management bodies consist of five executive members:



Sustainability and business ethics-related expertise

The members of the Group's administrative and management bodies possess extensive experience in sustainability topics relevant to the Group's sector, including environmental management, occupational safety, compliance with ISO 14001 and ISO 45001 standards, sustainable production practices, and energy-efficiency initiatives across industrial and maritime projects.

To maintain and strengthen these competencies, members regularly participate in internal and external training, workshops, and professional seminars, and collaborate with external experts and consultants to access current developments and guidance in sustainability.

The Group periodically assesses the skills and knowledge of its administrative and management bodies through performance reviews and gap analyses. Where necessary, targeted training programs and expert consultations are implemented to support alignment with the Group's sustainability objectives and regulatory requirements.

Regular internal and external audits, together with management reviews, support continuous improvement and compliance with sustainability and quality standards.

The responsibilities for overseeing sustainability-related impacts, risks, and opportunities rest with the Group's administrative and management bodies. These responsibilities are defined and documented through job descriptions and employment contracts.

In terms of business conduct, the Supplier's Managing Director is responsible for implementing and monitoring compliance with the [Supplier Ethics and Anti-Corruption Policy](#) within their organisation. In collaboration with relevant staff, the Supplier's Managing Director shall establish a contingency plan to address corruption risks. All managers must complete training on supplier ethics and anti-corruption.

Overseeing sustainability-related matters

Responsibility for sustainability management is delegated to the Sustainability Compliance Manager. This role involves overseeing the implementation, monitoring, and coordination of sustainability-related activities across the Group. Oversight of this function is maintained through the Group's certified management systems (ISO 9001, ISO 14001, ISO 45001), periodic internal and external audits, and formal management

review processes. Furthermore, a Health and Safety Specialist is dedicated to employee well-being, manages occupational health and safety, and oversees the ISO 45001 management system. The Purchasing Director is accountable for transparency, ethics, and legal compliance, including all supplier-related requirements. Finally, the Head of the Quality Department is responsible for supervising and implementing ISO 9001 and overseeing all quality assurance processes. The responsibilities are formally embedded in the individuals' employment contracts.

The Sustainability Compliance Manager reports directly to the Chief Operating Officer (COO), ensuring structured oversight and clear managerial supervision in sustainability-related matters.

No specific control measures or procedures are in place to manage sustainability-related impacts, risks, and opportunities. The Group's control measures are designed to address all operational risks. Sustainability objectives and their implementation are monitored during the annual Management Review.

GOV-2 Information provided and sustainability matters addressed by the administrative and management bodies

Management considers sustainability an integral part of strategic planning. Following the double materiality assessment, sustainability-related risks and opportunities affecting market conditions, the supply chain, and financial projections are presented to the Group's administrative and management bodies as part of the regular management review process.

When sustainability requirements increase operational costs, management evaluates the return on investment by assessing improvements in supply chain stability, energy use, and regulatory exposure. Where trade-offs are required, decisions and the criteria used to select the preferred option are documented.

As part of the double materiality assessment conducted in accordance with the ESRS requirements, the Group examined all topics on the ESRS list, as well as other sustainability topics relevant to the Group.

GOV-3 Integration of sustainability-related performance in incentive schemes

No sustainability-linked incentive schemes or remuneration policies exist for members of the Group's top governance bodies.

GOV-4 Statement on due diligence

The Group is not legally required to apply comprehensive sustainability due diligence and therefore has not implemented dedicated methods. Nevertheless, it regularly assesses potential negative impacts across its operations and value chain and takes preventive measures. Elements of sustainability due diligence are applied across the Group in accordance with the relevant ESRS disclosure requirements, as indicated in the table below.

Key elements of sustainability due diligence adopted by the Group

Key elements	Parts of the sustainability report
a) Integrating due diligence into governance, strategy, and business model	GOV-1 , GOV-2 , GOV-3 , SBM-3
b) Involvement of affected stakeholders in all key stages of due diligence	GOV-2 , SBM-2 , IRO-1 , E1 , E5 , S1 , G1 , MDR-P
c) Identification and assessment of negative impacts	IRO-1 , SBM-3
d) Taking action to address these negative impacts	E1 , E5 , S1 , G1 , MDR-A
e) Monitoring and communicating the effectiveness of these efforts	E1 , E5 , S1 , G1 , MDR-I

GOV-5 Risk management and internal controls over sustainability reporting

Sustainability-related risks are an integral part of the enterprise risk management system, as defined within the as defined Group Risk Management framework. Currently, there are no material sustainability reporting risks, including those related to information collection, reliability or compliance.

STRATEGY, BUSINESS MODEL, AND VALUE CHAIN

SBM-1 Strategy, business model, and value chain

The Group's core business activities are the engineering, procurement, construction, and installation (EPCI) of offshore foundations, shipbuilding and modernisation, and project management services. The Group provides its services and products to customers in the renewable energy, maritime, and industrial sectors, operating across multiple markets.

Supporting activities are carried out to ensure the effective implementation of the primary business operations, which include:

Fabrication of steel structures and industrial metal components

Engineering, design, and development of technical documentation

Cryogenic insulation and specialised industrial services

Other related operational processes are necessary for the Group's activities

The Group operates in Lithuania, Norway, and the Netherlands and serves customers in Norway, Germany, the United Kingdom, France, Denmark, the Netherlands, other EU countries, and the USA. All Group employees conduct their activities within these market territories. To view the headcount of employees by geographical area, please refer to [Chapter S1-6](#).

The Group does not operate in fossil fuel extraction or refining, chemical manufacturing, the production of controversial weapons, or tobacco production. None of the Group's products or services is banned in any operating market.



In October 2025, the Group signed a turnkey contract for the design, construction, and delivery of the multi-purpose Ocean Energy Support Vessel (OESV) "Dominus". The vessel is being constructed for Rederij Groen B.V., part of the Glomar Offshore Group.

The project is currently the largest project undertaken by the Group and is scheduled for completion by March 2027. Construction activities are being carried out in the Netherlands at shipyard facilities in Tolkamer. The project supports the Group's presence in the offshore support vessel market and its long-term growth strategy within the maritime sector.

Value chain

PASSER SIDC Group Value Chain	 Upstream value chain	 Group's activities	 Downstream value chain
	Hiring personnel and ordering raw materials, searching for partners	(Non-)metal structures production, installation and shipbuilding	Transportation, export
Management Consulting <i>PASSER SIDC GROUP</i>		Management consulting and administration of production and installation of metal and non-metal constructions for civil and industrial buildings, shipbuilding and repair	
Production and Shipbuilding <i>PASSER SIDC</i>	- Ordering raw materials - Services of parts cutting - Purchasing equipment for employees - Hire employees from foreign countries	Design/engineering, and production of metal structures for the renewable energy and oil and gas industries. Production and installation management of metal and non-metal constructions, products, tanks, reservoirs, and steam generators for civil and industrial buildings Shipbuilding and repair	- Final project handoff to the client - Small structures delivery handled by customers - Ships are handed over to the customer directly at the installation site
Production and Shipbuilding <i>PASSER SIDC PROJECTS</i>		Engineering, production, and installation of metal and non-metal constructions for civil and industrial buildings Shipbuilding, modernisation, and repair	
Internal transport services <i>ASA RENT</i>	Purchasing tools and engineering equipment for PSG, PS, PSP and production sites	Internal transport services (car rental) and related activities; internal equipment rental for PSG	Relationship PSG for future works
Geographical location of activity	 Norway, Lithuania, EEA countries	 Lithuania, Netherlands	 Norway, Germany, the United Kingdom, France, Denmark, the Netherlands, and other EU countries
Stakeholders	Suppliers, subcontractors, employees, partners	Employees, regulatory authorities, customer	Employees, customer

Key sustainability directions

The double materiality assessment conducted in 2023 identified the Group's key sustainability focus areas and informed the Sustainability Strategy for 2024–2027. The table below presents the main sustainability directions, aligned with the UN Sustainable Development Goals and the Group's overall business strategy for 2025–2027. Going forward, the strategy will further refine sustainability priorities and address key environmental and social challenges.

Climate change	Employee well-being	Good governance practice & innovation
We reduce the negative environmental impact of all our activities, mainly through CO2 emissions, energy consumption and waste reduction	We look after the health and emotional well-being of our employees, and promote an equal opportunities culture and career path within the Group	Applying rigorous ethical standards, sustainable supply chain management and integrating new technologies at all levels of the organisation
 	  	 

SBM-2 Interests and views of stakeholders

Stakeholders are groups whose activities significantly impact the Group or who may, in turn, be substantially affected by the Group's business activities. Therefore, we maintain regular dialogue with stakeholders, consider their expectations, and integrate them into the decision-making process. The table below outlines the main stakeholder groups, their concerns and engagement methods.

The administrative and management bodies are regularly informed of stakeholders' views and interests regarding the Group's sustainability-related impacts through meetings and strategic sessions.



Key stakeholders and methods of engagement



- affected stakeholder



- consumers of sustainability information

Key stakeholders	Category	Involvement format	Significant concerns	Actions in accordance with the results of engagement
Employees		- Annual interviews to identify employees' expectations and set goals - Annual performance reviews and qualification assessments - Internal audits - Communication channel	- Safety and well-being - Training and education	- Employee training (collecting hours spent on training) - Creating career opportunities (promotion) - Transparent salary system based on job levels
Lithuanian and Foreign Shareholders		- Weekly and town hall meetings - Strategy implementation	- Failure to meet obligations - Deterioration of financial indicators	Constantly improved services and optimised processes, aiming for efficient resource management and reduction of negative environmental impact
Clients		- Regular kick-off meetings - Continuous cooperation in providing services and products	- Timely execution of orders and provision of services - High-quality and expertise-based execution (know-how)	- Promote and organise training, and improve the qualifications of employees - Testing of specialists, hiring only qualified welders/assemblers - Creating and improving qualification assessment tools - Improving communication with clients
Subcontractors		- Signing contract - Familiarising subcontractors with requirements	- Lack of trained personnel - Logistic problems	Instruct employees at the workplace to ensure ethical business practices
Waste management companies		Formal service contracts detailing collection schedules, waste types, and pricing	Contamination risk, causing environmental harm and severe regulatory penalties	- Provide clear labelling on all containers - Train and inform employees on waste sorting, and use environmental specialist services - Conduct internal audits - Ensure accurate and timely data sharing
Local communities		- Communication with local residents, and community representatives; - Complaints or concerns regarding the Group's activities to the relevant public authorities and regulatory institutions	Limit noise pollution and smells	Operational response is provided to community's environmental concerns as needed.*
External auditors		Audits of documents and processes in the Group	- Non-compliance with requirements - Failure to provide data on time	- Communication of requirements and employee engagement - Staff training
Supervising institutions (state control of Lithuania and foreign institutions)		Providing reports and other required data	- Potential reputational damage - Customer and employee dissatisfaction	Ensure clear accountability and adherence to procedures to achieve timely task completion and high work performance
Financial Institutions		Providing reports and other required data	Business risk and sustainability performance	Ensure clear accountability

* Following complaints from local residents, odour measurements were conducted in October 2025 in cooperation with the National Public Health Centre. The highest concentration of total volatile organic compounds (VOC) was measured at the background monitoring point (1.2 mgC/Nm³), while no odour emissions were detected at monitoring points located near the Group's painting facilities. All measured values remained significantly below the applicable ambient air odour limit of 5.0 mgC/Nm³.

DOUBLE MATERIALITY ASSESSMENT

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The findings of the Group's double materiality assessment are presented in the table below. It summarises sustainability topics linked to the Group's

material impacts, risks or opportunities (IRO's), while indicating where they are concentrated in the value chain. Sustainability topics are considered material when they are related to material issues, whether through impact, financial materiality, or both.

⊖ - negative impact ⊕ - positive impact ● - factual impact ● - potential impact ⚠ - risk ● - opportunity 🌱 - covering human rights aspects				
Material topic	Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
E1 Climate change	Climate change mitigation & adaptation	⊖ ●	GHG emissions generated in the Group's operations.	Own operations
		●	Support from state agencies for the purchase of environmentally friendly, new equipment.	Upstream
		⚠	Pollution taxes may increase, resulting in additional financial costs.	Own operations
	Energy	⊖ ●	Inefficient energy management can lead to employee or public dissatisfaction, damaging the Group's reputation.	Own operations
		⚠	High electricity consumption from non-renewable sources can damage a Group's reputation, reduce its attractiveness to customers and partners, and encourage them to choose competitors instead.	Own operations
E4 Biodiversity & ecosystems	Biodiversity protection	⊖ ●	Transportation by ship may negatively impact aquatic ecosystems due to pollution.	Own operations
E5 Resource use and circular economy	Waste	⚠	If waste is not sorted, it may be rejected by waste managers, leading to higher disposal costs.	Own operations

 - negative impact
  - positive impact
  - factual impact
  - potential impact
  - risk
  - opportunity
  - covering human rights aspects

Material topic	Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
S1 Own workforce	Health and safety	 	The number of possible injuries can impose a greater burden on the state and society (e.g., sick pay), result in lower salaries, and cause negative physical and psychological effects.	Own operations
		 	Additional benefits for employees' health and safety.	Own operations
			Reputational and financial damage due to employee accidents.	Own operations
	Work-life balance	 	Events and various campaigns were organised to engage employees.	Own operations
			Increasing costs due to poor work quality and low operational efficiency.	Own operations
		 	Opportunities for various career-related training are available.	Own operations
	Equal treatment and opportunities for all	 	Potential negative impact on employees' mental and physical health due to discrimination or human rights violations in the workplace.	Own operations
			More difficult to attract new employees.	Own operations
			Potential financial and reputational damage for failure to ensure human rights in the workplace.	Own operations
	Other work-related rights: privacy	 	Personal data and information leakage.	Own operations
			Data and information leakage would cause reputational damage to the Group and potential fines for GDPR violations.	Own operations
G1 Business ethics	Corruption, bribery, incl. protection of whistle-blowers		Possible fines due to violations of business ethics.	Own operations
			Reputational risk due to ethical violations resulting in loss of customers and difficulty attracting new customers.	Own operations
	Management of relationships with suppliers	 	Supplier assessment on environmental and social issues.	Own operations

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

The enactment of the Corporate Sustainability Reporting Directive (EU) 2022/2464 (CSRD) and the European Sustainability Reporting Standards (ESRS) established double materiality as the basis for sustainability disclosures. In 2023, the Group conducted its first double materiality assessment (hereinafter - DMA) in response to the ESRS requirements that form the basis of this sustainability report.

The Group plans to review and update the DMA annually, if any significant changes to the business model occur, to ensure the information in the sustainability report remains relevant.

The Group has developed an assessment process based on the ESRS guidelines, taking into account the nature and context of its operations. The assessment considered both the impact and financial materiality aspects, as well as their interrelationships. External experts consulted the Group during the assessment.

The assessment considered the list of sustainability topics to be included in the materiality assessment, as provided in ESRS 1 and AR 16. The impacts, risks and opportunities (IROs) were considered across the short-, medium-, and long-term and across the whole value chain, taking into account the operations of the Group companies, business relationships, geographical location, and affected stakeholders. Available data, expert input, scientific guidance, and stakeholders' views gathered through ongoing dialogue informed the analysis (for more information, see [Chapter SBM-2](#)).

Key steps taken in assessing materiality:

1. Understanding the operational context: value chain and business model.
No stakeholder assessment has been carried out at this stage.
2. Identification of existing and potential IROs.
3. Assessment of the materiality of IROs.
4. Final review and validation of the materiality of IRO.

Based on the assessment methodology, IROs have been classified into three categories:

- High – Considered highly significant/material;
- Medium – Deemed material unless justified otherwise;
- Low – Assessed as non-material.

Impact assessment

A sustainability issue is significant in terms of its factual or potential impact on a Group's positive or negative effects on people or the environment, in the short, medium, and long term. The materiality of actual negative impacts was based on their severity, and the materiality of potential negative impacts was based on their severity and likelihood. The severity of impacts was determined by scale, scope, and the nature of irreversibility. In assessing the potential adverse impact on human rights, the severity of the impact was considered more important than the likelihood. The significance of positive impacts was based on the scale and scope of actual impacts and on the scale, scope, and likelihood of potential impacts.

Financial impact assessment

The financial materiality assessment was conducted by considering the magnitude of financial impact and the likelihood of risks and opportunities arising within the immediate business or value chain in the short, medium, and long term.

Financial materiality was assessed alongside impact materiality by first evaluating the Group's environmental and stakeholder impacts, then assessing the linkages between these impacts, dependencies, and the associated risks and opportunities. Dependencies were analysed across the value chain, including reliance on key resources such as skilled human capital.

The Group identified and assessed significant impacts, risks, and opportunities (IROs) with department heads and specialists responsible for the relevant activities. The results were reviewed and approved by the Managing Directors.

The assessment process is not yet integrated into the Group's overall risk or management processes. Sustainability-related risks are not yet integrated and managed within the Group's risk management framework. Certain sustainability-related risks are currently included as strategic risks, reflecting their relevance to the Group's long-term objectives.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The Group has determined the material information required for the report by conducting a double materiality assessment, the process and results of which are described in Chapters [SBM-3](#) and [IRO-1](#).

The list of disclosure requirements used to prepare this sustainability report is provided in the ETAS Indicators List section. A table of all data points required under other EU legislation, as listed in Annex B of the ESRS, is available in the [ETAS Data Points under Other Legislation](#) section. Climate change is considered material to the Group and is included in this report.

Minimum disclosure requirements

The Group applies and discloses information in accordance with the Minimum Disclosure Requirements on policies (MDR-P), actions (MDR-A), metrics (MDR-M), and targets (MDR-T), together with the relevant disclosure requirements set out in the topical ESRS throughout this report.





ENVIRONMENTAL INFORMATION

2025

E1 CLIMATE CHANGE

GOV-3 Integration of sustainability-related performance in incentive schemes

This information is provided alongside the ESRS 2 [GOV-3](#) disclosure of this report.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Operating in energy-intensive activities, PASSER SIDC Group places particular focus on climate change mitigation and adaptation, energy consumption, and the reduction of greenhouse gas (GHG) emissions from its operations. These topics are material due to their environmental impact and their relevance to regulatory compliance, cost efficiency and stakeholder expectations.

The Group supports and contributes to the European Green Deal and the implementation of the Paris Agreement, which aim to make Europe climate-neutral by 2050. External consultants provide advice on GHG Protocol methodology, emission source identification, carbon footprint reduction plans, and more. Also, the identified climate-related impacts, risks, and opportunities are considered in the decision-making process while planning investments and initiatives to reduce emissions and improve energy performance.

Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
Climate change mitigation & adaptation	 	GHG emissions generated in the Group's operations.	Own operations
		Support from state agencies for the purchase of environmentally friendly, new equipment.	Upstream
		Pollution taxes may increase, resulting in additional financial costs.	Own operations
Energy	 	Inefficient energy management can lead to employee or public dissatisfaction, damaging the Group's reputation.	Own operations
		High electricity consumption from non-renewable sources can damage a Group's reputation, reduce its attractiveness to customers and partners, and encourage them to choose competitors instead.	Own operations

 - negative impact
  - factual impact
  - opportunity

E1-1 Transition plan for climate change mitigation

The Group does not have a Transition Plan that outlines how it will adapt its business model and operations to contribute to a low-carbon, climate-resilient economy. The Group plans to develop a long-term climate change mitigation strategy. The plan will be aligned with investment decisions, focusing on energy-efficiency improvements, operational process optimisation, and the gradual modernisation of equipment, in line with the Group's strategy.

E1-2 Policies related to climate change mitigation and adaptation

PASSER SIDC Group has adopted a Quality, Environmental Protection, and Occupational Safety and Health Management Policy. The overarching objective of the policy is to integrate quality and environmental protection principles into daily operations, ensuring responsible business conduct, continuous improvement and compliance with applicable legal and regulatory requirements.

The policy places particular emphasis on the efficient use of energy and natural resources, pollution prevention, continuous management of climate change-related impacts and risks, and the implementation of opportunities.

The policy is aligned with internationally recognised ISO management system standards (ISO 9001:2015, ISO 14001:2015). Also, it confirms the Group's commitment to recognised international initiatives, including the European Green Deal and the Paris Agreement. It embeds the long-term objective of reducing carbon dioxide emissions towards Net Zero by 2050, and provides a common framework for managing climate-related matters across the Group.

The Executive Director serves as the highest-level representative accountable for ensuring practical application and oversight.

The policy applies to all employees across the Group and covers the full scope of its operations. While the policy directly governs internal operations, business partners and suppliers are encouraged to follow comparable environmental standards.

The policy is available to employees through the internal document management system and to external stakeholders via the Group's website.

E1-3 Actions and resources in relation to climate change policies

The PASSER SIDC Group implements climate change mitigation measures, primarily focusing on its own operations. These measures form part of the Group's ongoing environmental management approach and are implemented continuously in line with internal policies and strategic objectives.

Ongoing Measures	• Employee instruction on resource conservation, including guidance to reduce unnecessary energy use by switching off unused equipment and lighting. • Continuous monitoring of energy and fuel consumption to identify opportunities for improving resource efficiency and reducing environmental impact. • Regular collection and reporting of environmental data in accordance with applicable regulatory and reporting requirements.
Measures planned in 2026	• Preparation for the transition to the updated ISO 14001 environmental management standard requirements and implementation of actions arising from the certification process. • Preparation for the update and recertification of the ISO 9001 quality management system. • Development of the GHG emissions reduction plan.

The approach focuses on reducing GHG emissions from its operations through improved energy efficiency, responsible resource use, and behavioural measures to lower environmental impact and strengthen long-term operational resilience. The implementation of these measures also involves equipment and service suppliers, whose efficiency and environmental performance can influence outcomes.

The ability to implement these actions relies on internal funding and, where applicable, access to EU funding. While no external barriers have been reported, affordable capital remains essential for high-impact infrastructure and technology transitions.

E1-4 Targets related to climate change mitigation and adaptation

The Group has established operational targets for climate change mitigation that apply across its operations.

Achieving zero environmental incidents per year in production areas	Reducing electricity consumption by 5% per tonne of output annually	Reducing fuel consumption by 5% annually
--	--	---

Starting from 2024, 0 environmental incidents were reported. Progress on other targets is disclosed in the table "Energy consumption and mix".

Stakeholders have not yet been involved in the target-setting process. The targets are implemented through efficiency measures, employee awareness initiatives and ongoing improvements to operational practices. The targets do not rely on GHG removals, carbon credits or avoided emissions. Targets are periodically monitored through internal management and reporting processes, and in accordance with ISO requirements.

No detailed methodological justifications of the targets have been disclosed at this stage.

E1-5 Energy consumption and mix

Energy consumption calculations are based on the Group's fuel accounting records, which reflect actual consumption, purchase invoices, meter readings, and guarantees of origin provided by energy suppliers for electricity purchased from the grid and for district heating used in buildings under the Group's operational control. Calculations of energy consumption are therefore grounded in verified source data and measured inputs, ensuring consistency and reliability of the reported figures.

Energy consumption and mix

Energy category	2023	2024	% N / N-1	2024	2025	% N / N-1
(1) Fuel consumption from coal and coal products (MWh)	0.0	0.0	-	0.0	0.0	-
(2) Fuel consumption from crude oil and petroleum products (MWh)	1230.8	1290.5	4.85%	1290.5	1624.7	25.90%
(3) Fuel consumption from natural gas (MWh)	0.0	0.0	-	0.0	21.9	-
(4) Fuel consumption from other fossil sources (MWh)	0.0	0.0	-	0.0	0.0	-
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	2723.6	3458.5	26.98%	3458.5	3539.2	2.33%
(6) Total fossil energy consumption (MWh)	3954.4	4749.0	20.09%	4749.0	5185.8	9.20%
Share of fossil sources in total energy consumption (%)	100.0%	100.0%	-0.03%	100.0%	100.0%	0.03%
(7) Consumption from nuclear sources (MWh)	0	0	-	0.0	0.0	-
Share of consumption from nuclear sources in total energy consumption (%)	0%	0%	-	0%	0%	-
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0	0	-	0.0	0.0	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	0	1.32	-	1.32	0	-
(10) The consumption of self-generated non-fuel renewable energy (MWh)	0	0	-	0.0	0.0	-
(11) Total renewable energy consumption (MWh)	0	1.32	-	1.3	0.0	
Share of renewable sources in total energy consumption (%)	0.0%	0.0%	-	0.0%	0.0%	
Total energy consumption (MWh) (calculated as the sum of lines 6 and 11)	3954.4	4750.3	20.13%	4750.3	5185.8	9.17%

Energy intensity

Energy intensity per net revenue	2024	2025
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/Monetary unit)	0.0001008848	0.0000000023

Notes: Only data from companies in high-climate-impact sectors were used to derive the intensity metric.

Net revenue from activities in high climate impact sectors

Net Revenue Details	2024	2025
Net revenue from activities in high climate impact sectors is used to calculate energy intensity	47086463	40565125
Net revenue (other)	693749	726729
Total net revenue (Financial statements)	47780212	41291854

E1-6 Gross Scopes 1, 2, 3 and total GHG emissions

GHG emissions inventory methodology

The GHG assessment was conducted in accordance with the Greenhouse Gas Protocol guidelines and ETAS recommendations. Emissions calculations cover not only carbon dioxide (CO₂) but also other GHG generated by the Group's activities, including nitrous oxide (N₂O) and methane (CH₄). All gases were converted into carbon dioxide equivalents (CO₂e) using standard conversion factors, and the final results are presented as total CO₂e emissions.

The chosen emissions consolidation approach is the operational control method. The baseline year for the calculations is 2024, as it is the first year the Group assessed emissions across all scopes of its operations.

The following sources were used for emission factors:

- Intergovernmental Panel on Climate Change (IPCC);
- European Environment Agency air emission inventory guidelines;
- Association of Issuing Bodies (AIB) residual mix and production mix data for electricity;
- DEFRA 2024;
- BEIS 2022;
- International Energy Agency (IEA);
- Environmental Product Declarations (EPDs) provided by suppliers.

In 2024 and 2025, 100% of Scope 3 emissions were estimated using activity-based data. Primary data from suppliers or other value chain partners were not used to assess Scope 3 emissions for the reporting year.



Assessment boundaries and assumptions of Scope 3 emissions

Category	Assumptions and assessment boundaries
Purchased goods and services	Emissions are estimated from expenditure using average spend-based emission factors. Part of the category (Nemuno g.) has been assessed using quantity/weight-based data.
Capital goods	All expenditures related to capital assets are assessed using average spend-based emission factors.
Fuel- and energy-related activities (not included in Scope 1 or 2)	Includes well-to-tank emissions related to fuel and energy transmission losses, based on Scope 1 and Scope 2 consumption data.
Upstream transportation and distribution	All transportation-related expenditures (freight services) are assessed using spend-based emission factors.
Waste generated in operations	Emissions are calculated based on the quantities (weight) of waste generated and managed, using data from the GPAIS reporting system.
Business traveling	All flights and other modes of transport are assessed based on distance travelled.
Employee commuting	Employee commuting to and from work is assessed using transport data extrapolated from employee survey responses. Regular business travel by administrative employees is also included.

Category	Assumptions and assessment boundaries
Upstream leased assets	Not applicable, as the related activities are already included in Scope 1 and Scope 2.
Downstream transportation	Not applicable, as the related activities are not carried out.
Downstream transportation	Not applicable, as no emissions arise from the processing of sold products.
Processing of sold products	Not applicable, as no emissions arise from the use of sold products.
End-of-life treatment of sold products	Not assessed due to limited information on product end-of-life treatment.
Downstream leased assets	Not applicable, as the related activities are not carried out.
Franchises	Not applicable, as the related activities are not carried out.
Investments	Not applicable, as the related activities are not carried out.



GHG emissions

Retrospective				
	2023	2024	2025	YoY %
Scope 1 GHG emissions				
Gross Scope 1 GHG emissions (tCO2eq)	338.59	356.52	448.23	25.72%
Percentage of Scope 1 GHG emissions from regulated schemes (%)	N/A			
Scope 2 GHG emissions				
Gross market-based Scope 2 GHG emissions (tCO2eq)	1,220.50	1,635.20	1,600.05	-2.15%
Gross location-based Scope 2 GHG emissions (tCO2eq)	575.28	605.71	663.06	9.47%
Significant scope 3 GHG emissions				
Total Gross indirect Scope 3 GHG emissions (tCO2eq)	N/A	10,858.09	11,923.82	9.82%
1. Purchased goods and services		9,699.24	11,084.63	14.28%
2. Capital goods		87.55	104.48	19.34%
3. Fuel and energy-related activities included in Scope 1 or Scope 2		388.73	386.25	-0.64%
4. Upstream transportation and distribution		8.58	6.89	-19.70%

Retrospective				
	2023	2024	2025	YoY %
5. Waste generated in operations	N/A	90.70	54.73	-39.66%
6. Business travel		346.61	142.48	-58.89%
7. Employee commuting		58.26	58.27	0.02%
8. Upstream leased assets		0	0	0.00%
9. Downstream transportation		178.42	86.09	-51.75%
10. Processing of sold products		0	0	0.00%
11. Use of sold products		0	0	0.00%
12. End-of-life treatment of sold products		0	0	0.00%
13. Downstream leased assets		0	0	0.00%
14. Franchises		0	0	0.00%
15. Investments		0	0	0.00%
Total GHG emissions				
Total GHG emissions (market-based) (tCO2eq)	N/A	12,849.81	13,972.10	8.73%
Total GHG emissions (location-based) (tCO2eq)		11,820.32	13,035.11	10.28%

GHG intensity

GHG intensity per net revenue	2024	2025	% N / N-1
Total GHG emissions (market-based) per net revenue (tCO ₂ eq/Monetary unit)	0.000269	0.000338	25.82%
Total GHG emissions (location-based) per net revenue (tCO ₂ eq/Monetary unit)	0.000247	0.000316	27.61%

Notes: Cross-reference to the corresponding revenue amount in the financial statements: [XX]
Emissions from all 3 scopes are included in the calculation.

E1-7, E1-8 Carbon credits and internal carbon pricing

The Group does not currently have practices in place for financing GHG removal and mitigation projects and therefore has no relevant information to disclose.



E5 RESOURCE USE AND CIRCULAR ECONOMY

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

One of the key areas in the Group's operations is the sustainable use of resources and the integration of circular economy principles into its activities. Effective management of these aspects is essential for regulatory compliance and for mitigating financial business risks.

Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
Waste	!	If waste is not sorted, it may be rejected by waste managers, leading to higher disposal costs.	Own operations

! - risk

E5-1 Policies related to resource use and circular economy

The Quality, Environmental Protection, and Occupational Safety and Health Management Policy establishes procedures for managing risks associated with resource use and waste generation arising from business activities. Its objectives are to protect natural resources, implement pollution-prevention measures, comply with applicable laws and established standards, and follow the Group's internal procedures. The policy also aims to help mitigate global climate change and promote ethical sourcing and environmental protection throughout the supply chain.

The policy is aligned with the international management system standard ISO 14001:2015 and national legal requirements. The policy applies to all Group employees. The highest governance body responsible for overseeing policy implementation is the Group Executive Director.

E5-2 Actions and resources related to resource use and circular economy

To support efficient resource use and circular economy objectives, PASSER SIDC Group undertakes actions to improve waste management, enhance material efficiency, and prevent pollution across its operations. These actions are primarily implemented within the Group's own operational activities.

Ongoing Measures	- Further development of waste management practices aimed at improving material separation, waste prevention, recycling rates, and reducing waste generation and landfill disposal across the Group's operations. - Continued optimisation of resource use through efficient material handling, pollution prevention, and improved circularity in operational processes. - Continuous monitoring of waste generation and waste segregation performance to identify opportunities for further resource-efficiency improvements. - Ongoing review of internal processes, supported by employee awareness and engagement measures, to ensure responsible material use, proper waste sorting, and compliance with environmental requirements and waste handling legislation.
	Implemented a procedure for packaging accounting in accordance with Lithuanian regulatory requirements, including GPAIS reporting obligations, with UAB "PASSER SIDC" designated as the responsible entity for the coordination of packaging accounting and reporting activities.

E5-3 Targets related to resource use and circular economy

The Group has established targets for resource use and the circular economy to improve material recovery, minimise environmental impacts associated with waste disposal, and support compliance with environmental requirements.

Increase the waste-sorting rate to at least 97% by 2027		Reduce hazardous waste generated within its operations by 10% by 2027. The target baseline year is 2024		
Category	2024	2025	YoY%	2027 target
Waste generated, t	198,411	383,661	-	-
Waste recycled, t	128,352	300,985	-	-
Waste recycling rate, %	64.69	78.45	+13.76	97%
Hazardous waste generated, %	16.149	25.403	+57.3%	-10%

The targets apply to the Group's own operations where waste generation and handling are under direct control. Their implementation covers all relevant operational activities and sites, with particular attention to production processes.

The targets are informed by applicable environmental regulations and internal operational priorities related to waste reduction and material efficiency. Stakeholders have not yet been involved in the target-setting process. No detailed methodological justification of the targets has been disclosed at this stage.

E5-5 Resource outflows

In 2025, the Group established procedures for packaging accounting and reporting in accordance with GPAIS requirements, enabling systematic collection and monitoring of packaging-related data. As a result, packaging data have been tracked and recorded since the start of this reporting period. Packaging materials consist of wood, paper, plastic, and metal. Information on the recyclable content of products themselves is currently not tracked or disclosed. The tables below provide information on waste produced during operations.

Waste from own operations, in tonnes

2024				2025		
Category	Total Amount	Hazardous Waste	Non-Hazardous Waste	Total Amount	Hazardous Waste	Non-Hazardous Waste
Waste Generated	378,800	16,149	362,651	383,661	25,403	358,258
Radioactive Waste (not relevant)	N/A	N/A	N/A	N/A	N/A	N/A

Breakdown of waste diverted from disposal, in tonnes

2024				2025		
Recovery Operation Type	Total Amount Diverted	Hazardous Waste	Non-Hazardous Waste	Total Amount Diverted	Hazardous Waste	Non-Hazardous Waste
Preparation for Reuse	0	0	0	0	0	0
Recycling	171	0	171	301,120	135	300,985
Other Recovery Operations	0	0	0	0	0	0

Breakdown of waste directed to disposal, in tonnes

Disposal Type	2024			2025		
	Total Amount Directed	Hazardous Waste	Non-Hazardous Waste	Total Amount Directed	Hazardous Waste	Non-Hazardous Waste
Incineration	20,414	0	20,414	81,681	25,133	56,548
Landfill	171,3	0	171,3	860	0	860
Other Disposal Operations	187,386	16,149	187,386	0	0	0

Non-recycled waste, in tonnes

Category	2024		2025	
	Total Amount	Percentage	Total Amount	Percentage
Non-Recycled Waste	207,800	54.86	82,541	21.51



SOCIAL INFORMATION

2025

S1 OWN WORKFORCE

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The PASSER SIDC Group's business model depends on engaged and skilled employees who are essential to its service-oriented and technology-driven operations. Employees may be affected by impacts arising from the Group's direct activities.

Employee health and safety, privacy, equal opportunities, and continuous skills development are key areas that can positively or negatively affect the workforce. The Group's operations do not result in widespread or systematic negative impacts as defined by the ESRs. However, occupational safety and privacy risks remain inherent to its activities. The

The group places a strong emphasis on employee well-being and implements measures to prevent and mitigate such risks.

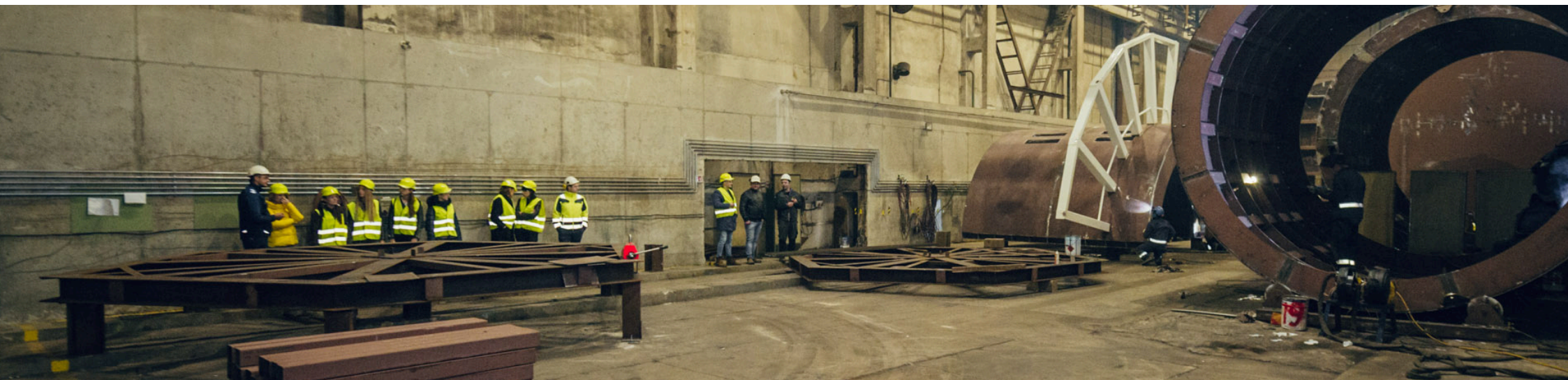
No suppliers or supply chain activities have been identified as posing risks related to forced or compulsory labour, child labour, or hazardous work involving young persons. No violations of workers' rights to freedom of association or collective bargaining have been identified among supplier companies.

Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
Health and safety	 	The number of possible injuries can impose a greater burden on the state and society (e.g., sick pay), result in lower salaries, and cause negative physical and psychological effects.	Own operations
	 	Additional benefits for employees' health and safety.	Own operations
		Reputational and financial damage due to employee accidents.	Own operations
Work-life balance	 	Events and various campaigns were organised to engage employees.	Own operations
		Increasing costs due to poor work quality and low operational efficiency.	Own operations

 - negative impact
  - positive impact
  - factual impact
  - potential impact
  - risk

Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
Equal treatment and opportunities for all	+ ●	Opportunities for various career-related training are available.	Own operations
	- ●	Potential negative impact on employees' mental and physical health due to discrimination or human rights violations in the workplace.	Own operations
	!	More difficult to attract new employees.	Own operations
	!	Potential financial and reputational damage for failure to ensure human rights in the workplace.	Own operations
Other work-related rights: privacy	- ●	Personal data and information leakage.	Own operations
	!	Data and information leakage would cause reputational damage to the Group and could result in fines for GDPR violations.	Own operations

More information on employees subject to material impacts, risk and opportunities is provided in [Chapter S1-6](#). Activities within the Group that result in positive impacts are presented in detail in [Chapter S1-4](#).



S1-1 Policies related to own workforce

The Group operates to the highest standards of employee welfare. Principles on working conditions and equal opportunities are embedded in the internal documents listed below, guiding organisational culture and the identification, assessment, and prevention of psychological and other work-related risks. The PASSER SIDC Group seeks to prevent human rights violations that could adversely affect individuals or the organisation, and to promote constructive cooperation with employees.



Material sustainability topic	Policy	Scope of application	Policy description
Working conditions	Quality, Environmental Protection, and Occupational Safety and Health Management Policy	All employees of the Group	The policy aims to integrate quality and occupational health and safety principles into daily operations, continuously improve management systems and performance, strengthen workplace safety and risk prevention, and support employee competence, involvement, and professional development. The policy is aligned with international management system standards (ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018) and national legal requirements. The workplace accident prevention and safety management procedures are defined in other internal documents, such as the Description of Remote Work Procedure, which outlines the conditions, responsibilities, and organisational requirements for employees working remotely, ensuring clear expectations and safe working arrangements. The highest governance body responsible for overseeing policy implementation is the Group CEO.
	Remuneration policy	All employees of the Group	Sets out the principles for determining, reviewing, and paying employee remuneration, including rules on non-discrimination, equal pay for equal work, and performance-based compensation. The Remuneration System explicitly prohibits discrimination on the grounds of gender, gender identity or expression, ethnic origin, religious or other beliefs, disability, sexual orientation, or age. The document is developed in line with the legal requirements. The highest administrative governance body responsible for overseeing the implementation of procedures is the Head of Human Resources.
Equal treatment and opportunities for all	Description of the Procedure for the Prevention of Mobbing, Psychological Violence and Harassment in the Workplace	All employees of the Group	Ensure employees' psychological safety, manage psychosocial risks, implement practical, preventive actions to protect employees from psychological violence and mobbing, and create a safe working environment for all employees. The procedures embed the employees' code of conduct, which sets out principles for ethical and lawful behaviour and respect for human rights. The document is developed in line with the legal requirements. Employees have the right to submit proposals to improve the Policy's provisions. The highest administrative governance body responsible for overseeing the implementation of procedures is the Head of Administration.

The Group recognises the importance of respecting human and labour rights across its operations. Although it does not maintain a standalone human rights policy or formal commitments aligned with international frameworks, relevant principles are incorporated into existing internal policies.

The implementation of the presented policies and employee engagement are embedded in internal processes, such as health and safety management, remuneration reviews, and annual performance evaluations. The proper application of these requirements is monitored through an established internal management system, which serves as the primary mechanism for identifying and addressing potential impacts on labour rights within the organisation. Further details on workforce engagement mechanisms are provided in [Chapter S1-2](#).

These documents are available to employees on the internal system. They are communicated Group-wide to maintain a safe work environment.

S1-2 Processes for engaging with own workforce and workers' representatives about impacts

The Group has an established process for engaging with employees that combines structured consultation and ongoing communication. Engagement includes annual performance reviews to identify employee expectations and set objectives, as well as dedicated communication channels that together support dialogue and transparency.

The most senior role responsible for ensuring this engagement takes place and for ensuring that the outcomes inform the Group's practices is the Group's Executive Director, who oversees human resources development.

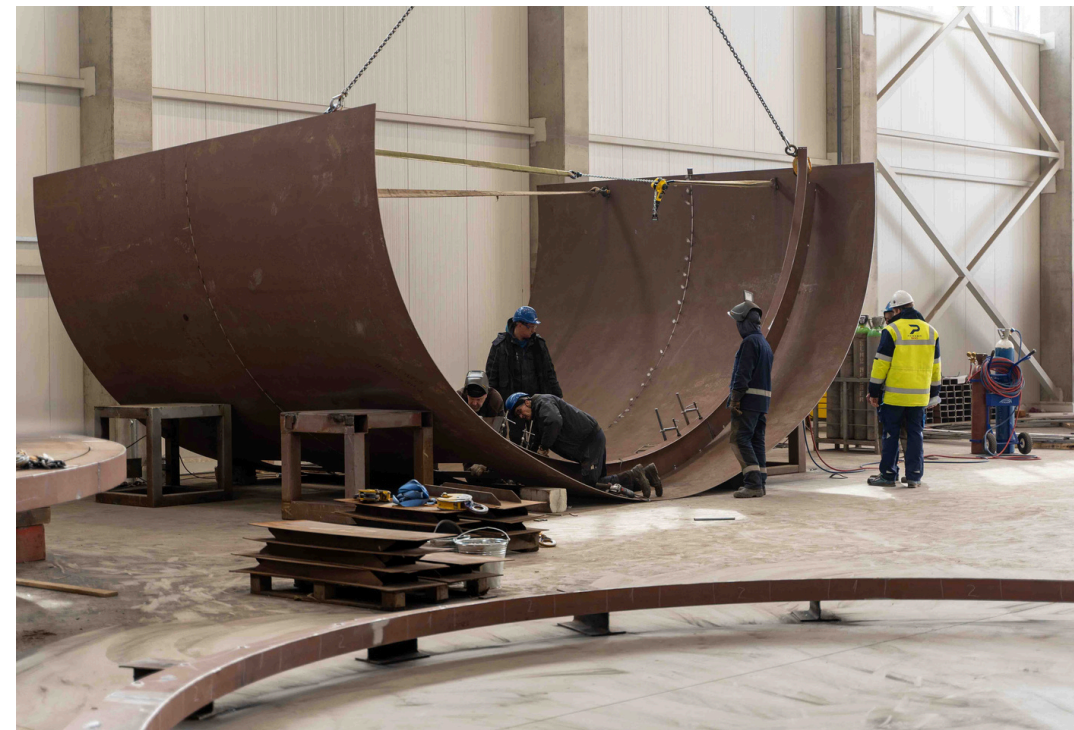
S1-3 Processes to remediate negative impacts and channels for the own workforce to raise concerns

The Group maintains processes for employees to raise concerns or communicate needs. Employees who observe or experience mobbing or other forms of psychological violence are required to inform their subdivision heads, project managers, or production supervisors. Work-related questions may also be raised during annual performance reviews.

Reporting procedures are clear, regularly updated, and ensure confidentiality. Designated personnel are responsible for receiving, managing, and addressing reported concerns, and for protecting employees who report violations, in accordance with legal requirements and the Group's code of conduct as defined in the Procedure for the Prevention of Mobbing, Psychological Violence and Harassment in the Workplace.

S1-4 Taking action on material impacts on own workforce

The Group promotes a structured approach to workplace well-being. The policies presented in [Chapter S1-1](#) establish requirements for hazard and risk identification to prevent workplace incidents, continuous improvement of working conditions and employee professional development. The continuous and planned measures are defined to manage impacts, mitigate risks, and seize opportunities for the workforce across all subsidiaries.



Health and safety

Ongoing Measures	- Regular risk assessments, including measures to eliminate hazards and improve workplace conditions. - Annual performance and role assessments considering responsibilities and safety-related needs for improvement. - Employees' supplementary personal health insurance. - Ongoing enhancement of occupational health and safety processes in line with ISO principles, e.g., strengthening of employee involvement in safety management.
Measures planned in 2026	Develop an Employee Well-being Model and Employee Well-being Handbook to support a positive work environment.

Training and Skills Development

Ongoing Measures	- Regular assessments of employee training needs. - Ongoing employee professional competence and technical safety training. The training covers topics such as manual handling of loads, the use of lifting equipment, working at height, regular first-aid training, fire safety, and civil protection simulations. It supports safe working practices and maintains professional competencies.
Measures planned in 2026	Delivery of ISO Internal Auditor Training for selected employees in cooperation with external partners, contributing more than +160 training hours and supporting the continuous improvement of the Group's environmental management system.

Equal treatment and diversity

Ongoing Measures	- Continuous communication between managers and employees regarding workload planning, monitoring overtime and absenteeism rates. - Regular review of position categories and levels across the Group to ensure consistent remuneration structures, equal treatment and application of non-discrimination principles.
-------------------------	--



S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Group has not established targets to manage the impacts, risks and opportunities related to its own workforce. Nevertheless, the effectiveness of our actions is tracked along with strategic planning and updated as needed.

Employee breakdown by gender

Gender	2024					2025				
	PSG	PS	PSP	ASA	Group TOTAL	PSG	PS	PSP	ASA	Group TOTAL
Male	11	99	126	6	242	14	90	133	6	243
Female	18	5	3	1	27	21	0	0	1	22
Other	0	0	0	0	0	0	0	0	0	0
Not reported	0	0	0	0	0	0	0	0	0	0
Total Employees	29	104	129	7	269	35	90	133	7	265

Notes: The table presents the actual number of employees (headcount) as of 31-12-2025.

*The "other" category is not applicable because such information is not collected.

Employee breakdown by gender and by employment contract

Category	2024					2025				
	Number of employees					Number of employees				
	FEMALE	MALE	OTHER (*)	NOT DISCLOSED	TOTAL	FEMALE	MALE	OTHER (*)	NOT DISCLOSED	TOTAL
Number of employees	27	242	N/A	0	269	22	243	N/A	0	265
Number of permanent employees	27	242	N/A	0	269	22	243	N/A	0	265
Number of temporary employees	0	0	N/A	0	0	0	0	N/A	0	0
Number of non-guaranteed hours employees	0	0	N/A	0	0	0	0	N/A	0	0
Number of full-time employees	27	242	N/A	0	269	22	243	N/A	0	265
Number of part-time employees	0	0	N/A	0	0	0	0	N/A	0	0

Notes: The table presents the actual number of employees (as headcount) on 31-12-2025.

*The "other" category is not applicable because such information is not collected.

S1-6 Characteristics of the undertaking's employees

The tables below show the actual number of employees, with breakdowns by gender and employment contract.

Employee turnover

2024			2025	
Company	Employees who left*	Rate of employee turnover**	Employees who left*	Rate of employee turnover**
PSG	9	31.03	16	45.71
PS	73	70.19	34	37.78
PSP	85	65.89	49	36.84
ASA	3	42.86	1	14.29
Group total	170	63.20	100	37.74

Notes: *The aggregate of the number of employees (headcount) who left voluntarily or due to dismissal, retirement, or death in service. **The number of employees (headcount) who left is divided by the total number of employees.

The source of the 2025 data is www.lovejob.it, which uses official public sources. Thus, the data is considered accurate.

In 2025, workforce turnover decreased significantly across the Group compared to the previous reporting year. Monitoring employee turnover remains an important aspect of the Group's human resources management, helping to identify trends, assess workforce engagement, and support the development of targeted retention initiatives where necessary.

S1-7 Characteristics of non-employees in the undertaking's own workforce

In 2025, the Group did not engage any non-employees to perform work under labour-supply or similar contractual arrangements, resulting in a reported headcount of zero. All work during the reporting period was carried out exclusively by employees directly employed by the Group.

S1-9 Diversity metrics

The male-female ratio of the Group's top management positions changed during the reporting period, with men holding the majority. The age structure of the workforce remained relatively stable. This distribution reflects a workforce primarily composed of experienced, mid-career employees.

Gender distribution at the top management level

Gender	2024		2025	
	Gender distribution at the top management level			
	Number	Percentage	Number	Percentage
Male	3	60	3	75
Female	2	40	1	25
Total	5	100	4	100

Notes: the company's top management is defined, in keeping with the ESRS definition, as the first and second levels below the administrative and supervisory bodies.

Distribution of employees by age group

Age Group	2024		2025	
	Number of employees	Total employees, %	Number of employees	Total employees, %
Under 30 Years Old	29	11	33	12
30-50 Years Old	183	68	173	65
Over 50 Years Old	57	21	59	22
Total	269	100	265	100

S1-12 Percentage of employees with disabilities

The Group continued to promote equal opportunities in recruitment and workplace adaptation for employees with disabilities, providing reasonable accommodations where technically feasible. In 2025, employees with disabilities represented 0.38% of the Group's total workforce, remaining broadly consistent with the previous year.

S1-13 Training and skills development metrics

In 2025, 100% of all Group employees participated in regular performance and career development reviews. The average number of training hours per employee in the Group was 4.71 during the reporting period, compared with 4.06 in 2024.

S1-14 Health and safety metrics

All employees of the PASSER SIDC Group are covered by a health and safety management system aligned with the requirements of ISO 45001. Nevertheless, two work-related accidents were recorded in 2024, resulting in 27 lost working days. No work-related fatalities or cases of recordable ill-health were reported among employees or non-employees.



Health and safety indicators

	2024	2025
Employees of the company:		
Number of deaths due to work-related injuries and work-related ill health	0	0
Number of recordable work-related accidents	2	2
Total number of hours worked per year by all employees	272250	266850
Rate of recordable work-related accidents	7.35	7.49
Number of recordable work-related ill-health Disclosure is optional in the first year.	0	0
Number of working days lost due to work-related injuries and deaths due to accidents at work, work-related health disorders and deaths due to health disorders Optional to disclose in the first year	33	27
Non-employed workers classified as own labour force:		
Number of deaths due to work-related injuries and work-related ill-health among non-employees working in the company's places of activity	0	0
Number of recordable work-related ill-health injuries of non-employees of the enterprise	0	0
Number of working days lost due to work-related injuries and deaths due to accidents at work, work-related health disorders and deaths due to health disorders of non-employees of the enterprise	0	0

S1-15 Work-life balance

In 2025, more employees took family-related leave than in the previous reporting period.

Entitled employees who took family-related leave, %

	2024	2025
Total	7.8	8.7
Male	7.0	8.2
Female	14.8	13.6

S1-16 Compensation metrics

Compensation is based on clear and objective criteria related to job responsibilities and individual performance. The Group's practices promote consistency and transparency in pay decisions, help prevent bias, and support equal opportunities for all employees.

S1-17 Incidents, complaints and severe human rights impacts

During the reporting period, the Group identified no incidents of discrimination, harassment, or severe human rights violations, including forced labour, human trafficking, and child labour. No related complaints, fines, penalties, or compensation cases were reported.



G1 BUSINESS ETHICS

GOV-1 The role of the administrative, management and supervisory bodies

This information is provided alongside the ESRS 2 [GOV-1](#) disclosure of this report.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Material business ethics-related impacts and risks management are important to the Group's stable operations. Ethical non-compliance may result in financial penalties and reputational damage, undermining customer trust and market position. At the same time, insufficient supplier assessment may result in adverse impacts on people and the environment, as well as increased compliance risks. To address these issues, the Group adheres to business ethics and anti-corruption policies, including internal procedures.



Material sub-topic	IRO type	Description of material IROs	Occurrence in the value chain
Corruption, bribery, incl. protection of whistle-blowers	!	Possible fines due to violations of business ethics.	Own operations
	!	Reputational risk due to ethical violations resulting in loss of customers and difficulty attracting new customers.	Own operations
Management of relationships with suppliers	+ ●	Supplier assessment on environmental and social issues.	Own operations

+ - positive impact ● - potential impact ! - risk

G1-1 Business conduct policies and corporate culture (MDR-P)

PASSER SIDC Group companies foster a corporate culture grounded in integrity, responsibility, and transparency, as outlined in the Quality, Environmental Protection and Occupational Safety and Health Management Policy. The Group is committed to complying with applicable laws and internal requirements, ensuring ethical decision-making and sound governance across all operations. Employees are central to this culture, with a strong focus on professionalism, teamwork, and continuous improvement, supported by adequate resources and empowerment.

The Group fosters its corporate culture through communication, operational guidance across subsidiaries, and onboarding practices that introduce new employees to the Group's values, expected behaviours and reporting mechanisms. This process is consistent throughout the year across all Group employees and entities.

The Group's Purchasing Director is accountable for implementing this policy, with C-level management supporting it, monitoring compliance and addressing identified risks. The policy applies to all employees.

Ethical responsibility extends across the value chain. The Group has a zero-tolerance approach to corruption and bribery as per Supplier Ethics and Anti-Corruption Policy. It prohibits bribery, facilitation payments, improper gifts or benefits, misuse of funds and inaccurate financial reporting. It also outlines requirements for transparency, documentation procedures, and conflict-of-interest management.

Reporting channels

The Group uses internal practices and tools to identify, report, and investigate potential breaches of these policies. Employees of the Group can report any breaches of business conduct via the internal self-service portal. Suppliers are required to uphold equivalent protections under the Supplier Ethics and Anti-Corruption Policy.

To support prevention and strengthen employee awareness, the Group provides training on business conduct and anti-corruption.

G1-2 Management of relationships with suppliers (MDR-P, MDR-A)

The Group manages supplier relationships through established procurement procedures and requirements that address risks and impacts across the supply chain. Suppliers are obliged to comply with the Group's General Terms and Conditions for Purchase of Goods and Services and the Supplier Ethics and Anti-Corruption Policy, which set standards for legal compliance, ethical conduct, labour and human rights, and environmental responsibility.

Social and environmental criteria are integrated into supplier selection and management, with a priority on assessing risks and sustainability impacts. The Group also provides coaching to help suppliers meet these standards. Also, the payment terms, including for SMEs, are clearly defined in contracts and adhered to, preventing late payments.

The Group continuously reviews its sustainable procurement practices and is preparing to implement supplier audits and to uphold its Supplier Code of Conduct commitments to further promote responsible business practices throughout the value chain.

G1-3 Prevention and detection of corruption and bribery (MDR-A)

The Group conducts yearly employee training as a preventive measure to mitigate the risk of bribery and other business ethics violations. There are no additional procedures or rules for preventing or detecting corruption or bribery beyond those already described above.

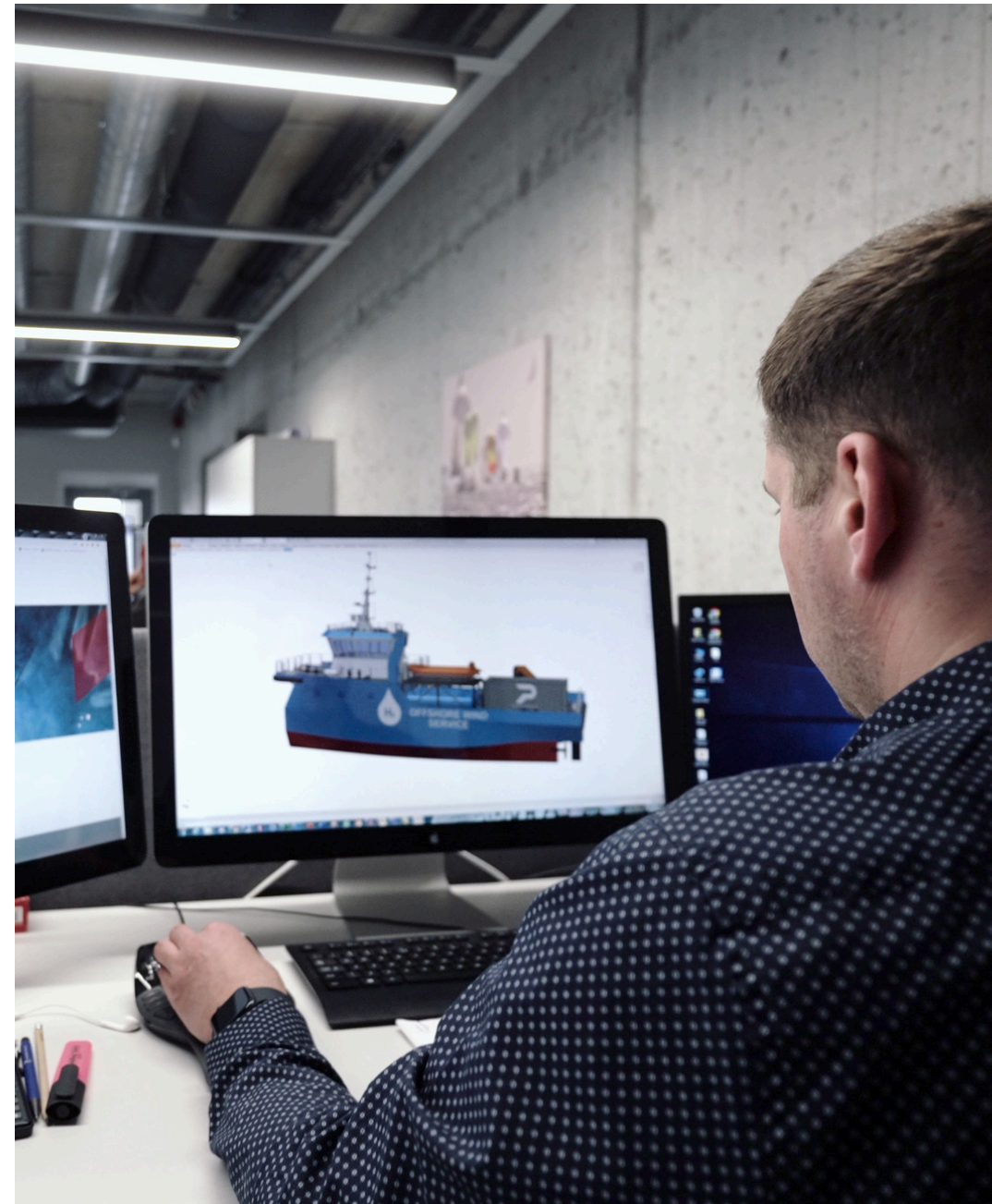
G1-4 Confirmed incidents of corruption or bribery (MDR-T)

During the reporting period, no cases of corruption or bribery were identified within the Group, including related legal proceedings, penalties or confirmed incidents involving employees or business partners. The Group maintains a target of **zero confirmed breaches of business ethics or corruption** in its operations and among direct suppliers and contractors.

G1-6 Payment Practices

The Group's payment practices are applied consistently across all supplier categories, and payment terms strictly align with the contractual conditions set out in the General Terms and Conditions for the Purchase of Goods and Services.

Based on consolidated data as of the end of the reporting period, the average time to pay an invoice was 21.9 days. In 2024 and 2025, 100% of payments met the standard 45-day terms. There were no outstanding legal proceedings regarding late payments.





INDICES

2025

ESRS-GRI INDICATORS LIST

Applicable ESRS Sector			Not available
ESRS Disclosure Requirement		GRI ref.	Page
ESRS 2 General Disclosures			
1. Basis for preparation			
BP-1	General basis for preparation of sustainability statements	2-2	<u>6</u>
BP-2	Entities included in the organisation's sustainability reporting	2-4	<u>6</u>
2. Governance			
GOV-1	The role of the administrative, management and supervisory bodies	2-9; 2-12; 2-13; 2-14; 2-17; 405-1	<u>7</u>
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2-12; 2-13; 2-16; 2-24	<u>8</u>
GOV-3	Integration of sustainability-related performance in incentive schemes	2-19; 2-20	<u>8</u>
GOV-4	Statement on due diligence	2-23	<u>8</u>
GOV-5	Risk management and internal controls over sustainability reporting	2-14	<u>8</u>
3. Strategy			
SBM-1	Strategy, business model and value chain	2-6; 2-7; 2-22; 3-3	<u>9</u>
SBM-2	Interests and views of stakeholders	2-29	<u>11</u>

ESRS Disclosure Requirement		GRI ref.	Page
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	2-27; 3-2; 3-3; 308-2	<u>13</u>
4. Impact, risk and opportunity management			
4.1 Disclosures on the materiality assessment process			
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities"	3-1	<u>15</u>
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	N/A	<u>16</u>
4.2 Minimum disclosure requirement on policies and actions			
Policies MDR-P	Policies adopted to manage material sustainability matters	2-23; 2-24; 3-3	<u>16</u>
Actions MDR-A	Actions and resources in relation to material sustainability matters	3-3	<u>16</u>
5. Metrics and targets			
Metrics MDR-M	Metrics in relation to material sustainability matters	2-28; 3-3	<u>16</u>
Targets MDR-T	Tracking effectiveness of policies and actions through targets	3-3	<u>16</u>
Environmental topics			
ESRS E1 Climate Change			
Governance			
E1 ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	2-19; 2-20	<u>18</u>

ESRS Disclosure Requirement		GRI ref.	Page
Strategy			
E1-1	Transition plan for climate change mitigation	201-2	<u>19</u>
E1 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3-2; 3-3	<u>18</u>
Impact, risk and opportunity management			
E1-2	Policies related to climate change mitigation and adaptation	2-23; 2-24; 3-3	<u>19</u>
E1-3	Actions and resources in relation to climate change policies	3-3; 305-5	<u>19</u>
Metrics and targets			
E1-4	Targets related to climate change mitigation and adaptation	3-3; 305-1; 305-2; 305-3; 305-5	<u>20</u>
E1-5	Energy consumption and mix	302-1 - 302-4	<u>20</u>
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	305-1; 305-2; 305-3; 305-4	<u>21</u>
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	305-5	<u>24</u>
E1-8	Internal carbon pricing	N/A	<u>24</u>
E1-9	Potential financial effects from material physical and transition risks and potential climate-related opportunities	201-2	Not disclosed
ESRS E2 Pollution		305, 306	Not material
ESRS E3 Water and marine resources		303	Not material
ESRS E4 Biodiversity and ecosystems		101; 304	Not disclosed
ESRS E5 Resource use and circular economy			
Strategy			
E5 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3-2; 3-3	<u>25</u>

ESRS Disclosure Requirement		GRI ref.	Page
Impact, risk and opportunity management			
E5-1	Policies related to resource use and circular economy	2-23; 2-24; 3-3	<u>25</u>
E5-2	Actions and resources related to resource use and circular economy	306-1; 306-2	<u>25</u>
Metrics and targets			
E5-3	Targets related to resource use and circular economy	3-3	<u>26</u>
E5-4	Resource inflows	306-1	Not material
E5-5	Resource outflows	306-2; 306-3; 306-4; 306-5	<u>26</u>
E5-6	Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	N/A	Not disclosed
Social topics			
ESRS S1 Own workforce			
Strategy			
S1 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3-2; 3-3	<u>29</u>
Impact, risk and opportunity management			
S1-1	Policies related to own workforce	2-23; 2-24; 3-3; 403-1	<u>31</u>
S1-2	Processes for engaging with own workers and workers' representatives about impacts	2-29; 403-4	<u>32</u>
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	2-25; 2-26; 403-2	<u>32</u>

ESRS Disclosure Requirement		GRI ref.	Page
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	403-3; 403-4; 403-5; 403-6; 404-2	<u>32</u>
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3-3	<u>34</u>
S1-6	Characteristics of the undertaking's employees	2-7; 401-1; 405-1	<u>34</u>
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	2-8	<u>35</u>
S1-8	Collective bargaining coverage and social dialogue	2-30	Not material
Metrics and targets			
S1-9	Diversity metrics	2-9; 405-1	<u>35</u>
S1-10	Adequate wages	202-1	Not material
S1-11	Social protection	401-2	Not material
S1-12	Persons with disabilities	N/A	<u>36</u>
S1-13	Training and skills development metrics	404-1; 404-3	<u>36</u>
S1-14	Health and safety metrics	403-8 - 403-10	<u>36</u>
S1-15	Work-life balance metrics	401-3	<u>36</u>
S1-16	Compensation metrics (pay gap and total compensation)	2-21; 405-2	<u>37</u>
S1-17	Incidents, complaints and severe human rights impacts	2-27; 406-1	<u>37</u>

ESRS Disclosure Requirement		GRI ref.	Page
ESRS S2 Workers in the value chain		203; 401-9	Not material
ESRS S3 Affected communities		203; 413	Not material
ESRS S4 Consumers and end-users		203; 416-18	Not material
Governance topics			
ESRS G1 Business Conduct			
Governance			
G1 ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	2-9; 2-12; 2-13; 2-14; 2-17; 405-1	<u>39</u>
Strategy			
E5 ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3-2; 3-3	<u>39</u>
Impact, risk and opportunity management			
G1-1	Corporate culture and business conduct policies and corporate culture	2-23; 2-24; 3-3	<u>40</u>
G1-2	Management of relationships with suppliers	3-3; 308-1; 414-1	<u>40</u>
G1-3	Prevention and detection of corruption and bribery	2-16; 2-26; 205-1; 205-2	<u>40</u>
Metrics and targets			
G1-4	Confirmed incidents of corruption or bribery	2-27; 205-3	<u>41</u>
G1-5	Political influence and lobbying activities	415-1	Not material
G1-6	Payment practices	N/A	<u>41</u>

LIST OF DATAPPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

This appendix is an integral part of the ESRS 2. The table below illustrates the data-points in ESRS 2 and topical ESRS that derive from other EU legislation.

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ⁵ , Annex II		<u>39</u>
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		<u>39</u>
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				<u>8</u>
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁶ Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		<u>9</u>

¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

⁵ Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

⁶ Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p.1.).

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		<u>9</u>
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ⁷ , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		<u>9</u>
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		<u>9</u>
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	<u>19</u>
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		<u>19</u>
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		<u>20</u>
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				<u>20</u>
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				<u>20</u>

⁷ Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				<u>20</u>
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		<u>21</u>
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		<u>21</u>
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	<u>24</u>
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not disclosed
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not disclosed
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not disclosed

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not disclosed
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not disclosed
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not disclosed
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not disclosed
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not disclosed

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not disclosed
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not disclosed
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				26
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				26
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				36
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				30
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				31
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		31
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				31
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				31
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				32

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		36
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				36
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		36
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				36
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				36
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		36
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Not material
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Not material
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material

Disclosure Requirement and related datapoint	SFDR ¹ reference	Pillar ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Page
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not disclosed
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not disclosed
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Not disclosed
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				40
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				40
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		41
ESRS G1-4 Standards of anti- corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				41