ClonBio GROUP

Sustainability Statement 2024

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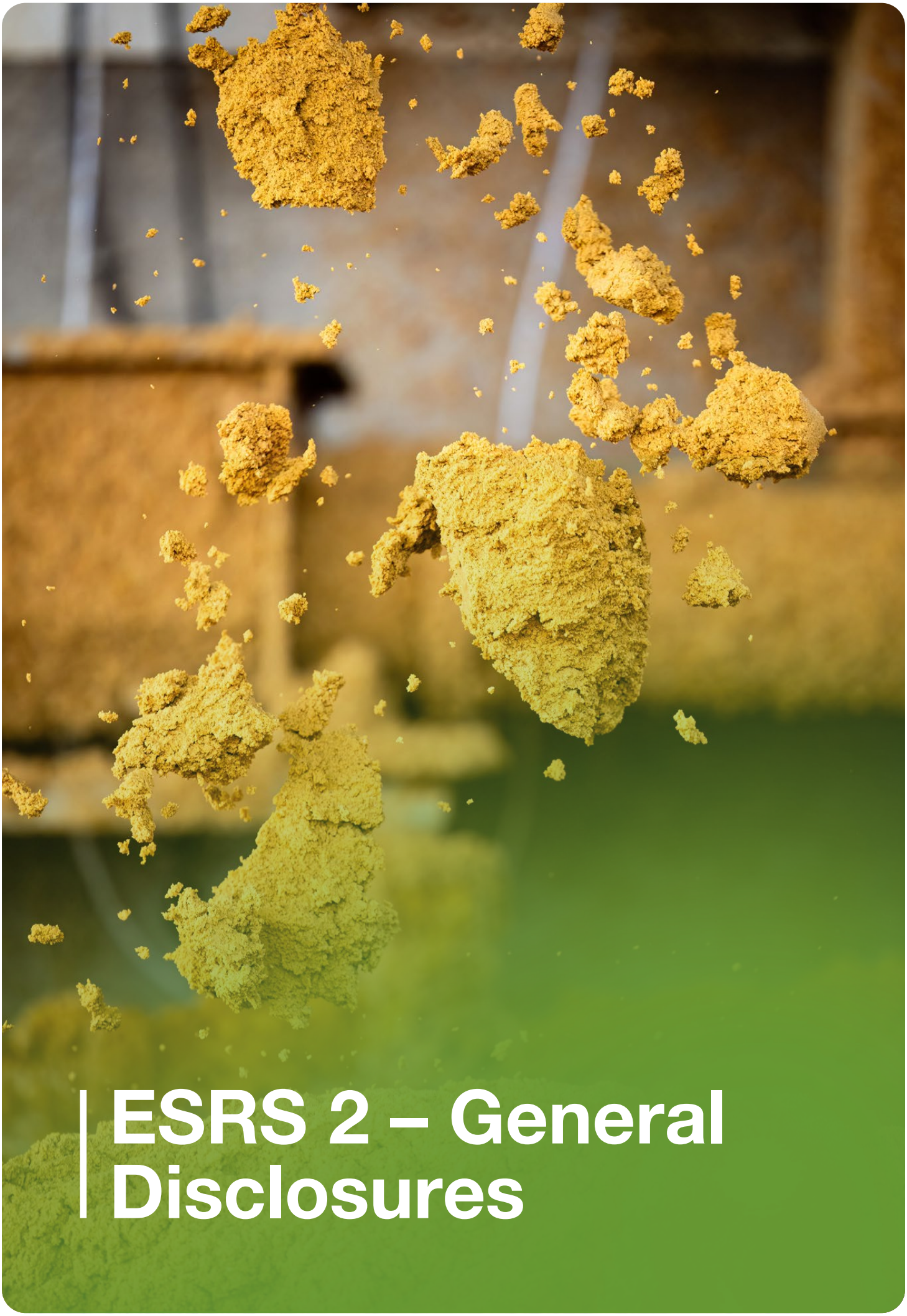


ESRS 2 – General Disclosures

General Information

ClonBio Group Limited is an Irish private limited company („ClonBio") that is family owned and has been in existence since 2010. As of April 2025, and giving effect to the insolvency of certain Irish investments as indicated later in this document, ClonBio's business is in:

- Grain biorefining, meaning fractionating grains in order to make various products out of their starch, other carbohydrate, oil, protein, fibre and mineral fractions. There are two Group biorefineries one in Hungary and one in Wisconsin;
- Biogas/biomethane through six plants, one that is integrated into the Group's Hungarian biorefinery, three in Serbia and two in Slovenia;
- The development of a turnkey barley biorefining technology, the first build-out of which is integrated into the Group's Hungarian biorefinery; and
- Equity investments in various food, feed and technology startups across the globe, including one majority shareholding in a Canadian continuous ion exchange company.

BP-1 – BASIS FOR PREPARATION

This consolidated sustainability statement (this „CSS") provides a summary of material developments relating to sustainability within ClonBio and its subsidiaries (including ClonBio itself, the "Group") in 2024 in compliance with the European Sustainability Reporting Standard (ESRS).

With the entry into force of the S.I. No. 336/2024 – European Union (Corporate Sustainability Reporting) Regulations 2024, transposing the CSRD (EU) 2022/2464, ClonBio, as the parent company of the Group, is required to prepare this CSS in accordance with Sections 1590 and 327(3)(b) of the Irish Companies Act 2014. The scope of consolidation is the same as for our consolidated financial statements, and our consolidated subsidiaries are exempted from individual sustainability reporting pursuant to Sections 1598 and 1599 of the Irish CSRD transposition. Copies of this CSS will be translated into Hungarian and Slovenian and made available on the websites of our subsidiaries operating in those countries.

However, this CSS omits information on ClonBio Green Gas Limited and its subsidiaries, for whom a receiver was appointed in March 2025. This business was managed by ClonBio's 50% equity partners in the venture. Accordingly, the appointment of a receiver means that ClonBio has no practical way of accessing or verifying all necessary information. As a result, in several places this CSS reports such information as not available. The omission of ClonBio Green Gas information has only a de minimis impact on this CSS.

This CSS also does not include information regarding the environmental impact of Renix Inc., the Group's Canadian branch located in London, Ontario. Renix Inc. specializes in liquid separation and purification technologies, primarily ion exchange. However, all operations are conducted within a small office and laboratory setting, generating minimal waste, water consumption, and electricity usage and no stationary or mobile combustion. Due to the facility's operations' limited scale, it has no measurable impact on local communities or ecosystems. The only information provided will be workforce-related numerical data, which will be included in the S1 Own Workforce section.

The scope of this CSS extends beyond the Group's operations considering the full value chain to identify material sustainability matters. While the full value chain is considered and subjected to a double materiality assessment, only resulting material matters are disclosed in this CSS. Resulting material matters and the details of our quantitative assessment methodology can be found in the Double Materiality Assessment section of this CSS.

The Group has not omitted any material information in this CSS as classified or sensitive, related to impending developments or in the course of negotiations.

BP-2 – DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

With regard to uncertainty and the use of proxies, this CSS uses value chain estimates supporting GHG emissions calculations in the climate change section. Details of the value chain metrics estimation and associated uncertainties are provided alongside the disclosures related to GHG emissions.

No changes or errors in previous reporting have occurred as this is ClonBio's first CSS.

Despite being eligible for transitional provisions, the Group has not opted to omit any material matters in this CSS.

The time horizons referenced in this report align with those defined in the ESRS; thus:

- Short term: the period adopted by the Group as the reporting period in its financial statements
- Medium term: from the end of the short-term reporting period up to 5 years
- Long term: over 5 years.

Governance

GOV-1 – THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

ClonBio's Board of Directors is comprised of shareholder members of the Turley family and independent directors. The composition of the 8-member board is as follows:

- 1 executive and 7 non-executive members;
- 63% independent members;
- 14% female;
- all Irish, UK or USA residents; and
- there are no worker directors.

Members of the Board of Directors in 2024 were:

Richie Boucher (Chairman of the Board of Directors)	**Gregory Turley**	**Hugh McGuire**	**Mark Turley**
Niall Turley	**Patrick Anthony McArdle**	**Seth Schelin**	**Tracey Webb**

The governance structure for sustainability-related issues is currently integrated within the Group's overall management framework, rather than being handled by a dedicated committee, and is further coordinated by one dedicated employee of Pannonia Bio Zrt. (Pannonia Bio), the Group's most significant operating entity, located in Hungary, together with external support from a former employee. Group subsidiaries report to management with accounting, climate, legal and regulatory expertise on important developments, including sustainability and business conduct related matters.

Additionally, a sustainability reporting unit assists management with stakeholder engagement and other activities as part of the double materiality analysis, tracking sustainability reporting obligations and compliance for the Group.

Given that the Group's core business is the production and sale of fossil fuel substitution product and feedstuff products from natural raw materials, it faces the opportunities and challenges from understanding and mitigating the impact of climate change and the utilization of scarce natural resources. The Group's Business Model is central to the Group's strategic planning and execution and to its operational activities.

At its bi-monthly meeting management oversees and supervises Group-wide developments, subsequently communicating material topics to the Board of Directors for further discussion and approval.

GOV-2 – INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY MANAGEMENT AND SUPERVISORY BODIES

During the 2024 reporting period, the Group completed its initial double materiality analysis to identify and assess material impacts, risks and opportunities. The internal sustainability reporting unit informed management of the materiality analysis, its outcomes and related updates on a monthly basis.

As part of operating the Group's biorefineries and biogas plants, regular reports containing sustainability information are prepared for general business purposes and communicated to management and as appropriate to the Board, and much of the relevant information in the CSS has for many years been reported to management from those sources and not in connection to any CSRD requirements. The Group's internal sustainability reporting unit has collected the additional information after a gap analysis.

The following material impacts are addressed in this CSS with respect to 2024 operations:

- Climate change mitigation (bioenergy production);
- Fuel consumption from natural gas;
- Pollution to air;
- Water use;
- Own workforce management;
- Affected communities and end-users; and
- Governance.

GOV-3 – INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

Given the Group's Business Model, there is no separate sustainability incentive scheme for any employees or directors.

GOV-4 – STATEMENT ON DUE DILIGENCE

In accordance with the ESRS 1 Chapter on due diligence, the following due diligence steps are described in this CSS and can be found in the relevant sections:

1. Embedding due diligence in governance, strategy and business models. This is addressed under GOV-2 (p. 6), GOV-3 (p. 7) and SBM-3 (pp. 11-12).
2. Engaging with affected stakeholders. This is addressed under GOV-2 (p. 6), SBM-2 (pp. 10-11), IRO-1 (pp. 12-15).
3. Identifying and assessing negative impacts on people and the environment. This is addressed under IRO-1 (pp. 12-15), SBM-3 (pp. 11-12).
4. Taking action and tracking its effectiveness to address negative impacts on people and the environment. This is addressed at the beginning of every chapter dedicated to a material topic in this CSS.

GOV-5 – RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

The front line of internal risk controls over sustainability reporting is with the internal reporting unit gathering primary and secondary information for the preparation of this CSS. Further, internal stakeholders with relevant expertise serve as a backup resource providing input and feedback. Management supervises the overall preparation of the CSS. Finally, this CSS is published upon the Board's approval.

Strategy

SBM-1 – STRATEGY, BUSINESS MODEL AND VALUE CHAIN

The Group's Business Model has consistently followed a sustainable and circular approach. The Group invests in state-of-the-art bio-products, aiming to become a cornerstone in the transition to a bioeconomy and to maximize energy efficiency.

The Group utilizes maize and barley in its biorefineries and, in its biogas plants various forms of primary and waste biomass, as its main raw materials and, through cutting-edge technology and a diverse team of scientists and engineers, develops sustainable solutions for industries including fossil fuel replacement, food, feed, materials, agriculture, energy, and transport.

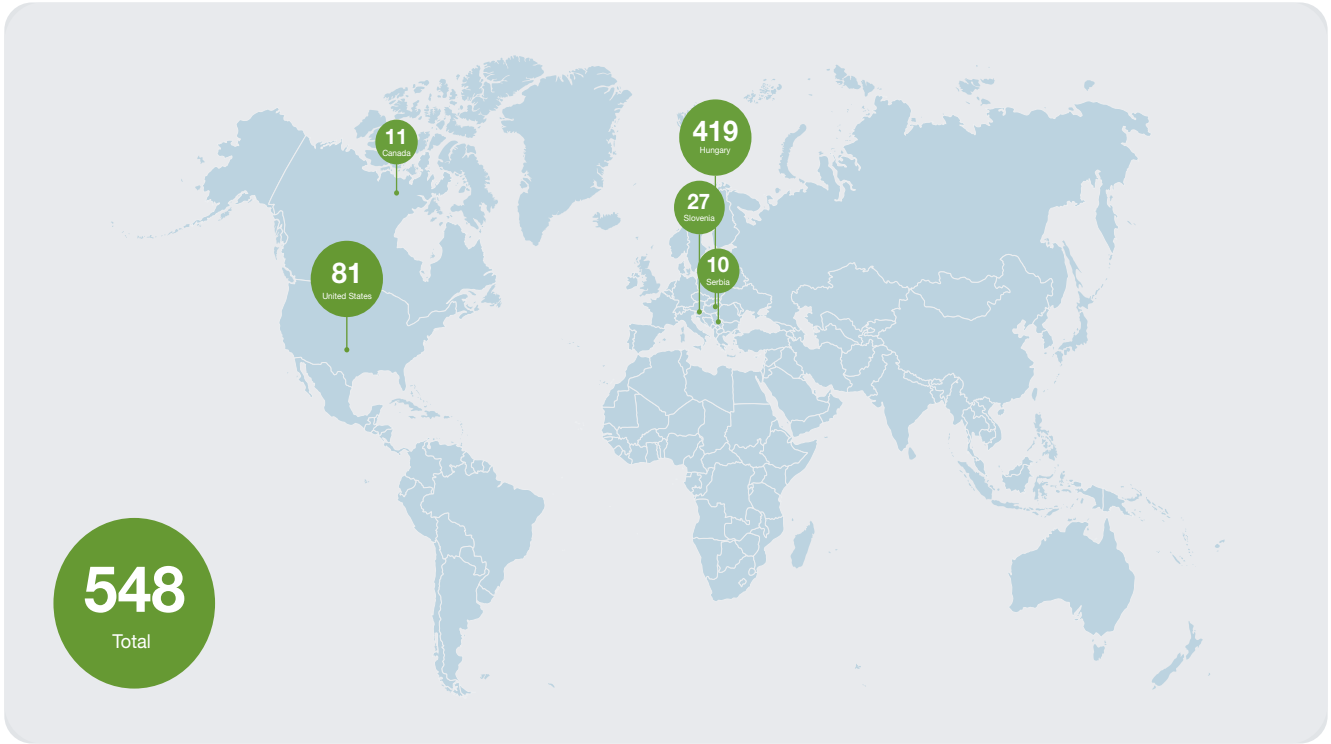
Since its opening in 2012, the Pannonia flagship biorefinery, located in Hungary, has produced bioethanol and distillers' grains as core products, more recently it has produced distillers' corn oil, biomethane, corn protein concentrate, barley protein concentrate, and a range of feed and fertilizer products. A similar biorefinery is located in Wisconsin, US, and has been operating under the Group's control since late 2023, producing bioethanol, feed stuffs, corn germ, corn fiber, corn syrup, distillers' grains and distillers' corn oil.

The production of bioethanol provides a sustainable alternative to fossil fuels.

The Group also owns five biogas plants located in Serbia and Slovenia.

The Group's Canadian subsidiary focuses on ion exchange technology that have immaterial impact on people and the environment. The circularity of the usage of scarce natural raw materials is central to the Group's Business Model.

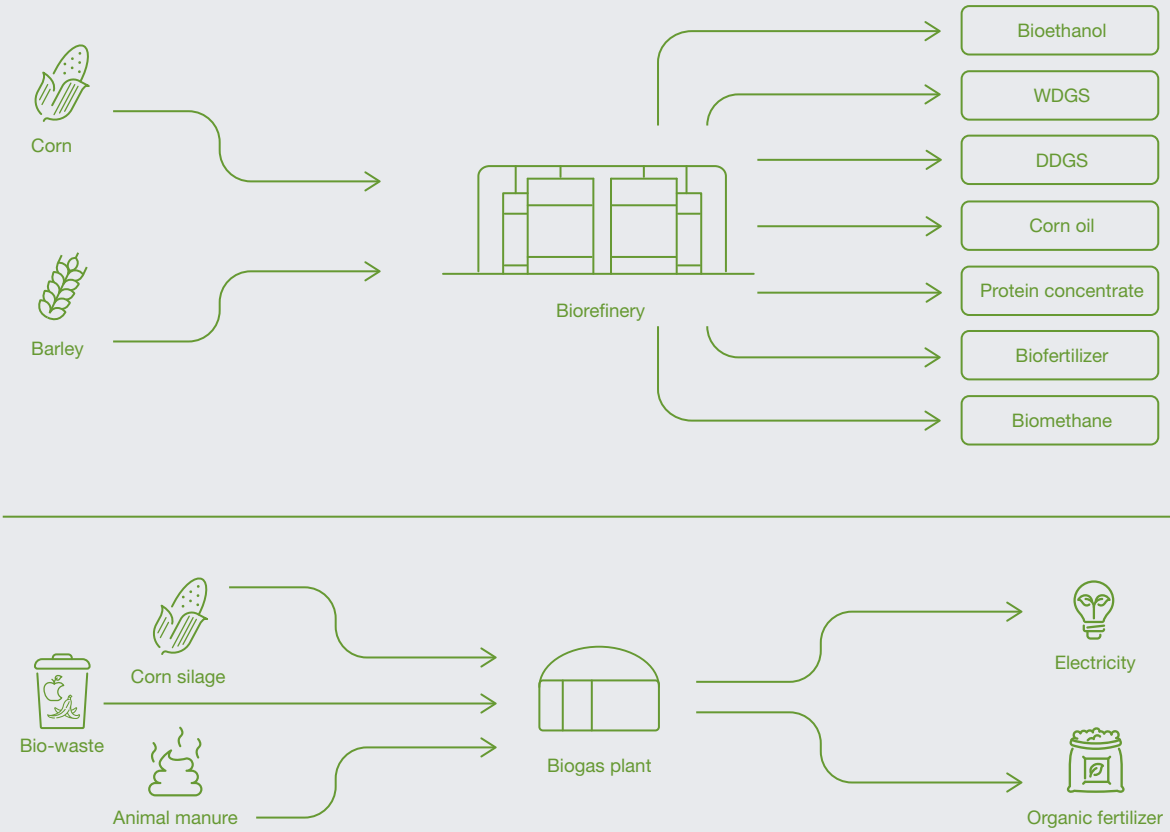
As of December 31, 2024, average total headcount of employees, including permanent, temporary, and non-guaranteed hours employees, by geographical areas:



The Group does not have banned products in its portfolio.

For the grain biorefineries in Hungary and the United States, the main suppliers are farmers located within a 50km radius from the facilities. For the biogas plants in Serbia and Slovenia, the supplier base is subject to seasonal and annual changes for a variety of economic, climate and other reasons, and feedstocks vary from grain silage to food waste and manure.

The customer base of the grain biorefineries is diversified, and each biorefinery's products' ultimate end-customers span several continents. Power generated at the biogas plants is supplied directly to the national grids in relevant countries.



SBM-2 – INTERESTS AND VIEWS OF STAKEHOLDERS

The Group's key stakeholders are its owners, own workforce, farmers supplying feedstock (who often are also customers of feed and/or fertilizers), local authorities' representatives, the communities living close to the facilities, and customers.

Engagement with our own workforce occurs through town hall meetings, intranet, surveys, one-on-one performance feedbacks and other tools which can be found in the stakeholder engagement table below.

Local communities, particularly the residents of Dunaföldvár and Daruszentmiklós in Hungary and Jefferson and Johnson Creek in Wisconsin, are our main community stakeholders. In each case, our biorefineries have positively impacted the community, leading to increased employment, inward migration, local economic growth and agricultural resilience. Engagement with the local community is maintained through public consultations, press releases, donations, plant visits, and other methods outlined in the stakeholder engagement table.

The views of stakeholders are directly reported to management through the platforms and tools listed in the stakeholder engagement table.

The Group's stakeholders engagement

STAKEHOLDERS GROUPS	FORMATS
Employees	Town Hall meetings
	Intranet
	Employee surveys
	Goal setting and performance evaluation through a dedicated internal platform
	Employee training events
	Bi-monthly reward and recognition program
	TV screens displaying internal information
	Employee events
	Corporate website and social media channels (LinkedIn, YouTube, Facebook (Pannonia))
Raw material suppliers	Dedicated staff liaising with suppliers on a daily/weekly basis
	Farmer events at the biorefineries
	Traders
	Website with contact details for trade inquiries
Industrial customers	Regular site visits and communications
Local communities and public	Public consultations
	Local authorities' consultations
	Announcements on the news stand in the local town halls
	Press releases
	Donations to local communities and charity events
	General media coverage
	Plant tours and visits
	Workshops and plant tours for students, NGOs, and scientists University collaborations

SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

In accordance with Disclosure Requirement SBM-3, the Group identifies the following material impacts on people and the environment: contributions to climate change mitigation through bioenergy production, GHG emissions, pollution, energy and water consumption, and positive impacts related to responsible business conduct, the Group's own workforce, and affected communities. A table later in this section provides detailed information on the material sustainability matters and their respective materiality ratings. Although no direct impact on biodiversity and ecosystems was assessed to be material for the scope of own operations, in compliance with the ESRS methodology, biodiversity was still recognized as a material matter due to the level of the Group's GHG and other emissions that are considered to be impact drivers with respect to biodiversity. With respect to material impacts in the value chain, Scope 2 and Scope 3 GHG emissions are material and concentrated in the upstream value chain.

Material sustainability-related financial effects on the Group are driven by reliance on key production inputs such as natural gas, grains, and electricity, which expose the Group to risks related to price volatility and availability/quality (in case of grains). Additional financial effects arise from the costs associated with actions aimed at energy efficiency that mitigate both the Group's impact on climate change and financial risks related to reliance on natural gas. At the same time, the Group recognizes a financial opportunity through increased engagement with customers and end-users who seek sustainable and low-carbon products.

The strategy and business model of the Group is centered around optimization in the context of heavily regulated industries (such as bioenergy, food production and chemical production), which effectively incorporates material impacts through efficient use of inputs such as grains, energy, water, chemicals, and biomass.

The Group's material impacts on the environment and people are primarily through contribution to climate change through GHG emissions. The Group also plays an important role in global climate mitigation efforts, producing low-carbon energy. From the perspective of the non-climate-related impacts, the Group does not contribute significantly to pollution and resource depletion, thanks to the successful preventive measures embedded within the operational processes and Business Model.

Anticipated financial effects are dependent on the regulatory environment and hard to estimate.

Impacts, Risks and Opportunities

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

In line with the double materiality concept, as expressed by the ESRS and supporting documents developed by the European Financial Reporting Advisory Group (EFRAG), the Group has internally developed a double materiality analysis that covers its impacts on the environment and people and financial effects of sustainability-related risks and opportunities. The analysis has been completed in two main steps: identification and assessment. Throughout the process, inputs and feedback were gathered from representatives across departments and key stakeholders, with oversight from management. Identification and assessment were completed with respect to:

- sustainability matters;
- specific impacts on the environment and people in relation to those sustainability matters;
- ESRS disclosure requirements and data points.

Identification

Firstly, the team completed a map of the Group's Business Model, value chain, main products and stakeholders and how management communicates with them. The starting point of the identification of sustainability issues was the detailed sustainability matters list provided by the ESRS, including all the topics and sub-topics. Then possible other Group-specific sub-topics and data points were discussed and added to the list. The team presented the resulting topics for an internal discussion of the relevant sustainability matters with management.

Upon completion of a comprehensive list of potential material sustainability issues, each sustainability matter was examined, including disclosure requirements and data points from the ESRS, to identify the Group's impacts on the environment and people along with relevant quantitative metrics to support the materiality assessment later. As guided by the ESRS, to identify potential risks and opportunities for the Group, the financial materiality assessment included dependencies on inputs that could be climate-related or other risks, using high- and low-emissions climate scenarios. The identification of impacts, risks and opportunities for each sustainability matter was guided by the ESRS quantitative and qualitative disclosure requirements, supplemented by available literature and reports from industry peers.

Assessment

As the next step, an internal evaluation was conducted in alignment with recommendations from the ESRS and EFRAG. This assessment was based on three main criteria: scale, scope, and irremediable character for negative impacts, with an additional criterion, likelihood, applied to potential impacts. Each criterion was assigned a score on a scale from 0 to 5. Materiality was determined by using an average of the above-mentioned scores, multiplied by the likelihood score where applicable, to rate impacts, risks and opportunities and applying a universal threshold to the ratings. Impacts that received a rating of 2.5 and above were recognized as material. However, practicing a conservative approach, emissions of sulfur oxides, volatile organic compounds (such as ethyl alcohol), and particulate matter were included as material despite a lower rating, guided by industry reporting practices. Topics and sub-topics were evaluated as material if one or more underlying impacts were assessed as material. Next, topics, subtopics and their material impacts were prioritized in accordance with their ratings. See resulting material topics and their ratings below, arranged in the prescribed order of the ESRS topics.

ESRS topic	Material matters / Data points	Rating	Description
E1	**CLIMATE CHANGE**	**3.96**	
	Climate change mitigation	**5.00**	
	Delivered greenhouse gas savings through displacing the fossil fuels	5.00	Positive impact
	Energy	**4.40**	
	Total energy consumption	4.67	Negative impact
	Energy consumption from fossil sources	4.33	Negative impact
	Fuel consumption from natural gas;	4.67	Negative impact
	Acquired electricity, heat, steam, or cooling from fossil sources	4.67	Negative impact
	Energy intensity per revenue	3.67	Negative impact
	CAPEX/OPEX from energy efficiency projects	3.33	Current financial effect from mitigation actions
	GHG emissions	**4.4**	
	Gross Scope 1 GHG emissions	5.0	Negative impact
	Gross Scope 2 (location/market) GHG emissions	4.7	Negative impact
	Gross Scope 3 GHG emissions	4.3	Negative impact
	Total GHG emissions	4.5	Negative impact
	GHG emissions intensity per net revenue	3.7	Negative impact
	Reliance-related risks	**3.50**	
	Net revenue from customers operating in coal, oil, gas-related activities	3	Financial risk
	Natural gas price fluctuation	4	Financial risk
	Electricity price fluctuation	4	Financial risk
	Grains price fluctuation	3	Financial risk

ESRS topic	Material matters / Data points	Rating	Description
E2	**POLLUTION**	**1.73**	
	Pollution of air	**1.50**	
	Nitrogen oxides	2.00	Negative impact
	Sulfur oxides	1.33	Negative impact
	Non-methane volatile organic compounds	1.33	Negative impact
	Particulate matter	1.33	Negative impact
	Substances of concern	**2.67**	
	Ethanol produced	2.67	Negative impact
E3	**WATER AND MARINE RESOURCES**	**3.47**	
	Water	**3.47**	
	Total water consumption	3.67	Negative impact
	Water intensity	2.67	Negative impact
	Water withdrawal	3.67	Negative impact
	Water recycled	4.00	Positive impact
	Water discharges	3.33	Negative impact
E4	**BIODIVERSITY AND ECOSYSTEMS**	**2.71**	
	Contribution to direct impact drivers of biodiversity loss	**2.71**	
	Climate change	3.96	Negative impact
	Pollution	1.47	Negative impact
S1	**OWN WORKFORCE**	**4.25**	
	Working conditions	**4.30**	
	Social protection provision	4.50	Positive impact
	Employees' satisfaction with working time	4.00	Positive impact
	Social dialogue with employees	4.00	Positive impact
	Rights for family-related leave (work-life balance)	4.50	Positive impact
	Safety (EHS) measures, provision of safe working environment	4.50	Positive impact
	Equal treatment and opportunities	**4.00**	
	Training and career development review of employees	4.00	Positive impact

ESRS topic	Material matters / Data points	Rating	Description
S3	**AFFECTED COMMUNITIES**	**2.63**	
	Socio-economic impact	**2.63**	
	Contribution to stability of the Hungarian maize market for farmers	2.5	Positive impact
	Creation of high-quality permanent jobs, lower local unemployment	2.5	Positive impact
	Reduction in outmigration	3	Positive impact
	Improvement of the financial position of the neighboring town	2.5	Positive impact
G1	**BUSINESS CONDUCT**	**3.00**	
	Political engagement and lobbying for renewable energy deployment policies	3.00	Positive impact
	Management of relationships with suppliers including payment practices	3.00	Positive impact

IRO-2 – DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT

The table below lists the ESRS disclosure requirements covered in this CSS. Compliance with data points derived from other EU legislation can be found in the Annex on p. 70.

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Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

This section presents information on Taxonomy-eligible and Taxonomy-aligned revenues, capital and operating expenditure in accordance with the European Union Taxonomy Regulation (EU) 2020/852—a part of the 2019 EU Green Deal initiative aimed at promoting sustainable investment. It also includes compliance with its delegated acts: Regulation (EU) 2021/2139, which sets out the technical screening criteria, and Regulation (EU) 2021/2178, which establishes the format for presenting related information. The disclosed figures in this section include all fully consolidated Group companies.

In subsequent years, three additional regulations—(EU) 2022/1214, (EU) 2023/2485, and (EU) 2023/2486—were adopted, amending the initial regulations by expanding the list of eligible economic activities. However, none of the newly added activities are currently undertaken by the Group.

The financial year covered in this CSS marks the first instance of reporting in accordance with the EU Taxonomy disclosure requirements. Therefore, no changes in the calculation of CapEx and OpEx, and their potential alignment with the Taxonomy are to be reported. Following the screening of Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852, we concluded that the majority of the Group's economic activities fall within the scope of the Taxonomy and are therefore considered Taxonomy-eligible. The eligible activities are the following: manufacture of organic basic chemicals (3.14.); manufacture of biogas and biofuels for use in transport and of bioliquids (4.13.); production of heat/cool from renewable non-fossil gaseous and liquid fuels (4.23.); anaerobic digestion of bio-waste (5.7.); installation, maintenance and repair of energy efficiency equipment (7.3.); close to market research, development and innovation (9.1.).

As regards Article 18 of Regulation 2020/852 on the minimum safeguards, the Group complies with stringent national legislation in each country where it operates. These frameworks have been developed in line with international standards referenced in the EU Taxonomy Regulation, ensuring adherence to the minimum safeguards requirement.

As regards screening criteria, while the Group's activities align with widely accepted principles of sustainability, some of them do not currently conform to the principles laid out in Annex I of Regulation 2021/2139 to align with the evolving EU Taxonomy.

Biogas and biofuels production is aligned with the Taxonomy according to the technical screening criteria listed in Annex I of regulation (EU) 2021/2139. Those economic activities are contributing to the objective of climate change mitigation, without posing any significant harm to any other environmental objectives.

In the tables below, the Group discloses sustainable activities' key performance indicators (KPIs) that are defined under the EU Taxonomy as shares of total revenues, CapEx, and OpEx that are associated with aligned and eligible activities. The ratios are calculated and presented in line with the methodology and disclosure templates for non-financial undertakings set by the Commission Delegated Regulation (EU) 2021/2178.

None of the Group's activities contribute to multiple environmental objectives, and so no disaggregation of KPIs is required.

Double counting is avoided by assigning specific amounts of turnover, CapEx and OpEx to a single economic activity.

Revenues KPI

The Group's turnover KPIs represent the shares of total turnover derived from Taxonomy-aligned and Taxonomy-eligible activities. The denominator of these ratios is total turnover from sale of goods, as defined under International Financial Accounting Standards (IFRS) (see Note 2.21 "Revenue recognition" to the Group's consolidated financial statements). In the Group's initial assessment for the 2024 reporting period, 9% of total revenue was Taxonomy-aligned, and 84% was Taxonomy-eligible.

Two Taxonomy-aligned economic activities are included in the numerator of the Taxonomy alignment KPI:

4.13: Manufacture of biogas and biofuels for use in transport and of bioliquids; and

4.23: Production of heat/cool from renewable non-fossil gaseous and liquid fuels.

However, the KPI is currently driven entirely by the single category 4.13, as the heat produced from biogas under activity 4.23 is used solely for internal consumption and does not generate external revenue.

In the numerator for the Taxonomy-eligible turnover KPI, the revenues from the following activities that are not aligned or have no relevant technical screening criteria were further included:

3.14. Manufacture of organic basic chemicals;

4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids; and

5.7. Anaerobic digestion of bio-waste.

Share of revenues from Taxonomy-aligned and Taxonomy-eligible revenues were generated exclusively from contracts with customers. Taxonomy-non-eligible revenues are from sale of animal feed as this economic activity is not included in the EU Taxonomy.

Share of revenues in total revenues per environmental objective

	PROPORTION OF TURNOVER / TOTAL TURNOVER	
	Taxonomy-aligned per objective	**Taxonomy-eligible per objective**
Environmental objective		
Climate change mitigation (CCM)	9%	84%
Climate change adaptation (CCA)	0%	0%
Water and marine resources (WTR)	0%	0%
Pollution (PPC)	0%	0%
Circular economy (CE)	0%	0%
Biodiversity (BIO)	0%	0%

CapEx KPI

The Group's CapEx KPIs represent the shares of total capital expenditures associated with Taxonomy-aligned and eligible economic activities. The denominator of these ratios is total capital expenditures comprising additions to fixed assets and intangible assets that are accounted for in compliance with IFRS and are further explained under Note 2.7 "Intangible assets" and Note 2.9 "Property, plant and equipment" to the Group's consolidated financial statements. During the reporting period, 13% of total CapEx were Taxonomy-aligned, while 89% were Taxonomy-eligible.

The numerator of the Taxonomy-aligned CapEx KPI includes investments under the following activities:

7.3. Installation, maintenance and repair of energy efficiency equipment;

9.2. Close to market research and development;

4.3. Manufacture of biogas and biofuels for use in transport and of bioliquids.

In 2024, the numerator of the Taxonomy-aligned CapEx KPI included capital expenditures related to energy efficiency projects and R&D and CapEx supporting the Group's aligned activities (allocated based on the revenue share), which were all recorded as additions to property, plant and equipment.

The Group's assessment only included energy-efficiency-related CapEx as Taxonomy-aligned where energy efficiency projects received formal approval or recognition from the relevant local authority, ensuring compliance with applicable technical standards and regulatory thresholds.

The numerator of the Taxonomy-eligible CapEx KPI further includes investments under the following activities that are not aligned or have no relevant screening criteria:

5.7. Anaerobic digestion of bio-waste;

4.3. Manufacture of biogas and biofuels for use in transport and of bioliquids;

3.14. Manufacture of organic basic chemicals.

Taxonomy-eligible CapEx was allocated to the Group's Taxonomy-eligible activities based on their revenue shares given that the production processes at the Group's biorefining facilities are integrated and are hard to account for separately. As a result, 11% of the total capital expenditures was recognized as Taxonomy non-eligible reflecting the share of the animal feed products sales.

Share of CapEx in total CapEx per environmental objective

	PROPORTION OF CAPEX/TOTAL CAPEX	
	Taxonomy-aligned per objective	**Taxonomy-eligible per objective**
Environmental objective		
Climate change mitigation (CCM)	13%	89%
Climate change adaptation (CCA)	0%	0%
Water and marine resources (WTR)	0%	0%
Pollution (PPC)	0%	0%
Circular economy (CE)	0%	0%
Biodiversity (BIO)	0%	0%

OpEx KPI

The Group's OpEx KPI represents the shares of total operating expenditure associated with Taxonomy-aligned and Taxonomy-eligible economic activities. Operating expenditures are calculated, following the definition provided by the EU Taxonomy, as a sum of maintenance expenses, including ongoing maintenance, non-capitalized research and development (R&D) costs and costs of short-term leases. In 2024, 18% of the Group's operating expenditures were Taxonomy-aligned, and 86% were Taxonomy-eligible. 14% of total OpEx were recognized as non-eligible reflecting the animal feed production.

The numerator of the Taxonomy-aligned OpEx KPI includes operating expenditures related to the following activities:

9.2. Close to market research and development;

4.3. Manufacture of biogas and biofuels for use in transport and of bioliquids.

A portion of the aligned operating expenditures comprised of non-capitalized R&D costs. The associated costs were related to research projects that are focused on energy efficiency and process optimization with the aim of reducing energy use and carbon emissions intensity. The rest of the aligned operating expenditures were allocated to the 4.3. Manufacture of biogas and biofuels for use in transport and of bioliquids based on the share of aligned revenues under this activity.

The numerator of the Taxonomy-aligned OpEx KPI further includes operating expenditures under the following activities that are not aligned or have no relevant screening criteria:

5.7. Anaerobic digestion of bio-waste;

4.3. Manufacture of biogas and biofuels for use in transport and of bioliquids;

3.14. Manufacture of organic basic chemicals.

Taxonomy-eligible and not aligned OpEx is reported under the Taxonomy-eligible activities based on their revenue shares.

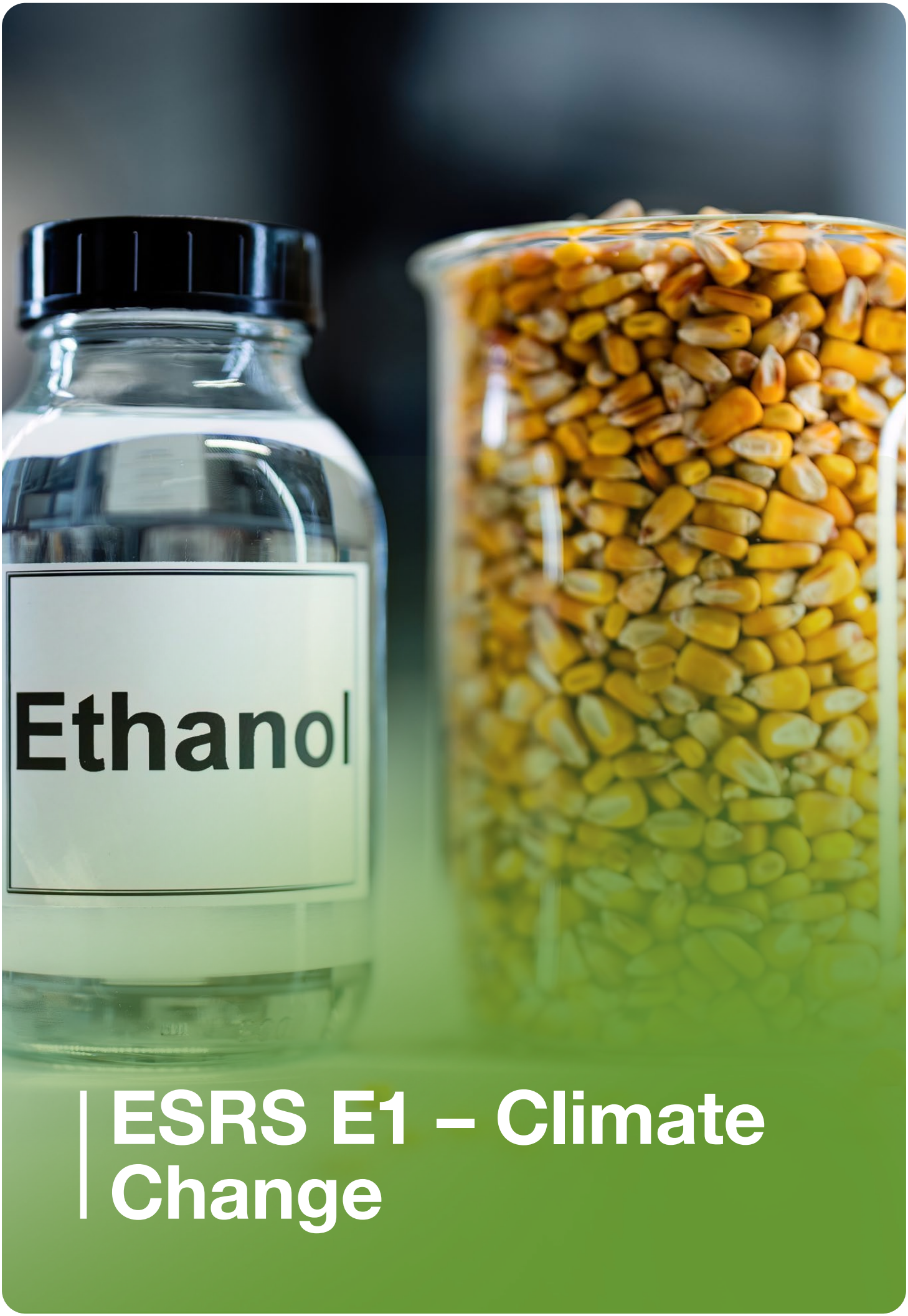
Share of OpEx in total OpEx per environmental objective

	PROPORTION OF OPEX/TOTAL OPEX	
	Taxonomy-aligned per objective	**Taxonomy-eligible per objective**
Environmental objective		
Climate change mitigation (CCM)	18%	86%
Climate change adaptation (CCA)	0%	0%
Water and marine resources (WTR)	0%	0%
Pollution (PPC)	0%	0%
Circular economy (CE)	0%	0%
Biodiversity (BIO)	0%	0%

				Substantial Contribution Criteria						DNSH criteria (‚Does Not Significantly Harm')										
Economic Activities (1)	**Code (2)**	**Absolute turnover (3)**	**Proportion of Turnover (4)**	**Climate Change Mitigation (5)***	**Climate Change Adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular Economy (9)**	**Biodiversity and ecosystems (10)**	**Climate Change Mitigation (11)**	**Climate Change Adaptation (12)**	**Water (13)**	**Pollution (14)**	**Circular Economy (15)**	**Biodiversity (16)**	**Minimum Safeguards (17)**	**Taxonomy aligned proportion of total turnover in 2024**	**Taxonomy aligned proportion of turnover in 2023**	**Category (enabling activity) (20)**	**Category (transitional activity) (21)**
		EUR million	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			**84%**																	
A.0. Taxonomy-eligible activities with no relevant alignment criteria																				
Manufacture of organic basic chemicals	CCM 3.14.	107,86	15%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	15%	-		T
Turnover of Taxonomy-eligible activities with no relevant alignment criteria (A.0)		**107,86**	**15%**	**15%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**15%**	**-**	**0%**	**15%**
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13.	64,13	9%	14%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	9%	-		
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	CCM 4.23.	0,00	0%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	-		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**64,13**	**9%**	**9%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**9%**	**-**	**0%**	**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**											
Anaerobic digestion of bio-waste	CCM 5.7.	7,24	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1%	-		
Manufacture of biogas, ethanol for use in transport and of bioliquids	CCM 4.13.	402,45	58%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								58%	-		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**409,69**	**59%**	**59%**	**0%**	**0%**	**0%**	**0%**	**0%**								**59%**	**-**	**0%**	**0%**
Total (A.0+A.1+A.2)		**581,68**	**84%**	**84%**	**0%**	**0%**	**0%**	**0%**	**0%**								**84%**	**-**	**0%**	**15%**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		**114,74**	**16%**																	
Total (A+B)		**696,42**	**100%**																	

				Substantial Contribution Criteria						DNSH criteria (‚Does Not Significantly Harm')										
Economic Activities (1)	**Code (2)**	**Absolute CapEx (3)**	**Proportion of CapEx (4)**	**Climate Change Mitigation (5)***	**Climate Change Adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular Economy (9)**	**Biodiversity and ecosystems (10)**	**Climate Change Mitigation (11)**	**Climate Change Adaptation (12)**	**Water (13)**	**Pollution (14)**	**Circular Economy (15)**	**Biodiversity (16)**	**Minimum Safeguards (17)**	**Taxonomy aligned or eligible proportion of total CapEx in 2024**	**Taxonomy aligned proportion of total CapEx in 2023**	**Category (enabling activity) (20)**	**Category (transitional activity) (21)**
		EUR million	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			**89%**																	
A.0. Taxonomy-eligible activities with no relevant alignment criteria																				
Manufacture of organic basic chemicals	CCM 3.14.	3,14	8%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	8%	-		T
CapEx of Taxonomy-eligible activities with no relevant alignment criteria (A.0)		**3,14**	**8%**	**8%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**8%**	**-**	**0%**	**8%**
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13.	2,09	5%	11%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	5%	-		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0,71	2%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	2%	-	E	
Close to market research, development and innovation	CCM 9.2.	2,35	6%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	6%	-	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**5,14**	**13%**	**13%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**13%**	**-**	**8%**	**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**											
Anaerobic digestion of bio-waste	CCM 5.7.	9,42	25%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								25%	-		
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13.	16,37	43%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								43%	-		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**25,80**	**67%**	**67%**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**								**67%**	**-**	**0%**	**0%**
Total (A.0+A.1+A.2)		**34,08**	**89%**	**89%**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**								**89%**	**-**	**8%**	**8%**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		**4,25**	**11%**																	
Total (A+B)		**38,33**	**100%**																	

				Substantial Contribution Criteria						DNSH criteria (‚Does Not Significantly Harm')										
Economic Activities (1)	**Code (2)**	**Absolute OpEx (3)**	**Proportion of OpEx (4)**	**Climate Change Mitigation (5)***	**Climate Change Adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular Economy (9)**	**Biodiversity and ecosystems (10)**	**Climate Change Mitigation (11)**	**Climate Change Adaptation (12)**	**Water (13)**	**Pollution (14)**	**Circular Economy (15)**	**Biodiversity (16)**	**Minimum Safeguards (17)**	**Taxonomy aligned or eligible proportion of total OpEx in 2024**	**Taxonomy aligned or eligible proportion of total OpEx in 2023**	**Category (enabling activity) (20)**	**Category (transitional activity) (21)**
		EUR million	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			**86%**																	
A.0. Taxonomy-eligible activities with no relevant alignment criteria																				
Manufacture of organic basic chemicals	CCM 3.14.	1,75	10%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	10%	-		T
OpEx of Taxonomy-eligible activities with no relevant alignment criteria (A.0)		**1,75**	**10%**	**10%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**10%**	**-**	**0%**	**10%**
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13.	1,05	6%	10%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	6%	-		
Close to market research, development and innovation	CCM 9.2.	2,11	12%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	12%	-	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**3,16**	**18%**	**18%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**18%**	**-**	**12%**	**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**											
Anaerobic digestion of bio-waste	CCM 5.7.	1,05	6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								6%	-		
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13.	9,57	53%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								53%	-		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**10,62**	**59%**	**59%**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**								**59%**	**-**	**0%**	**0%**
Total (A.0+A.1+A.2)		**15,53**	**86%**	**86%**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**								**86%**	**-**	**12%**	**10%**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities		**2,46**	**14%**																	
Total (A+B)		**17,99**	**100%**																	



ESRS E1 – Climate Change

Strategy

E1-1 – TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

The Group's Business Model is entirely centered around Climate Change Mitigation. As such, Transition Planning for Climate Change Mitigation is embedded within the Group's strategy and operating procedures, and a separate plan would be inappropriate. Given that the Group's production processes revolve around biomass conversion, the largest share of its emissions is biogenic, and locked-in fossil emissions stem from the natural gas consumption in drying and distillation and potential increase from moving away from low-value feed products to high-value food products. The Group has an excellent track record of improving its energy efficiency. In particular, the Group has implemented and continues to implement leading edge electrification projects.

The Group's Business Model on its own enforces circularity and supports industrial decarbonization. Ethanol, a renewable biofuel, effectively reduces transportation-related greenhouse gas emissions. Power produced from biogas using silage, kitchen waste, and manure contributes to the decarbonization of the national electricity grid while also supporting effective management of organic waste streams. This not only offers a cost-effective decarbonization strategy but also enhances energy security by reducing dependency on fossil fuels. Additionally, the development of materials from renewable resources, such as prebiotics, dietary fibers, and advanced biomethane decreases reliance on fossil-based products and supports environmental conservation. Advanced technologies in biorefineries improve efficiency, minimize waste, and reduce water consumption, further contributing to sustainable industrial practices and climate change mitigation.

The Group remains eligible for inclusion in the EU Paris-aligned Benchmark, as none of its companies is involved in activities specified under Article 12 of Commission Delegated Regulation (EU) 2020/1818.

SBM-3, IRO-1 – MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES AND DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS THEM.

With respect to climate change impacts, the Group identified its emission sources across the full value chain and quantified emissions in accordance with the ESRS requirement to follow the Greenhouse Gas Protocol (GHGP) methodologies for Scopes 1, 2 and 3 and the EU ETS methodology for the share of emissions subject to EU ETS. In compliance with the ESRS, the scope of the GHG emissions calculation was based on operational control boundaries.

The Group has identified its climate-related risks and opportunities following the Task Force on Climate-related Financial Disclosures (TCFD) guidance for non-financial companies.

For the identification of the physical hazards, the analysis was run under a high emissions scenario based on the climate-related hazards classification provided by Commission Delegated Regulation (EU) 2021/2139. Contrary to the physical hazards analysis, for the identification of the transition risks and opportunities, the scenario of limiting climate change to 1.5 degrees was assumed to consider the classification of the transition events provided by TCFD. To achieve region-specific climate change developments, the above-mentioned scenarios are incorporated as the Intergovernmental Panel on Climate Change (IPCC) regional scenarios.

Given the Group's Business Model it is entirely focused on the opportunities and challenges from climate and its mitigation.

Climate scenario for physical risks

Analysis framework: TCFD physical hazards classification and guidance (2017).
Scope: full value chain analysis.
Scenarios considered: IPCC high emissions scenarios SSP3-7 and SSP5-8.5 disaggregated by geographical areas.
Time frames: short, medium, long term in accordance with the ESRS definitions.

Conclusion:
One asset in the United States, Aztalan Bio LLC (Aztalan Bio), faces an acute physical risk of tornado, while the rest of the physical infrastructure in the scope of the Group's own operations has not been identified as being physically at risk. The main activity at risk is corn procurement. Corn farming in the upstream value chain is subjected to a physical risk of drought and several droughts have occurred in recent years in both Wisconsin and Hungary. Based on the geographically specific scenarios, the identified risk is expected to remain roughly at the same level that the Group has experienced and displayed resilience to in the period 2010-2024. A detailed list of the physical risks to the Group can be found below.

Physical risks

Chronic	Acute
temperature variability	heat wave
changing precipitation patterns	drought
	tornado

Climate scenario analysis for transition risks

Analysis framework: TCFD transition events classification and guidance (2017).
Scope: full value chain analysis.
Scenarios: IPCC low emissions scenario SSP 1-1.9.
Time-frame: short, medium, long term in accordance with the ESRS definitions.

Conclusion:
Based on the low emissions scenario, identified transition events pose both risks and opportunities for the Group mostly stemming from regulatory evolution.

Transition risks and opportunities

Risks	Opportunities/advantages
regulator evolution	substitution of existing products with lower emissions options
cost of transition to lower emissions	shifts in consumer preferences
technology impacts	
enhanced reporting obligations	
unsuccessful investment in new technologies	
uncertainty in market signals	

Impacts, Risks and Opportunity Management

E1-2 – POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The Group's Business Model, Strategy and operational actions are entirely focused on opportunities and challenges arising from Climate Change Mitigation and Adaptation.

E1-3 – ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE

The Group achieved energy savings in 2024 through the following actions:

- Reduced natural gas and electricity consumption by installing new scrolls at centrifuges.
- The insulation of tanks preventing heat losses to ambient air.

The following energy reduction actions are planned for 2025-2026:

- Reduce natural gas consumption in the dryers through the temperature decrease and production of higher moisture DDGS.
- Further minimize heat loss by applying insulation to the hot surfaces in distillation units.
- Reduce gas consumption through electrification of distillation units, introducing Mechanical Vapor Recompression (MVR).
- Reduce gas consumption through electrification of amine CO2 removal systems.

Metrics and Targets

E1-4 – TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The Group's energy efficiency projects are anticipated to yield GHG emission savings given that natural gas consumption is a primary source of the Group's direct emissions.

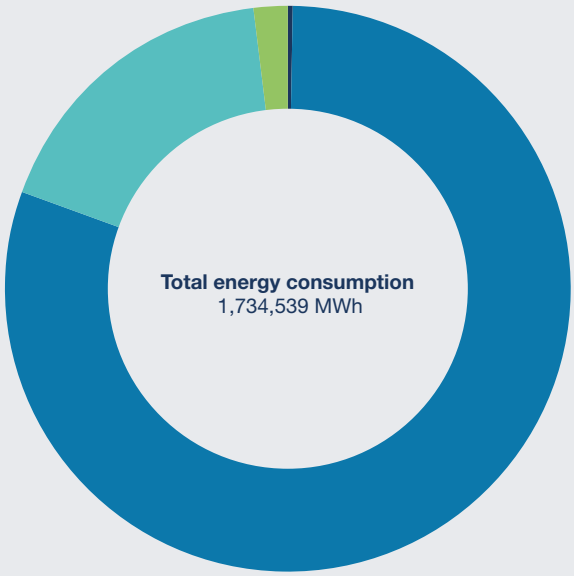
E1-5 – ENERGY CONSUMPTION AND MIX

The Group uses natural gas for steam and hot air generation, as well as petroleum products in plant machinery and trucks. The Group does not have contractual agreements with respect to renewable electricity purchases, which under ESRS results in all of the purchased electricity being classified as from fossil sources. Thus, in the table below, the Group's total purchased electricity is recognized as fossil, even though it is sourced from the local grids with large shares of renewable and/or low carbon electricity.

In Hungary the annual average fuel mix of the grid includes 26.4% renewable sources and 44.8% nuclear, and in Wisconsin the energy mix of the regional grid contains 27% renewable electricity and 14% nuclear. The Group also consumes a share of its own generated non-fuel energy from renewable sources. Operations in Slovenia and Serbia do not contribute significantly to the total energy consumption of the Group, mostly running on electricity purchased from the national grid at circa 5% of the Group's electricity consumption. In line with the ESRS requirement of conversion's transparency and consistency, this CSS contains all quantitative energy-related information in LHV MWh.

Energy consumption mix 2024

Fuel consumption from crude oil and petroleum products	5,439 MWh
Fuel consumption from natural gas usage	1,398,244 MWh
Consumption of purchased or acquired electricity from fossil sources	297,636 MWh
Total fossil energy consumption	1,701,320 MWh
Fuel consumption from renewable sources (biogas, biomethane)	33,219 MWh
Total energy consumption from renewable sources	33,219 MWh
Energy intensity per revenue from high climate impact sectors	0.003 MWh/EUR



Energy intensity per revenues from high climate impact sectors is 2.5 MWh per thousand euros.
The Group operates in the following high climate impact sectors:
NACE 20.14 Manufacture of organic chemicals;
NACE 10.91 Manufacture of prepared feeds for animals; and
NACE 35.11 Production of electricity.

The revenue from high climate impact activities can be found in the financial statements as total revenue.

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

The Group's GHG emissions reporting aligns with the GHG Protocol and integrates ESRS-specific requirements, such as the operational control reporting boundary and disclosure of market-based Scope 2 emissions. Our Hungarian facility is regulated under EU ETS, and therefore, we disclose the share of Group Scope 1 emissions subject to EU ETS, using EU ETS verified values. For the remaining Scope 1 and Scope 3 emissions calculation, the Group adopts a calculation-based approach, given the absence of direct measurement data across its operations and value chain. The calculation incorporates all relevant and significant GHG Protocol-listed categories and applies documented emission factors sourced from official EU databases and recognized industry sources. Biogenic emissions are calculated and disclosed separately for the scope of the Group's own operations and value chain.

Scope 1 emissions primarily arise from natural gas combustion for steam generation. Emission factors were reviewed across various databases and found to be consistent. The natural gas standard value applied in our methodology is provided by the IPCC 2006 Guidelines, which is also referenced in Commission Implementing Regulation (EU) 2018/2066 for GHG emissions monitoring.

Separately disclosed biogenic emissions in the scope of the Group's own operations arise from biogas and biomethane combustion, ethanol fermentation, anaerobic digestion for biogas, and biogas upgrading to biomethane.

The Group's material Scope 2 emissions are entirely associated with purchased electricity. Following the ESRS requirement, consideration of both location-based and market-based methods is embedded in our methodology and any changes in contractual instruments with regards to electricity purchases will be reflected in the annual GHG calculations. However, in this reporting period the Group discloses that it does not hold any contractual instruments. In this case, the GHG Protocol Scope 2 Guidance prescribes using default emission factors representing the untracked or

unclaimed energy and emissions (termed the “residual mix”). Accordingly, the Group discloses Scope 2 market-based GHG emissions, using the latest available regional emission factors for residual mix from the Association of Issuing Bodies for the European Group companies.

For market-based scope 2 emissions linked to operations in Wisconsin, the residual mix data was sourced from the sole green energy certifier in Wisconsin, Green-e. To estimate location-based Scope 2 emissions of the European Group companies, the Group applied the latest EC’s Joint Research Centre (JRC) emission factors published in 2024, which are based on average national grid energy mix in 2021. Our location-based Scope 2 methodology is aligned with the Hungarian ESG calculator that uses the same JRC emission factors for 2021. Location-based Scope-2 GHG emissions in Wisconsin were estimated using an emission factor for the MRO West eGRID subregion that was published by the Environmental Protection Agency (U.S. EPA) in its selection of “Emission factors for GHG inventories.

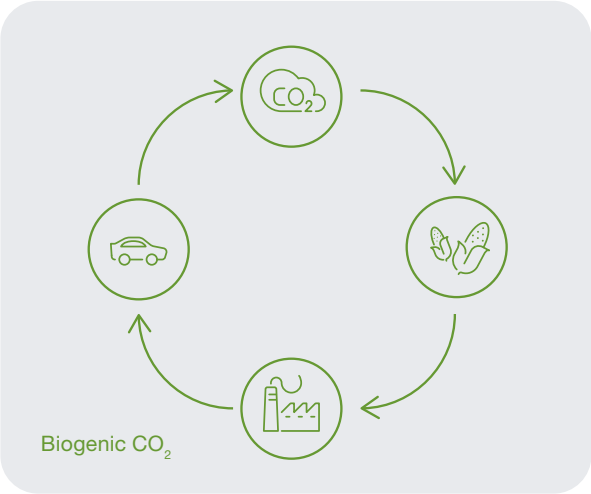
The Group screened its total Scope 3 GHG emissions based on the 15 Scope 3 categories identified by the GHG Protocol Corporate Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Version 2011), using appropriate estimates. All reported Scope 3 GHG emissions were estimated using industry average emission factors based on the type and quantity of inputs or activities. No primary data was obtained from suppliers or other value chain partners for the purpose of this calculation.

The Group’s GHG inventory included the following Scope 3 emissions categories:
purchased goods and services, fuel and energy-related activities, upstream transportation and distribution, employee commuting, downstream transportation. The rest of the Scope 3 emissions categories were identified as immaterial and excluded from the inventory. See justification for each excluded category below.

SCOPE 3 CATEGORY	MATERIALITY ASSESSMENT OUTCOME	JUSTIFICATION
Waste generated in operations	Immaterial	Biorefineries and biogas plants generate minimal biowaste, which has been assessed as immaterial based on volume and treatment practices.
Business travel	Immaterial	Business travel is limited, as most employees are based at production sites or local offices. Only a small number of managers and traders engage in occasional business travel.
Upstream leased assets	Immaterial	The Group does not lease any significant upstream assets; all key infrastructure is owned and operated internally.
Processing of sold products	Immaterial	Our products are sold as final commodities.
End-of-life treatment of sold products	Immaterial	The nature of our products (bioenergy and feed ingredients) is such that they are consumed during use, leaving no meaningful physical end-of-life footprint.
Downstream leased assets	Immaterial	The Group does not lease any downstream assets; logistics is handled through owned or contracted services.
Franchises	Immaterial	The Group does not operate a franchise model.
Investments	Immaterial	The Group does not hold equity investments in non-consolidated entities that would trigger reporting under this category. Majority-owned entities, including those under the CSRD reporting scope, are consolidated and reported under Scope 1, 2, and relevant Scope 3 categories.
Capital goods	Immaterial	Emissions from capital goods are considered immaterial for the reporting year.

Given that grains' cultivation emissions are the most significant in our supply chain, the Group has established and follows a standardized flowchart to guide the selection process of emission factors. The primary source of data is Member State NUTS2 data. If this is unavailable, the next preferred source is USDA Regional data or Member State-level information. In the absence of these, national-level data from the USA or EU is used. As a final fallback, global data is applied. In this CSS, cultivation emissions for corn produced in Hungary were estimated using NUTS2 regional values approved under Commission Implementing Decision (EU) 2025/18. As barley was not included among the approved NUTS2 values for Hungary, its cultivation emissions were instead estimated using the national-level emission factor for Hungary provided by the Global Feed LCA Institute (GFLI) database. For corn purchased in Wisconsin, cultivation emissions were estimated using the R&D GREET 2024 emission factor specific to corn farming in the context of ethanol production. This approach ensures that the most granular and regionally relevant data is utilized whenever available, maintaining methodological integrity in emissions calculations.

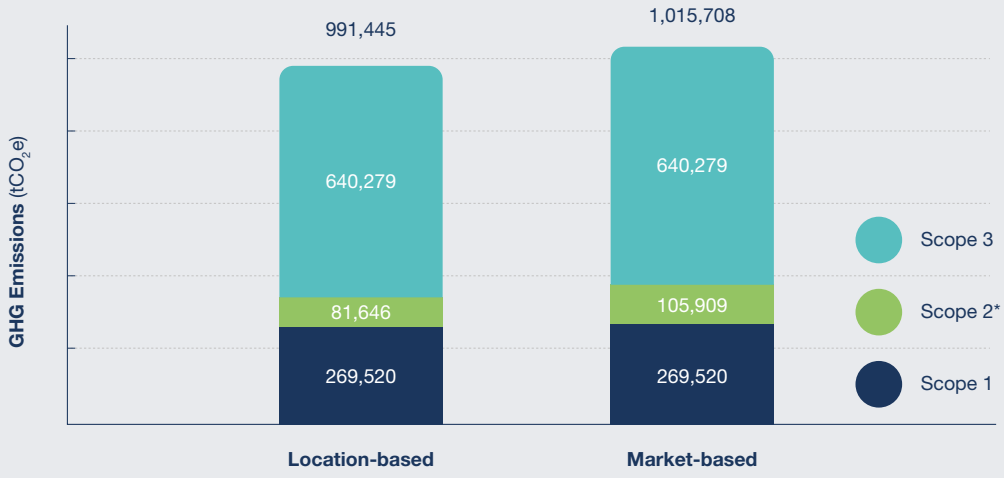
Separately disclosed material biogenic emissions in the value chain are associated with the use of sold products, namely mobile combustion of sustainable bioethanol produced in Hungary and bioethanol produced in Wisconsin, technical corn oil, and combustion of biomethane injected into the national grids. Downstream biogenic emissions from the use of sold animal feed products were omitted to avoid highly uncertain estimates given the lack of available verifiable information.



Total GHG emissions are calculated as the sum of Scope 1, Scope 2, and Scope 3 emissions.

The GHG emissions intensity ratio is determined based on total revenue as reported in financial statements.

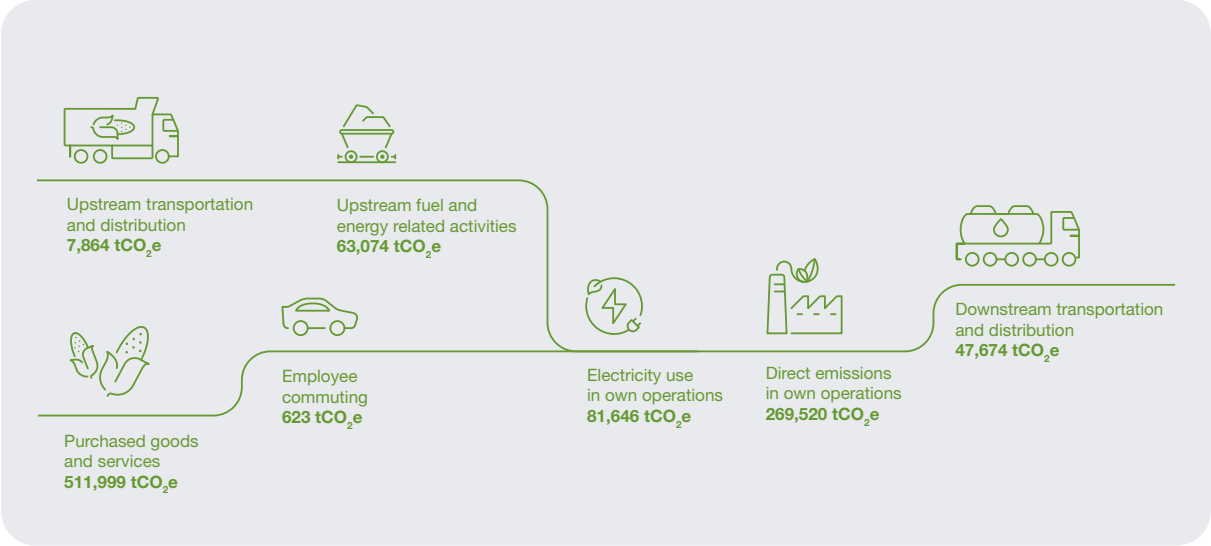
Total GHG Emissions by Scope



*Location-based Scope 2 emissions are calculated using the average carbon intensity of the national electricity grids. Market-based Scope 2 emissions are calculated using the carbon intensity of the residual electricity mix, which excludes renewable electricity that has been claimed by other market participants through contractual instruments.

Scope 1 GHG emissions

GROSS SCOPE 1 GHG EMISSIONS	**tCO_2eq**	**269,520**
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	61%
Stationary combustion	tCO_2eq	268,177
Mobile combustion	tCO_2eq	1,343
Biogenic GHG emissions	tCO_2eq	801,935
SCOPE 2 GHG EMISSIONS		
Gross location-based Scope 2 GHG emissions	tCO_2eq	81,646
Gross market-based Scope 2 GHG emissions	tCO_2eq	105,909
SIGNIFICANT SCOPE 3 GHG EMISSIONS		
Total gross indirect (Scope 3) GHG emissions	tCO_2eq	639,679
Purchased goods and services	tCO_2eq	511,211
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	tCO_2eq	63,264
Upstream transportation and distribution	tCO_2eq	7,856
Employee commuting	tCO_2eq	623
Downstream transportation	tCO_2eq	47,674
Biogenic emissions	tCO_2eq	1,418,159
TOTAL GHG EMISSIONS		
Total GHG emissions (location-based)	tCO_2eq	991,445
Total GHG emissions (market-based)	tCO_2eq	1,015,708
GHG emissions (location-based) intensity per revenue	tCO_2eq/EUR	0.001
GHG emissions (market-based) intensity per revenue	tCO_2eq/EUR	0.001



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

The Group does not have GHG removals in its own operations and does not contribute through carbon credits. With respect to GHG mitigation projects, the Group helps replace fossil CO_2 in industrial use by biogenic CO_2 originating from ethanol fermentation. In the reporting period, 35,682 tonnes of biogenic CO_2 was captured from the Wisconsin biorefinery and later used in carbonated drinks and other applications.

E1-9 – ANTICIPATED FINANCIAL EFFECTS

The Group identifies material anticipated financial impacts related to its dependencies on feedstock and energy inputs. Key challenges include the price volatility of natural gas and electricity, as well as the availability, quality and price of grains. Energy-related financial risks are influenced by a range of external factors, making medium- to long-term forecasting inherently uncertain. To mitigate short-term exposure, the Group actively implements hedging strategies for energy procurement. In contrast, the Group has reasonable visibility into risks of stable grain supplies across Hungary and neighboring countries. The Group has enabled the procurement and processing of grains not fit for food and feed nto alternative products.

ESRS E2 – Pollution

Impacts, Risks and Opportunity Management

IRO-1 – DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL POLLUTION-RELATED IMPACTS, RISKS AND OPPORTUNITIES

As part of permitting processes and regulatory oversight, Group companies in Hungary and Wisconsin conduct regular environmental assessments at their sites, covering air emissions, waste, noise, water withdrawal and water discharge, soil and groundwater.

Group companies monitor and comply with permitted emissions concentration limits. With respect to the ESRS-required list of pollutants and their thresholds for disclosure from Regulation (EC) No 166/2006, NOx emissions exceed the disclosure threshold, assessed as material and will be disclosed in accordance with the E2-4 Disclosure Requirement.

The rest of the pollutants, such as sulfur oxides (SOx), dust (PM10), and non-methane volatile organic compounds (NVOC) are under the disclosure thresholds and received a low rating in the impact materiality assessment. However, guided by industry reporting practices (SASB Biofuels Standard), the Group made a decision to take a conservative approach and include SOx, PM10 and NVOC in the list of material pollutants and disclose their total amounts accordingly.

The businesses in Serbia and Slovenia do not cause material pollution to air, as there are limited exhaust gases from their engines, and no emissions to air from anaerobic digestion. Moreover, there is no wastewater discharge, thus no pollution to water either, and no discharge of any polluting substance to soil. Instead, the liquid fraction that remains after the biogas production cycle is a nutrient-rich byproduct, which is purchased by farmers as a biofertilizer or temporarily stored in the lagoons close to the digesters.

E2-1 – POLICIES RELATED TO POLLUTION

The Group policies ensure it meets all legal, regulatory and permitting requirements relating to pollution where its businesses operate.

E2-2 - ACTIONS AND RESOURCES RELATED TO POLLUTION

The Group biorefineries are obligated under the local operational permits to comply with best available techniques to minimize pollution. These include:

- the reduction of use of substances that can damage the natural environment;
- the prevention and reduction to lowest possible levels of emissions;
- the prevention of waste generation;
- the prevention of accidents; and
- the prevention of pollution in case of abandonment of the activity.

Metrics and Targets

E2-3 – TARGETS RELATED TO POLLUTION

The Group's targets, policies Group's targets, policies and practices relating to pollution are to adhere to all relevant legal, regulatory and permitting requirements.

E2-4 – POLLUTION OF AIR

Measurements are indicated in the table below.

POLLUTION TO AIR	**TOTAL EMISSIONS,** KG/YEAR	**DISCLOSURE THRESHOLD,** KG/YEAR
Nitrogen oxides	245,765	100,000
Sulfur oxides	10,342	150,000
Non-methane volatile organic compounds (NVOC)	50,554	100,000
Carbon monoxide	123,779	500,000
PM10	79,292	50,000

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

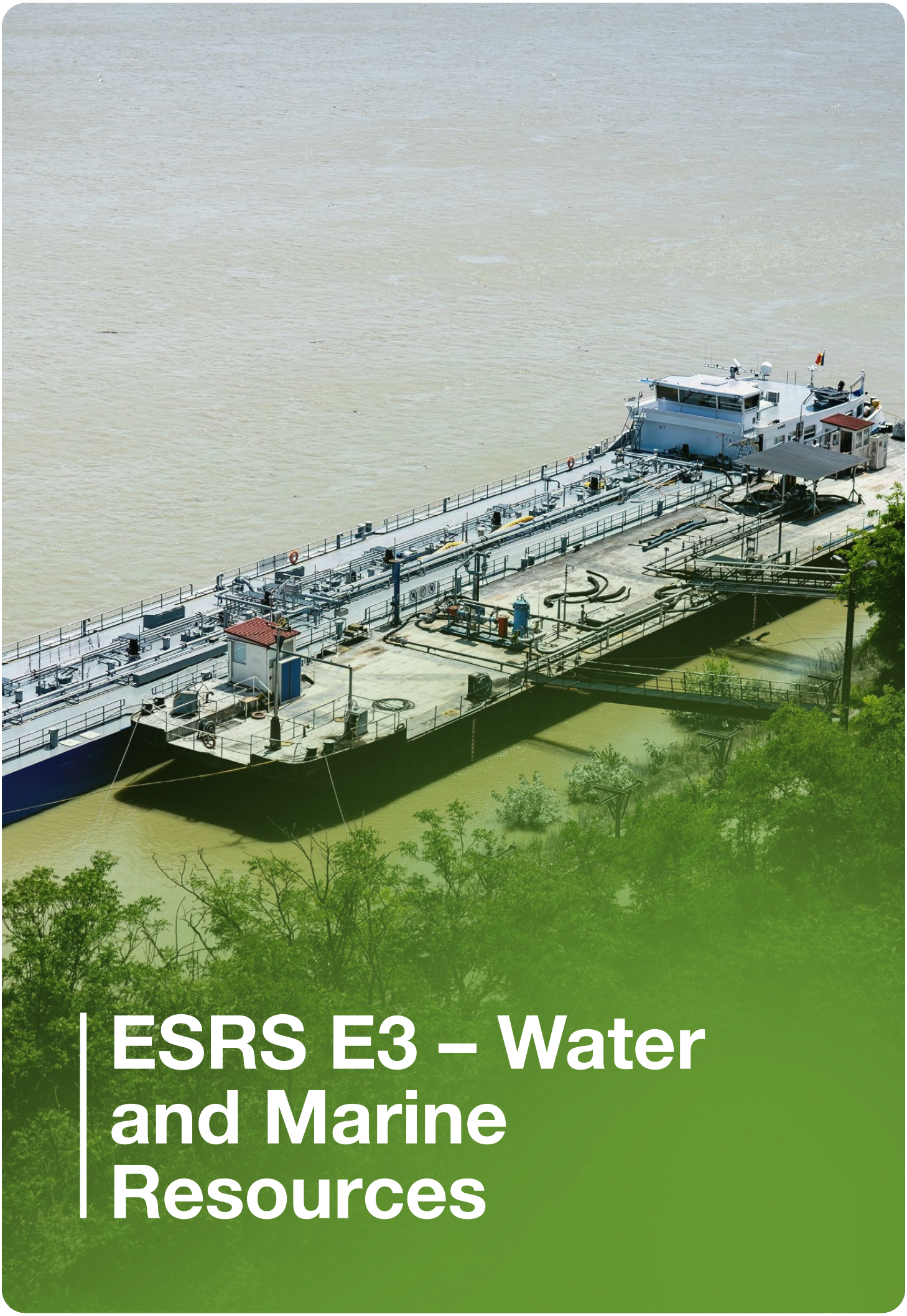
The Group identifies ethanol as its primary material substance of concern. 738,963 tonnes of ethanol were produced in the reporting period as part of the Group's core operations and fall under the following hazard classifications based on (EC) No 1272/2008:

- Flammable Liquids (Category 2) – H225
  Highly flammable liquid and vapor.
- Serious Eye Irritation (Category 2) – H319
  Causes serious eye irritation.
- Specific Target Organ Toxicity – Single Exposure (Category 3) – H336
  May cause drowsiness or dizziness (from inhalation of vapors in high concentrations).

Environmental and Health Impact Considerations

- **Air Emissions:** Ethanol production results in controlled emissions of VOCs, which the Group mitigates through advanced filtration and emission-reduction technologies, addressed under the E2-4 Disclosure Requirement.
- **Water and Soil Contamination Risks:** Proper containment measures are implemented to prevent ethanol spills or leaks from impacting local ecosystems.
- **Occupational Safety:** Ethanol handling is subject to stringent workplace safety protocols to minimize exposure risks to employees.

The Group is committed to responsible ethanol production, ensuring compliance with regulatory requirements.



ESRS E3 – Water and Marine Resources

Impacts, Risks and Opportunity Management

IRO 1 – DESCRIPTION OF PROCESS TO IDENTIFY AND ASSESS MATERIAL WATER AND MARINE RESOURCES-RELATED IMPACTS, RISKS AND OPPORTUNITIES

The Group's approach to water consumption aligns with its Business Model, which prioritizes resource optimization and waste minimization.

Regarding affected communities, the stakeholder engagement section outlines the various communication channels available for maintaining an open dialogue between the Group and those potentially impacted by its operations.

E3-1 – POLICIES RELATED TO WATER AND MARINE RESOURCES

The Group's businesses adhere to all the relevant legal, regulatory and permitting requirements in this category.

E3-2 – ACTIONS AND RESOURCES RELATED TO WATER AND MARINE RESOURCES

In 2024, the Group maintained its existing measures to support water use efficiency, reuse, and recycling. In Slovenia, the Group increased its water storage capacity by repairing two existing water tanks with a total capacity of 4,240 m^3. This initiative enables the accumulation and storage of rainwater, contributing to compliance with water withdrawal limits and supporting sustainable water use practices.

Metrics and Targets

E3-3 – TARGETS RELATED TO WATER AND MARINE RESOURCES

TresourceUnder the Group's Business Model resource optimization—including water—is continuously pursued by the responsible technical teams as part of ongoing operational efficiency efforts.

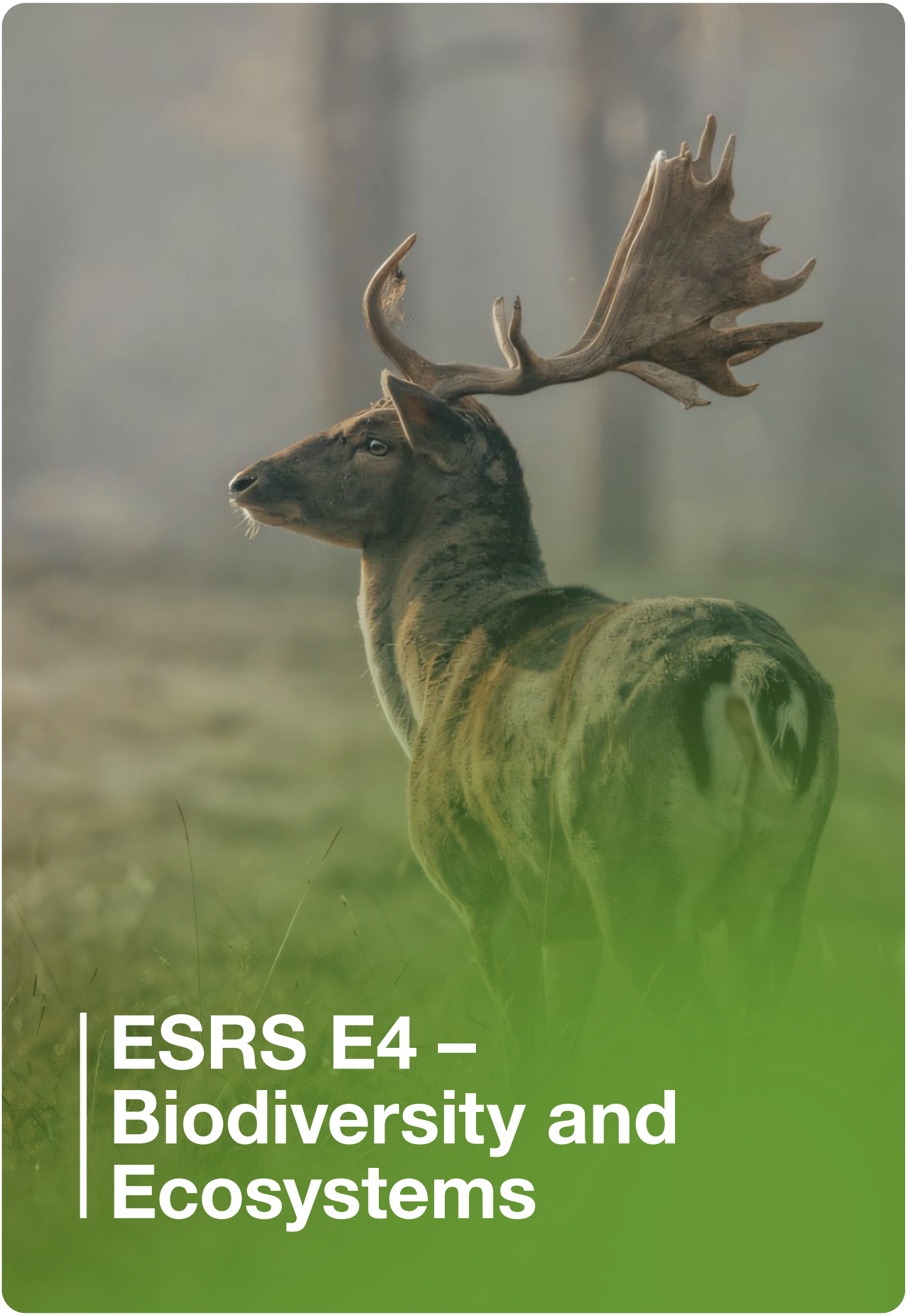
E3-4 – WATER CONSUMPTION

In 2024, the Group's total water consumption was reduced through recycling and reusing water streams multiple times, reflecting the company's commitment to sustainability and resource efficiency. The Group's Hungarian facility is not located in an area at water risk. However, the Group's Wisconsin facility, Aztalan Bio, is classified as a site located in an area of high water stress, in accordance with the Aqueduct Water Risk Atlas, prescribed by the ESRS, thus its water consumption is specified as in area at water risk in the table below. In Serbia and Slovenia the water left after the biogas production cycle, liquid digestate, is not discharged as waste, but sold to local farmers as a biofertilizer and applied to soil.

Total water withdrawal	3,201,608 m^3
Total water discharge	921,671 m^3
Total water recycled and reused	5,751,916 m^3
Total water consumption	2,244,938 m^3
Total water consumption in areas at water risk	690,018 m^3
Water intensity	3,224 m^3 / Mil. EUR

The Group's water intensity per 1,000,000€ of revenue, is 3,224 m^3.

The Group utilizes flowmeters to measure the volumes of water withdrawal and discharge, subsequently determining water consumption, as a difference between the two, in accordance with the ESRS definition. The monitoring tools include flowmeters installed at the water wells, in the cooling towers, within the water treatment stations, at the filtering stations, and at discharge stations.



ESRS E4 – Biodiversity and Ecosystems

E4-1, E4-5, SBM-3 – BIODIVERSITY AND ECOSYSTEMS IN BUSINESS MODEL AND RELATED MATERIAL MATTERS AND METRICS

As noted throughout this CSS, the Group's facilities are spread across various geographic regions. There are no material negative impacts with regards to threatened species, land degradation, desertification, and soil sealing across the Group's operations. The following provides an evaluation of each location's interaction with local biodiversity and ecosystems, answering the disclosure requirements listed in the ESRS under the above titles.

Pannonia Bio
Dunaföldvár, Tolna, Hungary

Situated directly alongside the Danube River, a designated Natura 2000 site (Tolnai Duna, HUDD 20032), the Pannonia Bio facility occupies land classified as U4 under Hungary's General National Habitat Classification System. This designation identifies the area as being exclusively intended for industrial and human activities, including factories, warehouses, and other technical uses. The facility's daily water withdrawal from the Danube is carried out under strict regulatory oversight, with all discharge returned in accordance with national water quality standards outlined in its operational permits.

A detailed resilience analysis was conducted for this site, focused on the facility's own operations and their potential risks or dependencies related to biodiversity. This process incorporated a review of the IPPC permit, which includes an ecosystem-level assessment, as well as consultations with site management to identify key environmental risks and corresponding mitigation measures. Additionally, the analysis considered the site's proximity to the Natura 2000 network, any nearby UNESCO World Heritage sites, and Key Biodiversity Areas (KBAs).

The Group also recognizes the role of its agricultural suppliers, who operate under a different but robust regulatory framework that governs sustainable land use and environmental protection. Although these frameworks differ from those applied to industrial operations, they contribute to an overall responsible supply chain. The analysis, which defines a ten-year outlook beginning in 2024, concluded that the Group's current business model does not face material biodiversity-related risks—whether physical, transitional, or systemic. Ongoing engagement with local communities further supports this conclusion, and more details on this engagement can be found in the Stakeholder Engagement section of this CSS.

Additionally, the Group maintains regular engagement with stakeholders, including affected communities, through structured annual initiatives. Further details of these engagement strategies can be found in the Stakeholder Engagement table of this CSS.

Aztalan Bio
Jefferson, Wisconsin, United States

Our US asset, an ethanol plant transitioning into an advanced biorefinery, is located in a historical farming region of Wisconsin. The Group acquired the plant in 2022 after it was idled during Covid. Its reopening was warmly welcomed by the local community.

The area of the plant is not classified as biodiversity-sensitive. Regarding water-sensitive areas, a wetland exists on Group-owned land, a parcel that is unused and is cut off from the rest of the plant by a rail line.

Pannonia Biogas Pomurska, Slovenia & **Pannonia Green** Vojvodina, Serbia

All five biogas facilities operate at a significantly smaller scale compared to the Group's biorefineries. As such, their environmental footprint is minimal, with limited logistical needs, low noise levels, and negligible emissions.

Though located near areas of ecological importance—such as the Natura 2000 sites Boreci and Mura in Slovenia, and the Romanian protected area Lunca Bârzavei near the Serbian border—the Group's assessments confirm that these facilities pose no threat to local ecosystems or endangered species. While proximity to protected zones warrants ongoing monitoring, current operations remain in full compliance with environmental expectations and do not result in material biodiversity impacts.

IRO 1 – DESCRIPTION OF PROCESSES TO IDENTIFY AND ASSESS MATERIAL BIODIVERSITY AND ECOSYSTEM-RELATED IMPACTS, RISKS, DEPENDENCIES, AND OPPORTUNITIES

To identify the impacts, risks, and opportunities related to biodiversity and ecosystems, the reporting unit employed a dual strategy. This approach involved conducting interviews with members of the Environmental, Health, and Safety (EHS) departments of each subsidiary, as well as reviewing historical documentation and environmental reports previously compiled for other reporting obligations, particularly those associated with proposed construction projects at the respective sites. Each assessment was carried out independently, as the subsidiaries' plants are geographically dispersed and operate in distinct locations, each one with their unique ecosystem.

Moreover, the reporting unit reviewed maps of protected areas to calculate their distance from each of the Group's closest sites.

E4-2 – POLICIES RELATED TO BIODIVERSITY AND ECOSYSTEMS

The Group's Business Model is to ensure that its strategy, policies and procedures support adherence to legal, regulatory and permitting requirements relating to biodiversity and ecosystems.

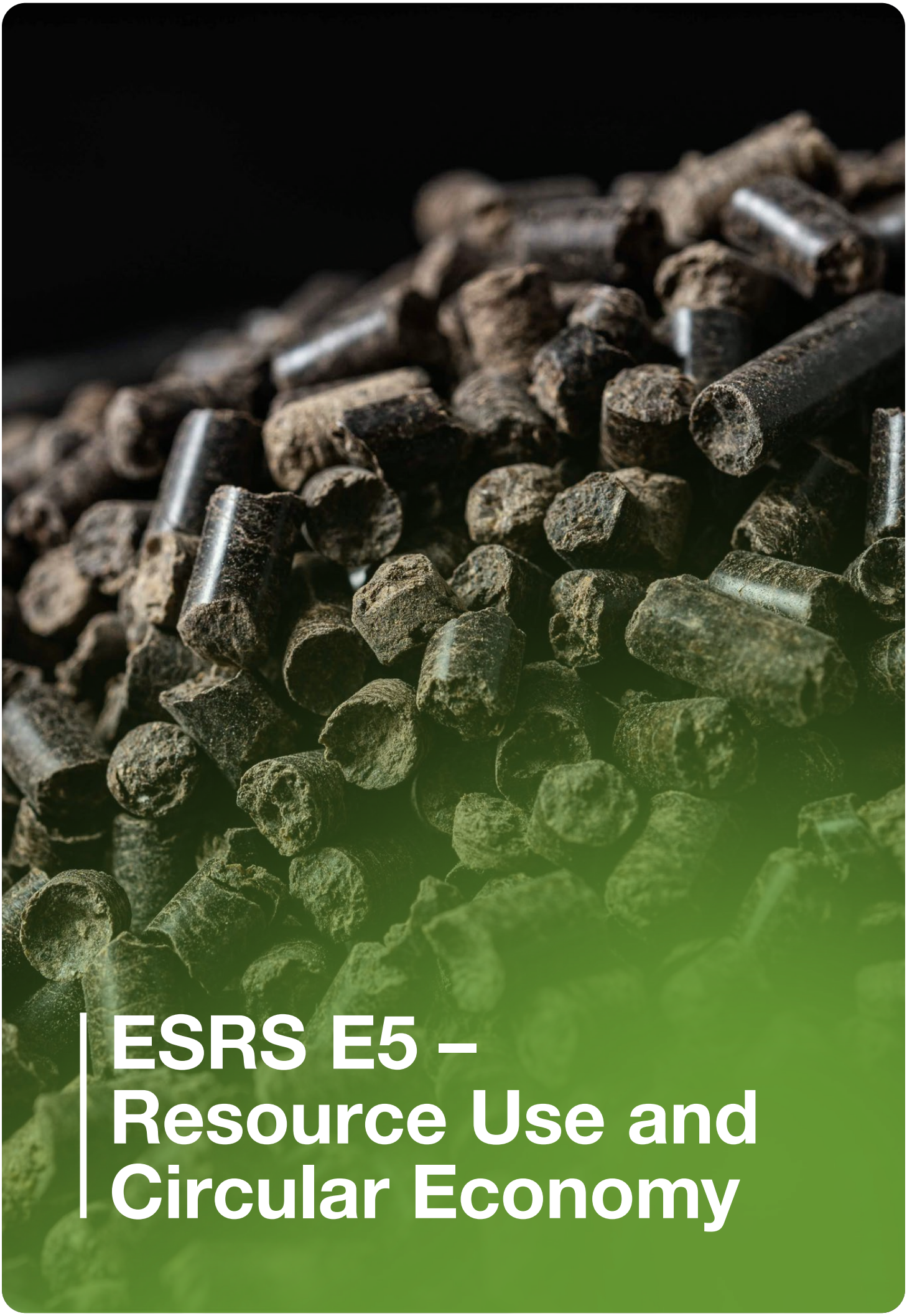
The Group has not adopted policies related to sustainable land and agriculture practices, however a large share of corn purchased in Hungary is certified as sustainable pursuant to the EU Renewable Energy Directive. No sustainable oceans, seas, and deforestation practices or policies were adopted as considered irrelevant to the Group.

E4-3 – ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS

The Group has not invested in actions specifically related to biodiversity and ecosystems; thus it does not use any biodiversity offset.

E4-4 - TARGETS RELATED TO BIODIVERSITY AND ECOSYSTEMS

The Group's targets are to adhere to all relevant legal, regulatory and permitting requirements.



ESRS E5 – Resource Use and Circular Economy

Impacts, Risks and Opportunity Management

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The Group's management continuously monitors the risks and opportunities associated with the inflow and outflow of resources, recognizing their direct correlation with the Group's Business Model. This ongoing evaluation is conducted through quantitative analyses carried out by the management's technical body. The primary objectives of these assessments are to optimize profitability, align with prevailing market trends concerning resource utilization, and ensure full compliance with all applicable legislation and regulatory frameworks. By integrating these considerations into its strategic decision-making processes, the Group reinforces its commitment to sustainable and efficient resource management.

E5-1 – POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Group's Business Model is inherently designed to maximize the efficient use of all procured materials and minimize waste generation. The resulting waste amounts are immaterial, reflecting our commitment to sustainability through efficient resource management.

E5-2 – ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Group invests in research and development to optimize resource use and minimize waste.

Metrics and Targets

E5-3 – TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The Group's Business Model focuses on continuous optimization of the use of byproducts to enhance efficiency and, simultaneously, profitability.

The biodegradable nature of the Group's primary products eliminates the need for end-of-life treatment.

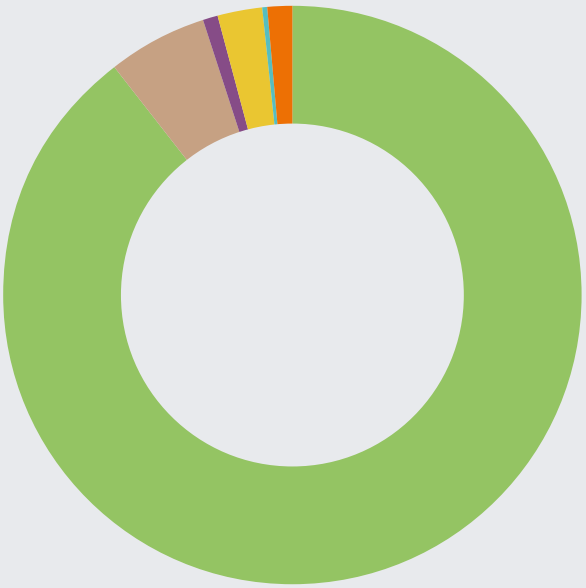
The raw materials utilized are predominantly biological, with grains being the core input. Given the renewable nature of grains, the Group currently does not foresee transitioning away from this resource.

Grains also support local farmers by providing a reliable and sustainable source of income. Regarding waste management, the Group applies a structured approach by segregating waste based on its characteristics.

Waste is only transferred by legally authorized organizations, and due to the minimal volumes of waste generated relative to production, there is no immediate need for specific targets concerning waste management at this time.

E5-4 – RESOURCE INFLOWS

The materials utilized in material quantities in the Group's facilities in 2024 were the following:



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Corn	2,219,565
Barley	137,452
Chemicals	24,395
Silage	56,014
Manure	6,683
Other biomass	34,123

41% of total biomass feedstock was sustainably sourced and certified under ISCC and REDcert schemes.

The Group operated mainly in two large-scale biorefineries and seven biogas plants. The largest facilities' equipment with the highest energy use are the following:

- Mills,
- Fermenters,
- DDGS dryers,
- Fiber extraction systems,
- Liquefaction stations,
- Distillation and dehydration,
- Oil extraction centrifuges.

The Group's upstream value chain primarily consists of farmers who cultivate and harvest grains. Their key assets include agricultural machinery, particularly tractors and combines, which are essential for efficient farming operations. Once the grains are harvested, the logistics phase begins, involving the transportation of raw materials to the biorefinery. This process relies heavily on trucks, which play a crucial role in ensuring a timely and efficient supply chain.

E5-5 – RESOURCE OUTFLOWS

Based on the life cycle assessment of our main products—bioethanol, animal feed, corn oil, and biofertilizer—we conclude that these products do not reach a complete end-of-life state, as they are continuously repurposed, consumed, or integrated into further value chains.

Following a materiality assessment of the Group's waste production and management, the reporting team concluded that waste management is not a material topic, given the low volumes of waste generated compared to the Group's overall product output.

The Research and Development (R&D) department continuously explores ways to optimize material usage and reduce waste generation.

Waste is segregated according to its characteristics at designated collection sites, with appropriate containers, such as labeled bags, barrels, and bins. For hazardous waste, ADR-certified collection equipment is utilized to ensure compliance with safety standards. The Group does not produce any radioactive waste.

After separation, waste is transferred and disposed of exclusively by legally authorized organizations.

ESRS S1 – Own Workforce

Strategy

SBM-2 – VIEWS AND INTERESTS OF STAKEHOLDERS

The interests, perspectives, and concerns of the Group's workforce are communicated through various channels, as outlined in the stakeholders' engagement table above.

These communication pathways ensure that any issues raised are promptly addressed, either by the respective subsidiary managers or, when necessary, by the Group's senior management. Furthermore, the Group's policies enable employees to voice their concerns directly to their immediate superior.

Town hall meetings take place quarterly in the biorefineries. Due to the smaller size of the teams in Serbia and Slovenia, communication and announcements are less structured but are nonetheless planned to be open and effective.

SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES ON OWN WORKFORCE

The scope of this CSS covers all the people in the Group's own workforce who could be materially impacted by the Group's activities. The vast majority of the people employed by the Group are permanent employees. Thus, the S1 disclosures in this CSS cover our material workforce – permanent employees - unless it is stated otherwise where a disclosure requirement is specifically about a different category. The Group's workforce management practices are largely aligned, thus material impacts on own workforce are homogeneous across the Group companies and their activities. The Group has numerous communication channels in place to inform its employees about relevant developments and collect feedback and concerns of the employees. The channels are listed in more detail in the stakeholders' engagement table section of this CSS.

Based on the results of the bi-annual employee surveys and inquiries to HR, supported by the ESRS "Own workforce" data points, the Group identified numerous material positive impacts on its employees across the Group's activities in form of secure employment; good wages; social protection; rights for family-related leave positively affecting work-life balance; safe working environment; and training and career development. With respect to forced and child labor, the Group operates in accordance with national labor laws and does not have operations in locations at significant risk of such incidents.

The Group has not identified material negative impacts on own workforce or financial risks and opportunities associated with it. However, any potential negative impact or financial risk can be addressed in the event that an employee of the Group raises a concern, which can be raised through several channels such as employee surveys, town hall meetings, employee events where employees are encouraged to communicate with the Group companies' management.

Impacts, Risks and Opportunities

S1-1 – POLICIES RELATED TO OWN WORKFORCE

The Group has implemented a range of policies aimed at enhancing the working conditions and overall well-being of its employees. Its approach prioritizes compliance with national labor laws, which are largely aligned with the International Labor Standards and UN Human Rights Framework, while simultaneously fostering a work environment that upholds growth, dignity, equal opportunities, fair remuneration, and workplace safety.

The Group's employment policies cover key aspects of workforce management, including working hours, scheduling, leave policies, performance evaluation, professional development, discipline, bonus structures and employee benefits. These policies are designed to create a structured, transparent, and supportive work environment, ensuring that employees are treated fairly and have access to opportunities for professional and personal development.

Additionally, the Group places significant emphasis on Environmental, Health, and Safety (EHS) policies, which form a crucial part of its operational framework. These policies ensure that all staff members receive proper oversight, workplace conditions remain safe, and the risk of work-related accidents is minimized. The Health and Safety metrics are disclosed under the Disclosure Requirement S1-14.

S1-2, S1-3 – ENGAGEMENT WITH EMPLOYEES AND CHANNELS TO RAISE CONCERNS

The Group's policies emphasize the importance of immediate reporting when employees encounter accidents, hazards, or any operational impacts that may affect safety or efficiency. As part of Environmental, Health, and Safety policies, employees are encouraged to escalate such incidents to their direct supervisor, who, depending on their position and the severity of the issue, will either report it further up the chain of command or take immediate action to resolve the situation. This structured approach ensures that potential risks are addressed promptly and effectively.

Beyond incident reporting, the Group has also developed multiple communication and engagement tools that facilitate continuous dialogue between management and employees, including complaints handling. These platforms enable staff to raise concerns, provide feedback, and stay informed about workplace policies and safety measures. One such innovative tool was a psychosocial risk assessment conducted in 2022 in Hungary, valid for three years. Based on the premise that an inappropriate working environment or excessive workload can negatively impact employee well-being, this initiative resulted in improved workload distribution, enhanced workplace well-being, and a follow-up assessment to track progress.

In the Slovenian branch, the CEO holds a meeting with the entire workforce—comprising 27 employees—every forty days. These meetings serve as a platform to communicate updates, discuss any issues, and address questions or concerns raised by staff members.

S1-4 – ACTIONS AND MANAGEMENT APPROACHES IN RELATION TO OWN WORKFORCE

In 2024, the Group recorded 10 lost-time accidents. The Group places strong emphasis on ensuring a safe working environment. Accident statistics are monitored monthly and are regularly discussed during town hall meetings with employees to ensure continued awareness and engagement.

The Group is committed to full transparency and complies with the ESRS S1-14 Disclosure Requirement on health and safety metrics. In Hungary, where the majority of the Group's employees are based, a successful preventive safety initiative was implemented in the form of an electronic reporting system. This platform allows employees to submit observations of near-misses or potential hazards and the most active employees are rewarded. The initiative reached its employee participation target for 2024 and was supported by an internal engagement campaign aimed at reshaping perceptions of reporting.

With respect to the Group's positive impacts on its own workforce, no new actions were taken in 2024, as the Group maintained and continued to apply its existing policies on fair and equal treatment, remuneration, social protection, and social dialogue.

Metrics and Targets

S1-5 – TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

The Group seeks to improve the working conditions and overall well-being of its own workforce. Primarily, it believes that professional growth and reliable means of communication and engagement are essential. Hence, in 2024 the Group set goals of improving employee engagement and internal communication, as well as strengthening mandatory professional training.

In Hungary, with relation to the health and safety targets, the Group set a 2025 target to collect 500 employee-submitted near-miss observations, continuing with the above-mentioned preventive safety initiative into 2025. The Group has also set the targets to implement printed messages at workplaces, expand use of TVs for frequent and engaging updates, and structure information flow as a cascade from senior managers to all employees. While monthly town halls are already in place, 2025 will also see the introduction of quarterly performance reviews instead of annual reviews and a monthly engagement forum with the CEO and managers. Content will be made more vivid, transparent, and creative, supporting both employee engagement and employer branding.

In the United States, where the Group's operations only began in 2023, employee-related goals reflect the early stage of development. The Group aims to establish its first employee engagement survey in 2025 as part of a broader strategy to build structured internal communication and workforce feedback mechanisms.

In Serbia, Slovenia, and Canada, the number of employees is small, which allows for frequent informal meetings to be sufficient for effective communication.

S1-6 – CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

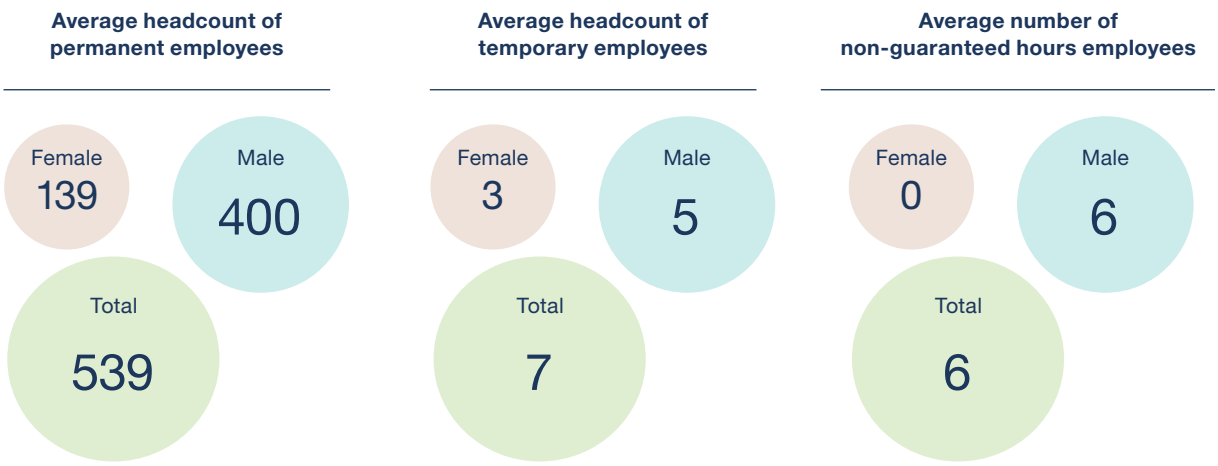
Number of employees (headcount)

Male	Female	Total employees
411	136	548

Employee headcount in countries where the undertaking has at least 50 employees representing at least 10% of its total number of employees

Number of employees (headcount)

Employees by contract type, broken down by gender



The total number and rate of employees who have left the undertaking

Number of employees who left	Turnover rate
138	25%

The metrics related to the Group's own workforce is calculated as an average of monthly headcounts as opposed to full-time equivalents and year-end numbers to ensure fair representation of the Group's impact on its own workforce.

The most representative comparable figure for total average headcount can be found in Note 8 "Staff numbers and costs" to the Group's consolidated financial statements.

Turnover rates are considered to be lower than those for comparable businesses in the relevant locations.

S1-7 – CHARACTERISTICS OF NON-EMPLOYEES

Non-employees are an immaterial part of the Group's own workforce. In 2024, the Group had 16 non-employees performing operator tasks at the plants, less than 3% of the Group's total workforce headcount. This metric does not include private consultants providing consulting services to the Group.

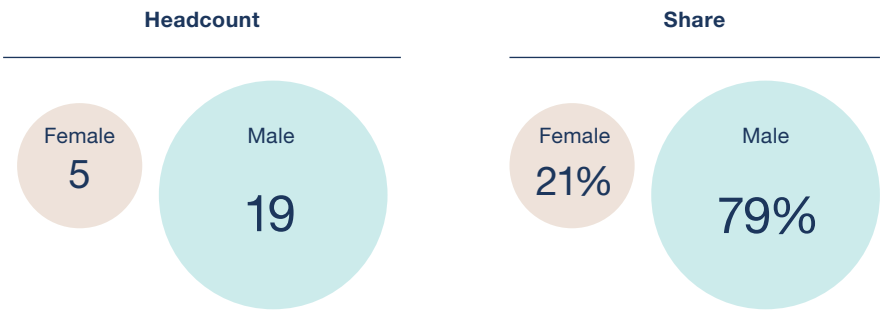
S1-8 – COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

There are no collective bargaining agreements. There is no involvement of a European Works Council (EWC), or a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.

S1-9 – DIVERSITY METRICS

Gender distribution in top management (number and percentage)

Top management comprises 24 individuals, in accordance with the ESRS definition, which includes personnel one and two levels below the administrative and supervisory bodies. In the case of ClonBio, this refers to the Board of Directors.



The distribution of employees by age group

The age distribution metric was calculated based on the permanent employee workforce, as other employee categories constitute less than 5% of the total workforce and vary in number throughout the year to accommodate the Group's fluctuating needs. Consequently, the age distribution presented below is broadly representative of the Group's overall employee demographics.

Number of employees under the age of 30	Number of employees 30-50 y.o.	Number of employees over 50 y.o.
86	360	96

S1-10 – ADEQUATE WAGES

All employees of the Group receive compensation that meets or exceeds the national minimum wage, ensuring fair and competitive remuneration.

S1-11 – SOCIAL PROTECTION

All European Group companies and Renix in Canada ensure social protection for their employees in accordance with national labor laws, covering employment injury, acquired disability, parental leave, and retirement benefits.

The Group's employees in Wisconsin are covered by mandatory social protection benefits, including unemployment insurance, work-related injury protection, and short-term disability coverage for non-work-related cases (available to employees after one month of service), in accordance with state law. Additionally, as part of these mandatory requirements, the Group offers an optional health insurance plan for all employees in Wisconsin.

Also in Wisconsin, the Group offers voluntary benefits, including dental, vision, and critical illness insurance, as well as partial coverage for non-work-related accident insurance, hospitalization, and a 4% contribution to a voluntary retirement plan.

S1-12– PERSONS WITH DISABILITIES

The Group has accounted for two employees with a reported disability, excluding Aztalan Bio's employees. In Wisconsin, this information is not collected as sensitive information.

Number of employees with disabilities	% of total employees
2	0.33%

S1-13 – TRAINING AND SKILLS DEVELOPMENT METRICS

During the 2024 reporting period, 98% of the Group's permanent employees received training, and 94% participated in regular performance and career development reviews.

The Group achieved a 100% participation rate for both training and performance evaluations at its major sites in Hungary and Wisconsin.

In Serbia and Slovenia, training was assigned exclusively to plant employees, and no performance or career development reviews were conducted for non-office workers at these locations.

Training hours in Hungary and Wisconsin were tracked based on the completion of mandatory computer-based training programs. The Group measures training hours only for permanent employees; however, all on-site workers, including other categories of employees and non-employees, are required to complete mandatory safety training.

In Wisconsin and Hungary, the Group companies provide mandatory training in fire and occupational safety, quality environmental protection, security, and HR-related topics. In addition, specific positions involving the handling of ethanol — classified as a dangerous product — require ADR (carriage of dangerous goods) training, in compliance with legal obligations. In Slovenia and Serbia, the mandatory training covers fire and occupational safety.

Average number of training hours per employee

Female	Male
28	26

S1-14 – HEALTH AND SAFETY METRICS

All Group employees and people contracted to perform work on site are subject to the adopted Environmental, Health and Safety (EHS) policies and measures. There were 10 work-related accidents in 2024, all of which were non-serious, involving employees, and no cases with respect to non-employees. The rate of lost time cases is calculated using the formula provided by the ESRS and shows a rate of accidents that occur per the ESRS-set number of 500 full-time employees or 1,000,000 working hours for the purpose of comparability.

Percentage of own workforce at the plant covered by the EHS measures and regulations	100%
Number of fatalities as a result of work-related injuries and work-related ill health	0
Number of lost time cases	10
Rate of lost time cases	10
Number of cases of recordable work-related ill health	0
Number of days lost to work-related accidents	145

S1-15 – WORK-LIFE BALANCE METRICS

92% of the Group's permanent employees were entitled to take a family-related leave in 2024. All of European Group companies' permanent employees are entitled to family-related leave through national law. However, the Group-wide coverage is below 100%. At Aztalan Bio, in compliance with Federal Family and Medical Leave Act and Wisconsin Family and Medical Leave Act, 100% of permanent employees who worked for Aztalan Bio for at least 1,000 hours during the preceding year have a right to take family-related leave. Around 56% of Aztalan Bio's employees were eligible for family-related leave. In the next reporting periods, the coverage rate at Aztalan will vary depending on retention and hiring rates.

Employees entitled to take family-related leave	Entitled employees that took family-related leave	Female	Male	Female	Male
%	%	Headcount	%		Headcount	
92%	8%	38	45%	55%	17	21

S1-16 – REMUNERATION METRICS (PAY GAP AND TOTAL REMUNERATION)

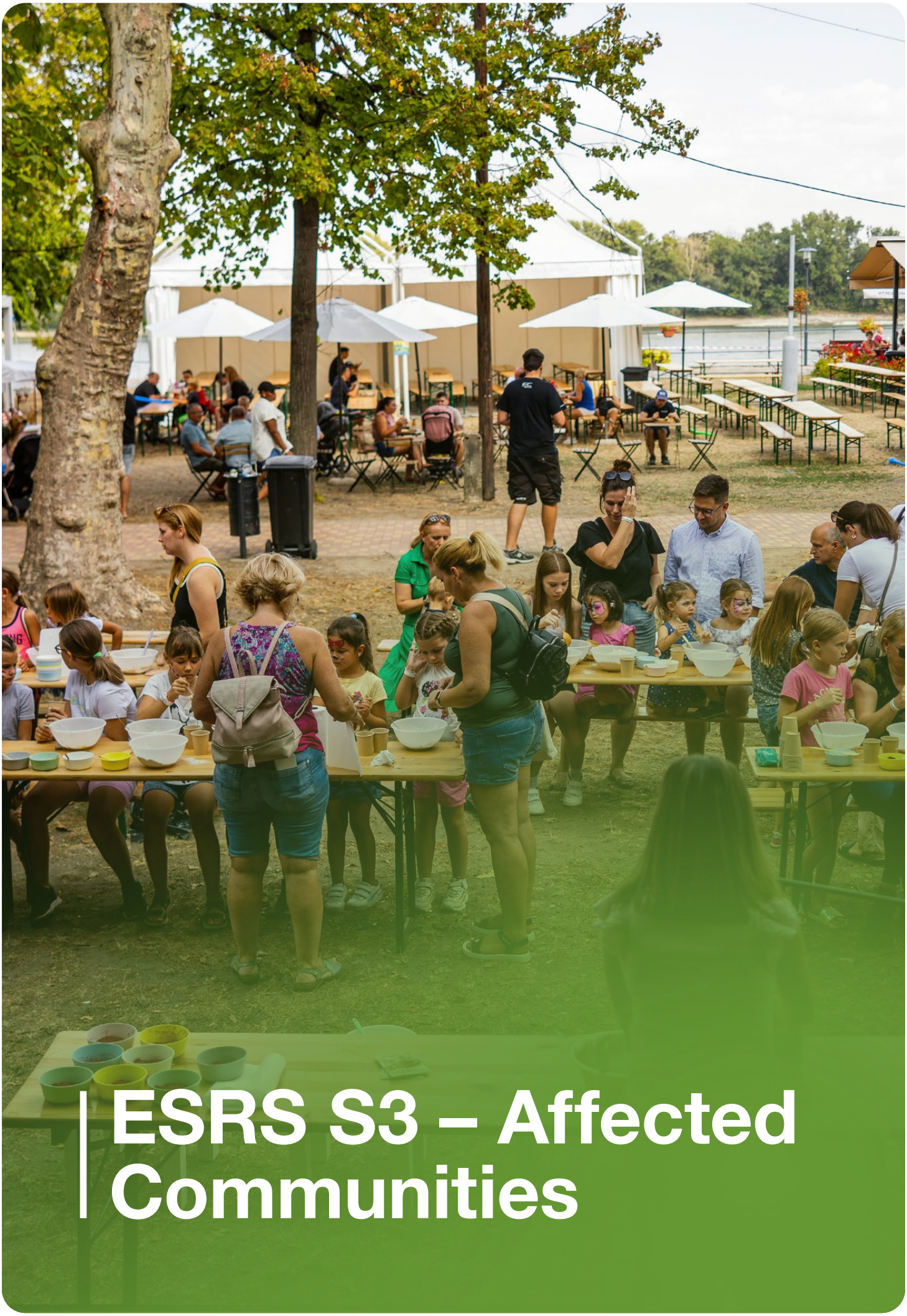
Group employees are hired and remunerated based on their skills and performance without discriminating based on gender. The Group's gender pay gap is mainly driven by the remuneration arrangements in Hungary given that it accounts for more than 75% of the Group's headcount.

The gender pay gap at Pannonia Bio is half lower than the national average gap of 15.5% in Hungary in 2023 updated by the national statistical office. Similarly, the rest of the Group companies have their gender pay gap lower than their national average pay gaps. The Group's annual remuneration ratio of 13 was calculated in line with the ESRS as the total annual remuneration of the highest-paid individual compared to the median annual remuneration of all employees (excluding the highest-paid individual). This ratio indicates that our top earner received 13 times the median employee remuneration in the reporting period.

Gender pay gap	Annual total remuneration ratio
8%	13

S1-17 – INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

In the 2024 reporting period, the Group had one incident of alleged harassment, which is currently being investigated. There were no severe cases of human rights incidents. The Group continues to promote awareness of the channels for employees to communicate their concerns.



ESRS S3 – Affected Communities

Strategy

SBM-2, SBM-3 INTERESTS OF STAKEHOLDERS AND MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The Group's operations take place in facilities located in rural areas, all close to small towns. Primarily positive impacts have been registered on affected communities.

The material positive impacts generated in rural communities are not incidental but rather are a direct result of our core strategy and business model.

The Group's decision to locate its production facilities close to agricultural zones is grounded in both operational efficiency and supply chain resilience. This proximity ensures a stable, cost-effective supply of grains and other biomass, minimizes transportation emissions, and enhances responsiveness to market and environmental conditions.

At the same time, this approach generates economic and social benefits for the communities in which the Group operates. By investing in rural regions, the Group strengthens farmer livelihoods, creates jobs with attractive packages and stimulates local economic activity, and tackles emigration attracting a young workforce.

The conclusions previously described derived from an assessment of the impacts brought out by the legal representatives of the local towns.

Impacts, Risks and Opportunity Management

S3-1 – POLICIES RELATED TO AFFECTED COMMUNITIES

The Group's policy is to ensure that all of its businesses operate to at least the standards expected by legislation and societal norms.

S3-2 – PROCESS FOR ENGAGING WITH AFFECTED COMMUNITIES ABOUT IMPACTS

Given the scale of the Group's facilities—particularly the one located in Hungary, 90 km south of Budapest—the lifestyle of local residents has undeniably been impacted, with the impacts being positive. Recognizing this impact, management has consistently prioritized active and transparent engagement with affected communities, both to provide support and to be informed of any concerns.

In the Group's Hungarian branch, communication primarily takes place through official representatives, such as mayors and other officials. These representatives regularly hold open office hours, allowing residents to voice their questions and concerns, which are then forwarded to the Group for consideration.

Additionally, community events—such as town hall meetings—are frequently organized to foster an open forum where residents can collectively discuss common issues and engage in meaningful dialogue with the Group.

The Group's American branch, based in Jefferson, Wisconsin, has cultivated a strong and enduring relationship with the local community, particularly with area farmers. Over the years, this bond has been strengthened through active participation in a variety of community-focused events such as agricultural trade shows, breakfast networking meetings, heritage festivals, and county parades. These gatherings are typically organized by Jefferson County business councils and serve as key opportunities for engagement, visibility, and collaboration. The Future Farmers of America (FFA) often participate in these events as well, alongside other individuals and organizations from across the community, reflecting the inclusive and cooperative spirit that defines the region.

The Group's Serbian and Slovenian branches prioritize transparency and consistent communication with the surrounding local communities. These communities, typically situated in small rural villages, are kept informed and involved through open channels of dialogue maintained by the branches' directors, who also often communicate with the towns' mayors. By ensuring accessibility and responsiveness, the leadership fosters a sense of trust and cooperation, reinforcing the Group's commitment to responsible and community-oriented operations.

S3-3 – PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR AFFECTED COMMUNITIES TO RAISE CONCERNS

Throughout the history of the Group operations, including the 2024 reporting period, there were no material negative impacts on affected communities, thus for the purpose of this report this disclosure requirement is considered non-material.

S3-4 – ACTIONS AND MANAGEMENT APPROACHES IN RELATION TO AFFECTED COMMUNITIES

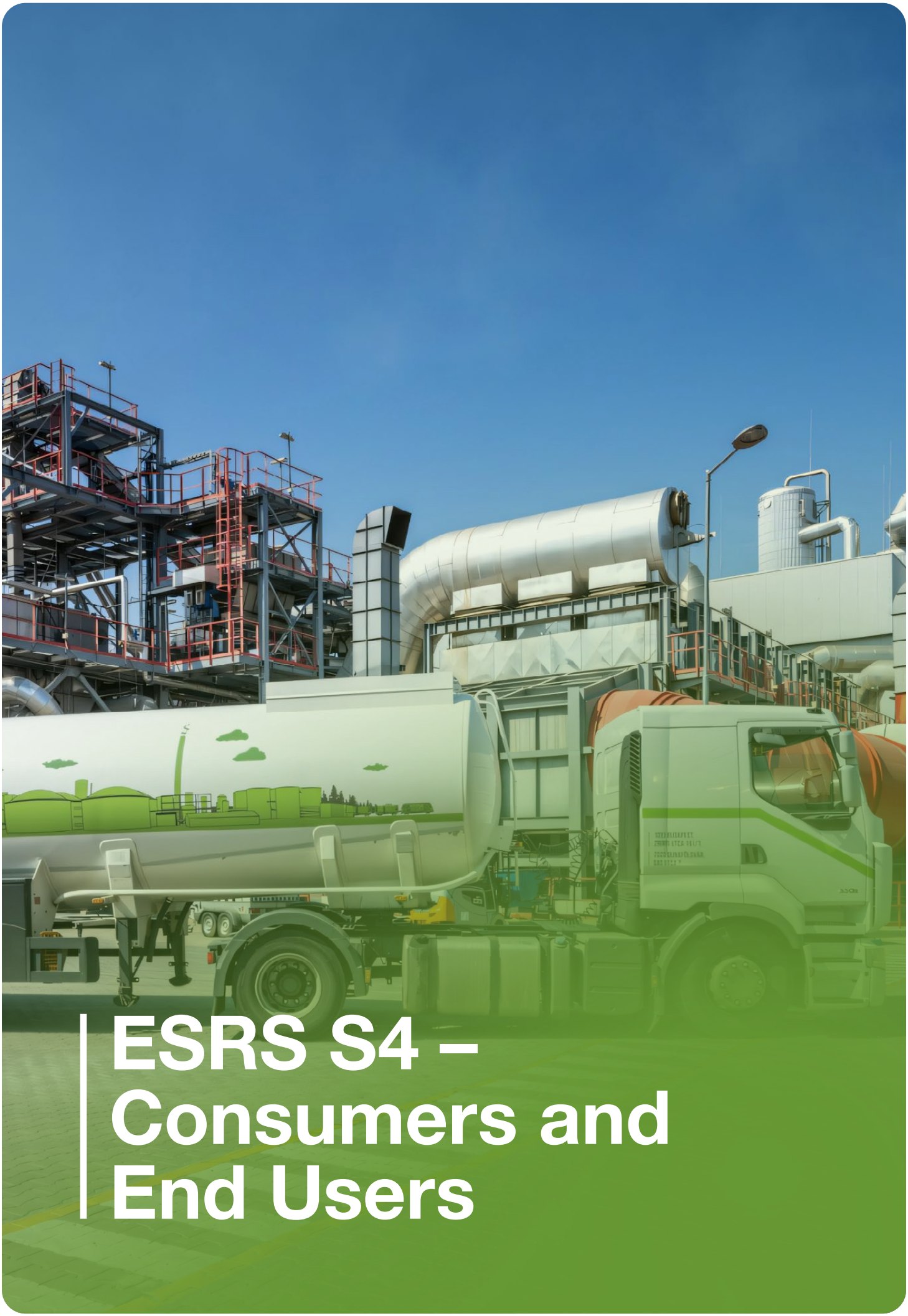
Beyond the ongoing material positive impacts directly linked to the Group's operation, the Group also engages in additional community-oriented activities that enhance social well-being in its areas of operation.

These voluntary contributions include the funding of local events, seasonal donations (e.g., Christmas initiatives), organization of local forums, and the encouragement of employee-led charity efforts across Group companies.

At one of the Group's sites in Slovenia, logistics operations were strategically reorganized with the goal of reducing local traffic congestion, particularly during peak periods of feedstock harvesting. During these times, the volume of truck traffic passing through nearby towns tends to rise significantly. By adjusting transport schedules and optimizing delivery routes, the Group aimed to minimize the impact on local road networks and enhance overall community well-being.

S3-5 – TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Considering the net positive impacts that the Group has brought to local communities throughout its history, there are currently no set targets aimed at advancing positive impacts, reducing negative impacts nor managing related material risks and opportunities.



ESRS S4 – Consumers and End Users

The Group has not identified any material impacts, risks, or opportunities directly arising from its relationships with customers and end-users. This is primarily due to the current regulatory environment, which mandates ethanol blending in fuels and to the ongoing demand for its natural raw materials-based feedstuffs and other products.

The Group is committed to consistently delivering high-quality, reliable, and safe products to its customers. To achieve this, it has developed a comprehensive internal framework that ensures excellence across all aspects of its operations, which includes frequent ISO certifications and industry certifications for environment, climate, and feed safety.

The Group liaises with customers through structured surveys, direct feedback channels, and continuous performance monitoring. The data collected is then carefully analyzed by the Commercial Directors, who work to implement necessary enhancements. These improvements are not only integrated into operations but are also regularly reviewed in management meetings to ensure their effectiveness and alignment with customer expectations.

ESRS G1 – Business Conduct

Impacts, Risks and Opportunity Management

IRO-1, G1-1, G1-3 – BUSINESS CONDUCT POLICIES, CORPORATE CULTURE AND PROCESSES TO IDENTIFY AND PREVENT INCIDENTS OF CORRUPTION AND BRIBERY

To counter the risk of corruption, the Group has a group wide anti-corruption policy and applies national level policies.

The Group has established mechanisms to identify, report, and investigate concerns related to unlawful behavior or violations of its Code of Conduct. Employees can report concerns to their direct superior, or through confidential channels without fear of retaliation, including, in Europe, as part of the dedicated Whistleblower Directive procedures available in each company. Concerns involving legal risks must be escalated to the relevant CEO or a member of the Management Board. Managers must consult with their superiors when doubts arise and take appropriate action when concerns are raised. All potential legal actions related to corruption must be reported immediately. The Group has a structured investigation procedure to handle business conduct incidents transparently and effectively. The ethics and anti-corruption compliance function initiates and formulates mandates for investigations. The Group may engage external legal expertise when required. If there were to be any findings from investigations, these would be reported to governmental agencies when necessary. Any breaches of ethical policies may lead to disciplinary action, including dismissal or legal reporting.

Functions at risk where corruption may occur are procurement of goods, cash and payment systems, customer service systems including fuel cards, transactions involving permits and licenses, and any other activities involving reliance on third parties. These areas receive continuous monitoring to ensure compliance with anti-corruption regulations and to mitigate risks effectively.

The Group emphasizes continuous training to reinforce ethical business conduct and anti-corruption principles. The ethics and anti-corruption compliance function develops and oversees training programs, including orientation training for new employees. Training incorporates ethics and anti-corruption education for employees at risk of facing corruption-related challenges.

Whistleblowing

Group companies are subject to legal requirements with regard to the protection of whistle-blowers. The Group has established robust whistleblowing policies designed to protect employees who report potentially illegal activities, suspected violations, alleged unethical behavior, or any other form of potential misconduct within the workplace. These policies ensure a safe reporting environment, fostering transparency and accountability.

Reports of breaches can be submitted through the Whistleblowing System, available in both written and oral formats on the websites of European Group companies. The Group upholds strict confidentiality, safeguarding the whistleblower's identity and providing full support if the case is deemed valid.

Once a report is submitted, outside lawyers conduct a thorough investigation, with most cases being reviewed and addressed within one month.

G1-2 – MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

The Group's suppliers are primarily farmers who grow and harvest grain within 50 kilometers of the production facilities. These business relationships are mutually beneficial for all parties involved—the Group, the suppliers, and the environment.

For the Group, sourcing locally ensures transparency, making it easier to verify production processes. Additionally, shorter transport distances reduce logistical costs and emissions.

For farmers, the Group provides stability, ensuring a steady and predictable demand for their products.

Metrics and Targets

GOV-1 – THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The role and expertise of the administrative, management, and supervisory bodies related to business conduct are embedded within the Group's broader governance structure, as detailed in the ESRS 2 general disclosures (pp. 5-6). This includes oversight of sustainability and corporate matters, encompassing business conduct practices.

G1-4 - INCIDENTS OF CORRUPTION AND BRIBERY

In the financial year 2024, there were no instances of violation of anti-corruption and anti-bribery laws.

G1-5 – POLITICAL INFLUENCE AND LOBBYING ACTIVITIES

The Group is registered in both the EU Transparency Register (identification number: 828365346322-34) and the Irish Lobbying Register (Lobbying.ie) and has been engaged in lobbying activities for several years, with the managers of the Group being the main people responsible in public affairs initiatives. The Group, however, does not make any financial or in-kind political contribution.

The Group's primary lobbying objective is to assist the EU and relevant member states and the US federal authorities in addressing the entry of fraudulent biofuels into the European and US markets. Through its lobbying efforts, the Group advocates stricter traceability standards and policies that promote fair competition and truly sustainable biofuel production.

G1-6 – PAYMENT PRACTICES

The Group's primary suppliers are farmers, whose business activities are generally categorized as small and medium enterprises (SMEs). Other suppliers primarily comprise large corporate partners, responsible for facilitating energy contracts and the procurement of construction materials. Given the significance of farmers within our supply chain, they remain our highest priority in terms of payment practices.

In jurisdictions where national regulations govern supplier payments, the Group strictly adheres to the applicable legal requirements. In regions lacking such regulations, the Group's payment practices are aligned to the maximum extent with established regulatory standards, ensuring fairness and consistency. Farmers are paid on average within a maximum period of three weeks, reflecting our commitment to prompt and equitable financial transactions.

Regarding the suppliers of feedstock for the Group's biogas plants—primarily farmers providing maize and barley silage—payments are typically made within 30 to 60 days. The specific payment terms are mutually agreed upon by branch directors and the farmers during the drafting of the feedstock purchase agreement, which outlines the key terms and provisions.

I Annex

Deforestation Due Diligence Statement

2 January 2025

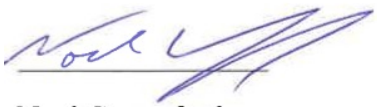
DEFORESTATION DUE DILIGENCE STATEMENT

I, the undersigned Noel Comerford, Secretary of ClonBio Group Limited, an Irish limited company, hereby make the following statements on behalf of ClonBio and each subsidiary that is controlled by ClonBio, wherever in the world such subsidiary is located or does business (all such entities collectively the "Group"):

1. After due inquiry and investigation, the Group has not purchased, directly or indirectly, any "relevant commodities" as such term is defined in Regulation (EU) 2023/1115 (the "Regulation") in the previous calendar year and does not intend to purchase any relevant commodities in the current calendar year.

2. By submitting this due diligence statement, the Group confirms that due diligence in accordance with the Regulation was carried out and that no or only a negligible risk was found that products produced by the Group do not comply with Article 3, point (a) or (b), of that Regulation

Signed for and on behalf of ClonBio Group Limited and its controlled subsidiaries.



Noel Comerford,

Secretary

Registered in Ireland No: 480947
Registered office: 6 Fitzwilliam Place, Dublin 2, D02 XE61, Irleland
Director: Richard Boucher (Chairman), Mark Turley, Gregory Turley, Niall Turley, Patrick Anthony McArdle, Hugh McGuire, Seth Schelin (UK), Tracey Webb (USA)
Company Secretary: Noel Comerford
VAT No: IE9753977G

Datapoints Derived from Other EU Legislation

Disclosure Requirement	Data Point	SFDR Reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Page
ESRS 2 GOV-1	21(d)	x		x		5
ESRS 2 GOV-1	21(e)			x		5
ESRS 2 GOV-4	30	x				7
ESRS 2 SBM-1	40(d)i	x	x	x		8–9
ESRS 2 SBM-1	40(d)ii	x		x		8–9
ESRS 2 SBM-1	40(d)iii	x		x		9
ESRS 2 SBM-1	40(d)iv			x		10
ESRS E1-1	14				x	28
ESRS E1-1	16(g)		x	x		28
ESRS E1-4	34	x	x	x		31
ESRS E1-5	38	x				32
ESRS E1-5	37	x				32
ESRS E1-5	40-43	x				32
ESRS E1-6	44	x	x	x		35
ESRS E1-6	53-55	x	x	x		35
ESRS E1-7	56				x	Not applicable to the Group
ESRS E1-9	66			x		36
ESRS E1-9	66(a);66(c)		x			Not applicable to the Group
ESRS E1-9	67(c)		x			Not applicable to the Group
ESRS E1-9	69			x		Not applicable to the Group
ESRS E2-4	28	x				39
ESRS E3-1	9	x				41
ESRS E3-1	13	x				41
ESRS E3-1	14	x				Not applicable to the Group

Disclosure Requirement	Data Point	SFDR Reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Page
ESRS E3-4	28(c)	x				42
ESRS E3-4	29	x				42
ESRS 2 - SBM-3 E4	16(a)i	x				Not applicable to the Group
ESRS 2 - SBM-3 E5	16(b)	x				44
ESRS 2 - SBM-3 E6	16(c)	x				44
ESRS E4-2	24(b)	x				Not applicable to the Group
ESRS E4-2	24(c)	x				Not applicable to the Group
ESRS E4-2	24(d)	x				Not applicable to the Group
ESRS E5-5	37(d)	x				Not applicable to the Group
ESRS E5-5	39	x				Not applicable to the Group
ESRS 2- SBM3 - S1	14(f)	x				Not applicable to the Group
ESRS 2- SBM3 - S1	14(g)	x				Not applicable to the Group
ESRS S1-1	20	x				52
ESRS S1-1	21			x		52
ESRS S1-1	22	x				52
ESRS S1-1	23	x				52
ESRS S1-3	32(c)	x				53
ESRS S1-14	88(b);88(c)	x		x		58
ESRS S1-14	88(e)	x				58
ESRS S1-16	97(a)	x		x		59
ESRS S1-16	97(b)	x				59
ESRS S1-17	103(a)	x				59
ESRS S1-17	104(a)	x		x		Not applicable to the Group
ESRS 2- SBM3 – S2	11(b)	x				Not applicable to the Group

Disclosure Requirement	Data Point	SFDR Reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Page
ESRS S2-1	17	x				Not applicable to the Group
ESRS S2-1	18	x				Not applicable to the Group
ESRS S2-1	19	x		x		Not applicable to the Group
ESRS S2-1	19			x		Not applicable to the Group
ESRS S2-4	36	x				Not applicable to the Group
ESRS S3-1	16	x				Not applicable to the Group
ESRS S3-1	17	x		x		Not applicable to the Group
ESRS S3-4	36	x				Not applicable to the Group
ESRS S4-1	16	x				Not applicable to the Group
ESRS S4-1	17	x		x		Not applicable to the Group
ESRS S4-4	35	x				Not applicable to the Group
ESRS G1-1	10(b)	x				Not applicable to the Group
ESRS G1-1	10(d)	x				Not applicable to the Group
ESRS G1-4	24(a)	x		x		67
ESRS G1-4	24(b)	x				Not applicable to the Group