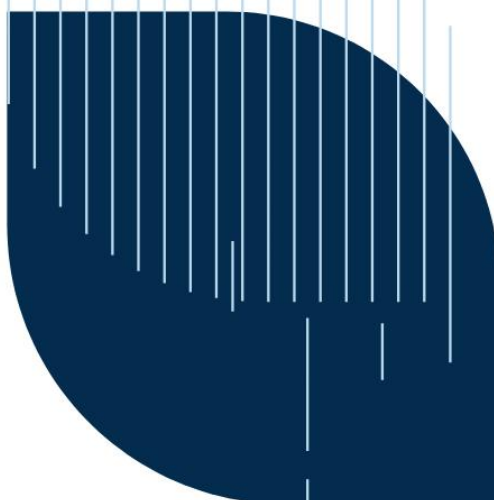




SUSTAINABILITY STATEMENT

2024

AQUILA GROUP



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I. General information

ESRS 2 General disclosures

1. Basis of preparation

BP-1 – General basis for preparation of sustainability statements

The sustainability statement of Aquila Group is prepared in accordance with the European Sustainability Reporting Standards (ESRS), as set out in Annex 1 to Delegated Regulation (EU) 2023/2772 of 31 July 2023, which supplements Directive 2013/34/EU of the European Parliament and of the Council, transposed into local legislation through OMF No. 85/2024. Additionally, the reporting complies with the requirements of Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088.

The sustainability data presented are consolidated in accordance with the same principles used for the financial statements. The consolidation basis covers the parent company **Aquila Part Prod Com S.A.** (Romania) hereinafter referred as Aquila Part Prod Com and its wholly controlled subsidiaries, as follows:

- **Trigor AVD S.R.L.** (Republic of Moldova), hereinafter referred as “Trigor AVD”
- **Printex S.A.** (Romania), hereinafter referred as “Printex”
- **Romtec Europa S.R.L.** (Romania) – integrated starting from 26.02.2024, hereinafter referred as “Romtec Europa”
- **Parmafood Group Distribution S.R.L.** (Romania) - integrated starting from 26.04.2024, hereinafter referred as “Parmafood Group Distribution”
- **Parmafood Trading S.R.L.** (Romania) - integrated starting from 26.04.2024, hereinafter referred as “Parmafood Trading”

Throughout this Report, when we refer to “Aquila Group” or “Aquila”, we will understand the entire consolidation perimeter mentioned above. There are no Aquila Group subsidiaries exempt from individual or consolidated sustainability reporting, which covers all operations conducted in Romania and the Republic of Moldova.

The sustainability data for newly acquired entities is included in the report proportionally to the period during which they were part of the Group in 2024, adhering to the principles of comparability and consistency with previous reporting periods. In case there are limitations regarding the availability of certain data, these are transparently presented in the relevant sections of the report.

In December 2024 Aquila Group has entered into a preliminary transaction agreement for the acquisition of the package consisting of 100% of the shares of the company KITAX Kft, with nationwide coverage in Hungary. The transaction was completed on March 4, 2025.

The sustainability statement covers the reporting period from January 1 to December 31, 2024, and is aligned with the period of the financial statements.

The sustainability statement is issued annually and reflects significant changes in the Aquila Group's structure, including the integration of newly acquired entities in 2024.

The sustainability statement of Aquila integrates the impacts, risks, and opportunities and covers all stages of the value chain, from suppliers (upstream) to the company's own distribution, logistics, transport,

and production activities, all the way to the delivery of products to customers (downstream). A detailed description of the Aquila Group's value chain is provided in chapter ESRS2 SBM-1.

Aquila has not used the option to omit information related to intellectual property, know-how, or innovation results, in accordance with ESRS 1, section 7.7. All relevant and significant information regarding sustainability and the company's operations is included in the Sustainability Statement, in compliance with transparency and reporting requirements.

Additionally, Aquila has not used the exemption provided under Article 19a(3) and Article 29a(3) of Directive 2013/34/EU, regarding the omission of information on imminent developments or ongoing negotiations. The company ensures that all relevant information for the users of the report is presented in a complete and accurate manner.

BP-2 – Disclosures in relation to specific circumstances

For the preparation of the Sustainability Statement, Aquila Group used short-term, medium-term, and long-term time horizons, in accordance with ESRS 1. The short-term horizon refers to a period of up to 1 year and focuses on immediate actions and impacts. The medium-term horizon covers a period of 1-5 years, concentrating on strategic objectives and significant operational changes. The long-term horizon extends beyond 5 years and includes major sustainability objectives and commitments.

Sources of uncertainty in estimates and results

Aquila Group acknowledges that, although it does not face a high level of uncertainty in measuring sustainability indicators, certain reported data, especially greenhouse gas (GHG) emissions related to Scopes 1, 2, and 3, involve the use of estimates. These estimates are necessary in the context where not all data is directly or precisely available.

For Scope 3, Aquila uses, to the extent possible, data provided directly by partners and suppliers. In cases where such data is not available, internationally recognized methods and tools, compliant with the GHG Protocol, are applied to ensure the accuracy and comparability of the reported information. All assumptions and estimates are explained in Chapter ESRS E1 – Climate, under indicator E 1-6.

In the process of preparing this report, no significant errors relating to prior periods that would require adjustments were identified. No changes were recorded in the preparation and presentation of sustainability information.

Aquila Group includes in its Sustainability Statement information derived from operational activities that are carried out in accordance with internationally recognized reporting standards and frameworks. In 2024, Aquila Group has implemented the following relevant standards and certifications for sustainability reporting:

1. ISO 9001 – Quality Management System - implemented at the level of the Aquila Part Prod Com, Trigor AVD and Romtec Europa entities, ensuring compliance with international quality standards of operational and administrative processes.
2. ISO 22000 – Food Quality and Safety Management System - applicable to the entities Aquila Part Prod Com and Parmafood Group Distribution, with the aim of guaranteeing food safety throughout the supply chain.
3. IFS Logistics – Quality and Safety System for Logistics Activities - applied for a location in Dragomirești-Vale, Ilfov County and a location in Ariceștii-Rahtivani, Prahova County of the company Aquila Part Prod Com.

4. ISO 14001 – Environmental Management System - implemented for Aquila Part Prod Com in one location in Ariceştii-Rahtivani, Prahova County, and extended in 2024 to two locations located at the same address in Ilfov County, plus an additional location in Prahova. The certification is also valid for the entities Romtec Europa and Trigor AVD.
5. ISO 45001 – Occupational Health and Safety Management System implemented in 2024 by Aquila Part Prod Com for 3 locations in Prahova County and 2 locations located at the same address in Ilfov County and is also applicable to the entities Romtec Europa and Trigor AVD.
6. ISO 27001:2022 – Information Security Management System - implemented in 2024 by Aquila Part Prod Com for 3 locations in Prahova County and 2 locations located at the same address in Ilfov County, ensuring the protection of sensitive information and compliance with international data security requirements.
7. EcoCert Certificate – Certification for organic production and organic product labelling for Aquila Part Prod Com.
8. TAPA Certificate – Certification regarding the security and safety of transported goods is held by Aquila Part Prod Com, providing guarantees regarding the safety of the transport of sensitive and valuable goods.
9. RS 8000 – Social Responsibility Management System is valid for Romtec Europa, demonstrating commitment to respecting employee rights, social equity and compliance with international requirements regarding decent work.
10. ISO 22716:2007 – Good Manufacturing Practices for Cosmetics is implemented for Romtec Europa
11. FSC-STD-40-004 – FSC Chain of Custody Certification applicable to Romtec Europa, considering the production and marketing of wipes, in order to ensure the traceability of materials used from responsible sources.

Incorporating information through references

Information requirement and/or data point included by reference	Document Reference [Document Name / Page]
Disclosure requirement ESRS2 GOV-1 21(a), (c), (e)	Annual Report Aquila Group 2024, pages 9-13
Disclosure requirement ESRS2 GOV-5 36 (e)	Annual Report Aquila Group 2024, page 45
Disclosure requirement ESRS2 SBM-1 40 (a) i, ii	Annual Report Aquila Group 2024, pages 14-18

2. Governance

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

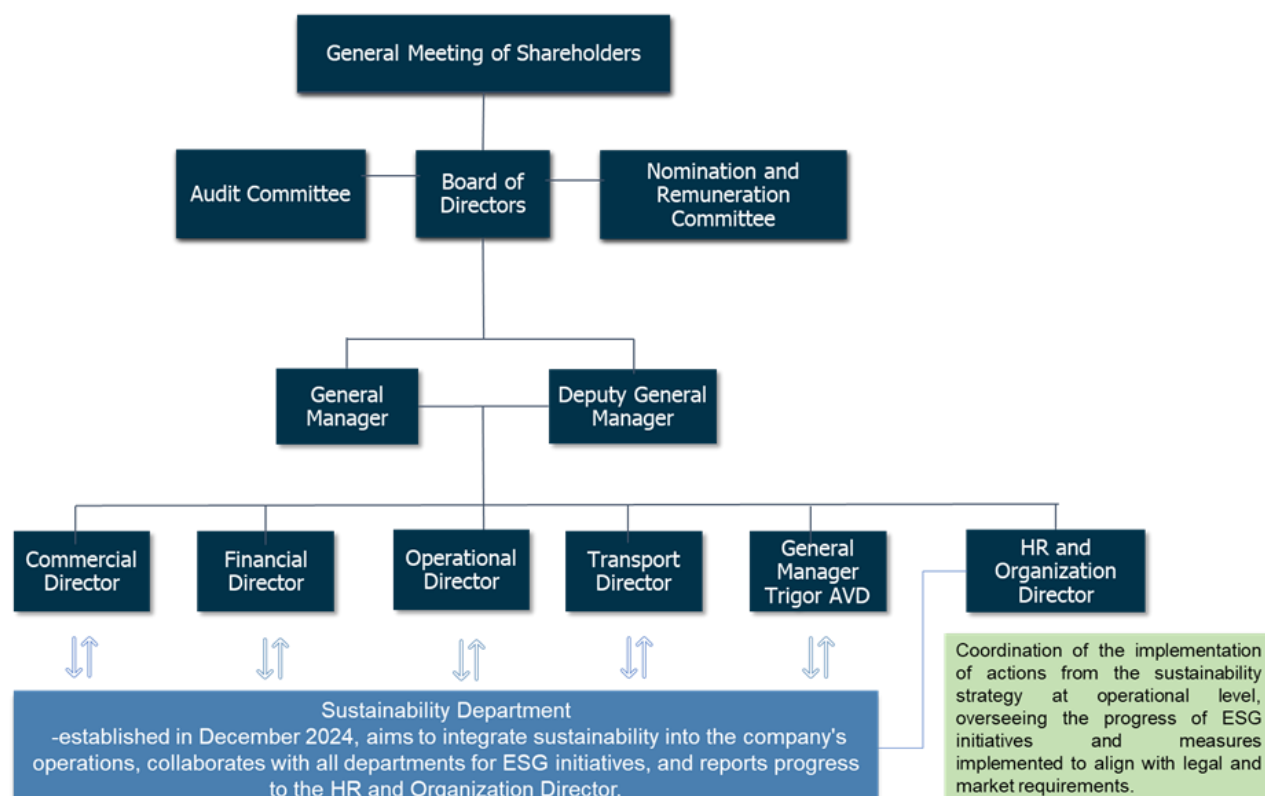
Corporate governance is an important pillar of business, so we are committed to being an effectively and transparently governed company to ensure that we create long-term value. By ensuring sound governance, we strive to protect the interests of all stakeholders and manage risks so that we are fully accountable to our employees, shareholders, customers and the communities in which we operate.

The governance model described below applies to all 6 Aquila Group entities included in this report.

Aquila Group Companies as of December 31, 2024

List of companies that are part of the Group and that are included in the report	Legal structure and quality within the Group	Address	Participation percentages	
			2024	2023
Aquila Part ProdCom S.A.	Joint Stock Company - Parent Company	Strada Malu Roșu nr. 105A, Ploiești, Prahova County, Romania	100%	Aquila Part ProdCom S.A.
Trigor AVD S.R.L.	Limited liability company	Strada Otovasca nr. 17, Chișinău, Republic of Moldova	100%	Trigor AVD S.R.L.
Printex S.A.	Joint Stock Company	Strada Poligonului nr.5, Ploiești, Prahova County, Romania	95,75%	Printex S.A.
Parmafood Group Distribution S.R.L.	Limited liability company	Sat. Dragomiresti – Vale, Com. Dragomiresti - Vale, Str. Cireșului, nr.1, etaj, biroul nr. 24, Ilfov County, Romania	100%	Parmafood Group Distribution S.R.L.
Parmafood Trading S.R.L.	Limited liability company	Sat. Dragomiresti – Vale, Com. Dragomiresti - Vale, Str. Cireșului, nr.1, etaj, biroul nr. 24, Ilfov County, România	100%	Parmafood Trading S.R.L.
Romtec Europa S.R.L.	Limited liability company	Șos. Iași-Hlincea, nr. 53, Iași, Romania	100%	Romtec Europa S.R.L.

Aquila Part Prod Com S.A. Organizational chart



Aquila Part Prod Com Company management structure

Board of Directors

The company Aquila Part Prod Com is managed in a unitary system by a Board of Directors consisting of five members, appointed by the Ordinary General Meeting of Shareholders (OGMS) for a term of up to four years, with the possibility of renewal. The exception is the initial members of the Board, whose term of office was set at two years.

The General Meeting of Shareholders (GMS) is responsible for appointing and dismissing the members of the Board of Directors (BoD), as well as for defining the strategic organizational objectives and allocating the resources necessary to achieve them, including with regard to sustainability initiatives. Decisions regarding amendments to the Articles of Association, mergers, acquisitions and major changes in the organizational structure are taken by the GMS, and their implementation is monitored by the Board of Directors.

The responsibilities of the company's Board of Directors regarding material sustainability issues are defined in the [Board Regulations](#) which provide that it has the following duties that cannot be delegated to directors:

- Approval of the values and governance principles of the Company and the Group;
- Developing internal rules and procedures regarding inclusion, diversity, culture, ethics, sustainability and social responsibility.

With the implementation of the new Governance Code of the Bucharest Stock Exchange from 2025, Aquila Group will formalize and clarify these responsibilities in the relevant documents, in accordance with the requirements regarding the oversight of sustainability aspects. In this regard, the Board must oversee the company's strategy, integrating sustainability aspects, including the associated risks and opportunities. Aquila will evaluate and, if necessary, update the Board's terms of reference, members' mandates and internal policies to clearly reflect these responsibilities.

To ensure easy access to relevant information about the Group's governance structure, five main categories of information are regularly published on the company's website www.aquila.ro, in the section dedicated to investors, Annual Reports, Quarterly Reports, Current Reports, Other Reports and Presentations, including annual sustainability reports. These documents include up-to-date details about the management structure, share price, financial events calendar, corporate governance and significant events in the company's activity, as well as progress in integrating sustainability concepts into the business model.

The necessary information for investors and shareholders is also transmitted to capital market institutions, such as the Financial Supervisory Authority (ASF) and the Bucharest Stock Exchange (BVB). Detailed information on the composition, mandate and experience of the members of the Board of Directors is presented in the 2024 Annual Report, at pages 9-11.

In terms of gender structure, 20% of the Board members are women and 80% are men, all of whom are Romanian. In terms of age structure, 60% of the Board members are over 50 years old, and 40% are between 30 and 50 years old. At the same time, 60% of the Board members are independent, non-executive members, while 40% are executive members.

The members of the Board of Directors contribute a diverse set of skills relevant to the sectors, products and geographical locations in which the group operates. The current structure brings together professionals with solid expertise in relevant areas such as logistics, distribution, transport, investments, ensuring efficient governance oriented towards the company's strategic objectives.

The Board complies with applicable legislation, the company's Articles of Association and the

management contract concluded with the company. The Board members exercise their duties with diligence and loyalty towards the company, taking into account its interests and those of its shareholders and respecting the values and governance principles established.

Advisory committees

Alongside the Board of Directors, two other committees operate: the Nomination and Remuneration Committee and the Audit Committee, which act as advisory bodies to the Board of Directors.

The Nomination and Remuneration Committee (NRC) has the following duties and responsibilities:

- Review of the remuneration policy: NRC examines and reviews the company's remuneration policy, ensuring that it is fair, competitive and aligned with the company's strategic objectives.
- Establishing eligibility criteria: NRC establishes the eligibility criteria for executive directors who have a mandate agreement. These criteria include skills, experience, integrity and professional ethics, ensuring the selection of the most suitable candidates for management positions within the Board. Selecting candidates for the Board: NRC identifies and evaluates potential candidates to be members of the Board. We pay particular attention to ensuring independence, diversity and relevant skills to create added value for stakeholders
- Succession planning: NRC prepares and monitors succession planning for executive directors who have a mandate agreement.

Thus, the Remuneration Committee has the role of ensuring the alignment of the remuneration policy with the company's strategic objectives, including material sustainability aspects, according to its mandate and in accordance with updated internal policies.

Aquila's Audit Committee is nominated by the Board of Directors to assist in responsibilities related to financial reporting, internal control and risk management, including ESG risks.

The main duties of the Audit Committee include:

- Regular review of the effectiveness of financial reporting, internal control and risk management system.
- Supporting the Board of Directors in monitoring the credibility and integrity of financial information, by reviewing the applied accounting standards and consolidation criteria.
- Recommendations on the selection, appointment, reappointment and replacement of the external auditor, monitoring its independence and objectivity, as well as the terms and conditions of remuneration and the quality of the services provided by it.
- Ensuring the existence, efficiency and internal operating rules of the Internal Audit function, with access to adequate resources.
- Recommending the approval of the annual internal audit plan to the Board of Directors.
- Periodic verification of the implementation and compliance with the Code of Ethics and Conduct.
- Analysing the company's individual and/or consolidated annual financial statements and the profit distribution proposal.

Thus, the Audit Committee has the role of monitoring and managing risks related to material sustainability aspects, according to its mandate and in accordance with updated internal policies. The Audit Committee's duties include examining the effectiveness of the risk management system, which also covers risks associated with material sustainability aspects.

In the context of the application of the new Governance Code of the Bucharest Stock Exchange (BVB) from 2025, responsibilities regarding remuneration practices, as well as risk management and monitoring will be clarified and formalized in the relevant documents, ensuring transparency and alignment with updated corporate governance requirements.

Executive management

The General Manager is responsible for the overall supervision and coordination of the organization's activities, including the integration of sustainability initiatives into the business strategy. The Deputy General Manager collaborates with this, playing a central role in the formulation and implementation of organizational strategies, as well as in the achievement of the objectives set by the Board of Directors.

The executive management team is responsible for managing the company's daily operations and implementing the sustainability and operational strategy, as well as other objectives set by the Board. This includes identifying, assessing and managing risks related to material sustainability aspects, in accordance with relevant internal procedures and policies. Through their expertise, the members of the executive management bring a strategic vision, a results-oriented approach and are responsible for ensuring the company's sustainable growth, as well as maintaining strong relationships with all relevant stakeholders.

The General Manager oversees and coordinates the integration of sustainability initiatives into the business strategy, ensuring their alignment with the company's overall objectives. At the same time, the executive management oversees compliance with business conduct standards, guaranteeing an ethical and responsible approach in operational decisions.

In the context of the changes to the governance framework at the level of the Board of Directors and the Advisory Committees, the role of the executive management team in managing risks and opportunities associated with material sustainability aspects will be clarified and reflected in the team's terms of reference, members' mandates and other relevant policies.

Detailed information about the composition, mandate and experience of the members of the executive management are presented in the 2024 Annual Report, at pages 11-13.

The executive management team is made up exclusively of men, all of whom are of Romanian nationality.

The solid expertise of the management team members in areas such as operational, financial, and commercial management ensures a coherent and efficient approach in managing issues related to business conduct, contributing to the creation of an ethical work environment in line with the company's values.

Management structure of the Group's subsidiaries

At the level of the company Printex S.A., the management is ensured by a Board of Directors consisting of three members, two of whom hold the position of president and one has the role of member. All of them have executive duties and exercise legal powers independently. Two of the members of the Board of Directors, Constantin-Cătălin Vasile and Alin-Adrian Docu, are part of the management structure of Aquila Part Prod Com, and their management experience is detailed in the 2024 Annual Report, at page 10.

The third member of the Board of Directors has over 20 years of experience in entrepreneurship, management and logistics operations within the Aquila Group, previously holding leadership roles in operations and strategic management. His expertise covers process optimization, business development.

In terms of composition, 100% of the executive directors are of Romanian nationality and entirely male.

At the company level Trigor AVD the management structure is ensured by a Director and a General Manager, both positions being executive. The experience of the company's General Manager, Iosif Ienei, is detailed in the 2024 Annual Report, at page 13. The director has over 21 years of managerial experience within Trigor AVD and has economic degree. In terms of composition, 50% of the executive directors are of Moldovan nationality, and the remaining 50% are of Romanian nationality. 100% of the executive directors are men.

At the level of the company Parmafood Group Distribution the management structure is ensured by a Director and a General Manager, both positions being executive. The Director has over 12 years of experience in sales and commercial operations, coordinating national and regional activities in the distribution sector. The General Manager has over 20 years of experience in strategic management and distribution, having economic degree and international executive specializations. His expertise covers the development of commercial strategies and the optimization of operations. Both are men, of Romanian nationality.

At the level of the company Parmafood Trading the management structure is ensured by a Director, an executive position, without a person being appointed as General Manager. The Director is the same as the one at Parmafood Group Distribution being a man, of Romanian nationality.

At the level of the company Romtec Europa. the management structure is ensured by a Director, an executive position, without a person being appointed as General Manager. The company director has over 15 years of experience in commercial and operational management. He has coordinated sales teams, managed relationships with strategic customers and implemented distribution optimization initiatives and has economic degree. The director is male, of Romanian nationality.

The managements of the subsidiaries exercise their powers in accordance with the provisions of the articles of association and statutes of each company. These documents establish the governance structure, the administration and decision-making responsibilities, as well as the responsibilities in managing the risks and opportunities associated with the activities carried out. Within this framework, each subsidiary is responsible for integrating ESG objectives and aligning operational decisions with the strategic directions established at Group level.

The articles of association regulate the general powers of management, and the integration of sustainability issues is managed through internal policies and procedures, applied at Group and subsidiary level. Thus, each subsidiary is obliged to assess and manage relevant ESG impacts and to include sustainability risks and opportunities in decision-making processes, in accordance with the Group's compliance and transparency principles.

Each subsidiary reports to the Board of Directors of Aquila Part Prod Com, ensuring the implementation of the Group's objectives, including those related to sustainability, risk management and compliance with governance standards. In 2024, the subsidiaries did not have a separate formal reporting process to the Board of Directors regarding the monitoring and supervision of material sustainability aspects. Given that the Chairman and Vice Chairman of the Board also hold the positions of General Manager and Deputy General Manager, these aspects are directly integrated into the executive meetings, ensuring continuous monitoring and updating of relevant information in the decision-making process. In 2025, with the alignment with the Governance Code of the Bucharest Stock Exchange (BVB), the Aquila Group will formalize and clarify the reporting mechanisms of the subsidiaries, ensuring a structured integration of material sustainability aspects into corporate governance.

We understand and recognize that a sustainable approach ensures the long-term success of our organization and we are committed to considering sustainability issues at the highest level of management. In this regard, the Board of Directors of Aquila Part Prod Com has designated a team

responsible for the integration and implementation of sustainability objectives within the company, under the coordination of the Human Resources and Organization Manager. This team reports monthly to the General Manager.

At the level of the General Manager, strategic decisions are made and sustainability objectives are integrated into the three pillars established by the Sustainability Strategy 2021 - 2026: economic, social and environmental. This also establishes the relevant key performance indicators for assessing progress in achieving the sustainability objectives.

Department managers are responsible for implementing and monitoring the progress of sustainability initiatives within their operations, while ensuring the identification, assessment and management of risks specific to their area of responsibility. The Manager of Human Resources and Organization is responsible for coordinating the implementation of sustainability objectives at the operational level.

In 2024, within Aquila Part Prod Com it was decided to formalize sustainability activities by establishing, at the end of the year, the Sustainability Department, with the objective of integrating sustainability into all organizational processes, increasing transparency and optimizing the allocation of resources and initiatives. The department will ensure monitoring and reporting of ESG progress, supporting operational departments in risk management and implementing improvement measures, as well as developing ESG initiatives to reduce environmental impact and promote social inclusion.

During 2025-2026, the department will strengthen the internal policy and procedure framework, develop solutions for centralized reporting of ESG data, improve risk monitoring mechanisms, and conduct a climate study to identify vulnerabilities. In 2026, ESG data collection will be expanded to the supply chain, and the conclusions of the climate study will be integrated into emission reduction and climate risk adaptation strategies.

The creation of this department was approved by the Board of Directors in the meeting on 13.12.2024, and the implementation of its objectives will be carried out gradually until 2026, with the new strategic period in 2027, the role of the department to be aligned so as to respond more effectively to the company's challenges and objectives in terms of sustainability.

In the structure of the administrative and management bodies of the Aquila Group, there are no representatives of employees or other categories of workers. Decisions regarding human resources policy and labour relations are taken at the level of executive management, in collaboration with the Human Resources department.

Roles and responsibilities of the administrative, management and supervisory bodies

The oversight of impacts, risks and opportunities within the company is ensured by the Board of Directors (BoD), which plays a central role in integrating ESG (environmental, social, governance) principles into the organization's strategy and operations. The BoD develops and approves the revenue and expense budget, ensuring its alignment with the approved strategy, defines and approves risk management procedures for the company and its subsidiaries, approves changes to the company's strategy, including the expansion of activities into new sectors or geographical areas, while respecting the budget and established risk limits. Another important role of the BoD is to establish plans and programs for remuneration and long-term incentives for executive management. The Board is supported by the Audit Committee, responsible for monitoring risks, internal control and compliance with sustainability reporting requirements, and by the Nomination and Remuneration Committee, which ensures the integration of strategic objectives into performance evaluation and remuneration policies.

At the operational level, the Executive Management, consisting of the General Manager, the Deputy General Manager and the department managers, is responsible for implementing the strategies

established by the Board of Directors and coordinating ESG projects at the operational level.

The General Manager, together with the Deputy General Manager, oversees the implementation of ESG objectives and coordinates the work of the operational teams, while the Audit Committee and the Nomination and Remuneration Committee monitor progress, compliance and risk management, ensuring the reporting flow to the Board of Directors.

The disclosure requirement related to ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies in relation to business conduct is detailed in the thematic chapter ESRS G1 – Governance, on page 169.

To support the achievement of strategic objectives, including ESG objectives, operational activity is supported by an internal reporting, control and oversight process. This structure ensures a permanent flow of information between operational teams, executive management and the Board of Directors, facilitating real-time decision-making and ensuring prompt measures in managing risks and opportunities.

Shareholders and investors are informed quarterly through teleconferences publicly announced on the company's website and on the Bucharest Stock Exchange (BVB), which are recorded and subsequently accessible on the website. In 2024, each of the discussions presented the progress made in the 2022-2026 Decarbonization Plan, the use of renewable energy sources and human resources priorities, such as employee retention strategies, workforce diversity and recruitment from non-EU countries. Process digitalization initiatives, modern technologies implemented in logistics and the results obtained from ESG certifications were also presented.

The Board of Directors is regularly informed by the executive management, with at least 4 annual meetings dedicated to this purpose, but also whenever necessary, at the initiative of the executive management. In 2024, a total of 22 meetings of the Board of Directors were organized, of which 3 meetings were dedicated to corporate governance and sustainability issues, including the approval of internal policies and the strengthening of supervision and control mechanisms.

The Audit Committee submits to the Board of Directors periodic reports on the efficient functioning of internal control regarding the obtaining of information included in the company's reporting, as well as the assessment of the risk management assumed by Aquila. The reports are submitted to the Board quarterly and whenever the situation requires it. In 2024, the Audit Committee submitted 6 reports to the Board of Directors, which concerned the efficiency of internal control, as well as the risks identified.

The General Manager and the Deputy General Manager are informed weekly by the Department Managers on the risks identified in their areas of activity, as well as the progress made in achieving the set objectives. The Human Resources Manager also provides weekly briefings to the executive management on the progress made in implementing sustainability initiatives at the operational level.

They are also kept informed through monthly management meetings, as part of the "Executive Green Focus" Program. These sessions provide updates on ESG progress, material risks identified, and corrective measures implemented. In 2024, topics discussed included the analysis of monthly HR indicators, monitoring of European regulations such as the European Green Deal and CSRD, assessing the company's environmental performance, the double materiality process, validation of material topics and the integration of ESG risks into the risk management system. Updates are provided by the sustainability team, in collaboration with the Human Resources, Legal and Operations departments, ensuring a complete and coherent approach to sustainability performance.

This frequent reporting process allows the company to track and adjust the organization's strategic objectives, including sustainability ones when necessary.

By setting organizational and sustainability objectives, the Board of Directors helps to guide the

development of management skills, encouraging performance. Aquila management members constantly improve their knowledge, skills and experience, ensuring that they are prepared to address business challenges in the context of sustainability and make informed decisions.

During 2024, the following actions were implemented at the Aquila Group level to strengthen sustainability expertise and align with legislative and operational requirements:

- **Internal knowledge sharing or experience exchange sessions:**

In 2023, the “Executive Green Focus” program was launched to structure discussions on sustainability topics within the monthly sessions of management members. These meetings facilitate the exchange of information, experiences and perspectives on important aspects of business development, including sustainability. In 2024, sustainability topics were addressed in 8 of the 12 monthly meetings.

- **Training sessions to strengthen sustainability expertise**

In 2024, the executive management and employees responsible for sustainability reporting participated in 3 training sessions to align with the new legislative and reporting requirements. Topics covered included the CSRD Directive, the European Sustainability Reporting Standards (ESRS) – “Sustainability Reporting - ESRS E1 presentation”, “Sustainability Reporting - ESRS S1 presentation” and the EU Taxonomy, with a focus on technical requirements, good practices and practical applications relevant to Aquila’s operations. The sessions were interactive, including case studies and applications specific to the company’s activities.

In assessing the skills needs required to align training programs with ESRS requirements and identified material impacts, risks and opportunities, Aquila prioritized areas important for CSRD compliance, management of social and environmental impacts, transparency in reporting and supply chain due diligence requirements.

The training was strategically targeted towards topics relevant to the Group's business model, including climate change and workforce management, thus ensuring the development of the necessary skills for an effective integration of sustainability into operational and decision-making processes.

- **Continuous access to external experts**, such as specialized ESG consultants and accredited trainers, complements the ongoing training of staff and strengthens the Group's ability to adapt to the dynamic requirements of European regulations.

- **Participation in events and conferences in the field of interest/activity:**

IFS 2024 Conference Production, Logistics, Retail, Export 10th Edition (May 23, 2024, Bucharest)

SGS Conference with Arilog support: Excellence in logistics through quality assurance and sustainability (October 17, 2024, Bucharest)

Awards Gala - Chamber of Commerce and Industry of Romania (November 07, 2024, Bucharest)

Horeca Woman Gala (November 20, 2024, Bucharest)

Progresiv Conference (March 15, 2024, Sinaia, Prahova County)

Progresiv Awards Gala (May 23, 2024, Sinaia, Prahova County)

Piata Awards Gala (November 20, 2024, Bucharest)

Inspiro by Progresiv (June 12, 2024, Bucharest)

Progressive Woman Conference (December 12, 2024, Bucharest)

Food Content Creators Awards (December 03, 2024, Bucharest)

- **Joining industry initiatives and collaborating in various fields**

Romanian Transporters Union AGRIOLOG Professional Association

Association for Transported Goods –TAPA

Embassy of Sustainability in Romania.

The Romanian Investor Relations Association (ARIR), through which we want to have access to best practices in investor communication and corporate governance.

Through these associations, Aquila benefits from access to up-to-date legislative information, participation in thematic events, joint resolution of industry-specific cases. At the same time, we can access resources and best practices in the field of sustainability to improve our understanding and promote innovative and effective approaches in managing the organization's impact on the economy, the environment and people.

In the Republic of Moldova, we also participate in the life of the business community by joining:

- European Business Association
- AmCham Moldova and
- Romanian Investors Association.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

In 2024, Aquila's administrative, management and supervisory bodies played an active role in preparing the company for compliance with the new sustainability reporting requirements. Based on stakeholder consultations conducted in 2023 and 2024, a double materiality analysis was carried out, which allowed the identification and assessment of the impacts, risks and opportunities relevant to the company's activities. This analysis involved the involvement of the management and leadership structures, as well as specialists from the company, in dedicated discussions and working sessions, with the objective of identifying and assessing the relevant impacts, risks and opportunities, as well as establishing the priority material topics.

To support this effort, in 2024, members of the executive management involved in the sustainability strategy, as well as employees responsible for providing data included in the Sustainability Statement, a total of 34 people, participated in three training sessions dedicated to this area to align with the new legislative and reporting requirements:

- New requirements from the CSRD Directive, with a focus on implications for internal processes and strategic planning;
- European Sustainability Standards (ESRS), with a focus on the material topics identified in the area of E1 (Climate Change) and S1 (Labour), covering both technical requirements and good implementation practices;
- EU taxonomy, explaining the concept, reporting requirements and eligibility and alignment criteria.

To cement knowledge, the sessions included practical case studies, interactive discussions, and applications to Aquila operations.

Under the supervision of the Board of Directors, the management bodies assessed the impact of risks and opportunities on business and sustainability objectives, ensuring their alignment. This process permitted the integration of ESG requirements into major strategic decisions, such as procurement and investments in reducing greenhouse gas emissions, in line with the Decarbonization Plan, increasing the

use of renewable energy, strengthening human resources policies to promote diversity and inclusion, improving working conditions, strengthening corporate governance and integrating ESG principles into supplier selection processes in the supply chain.

In the decision-making process for major transactions, ESG aspects are taken into account to minimize compliance and reputational risks. In the case of strategic acquisitions, aspects such as the energy efficiency of assets and the use of renewable sources and the alignment of partners with the Group's governance policies are analysed. These aspects are discussed within the Board of Directors and are taken into account in the cost-benefit analysis of each decision, including by assessing the balance between the investments necessary to comply with strategic objectives and the short-term financial impact, thus ensuring an efficient integration of new entities into the Group.

Within the Aquila Group, oversight of ESG impacts, risks and opportunities is achieved through an integrated governance model, in which the Chairman and the Vice Chairman of the Board of Directors simultaneously hold the functions of General Manager and Deputy General Manager. Therefore, ESG issues are addressed directly in executive meetings, without a separate formal reporting process to the Board of Directors. This allows for the continuous integration of sustainability into business strategy and operational processes, ensuring constant monitoring of material impacts, risks and opportunities. The General Manager, Deputy General Manager and department coordinators contribute to the collection and updating of relevant information, ensuring that the reports include up-to-date data for strategic decision-making.

Aquila is considering formalizing a structured ESG reporting mechanism to the Board of Directors, aligned with regulatory requirements and best practices. This initiative complies with the new Corporate Governance Code of the Bucharest Stock Exchange (BVB), which emphasizes the importance of integrating sustainability aspects into corporate strategies and will become applicable starting with the 2025 financial year, with the first year of compliance reporting in 2026.

The Audit Committee supports the Board of Directors by providing information on the functioning of the internal control system, the compliance of financial reporting and risk management. The Board of Directors uses this information to oversee the company's strategy, align major decisions with ESG objectives and manage emerging opportunities and risks.

During the 2024 reporting period, the administrative, management and supervisory bodies constantly monitored the management of the following aspects, which formed the basis for confirming the targets assumed through the Sustainability Strategy:

Material subject	Actions discussed by management and supervision or relevant committees	Responsible administrative, management and supervisory bodies	Frequency (monthly, annually)
Climate change (chapter E1)	Reducing greenhouse gas emissions and tracking progress against the targets set out in the Decarbonisation Plan	Executive Management, Human Resources Manager	Annually
Own workforce (chapter S1, ESRs 2 SBM-3)	Monitoring the results of employee retention and workforce diversity strategies	Executive Management, Human Resources Manager	Quarterly, annually
Own workforce (chapter S1, ESRs 2 SBM-3)	Strengthening human resources policies	Executive Management, Human Resources Manager	Monthly

Governance	Policies and programs to strengthen corporate governance	Executive Management, Human Resources Manager	Monthly
Own workforce (chapter S1, ESRS 2 SBM-3)	Improving working conditions	Executive Management, Human Resources Manager	Monthly
Governance	Value chain assessment based on ESG criteria	Executive Management, Human Resources Manager	Annually

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

According to the Remuneration Policy adopted by the Aquila Group, the members of the Board of Directors benefit exclusively from a fixed compensation, established by the decision of the General Meeting of Shareholders. Similarly, the remuneration policy of the executive directors, approved by the Board of Directors, consists only of a fixed component, without any variable part of the remuneration.

Currently, the performance of the members of the Board of Directors and executive directors is not assessed against specific sustainability-related targets or impacts. The remuneration policy does not include performance indicators related to environmental, social or governance (ESG) aspects, and sustainability indicators are not considered as a benchmark or part of the remuneration policy applicable to these structures. In the current reporting period, no percentage of the remuneration recognized was linked to climate or sustainability considerations. The Group also does not currently integrate climate change objectives, such as the reduction of greenhouse gas emissions, into the remuneration policy of the members of the administrative, management and supervisory bodies.

The terms of the remuneration policy are approved by the General Meeting of Shareholders and periodically reviewed by the company's Nomination and Remuneration Committee, ensuring compliance with applicable regulations and good governance.

Nevertheless, Aquila Group recognizes the importance of aligning with sustainability objectives, including those related to climate change. In this regard, the company intends to evaluate in 2025 the possibility of integrating these considerations into the company's remuneration policy.

The disclosure requirement for ESRS 2 GOV-3 – Integrating sustainability performance into incentive schemes, with regard to climate considerations, is included in the ESRS thematic chapter E1 – Climate change, on page 61.

GOV-4 – Statement on due diligence

CORE ELEMENTS OF DUE DILIGENCE	CORE ELEMENTS OF DUE DILIGENCE
a) Incorporating the due diligence process into governance, strategy and business model	Aquila integrates the due diligence process into its governance structure, strategy and business model to ensure proactive management of the impacts, risks and opportunities associated with ESG factors. This process is aligned with ESRS requirements and is structured to support informed decision-making at the board level. The integration of due diligence into governance and decision-making processes is described in chapter ESRS 2 GOV-2, page 16 Aquila integrates ESG impacts, risks and opportunities into the business model through the double materiality analysis process, underpinning strategic decisions regarding operational efficiency, resource management and reducing environmental and social impact. Further details are presented in ESRS 2 SBM-3, page 33. The due diligence process is supported by the Risk Management Procedure and the Risk Register, which assesses ESG risks over three time horizons, based on likelihood and severity, and includes remedial measures and control mechanisms, detailed in chapter ESRS2 GOV-5, page 20 and ESRS2 IRO-1, page 37.
b) Collaboration with affected stakeholders at all key stages of the due diligence process	Aquila integrates stakeholder engagement into all stages of the due diligence process, ensuring their involvement in identifying, assessing and managing ESG impacts, risks and opportunities. The process includes regular consultations with employees, business partners, customers and local communities to gather relevant insights and improve mitigation and remediation strategies. This is detailed in ESRS 2 GOV-2, page 16 through the reporting and information mechanisms of the governing bodies and in ESRS 2 SBM-2, page 30 through the integration of stakeholders' interests into the business model. Also, ESRS 2 IRO-1, page 37 highlights the methods for assessing impacts and risks based on their perspectives. In addition, the thematic standards reflect how Aquila involves stakeholders in its specific due diligence processes. Detailed information is included in ESRS S1 SBM-2, pagina 87, ESRS S4 SBM-2–pagina 146.
c) Identification and assessment of negative impacts	Aquila uses a methodology for identifying and assessing negative impacts on the environment and society detailed in chapter ESRS2 IRO-1, page 37. The risk management procedure presented in the chapter ESRS2 GOV-5, page 20.
d) Taking measures to address these negative impacts	Aquila implements concrete measures to manage and reduce the negative impacts identified in the due diligence process, integrating these actions into the sustainability strategy and operational plans. These measures are detailed in the thematic standards- ESRS E1, E1-3 paginile 68-71, ESRS S1, S1-4, paginile 105-129, ESRS S4, S4-4 paginile 159-168, ESRS G1, G1-3, paginile 179-181.
e) Tracking the effectiveness of these efforts and communicating	The effectiveness of Aquila's efforts is continuously monitored and the results are transparently communicated through annual sustainability reports. These reports provide details on progress in achieving ESG objectives and the impact of the measures adopted on the environment, society and governance. The information is included in the chapter ESRS2 SBM-1, page 24.

GOV-5 – Risk management and internal controls over sustainability reporting

Aquila Group integrates ESG (environmental, social and governance) risks within its risk management and internal controls system, alongside financial and operational risks.

The Group faces various risks, such as market, financial, operational, strategic and sustainability risks. These are assessed periodically, at least once a year or whenever significant changes occur in the operational or strategic environment.

Starting with 2024, Aquila Part Prod Com formally expanded its Risk Management Procedure to integrate ESG risks, thus underlining the importance of sustainability in its strategy. As part of this process, the risk analysis included:

- Defining detailed ESG risk categories, covering issues such as climate change, employee health and safety, and supplier ESG performance, now explicitly analysed.
- Using a standardized set of criteria for assessing the impact and likelihood of risks, ensuring a uniform approach.
- Development and implementation of dedicated systems for centralizing and analysing data on all risk categories, facilitating an integrated and coherent assessment at Group level.

The risk assessment process includes the following steps:

1. Risk identification – Each department is responsible for identifying the risks relevant to its area of activity, using a defined set of criteria. This process covers a wide range of risks, including operational, financial, strategic and ESG risks, such as climate change, employee health and safety or transparency of reporting.
2. Risk assessment – All risks are assessed based on the likelihood of occurrence and the severity of the impact, using the assessment matrix defined in the procedure. The assessment is done distinctly on short, medium and long terms, which allows the identification of immediate measures and the planning of long-term actions.
3. Risk Prioritization – Risks are classified and ranked based on a scoring system that reflects their severity and likelihood. For critical risks, an escalation mechanism is activated, which ensures rapid interventions at the executive management or Board of Directors level, ensuring timely decision-making.
4. Risk management and treatment - Each identified risk is associated with a management plan, which includes concrete mitigation measures, allocation of necessary resources and continuous monitoring. Risk management is integrated into all key functions of the company, including operations, human resources, logistics and supply chain. The General Manager coordinates the centralized risk management process and integrates ESG risks into operational and strategic plans. Department managers manage the risks in their area of responsibility. These measures contribute to reducing the exposure to critical risks for the Group.
5. Monitoring and Reporting - Risks and management measures are reviewed regularly. Department heads report weekly to the Executive Management and overall progress is reviewed annually through a risk management report.

The General Manager oversees the integration of risks into operational and strategic plans and coordinates the implementation of the necessary measures.

Internal Audit oversees financial, operational and ESG risks, with a role in the early detection of critical risks. It provides recommendations for improving the internal control process. It also provides recommendations for improving the internal control process and reports quarterly and annually to the Board of Directors. It approves the risk management strategy, including risk appetite, and ensures the integration of ESG risks into strategic plans. The Board analyses periodic reports from the General Manager and Internal Audit, evaluates the effectiveness of control measures, approves corrective measures and verifies compliance with governance standards.

All identified risks can influence the creation of value by our company. In the following, we will present only some of these, namely those that, based on the double materiality analysis, have emerged as being able to influence the company's performance directly.

Risk category	Potential impact	Mitigation measures	Related internal controls
Compliance with legal regulations and operational standards	Changes in European and national regulations regarding the environment, safety and sustainable packaging can lead to increased compliance costs and the need to adapt operational processes.	Continuous monitoring of regulations; investments in technologies and processes compliant with new standards; periodic staff training.	Implementing an internal communication system to ensure compliance and periodic reporting to management.
Impact of climate transition on the business model	Lack of investment in energy efficiency can lead to failure to meet emission reduction targets, financial penalties and high operating costs.	Developing a decarbonization plan, using renewable energy, installing photovoltaic panels and reducing consumption through efficient technologies.	Monitoring energy consumption; using CDP and EcoVadis reporting to monitor progress.
Impact of climate risks on infrastructure and operations	High temperatures and extreme weather events can affect a company's infrastructure, increasing maintenance costs and reducing operational efficiency.	Implementation of a preventive maintenance program; investments in infrastructure resistant to extreme conditions (ventilation, flood protection).	Extreme weather conditions monitoring system and operational procedures for business continuity.
Attracting and retaining qualified personnel	The ability to recruit and retain qualified personnel is crucial to the Group's operational performance and growth strategy.	Implementation of competitive benefit packages, collaborations with universities and recruitment platforms, training and continuous development programs.	Monitoring employee satisfaction, organizing periodic evaluations and implementing employee loyalty programs.
Identifying and managing sustainable suppliers	Identifying new utilities and service providers aligned with ESG objectives may generate additional costs and delays in implementing sustainable initiatives.	Creating a robust ESG due diligence process for suppliers; implementing long-term contracts for renewable energy suppliers.	Periodic assessment of suppliers for alignment with ESG requirements and monitoring compliance with contractual terms.

Risks related to employee health and safety	Inadequate safety measures can cause work accidents, which implies reputational and financial risks for the company.	Implementing an accident prevention plan, equipping employees with adequate protection and organizing regular training courses in the field of OSH.	Periodic OHS audits and assessment of work incident reports.
IT security and data protection	IT systems may be vulnerable to security breaches and cyber-attacks that may affect the Group's confidential data and infrastructure.	Continuous investments in cybersecurity systems, implementation of rapid incident detection and response mechanisms.	Continuous cyber threat monitoring systems and periodic IT security audits.
Impact of fleet emissions on compliance and reputation	Fleet emissions can affect compliance with environmental standards and generate high compliance costs.	Fleet modernization with Euro 6 and electric vehicles; optimization of fuel consumption through advanced technologies.	Implementation of KPIs related to fleet efficiency and periodic consumption reporting.
Failure to meet ESG commitments and reputational impact	Failure to comply with publicly stated ESG commitments can affect relationships with investors and customers and generate reputational losses.	Constantly updating the ESG strategy; involving management in the implementation of ESG objectives and transparent reporting of progress.	Transparent annual ESG reporting and monitoring of progress through clear indicators.
Corporate governance efficiency and allocation of responsibilities	An ineffective governance framework can affect the application of ESG policies and the clear allocation of responsibilities within the company.	Clarification of responsibilities; creation of a dedicated ESG committee for monitoring and strategic decisions.	Monitoring the implementation of decisions through periodic reporting by the ESG committee to executive management.
Macroeconomic risks and market volatility	Legislative changes and carbon taxes can influence operating costs and profitability in the short term.	Adopting energy efficiency policies, concluding long-term contracts for green energy and investing in renewable sources.	Continuous market monitoring through financial analysis and regulatory impact assessments on operations.

During 2024, internal audit activities included verifying the reality of reported data and compliance with financial discipline, as part of standard control processes, without a distinct component dedicated to sustainability. Recognizing the importance of accuracy and transparency in sustainability reporting, a specific section for the assessment of ESG data was integrated into the 2025 audit plan.

Internal control

The Group has implemented an internal control system that includes activities for the prevention and early detection of undesirable events and risks.

The internal control system covers all Group operations with the following main objectives:

- Compliance with applicable internal legislation and regulations
- Credibility of financial and non-financial reporting (accuracy, completeness and fair presentation of information)

- Prevention and detection of fraud and errors
- Protecting the Group's resources against wastefulness
- Efficient and effective business operations.

In 2024, Aquila Group began to include ESG risks in its internal control system, without formalizing a dedicated framework. This integration aimed to:

- Integrating ESG risks into existing management processes.
- Verification of compliance with international reporting standards.
- Monitoring and ensuring consistency of reported ESG data.

The flow of information between departments is analysed to guarantee the accuracy and consistency of reported data, strengthening the transparency of the process.

With the formalization of the Internal Audit Department's sustainability responsibilities in 2025, it will play an important role in selecting and implementing ESG reporting methodologies, determining critical sustainability-related estimates, and evaluating key assumptions used in non-financial reporting.

The results of the ESG risk assessment are used by the management team to identify relevant indicators for sustainability performance and prioritize strategic initiatives. This cross-departmental coordination supports the transparency of the process and improves the quality of reporting. The reporting of findings from the risk assessment process and internal controls is described in Annual Report- page 45. This includes the reporting structure used at Group level for risk management, as well as the responsibilities of each level of management in this process.

3. Strategy

SBM-1 – Strategy, business model and value chain

Aquila Group operates in Romania and the Republic of Moldova, with an integrated business model that includes distribution, logistics, transport and production. The Group provides products for customers and consumers, optimizing the supply chain and improving access to consumer goods.

Aquila manages an extensive product portfolio, selling over 15,000 items in over 72,000 points of sale, which allows it to cover over 90% of the consumer goods market. Its activity includes both its own brands (frozen vegetables and fruits, frozen meat preparations, frozen fish and seafood products) and the distribution of international brands in the food, personal hygiene and cleaning products categories.

In 2024, Aquila strengthened its business model through acquisitions that support the diversification of activities and the improvement of operational efficiency. Thus, the acquisition of Romtec Europa S.R.L. marked the Group's entry into the automotive maintenance products sector. The production facility in Iași manufactures vehicle care products, contributing to reducing dependence on imports and optimizing the supply chain. Also, the takeover of Parmafood Group Distribution S.R.L. and Parmafood Trading S.R.L. expanded Aquila's portfolio with premium food products, strengthening its presence in the FMCG market. These acquisitions allowed the optimization of operational costs, improvement of product traceability and reduction of risks in the supply chain.

The Aquila Group's product and service portfolio is detailed in the chapter ESRS S4, page 146.

Aquila's value chain is based on an integrated business model, combining production, distribution, logistics and international transport activities. Through the acquisition of Romtec Europa, the company has consolidated a new production segment, which allows it to directly control all stages from production to final delivery. Romtec Europa adds specialized products to Aquila's portfolio, such as automotive maintenance fluids and aerosols, under its own brands such as Jet Xpert, Clima Xpert and Brake Xpert.

Aquila's value chain also integrates activities related to the distribution and marketing of its own brands, such as Gradena (frozen vegetables and fruits), LaMasă (frozen precooked products) and Yachtis (frozen fish and seafood). The development of these own brands generates synergies with its own distribution network, which allows for greater control over the supply chain and a reduction in dependence on external suppliers. The products in these ranges are delivered to modern, traditional and HoReCa retail networks, as well as to sales channels such as gas stations and local retailers.

The Group's strategic position in the value chain places it as a central actor, able to manage critical relationships with raw material suppliers, logistics service partners and end customers. In this context, Aquila ensures connectivity between suppliers, internal production and logistics processes, as well as direct delivery to end customers, which include large chain stores, modern trade networks, local distributors and operators in the HoReCa sector. This vertical integration provides competitive advantages by streamlining costs and optimizing operational flows.

The acquisitions made in 2024, namely Romtec Europa, Parmafood Group Distribution and Parmafood Trading, contributed to the expansion of the product portfolio, the increase of production capacity and the improvement of the market coverage. These acquisitions allowed access to an extended portfolio of consumer products and to a consolidated distribution network, which increased Aquila's presence in the modern retail, HoReCa, traditional trade and gas stations networks. This diversification of sales channels and served markets supports Aquila's positioning as one of the leaders in the field of integrated distribution of consumer goods in Romania and the Republic of Moldova.

The upstream supply chain includes suppliers of food and non-food products (frozen, refrigerated, ambient), raw materials for own products (wipes, car fluids, aerosols) and suppliers of products under the Group's own brands (Gradena, LaMasa, Yachtis). In addition to freight suppliers, there are also suppliers of warehouse automation equipment, vehicles or maintenance services, telemetry services or fuel supply for internal and external transport activities, as well as suppliers of non-freight services, such as IT, utilities and administrative services.

The internal chain covers logistics, distribution, transport and production. Through the acquisition of Romtec Europa, Aquila added its production activity for car maintenance items, ensuring better predictability of delivery times and product quality. In addition, the integration with Parmafood Group Distribution and Parmafood Trading allowed access to an expanded logistics infrastructure and additional distribution capacity, with increased access to HoReCa and modern retail channels. Logistics and distribution operations are supported by 30 storage centres and a fleet of over 1,600 vehicles, of which 68% comply with at least the Euro 6 emission standard. The fleet operation aims for energy efficiency, and Aquila optimizes transport routes to minimize carbon emissions. Product traceability is ensured through digital solutions, which allow tracking of product movements from the warehouse to the end customer.

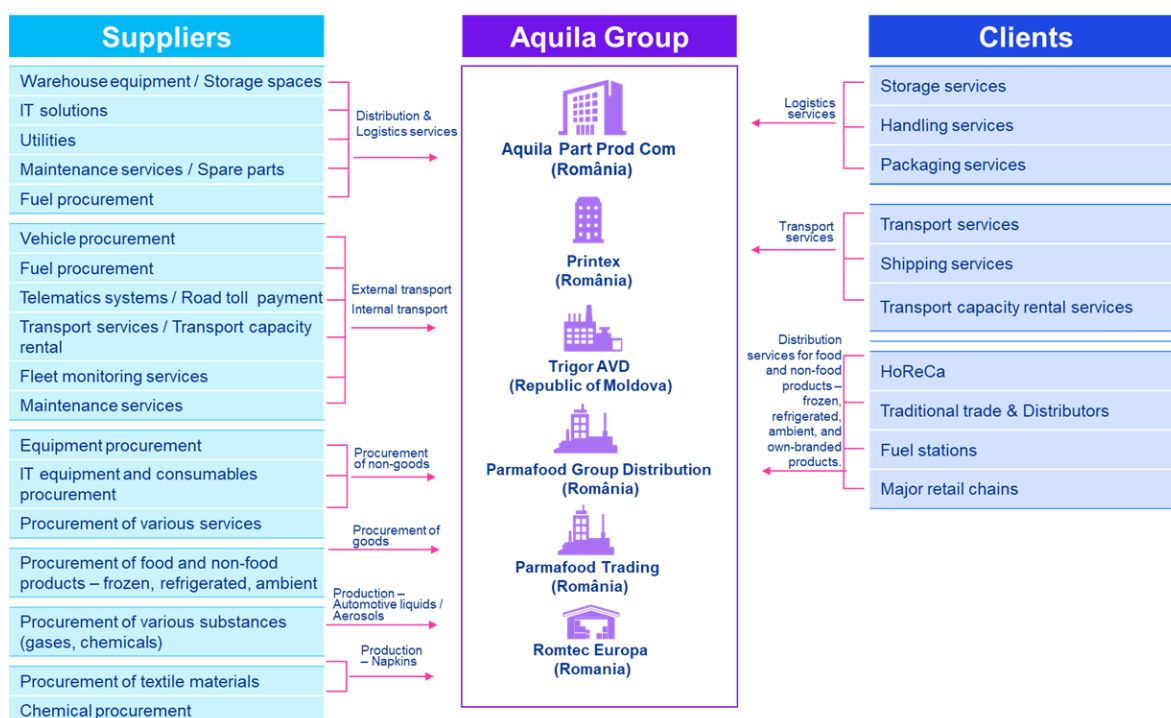
The downstream chain involves delivery to end customers, including large retailers, modern trade networks, local distributors and HoReCa operators. Through the acquisition of Parmafood, Aquila has strengthened its position in the HoReCa and modern retail channels. Distribution is supported by its own fleet and external transport partners. Aquila's value chain generates impacts, risks and opportunities at every stage. Upstream, impacts come from carbon emissions (Scope 3), consumption of natural resources and ESG compliance of suppliers. Internally, major impacts include greenhouse gas emissions (Scope 1 and 2) and energy consumption in the transport fleet, warehouses and production facilities. Downstream, emissions generated by deliveries to customers and risks associated with product safety are the main points of interest.

Value chain risks include supply delays, price fluctuations and ESG risks upstream, high operational costs, disruptions to logistics activities, failures of digital solutions used in warehouses and transportation, in internal operations, as well as delivery delays, product damage and loss of strategic partnerships downstream.

On the other hand, Aquila capitalizes on several opportunities. Upstream, supplier diversification and the use of energy-efficient equipment reduce operational risks. In internal operations, fleet modernization, the use of renewable energy and process automation improve efficiency and reduce costs. Downstream, the optimization of transport routes and the expansion of partnerships with large retailers offer opportunities for growth and operational efficiency. Aquila applies a series of policies and standards to manage impacts and risks in the value chain. The Aquila Code for Responsible Partnership regulates relations with suppliers, imposing requirements regarding respect for human rights, working conditions and sustainability principles. The Code of Ethics and Conduct promotes ethical compliance and business conduct in all business relationships, and annual assessments that also include ESG criteria ensure continuous monitoring of supplier performance. At the same time, the implemented whistleblowing mechanism allows for confidential reporting of non-compliance and supports continuous improvement.

Aquila's value chain covers all important stages, from sourcing to delivering products and services to customers, ensuring an integrated approach to operations.

Aquila Value Chain Map



Aquila strengthens its competitive advantages through a business model focused on efficient growth, the integration of ESG principles and adaptation to regulatory requirements. Our commitment to sustainability was recognized by being awarded the Bronze Medal in the 2024 Ecovadis assessment. The company is listed on the Bucharest Stock Exchange (BVB) since November 2021 (stock symbol AQ) and obtained the maximum score, 10, in the VEKTOR assessment conducted by the Romanian Association for Investor Relations – ARIR in 2024.

A detailed presentation of the company's activity is available in the 2024 Annual Report at pages 14-18.

Employee table

Number of employees	2024	2023
Total number of employees in Romania	2.997	2.689
Total number of employees in Moldova	206	208
Total number of employees	3.203	2.897

The 11.5% increase in the number of employees in Romania in 2024 compared to 2023 is due to both the acquisition and integration of the three new companies, as well as the organic growth of Aquila Part Prod Com's activity.

The breakdown of total revenues by significant ESRS segments is available in the Consolidated Financial Statements for the year 2024, Note 3 “Segment Reporting” in accordance with IFRS 8 Operating Segments.

	Distribution	Logistics	Transport	Unassigned	Total
Revenue	2.785.493.714	96.539.744	63.427.772	-	2.945.461.230
Other revenue	6.792.724	988.714	2.955.574	-	10.737.012

Aquila is not active in the fossil fuels sector (coal, oil and gas) and does not derive any revenue from the exploration, mining, extraction, production, processing, storage, refining or distribution, including

the transport, storage and trading of fossil fuels, as defined in Article 2(62) of Regulation (EU) 2018/1999 of the European Parliament and of the Council.

Aquila does not carry out activities falling within Division 20.2 of Annex I to Regulation (EC) No. 1893/2006, concerning the production of chemicals.

Aquila is not involved in the production, distribution or marketing of controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons) nor in the cultivation or production of tobacco.

Aquila's strategy focuses on increasing operational efficiency, diversifying the product portfolio and adopting sustainable solutions to reduce its carbon footprint. Fleet modernization, route optimization and logistics digitalization are priorities to improve ESG performance. Strategic partnerships and capacity expansion in key areas support access to new markets.

In 2022 we developed our first "Sustainability Strategy" with a 5-year time horizon.

For this strategic cycle, we have chosen to focus our sustainability efforts on three directions:

- Environment and climate change
- Human capital and communities
- Ethics and governance

These three directions were chosen in close connection with the topics considered material by international rating agencies such as MSCI or SASB, by funding organizations and, last but not least, confirmed by our employees and other consulted stakeholders.

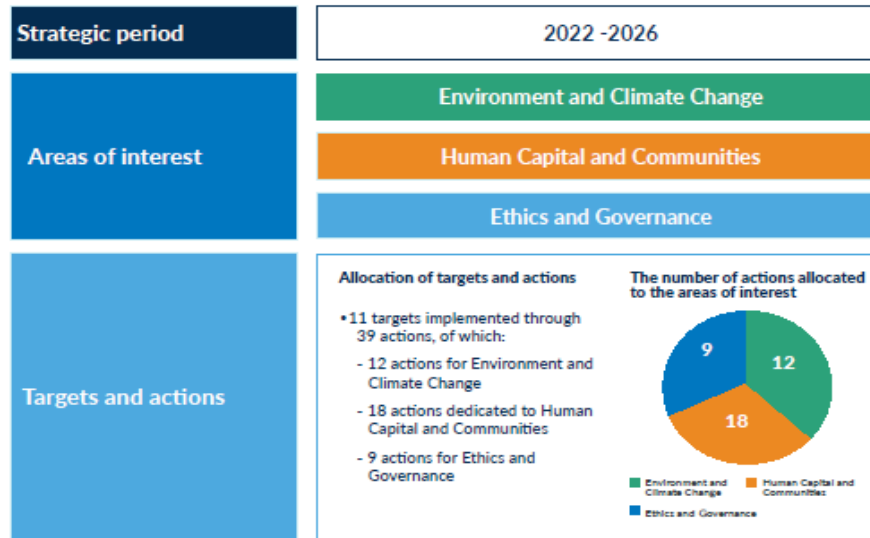
The last few years have brought unprecedented challenges to Europe (and beyond). The European Union's climate ambitions have been put to the test by new geopolitical realities. Even so, the direction chosen by Member States has been to continue and accelerate the transition to green energy and reduce Europe's energy dependence on volatile suppliers and fossil fuels. Our strategic plans and actions on climate and the environment are therefore aligned with these ambitions and we aim to invest in reducing our carbon footprint and using resources efficiently.

Regarding human capital, we have always aimed to provide a safe and healthy workplace, and we have encouraged staff development. In the context where in Romania, one of the UN Sustainable Development Goals where significant progress has not been made is the one related to education (SDG 4), we consider that supporting human capital development is not only a moral obligation, but also a way to ensure, in the medium and long term, the workforce that can support our growth. Over the last year, we have invested both in the development of internal policies that are aligned with the best practices in the field, and in employee education or reward programs presented in the ESRS S1 chapter.

In terms of corporate governance, we are committed to ensuring transparency towards stakeholders, through regular reporting and a constant openness for dialogue. We align ourselves with the Governance Code of the Bucharest Stock Exchange, and Aquila's efforts focus on strengthening internal governance policies, ensuring compliance with best practices and promoting responsible conduct at all levels of the organization.

Over the past three years, we have aligned ourselves with international sustainability standards, ensuring transparent reporting of our actions (in accordance with the GRI 2021 standards) and progress made. These efforts, focused on the three ESG areas, were recognized in 2024 by being awarded the Bronze Medal by EcoVadis for our 2023 performance. The next assessment is scheduled for April 2025, when the results obtained in 2024 will be analysed.

Through our sustainability strategy, we have assumed 11 targets that will be achieved through the implementation of 39 actions.



Aquila's sustainable development objectives are structured in such a way as to achieve a good connection between them and the SDGs relevant to the company's activities.

The UN development goals to which Aquila aims to contribute:

ESG pillars	Strategic directions	Subject categories Materials	Sustainable Development Goals
Environment	Environment and climate change	• Adjustment to climate change • Climate change mitigation • Energy efficiency	     
Social	Human capital and communities	• Working conditions • Social rights and collective bargaining • Health and safety • Equality, diversity and inclusion • Employee development and training • Data protection and confidentiality • Information for consumers and/or end users • Consumer safety: health, safety and responsible marketing practices	     

Governance	Ethics and governance	- Corporate culture, corruption and bribery - Whistle-blowers protection, incidents - Political engagement and lobbying activities - Managing supplier relationships, including payment practices	
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Aquila's Sustainability Strategy, developed in 2022, includes objectives for a wide range of topics. This report only presents the targets and progress related to the material topics identified in the 2024 double materiality analysis, which are subject to ESRS reporting. The other objectives included in the [Strategy](#) continue to be monitored and managed internally, being integrated into operational processes and reported within the company's internal governance framework.

Strategic directions	Targets	Progress in 2024
Climate change	10% reduction in greenhouse gas emissions in the next 5 years, with 2021 as the reference year	The 10% carbon footprint reduction target for Scopes 1 and 2 will be evaluated at the end of the strategic period in 2026. In 2024, the carbon footprint related to Scopes 1 and 2 recorded a decrease of 13% through the location-based method and a decrease of 15% through the market-based method compared to the reference year 2021.
	By 2023, all our procurement procedures will contain sustainability criteria	Starting with 2023, sustainability criteria were included in the parent company's supplier evaluation score. In 2024, the quality and ESG score accounted for 20% of the final evaluation, consisting of 30% quality and 70% ESG. For 2025, we aim to extend this evaluation to include the Group's subsidiaries as well. For 2025, we want to extend this assessment to the subsidiaries as well.
Human capital	Improving safety and health at work - no non-compliance identified as a result of periodic external audits and implementation of at least 2 industry best practices in the next 5 years (e.g. traffic behaviour monitoring and reporting systems for drivers) - by 2026	In 2024, 3 external audits were carried out at Group level, with no non-conformities highlighted and no sanctions applied, thus maintaining the level of compliance from 2023, when 2 audits were carried out, with no non-conformities and sanctions. Two good practices were implemented, such as "OSH Lessons on 1 Page" and automatic notifications for drivers regarding extreme weather conditions. Safety and health programs continue to be expanded. We continue to diversify these practices to improve safety and health at work.
	Development for all employees through:	a) Percentage of employed women: in 2024, the percentage reached is 40.27%. (compared to 36% in the reference year).
	a) improving the percentage of employed women b) increasing the number of training hours	b) The total number of training hours in 2024 was 11,808, compared to 22,019 hours in 2023. Of the previous year's total, 10,855 hours were dedicated to Code of Ethics and Conduct training, a biennial program. Excluding this program, the number of regular training hours in 2023 was 11,164, indicating a slight increase in the number of training hours in 2024.

	c) introducing a performance management system, with targets: 90% of employees to receive a formal evaluation and 50% of employees in management positions to complete the plan at the end of the process.	c) At Group level, in 2024, the number/proportion of performance reviews per employee is 68.75%, while the number of reviews proportional to the number agreed by management was 79.69%. The review process will be aligned in the next two years with the other companies in the group, also integrating sustainability aspects. The objective of completing the development plan for 50% of employees in management positions has been postponed and will be implemented gradually, with the completion of the development platform, over the next three years.
	Succession and business resilience plans through: a) organizing, every two years, dedicated training sessions for leaders. b) access to private medical services for all employees c) annual internship programs dedicated to young talents, and offering scholarships to support education and professional development	a) The objective regarding the implementation of succession and resilience plans was achieved 100% at the group level. High potential employees and successors for key positions were identified, and dedicated development programs are carried out annually, detailed in chapter S1-4, page 119-121. b) For the organizational perimeter for 2021, the target was achieved at a rate of 93%. For the organizational perimeter for 2024, the target was achieved at a rate of 89%.. c) Between April 15 and June 3, 2024, Aquila ran the third internship program "Aquila Building Careers", which involved 16 students from the Petrol- Gaze University Ploiești and 2 students from the Bucharest Academy of Economic Studies. At the same time, the company awarded 3 monthly study scholarships for the duration of the 2024-2025 academic year to the most performing students.
Governance	Strengthening internal corporate governance policies - by 2026	In 2024, Aquila made progress in adopting its internal policies, with formal approval by the Board of Directors of: - existing policies, including the Policy on Quality, Environment, Occupational Health and Safety, Food Safety, Information Security and Transport Safety; the Diversity and Inclusion Policy; the Human Resources Policy; the Modern Slavery and Human Trafficking Policy; and the Internal regulation (revised to reflect current requirements and best practices); - newly adopted policies, including the Workplace Harassment Policy, the Whistleblowing Policy, and the Non-Retaliation Policy. The Road Safety Code is currently under development and is expected to be finalized within the next two years.
	Supplier engagement in sustainable activities - by 2026	The "Aquila Code for Responsible Partnership" was developed, communicated to partners and published on the company's website, meeting the objective 100% at the Aquila Part Prod Com company level.
	Collaborate with agencies to assess progress - annually	Aquila has reported annual progress in EcoVadis assessments for the past three years. In 2024, for its 2023 activity, the company achieved the Bronze Medal.

SBM-2 – Interests and views of stakeholders

At Aquila, stakeholder engagement is a central pillar for the development and implementation of sustainability strategies. Through constant dialogue, the company seeks to understand and align their priorities and expectations with its strategic and operational objectives.

Main categories of stakeholders:

- Employees
- Customers

- Suppliers
- Shareholders and investors
- Banks and financiers
- Regulatory authorities
- Press/Media
- Local communities
- NGOs

Aquila uses a wide range of mechanisms for interaction and feedback collection, each with well-defined purposes:

Category	Interaction method	Use of information	Purpose
Employees	Annual satisfaction survey, internal intranet platform, annual performance evaluation, dedicated email addresses: conduita@aquila.ro avertizorintegritate@aquila.ro Trust-Line platform	The feedback collected from employees is used to identify and address their needs, to optimize human resources and occupational health and safety policies.	Decisions regarding improving the work environment, developing retention policies, and developing employee engagement initiatives.
Customers	Direct discussions, digital channels	The information obtained from customers is used to personalize services, optimize product traceability, and integrate ESG requirements.	Decisions to personalize services, adjust logistics processes, and integrate ESG requirements into service offerings.
Suppliers	Contracts, Supplier Evaluation Questionnaires, Digital Channels	Data collected from suppliers is used to assess ESG compliance, improve procurement processes, and promote sustainability practices.	Decisions regarding supplier selection, contract renegotiation and integration of ESG requirements into the supply chain.
Shareholders/Investors	General Meetings of Shareholders (GMS), digital channels, quarterly teleconferences	The information and feedback received from investors is used to align the sustainable development strategy with their expectations.	Strategic investment decisions, transparency of financial information and alignment of sustainability strategy with investor expectations.
Banks and Financiers	Regular meetings, Sustainability reports, Direct communication via email and digital channels	Data provided by banks and financiers is used to assess financing conditions and improve credit ratings.	Decisions to access green financing, negotiating credit terms and selecting financing options.
Regulatory authorities	Official letters, Regular meetings	Information provided by authorities is used to ensure compliance with legal requirements and ESG regulations.	Decisions to adjust internal policies, implement corrective measures and align with legal requirements.
Press	Press releases, Media events	Media information is used to manage the company's public image and promote sustainability initiatives.	External communication decisions, development of awareness campaigns

			and management of reputational risks.
Communities/NGOs	Volunteer programs, Sponsorship contracts, Conferences, Joint projects, Media events	Feedback received from communities and NGOs is used to develop local impact projects and support educational, social and environmental initiatives.	Decisions regarding corporate social responsibility (CSR) initiatives, sponsorships, and employee involvement in volunteering.

Aquila adopts an integrated collaboration model, in which each company in the group, regardless of geographical area and each department maintains an active dialogue with stakeholders relevant to its area of activity, and sustainability issues and ESG requirements are coordinated by the sustainability manager.

To understand and prioritize stakeholder needs, Aquila uses materiality analysis, which involves collecting and evaluating data from employees, customers, suppliers, investors, banks and financiers, authorities, NGOs and communities through structured questionnaires and representative samples.

In 2024, the double materiality process helped identify priorities for Aquila's business, including climate change adaptation and mitigation, its own workforce, data privacy and governance issues. These priorities were integrated into the sustainability strategy, influencing operational objectives and development initiatives.

Employees provided valuable insights in annual surveys, and their responses led to measures that ensure a safer and more inclusive work environment. Actions resulting from these consultations include strengthening workplace health and safety measures, expanding access to private medical services for employees, and launching initiatives dedicated to supporting diversity and talent retention. These measures were integrated into the Internal regulation of Aquila Part Prod Com S.A. adopted in 2024 and are constantly monitored.

Customers have expressed the need for traceability and sustainability in the supply chain. As a result, Aquila has adopted solutions to optimize logistics operations, such as integrating low-emission vehicles into the fleet and using renewable energy in warehouses. These changes not only meet customer needs, but also contribute to the company's sustainability goals.

Suppliers are assessed annually through ESG questionnaires, and their performance contributes to their classification based on compliance and social responsibility criteria. Depending on the results, Aquila adjusts collaborative relationships, prioritizing partners that align with the company's environmental and social objectives. In 2024, a total of 166 suppliers were assessed, of which 127 provided responses to the assessment requirements.

Banks and financiers also play a key role. Following interactions with banks, Aquila was able to access lines of financing for investments in fleet expansion and warehouse energy efficiency projects.

Communities and NGOs have contributed to adapting the social engagement program, directing volunteer projects to local needs. These initiatives focus on education, supporting vulnerable groups and environmental protection, with an emphasis on strategic areas of operation, such as Prahova and Ilfov counties.

To ensure the integration of stakeholders' priorities and perspectives into the company's strategy, the administrative, management and supervisory bodies are informed periodically. In 2024, sustainability topics were discussed 3 times in the Board of Directors meetings.

Executive management addresses sustainability issues weekly in the context of business strategy, and during monthly meetings monitors various indicators, such as staff retention and turnover, diversity, employee satisfaction and performance.

Aquila integrates stakeholders' perspectives into strategic and operational decisions, through a transparent and participatory process. The Group promotes respect for human rights at all levels of the organization and throughout the value chain, ensuring compliance in all geographical regions in which it operates.

The disclosure requirement for ESRS 2 SBM-2 – Interests, views and rights of individuals within the own workforce is included in the thematic chapter ESRS S1 – Own workforce, on page 87.

The disclosure requirement for ESRS 2 SBM-2 – Interests, views and rights of consumers and/or end-users is included in the thematic chapter ESRS S4 – Consumers and end-users, on page 146.

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

Aquila Group operates an integrated business model, covering distribution, logistics and transport, serving over 72,000 points of sale and covering over 90% of the Romanian market. The activity is carried out in Romania and the Republic of Moldova, and recent acquisitions (Romtec Europa, Parmafood Group Distribution and Parmafood Trading) have strengthened the value chain by expanding production and distribution capacities. In the Republic of Moldova, the main activity is distribution, warehousing and national and international transport of consumer goods.

The geographical proximity between the two countries ensures similar exposure to environmental, economic and social risks, without significant differences in terms of regulations or the impact of operations on sustainability.

Our core business is distribution and logistics, through which we connect an impressive number of customers and consumers. Therefore, the risks and opportunities associated with our own operations, including ESG ones, are closely linked to our core business.

Potential supply chain risks are more related to the supply of goods and services necessary for the operations (delays in supply and price fluctuations), delays in vehicle delivery, and opportunities are aimed at diversifying suppliers and adopting efficient processes. At the level of internal operations, carbon emissions (Scope 1 and 2) represent the main challenge, managed by modernizing the fleet and using renewable energy. Downstream, optimizing transport routes and ensuring product traceability offer opportunities for operational efficiency and reducing environmental impact.

Material impacts, risks and opportunities

For the environmental area, the risks and opportunities related to climate change and energy consumption are the most significant, being considered material topics. The impacts are present both in our own operations and in the value chain, affecting the infrastructure, the transport fleet and the supply chain.

Climate change can have a direct negative impact on Aquila's infrastructure, increasing operational costs and risks associated with existing buildings, warehouses and production facilities, particularly due to high temperatures, extreme weather events and flooding. These conditions affect the integrity of the infrastructure, increase maintenance and insurance costs and reduce the operational life of the vehicle

fleet. In addition, extreme temperatures can affect the health and productivity of warehouse employees and drivers in the transport fleet.

To reduce these risks, Aquila has implemented a decarbonization plan that includes adaptation measures, but also assessing exposure to water risks and monitoring progress through annual reports to EcoVadis. Failure to implement effective and substantiated adaptation measures may amplify the negative impact on the company's long-term financial and operational stability.

In terms of climate change mitigation, greenhouse gas emissions generated by our own activities and value chain contribute to negative climate impacts and may generate additional costs through carbon taxes imposed by increasingly strict regulations.

The lack of detailed data on the carbon footprint of its supply chain hinders Aquila's ability to take effective measures to reduce emissions. In addition, the company faces the risk of losing customers concerned about sustainability if it does not implement concrete actions in this regard. At the same time, stricter regulations and CO₂ taxes may generate additional operational costs, affecting competitiveness.

To mitigate these risks, the company is investing in renewable energy by installing photovoltaic panels, upgrading its fleet to EURO 6 compliant vehicles and implementing energy efficiency measures in its warehouses. In addition, fuel consumption monitoring and driver education programs on defensive driving contribute to reducing emissions and optimizing operational costs.

Energy efficiency is an important pillar for the company, allowing opportunities to reduce operational costs and increase competitiveness. The use of fossil fuels in Aquila's operations contributes to GHG emissions and adds pressure on operational costs, especially due to the volatility of energy prices. Technological limitations of the fleet and underdeveloped infrastructure make the transition to more sustainable alternatives difficult.

In this regard, Aquila has integrated energy efficiency measures in its headquarters and warehouses, installing solar panels and optimizing its fleet, reducing dependence on conventional energy sources. Also, strategic partnerships and employee involvement in identifying energy efficiency solutions support competitiveness and reduce operational costs.

Aquila is integrating energy efficiency and resource consumption optimization measures to reduce its environmental impact, initially focusing on actions with immediate effect. In the short and medium term, investments in fleet modernization and digitalization will support decarbonization objectives and increase operational efficiency. In the long term, the company aims to progressively reduce its dependence on fossil fuels and expand the use of renewable energy, thus strengthening its resilience and ability to adapt to climate change. Through these measures, Aquila aligns itself with regulatory requirements, meets stakeholder expectations and maintains its long-term competitiveness.

In the social area, the Aquila Group, with 3,203 employees as of 31.12.2024, is one of the main players in the logistics sector in Romania, which implies the responsibility to provide a safe, inclusive and motivating working environment for all its employees. The main impacts, risks and opportunities are concentrated in its own operations, with implications for workforce stability, working conditions, work-life balance, equal opportunities and employee protection measures.

The company maintains a stable working environment through permanent contracts and non-salary benefits, supporting employee retention and its attractiveness as an employer. At the same time, granting legal holidays, additional days off and access to private medical services contribute to employee satisfaction and productivity. We monitor market developments and align salaries with industry standards to reduce risks related to staff turnover. To manage these risks, Aquila has implemented a fair salary system, correlated with the market and individual needs, also offering special situation aids and life

insurance.

Logistics and transport activities can have negative impacts on employee health and safety, such as work accidents and occupational diseases, with consequences on productivity. Aquila has integrated all employees into the occupational health and safety management system and conducts regular training on risk prevention, road traffic compliance and management of psychosocial factors. Access to preventive medical services contributes to reducing absenteeism and improving operational performance.

Equal opportunities and fair remuneration are promoted through a transparent performance evaluation system, correlated with the principles of the Internal regulation and the Code of Conduct. Aquila supports the inclusion of people with disabilities, ensuring a diverse and fair working environment. Unequal access to professional training is addressed through skills development programs and career counselling, which stimulate employee involvement and loyalty. Compliance with the legislation on freedom of association, the existence of works councils and collective bargaining supports the stability of relations between employees and the organization. The protection of employee data is an important aspect, and its misuse can affect staff trust and retention. Aquila has implemented a confidentiality policy that ensures the protection of information and strengthens the organizational culture based on respect and integrity.

In the short and medium term, the company focuses on improving working conditions and remuneration systems to reduce workforce turnover and support staff retention. At the same time, the digitalization of processes and the development of professional training programs will support the increase in employee performance and operational efficiency. In the long term, Aquila aims to improve recruitment strategies and strengthen diversity and inclusion measures, thus aligning itself with regulatory requirements and stakeholder expectations. By integrating these measures, the company strengthens its human resources strategy, maintains its competitiveness and ensures a resilient business model, capable of responding to future labour market challenges.

Aquila manages material impacts on consumers and end users to ensure data privacy, access to quality information, product safety and promote responsible business practices. These issues directly impact downstream operations, affecting customer trust, reputation and the company's financial performance.

The misuse of consumer data can reduce customer and consumer trust, leading to financial losses and damage to the company's reputation. In this regard, the company implements advanced security measures, including data protection mechanisms and periodic server security testing. The opportunity lies in strengthening customer trust through effective internal policies and transparency in managing security incidents.

Access to accurate and up-to-date information is important for consumer protection and strengthening Aquila's reputation. An accessible website with up-to-date and complete information, as well as the regular publication of reports and the provision of rapid responses to customer requests, contribute to maintaining a relationship of trust. These measures support market expansion, attracting a wider audience and compliance with regulations on information transparency.

Product safety is a priority, and failure to meet quality standards or improper packaging can have negative impacts on consumers, affecting the company's image. To mitigate these impacts, Aquila applies a strict Code of Conduct, conducts regular supplier audits and imposes strict commercial clauses on product safety and quality. Customer trust is built through regular supplier audits and the integration of ESG criteria into the selection process, demonstrating the company's commitment to sustainability and ethical standards.

Responsible marketing practices are important for maintaining consumer loyalty and preventing lost sales. Responsible marketing and clear labelling provide transparency on products, allowing customers to make informed decisions.

Aquila is integrating these measures into its strategy, initially focusing on actions with immediate impact, such as improving data security and increasing information transparency. In the short and medium term, investments in digitalization and supply chain optimization will support compliance with safety standards and regulatory requirements. In the long term, the company aims to strengthen its reputation as a trusted partner, promoting ethical and sustainable business practices. These initiatives aligned with market demands and consumer expectations contribute to maintaining the company's competitiveness and resilience.

Aquila manages material impacts, risks and opportunities **in the area of corporate governance**, playing an important role in strengthening an ethical and transparent organizational culture. These aspects influence its own operations, supply chain and downstream business relationships, affecting stakeholder trust and the company's performance.

A solid corporate culture contributes to transparency and the development of a shared vision, improving both employee well-being and relationships with partners. In the absence of compliance with the principles of business conduct, the company may face a decrease in the trust of customers and partners. In this regard, Aquila promotes governance based on ethical compliance and clear integrity rules.

Whistle-blower protection plays a key role in preventing reputational risks and breaches of standards of conduct. The lack of effective mechanisms can compromise the public interest and generate significant risks for the company. By responding quickly to incidents and improving governance systems, Aquila increases transparency and accountability, strengthening organizational ethics. Regarding political engagement and lobbying activities, the implementation of strict policies ensures ethical compliance and protects the company's reputation, preventing risks associated with improper influence on decision-making processes. At the same time, managing supplier relationships is an important aspect of the business model. Financial pressures on suppliers can affect the stability of the supply chain and the working conditions of their employees. Aquila mitigates these risks by complying with legislation, applying fair trade practices and developing long-term partnerships, maintaining an efficient cash flow and securing the supply chain.

The negative impacts of corruption and bribery can affect the integrity of the company, and ignorance of internal policies can lead to violations of the law and loss of stakeholder trust. Aquila manages these risks through internal policies and training programs, promoting sustainable governance and fair relations with customers and suppliers. At the same time, corruption incidents can expose the company to reputational and financial risks. The application of internal policies and preventive measures helps protect the company and prevent incidents that could compromise the credibility of the organization.

Aquila integrates these measures into its governance strategy, focusing on ethical compliance and risk prevention. In the short and medium term, initiatives to strengthen organizational culture, protect whistle-blowers and manage business relationships responsibly support operational stability. In the long term, the company aims to develop robust governance, strengthening compliance mechanisms and promoting ethical practices that support resilience and competitiveness in the market.

To address the challenges and capitalize on the opportunities of our business, in 2024 we conducted a double materiality analysis process. This included consulting stakeholders and assessing the risks and impacts of our own operations, as well as on the upstream and downstream value chain. The process aimed to identify and validate priority topics that reflect the impact of our business activities and relationships on the economy, the environment, society and human rights. This approach gave us a clearer perspective on risks and opportunities, facilitating their integration into action plans. Positive and negative impacts were analysed in the short, medium and long term, as defined by the ESRS, considering both internal operations and the upstream and downstream value chain.

In the current reporting period, no significant changes were identified in the impacts, risks and opportunities assessed compared to the previous period. The double materiality analysis confirmed the continuity of the main topics associated with Aquila's strategy and business model.

The analysis of impacts, risks and opportunities did not identify any specific issues that are not covered by the ESRS requirements. All risks and opportunities relevant to Aquila fall within the applicable standards, without requiring additional entity-specific disclosures.

Currently, the Aquila Group has not recorded any significant financial effects related to climate or environmental risks in its financial statements. However, the company continues to monitor climate and environmental risks and intends to include in future reporting any material financial impact on its financial position, financial performance or cash flows, once such effects become measurable and relevant.

Aquila Group has not conducted a study on climate vulnerabilities and risks, so we cannot provide detailed information on the possible financial effects on the financial position, financial performance and cash flows in the short, medium and long term. The completion of this study is planned for 2025 and will provide us with a clearer assessment of the impact of climate risks on our activities.

4. Impact, risk and opportunity management

Disclosures on the materiality assessment process

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

To establish the ESG priorities with the greatest impact on Aquila Group's activities and value chain, the 2024 analysis assessed both the impact of activities and the financial implications, using double materiality analysis to identify, assess and manage material impacts, risks and opportunities. The analysis covered all Aquila Group operations, including activities carried out in Romania and the Republic of Moldova.

The double materiality analysis process was carried out in four stages:

1. Identifying potentially material topics:

In 2021, Aquila's management team conducted an analysis of industry trends, applicable regulations, and the requirements of financial partners and ESG rating agencies. This assessment included a desk review of the most relevant sustainability aspects for the logistics sector, comparing them with the reporting practices of other similar companies and the requirements of international standards. The process integrated data from external sources, such as regulatory reports and best practice guides, along with internal insights obtained through consulting the management team and analysing the company's strategic priorities..

The initial identification of material topics was validated through an internal prioritization process, based on the importance of economic, social and environmental impacts on Aquila's business model. In this process, criteria such as the scale of the operations concerned, relevance to stakeholders and the degree of alignment with sustainability objectives were used. The identified topics were aligned with the ESRS framework, ensuring reporting compliance. The initial identification was validated by the management team.

2. Stakeholder consultation

In 2023, Aquila extended its consultations to internal and external stakeholders, including employees, customers, suppliers, investors, authorities, NGOs and local communities. By using structured questionnaires, the Group achieved a response rate of 55%, providing a clear picture of key priorities. The results of the consultation were integrated into the materiality prioritization process, and further details are available in 2022 [Sustainability Report](#), page 40.

3. Revalidation of material topics

The priority topics were revalidated and correlated with the updated CSRD requirements in 2024. Aquila applied a materiality threshold that ensures a balanced selection of material topics, taking into account the impact on the environment, society and financial performance.

The materiality threshold was established based on an internal review of the most relevant sustainability frameworks, including SASB, MSCI, EcoVadis and EBRD, and the requirements of financial partners and ESG rating agencies. The choice of this level ensures that the selected material topics fully cover the important aspects for the sector in which Aquila operates, while providing coherence and comparability in sustainability reporting.

At the same time, the application of this threshold supports effective risk management, allowing the company to identify and address issues that may directly impact operational performance and stakeholder relations. It also facilitates alignment with the updated CSRD requirements, respecting the principles of transparency and relevance in non-financial reporting.

4. Analysis of impacts, risks and opportunities

The material topics were assessed in terms of positive and negative impacts, in accordance with the ERSR requirements. For actual negative impacts, their significance was determined based on the severity of the impact, analysing its scale, scope and irremediability. In the case of potential negative impacts, the assessment took into account both the severity and the likelihood of the impact, with the note that, in situations involving human rights, the severity of the impact prevails over the likelihood.

For positive impacts, significance was determined by assessing the scale and scope of actual impacts, and for potential impacts, the likelihood of their occurrence was also taken into account.

Risks and opportunities were analysed through a combination of the likelihood of occurrence and the potential magnitude of the financial effects, using standardized parameters to determine their relevance in the context of Aquila's business model and value chain. Final validation, inclusion in the materiality matrix and integration of the analysis results into the business strategy.

The company's double materiality analysis integrates two dimensions: impact materiality and financial materiality. This process allowed the identification of material topics, sub-topics and sub-sub-topics that are relevant from either an impact perspective or a financial perspective, or both.

The impact materiality analysis aimed to identify and assess the effects of Aquila Group's activities on the environment, people and society, following an "inside-out" approach. As part of this analysis, the qualitative characteristics of the impacts were assessed, taking into account the impact categories, the location of the impact and the duration of manifestation.

Impacts were classified into three main categories: direct impacts, generated by the company's own operations; indirect impacts, determined by the activities of partners in the value chain, either upstream (such as suppliers) or downstream (such as end consumers); and direct and indirect impacts – situations in which the effects are felt both internally and externally, having a complex influence on the environment

and society. Regarding the location of the impact, the analysis took into account three perspectives: own activities, where the impacts are derived from the Group's direct operations; the upstream value chain, which reflects the impacts associated with suppliers and logistics partners; and the downstream value chain, which refers to the impacts on end consumers and users of the products and services offered. Impacts were also analysed according to the duration of manifestation, taking into account short, medium and long-term effects, according to the ESRS definition.

The impact assessment also included a quantitative analysis based on four parameters. Scale (from 1 to 5) measured the intensity of the effect on the environment, people or society, and scope reflected the size and scope of the impact (from local to global). Irremediability was assessed to determine the ability of the company or its partners to reduce or eliminate the negative effects, and likelihood assessed the chance that an impact would materialize (from "very unlikely" to "most likely").

Actual and potential impacts were classified and prioritized based on their severity, using a unified score to ensure comparability and integration into the double materiality matrix. Negative impacts were assessed based on their severity and likelihood of the impact, while positive impacts were analysed based on their scale, scope, and likelihood of the impact.

Financial materiality analysed how ESG factors influence the financial performance of the Aquila Group, including both risks and opportunities ("from outside to inside").

The assessment focused on several relevant aspects. First, the continuity of resources was analysed, to identify the availability of materials necessary for the company's activity and possible constraints that could influence the sustainability of operations in the long term. In this process, the identified impacts were also considered as possible sources of risks and opportunities, providing a broad perspective on how they can influence the value chain. Critical dependencies in the value chain, namely relationships with suppliers and business partners, were also assessed, in order to identify possible vulnerabilities generated by these interactions.

Another important aspect was the effect on cash flow, which included risks associated with cost increases (such as energy or raw material costs) and opportunities for cost optimization. For their assessment, analysis criteria based on the likelihood of occurrence and the potential magnitude of risks and opportunities were used, applied through a scoring system (1-5) that allows a clear comparison of risks and opportunities. The risks were assessed and recorded in the Risk Record Register, using a risk matrix that combines the likelihood of occurrence and the severity of the impact.

The analysis was conducted over three time horizons, as defined by the ESRS. In the short term, immediate risks such as market volatility and possible supply chain disruptions were considered. In the medium term, the impact of new regulations and changes in market demand was analysed, and in the long term, investments in renewable energy and the development of new solutions were considered, which may influence the Group's financial performance.

To ensure an objective assessment, each theme was also analysed from the perspective of human rights impact, considering the effects on employees, business partners and communities. Aquila Group uses the double materiality matrix to support the decision-making process and align sustainability priorities with operational objectives. The matrix provides a graphical representation of the priority themes, summarizing the scores obtained for each theme analysed in relation to environmental, social and financial impact.

The assessments made allowed the calculation of a final score for each theme, and the themes with the highest score were positioned in the highest priority areas based on the outcome of the double materiality assessment. The Aquila Group operates in the logistics sector, where the main environmental risks

include strict regulations on carbon emissions, increasing energy and fuel costs, delays in vehicle delivery and risks associated with the supply chain. ESG compliance risks and reputational impacts, generated by supplier performance, are also closely monitored.

To mitigate these risks, Aquila is implementing initiatives to modernize its transport fleet, install solar panels and streamline operations, helping to reduce operational costs and carbon footprint. Diversifying suppliers and integrating ESG criteria into selection and monitoring processes support supply chain resilience.

Social risks are associated with workplace safety and health, workforce retention and staff shortages. Aquila reduces these risks by implementing health and safety policies and conducting training programs. Opportunities include increasing employee satisfaction, reducing recruitment costs and strengthening the position as an attractive employer.

Risks related to business conduct include acts of corruption, non-compliance with ethical norms and reputational risks. Aquila has adopted a zero-tolerance policy towards bribery, supported by employee training sessions, confidential reporting channels and regular internal audits. Opportunities include increasing the trust of business partners and attracting investors.

The risks associated with our own products are related to food safety and ESG compliance of suppliers. To manage these risks, Aquila collaborates with certified suppliers and regularly monitors their compliance. The resulting opportunities include access to more demanding markets and the reduction of reputational risks. The identified risks and opportunities are integrated into the decision-making process, being part of the Risk Register, which includes all ESG risks resulting from the double materiality analysis and applies to all companies in the group, where they are assessed based on likelihood and severity. Aquila has designated teams responsible for managing each identified risk and opportunity: senior management ensures the integration of ESG risks into the business strategy, and the general managers of the subsidiaries implement the measures at local level, in Romania and the Republic of Moldova, maintaining operational coherence between the two markets. The directors responsible for operations, logistics and transport manage the implementation of energy efficiency and emission reduction measures. The manager responsible for human resources and sustainability manages social risks, such as occupational health and safety and staff retention, and coordinates the integration of ESG principles within the company.

The final results of the double materiality analysis were presented to the executive management on 29.10.2024, which validated the priority topics and adjusted the company's strategies to meet ESG requirements. The entire process is integrated into the risk management system, allowing for the monitoring of impacts, risks and opportunities. The Board of Directors oversees the risk management process, periodically assessing the effectiveness of the measures implemented and approving the necessary actions to mitigate critical risks.

The analysis is reviewed annually to reflect changes in the operating environment and applicable regulations. In 2024, the process was expanded to clearly differentiate between impacts, which reflect the effects of Aquila's activities on the environment and society, and risks and opportunities, which reflect how external factors, including environmental and social changes, influence the company's activity.

Thus, the double materiality analysis was integrated to assess both the ESG impacts generated by Aquila and the ESG risks and opportunities that are relevant from a financial point of view. The scope of the analysis was also extended to include ESG risks and opportunities along the value chain (both upstream and downstream), as well as for recently acquired and integrated companies. The process was adjusted to prioritize material topics based on the criteria of severity, likelihood and financial impact. All ESG risks and opportunities identified through the double materiality analysis were integrated into the Risk Register

that applies to all companies in the Group, using the same assessment criteria (likelihood and severity) applied for general risks.

The process was applied uniformly for all entities within the Aquila Group, using the same reporting limits as those applied for the consolidated financial statements.

The next review is scheduled for 2025, with the possibility of adjusting it based on significant developments in the company's activities or the expansion of operations into new regions or business areas.

Reporting limits for ESG data on the value chain are set at the level of direct suppliers (level 1), and their associated emissions are estimated using emission factors from external databases.

The disclosure requirement for ESRS 2 IRO-1 – Description of processes for identifying and assessing material climate-related impacts, risks and opportunities is included in the ESRS E1 thematic chapter, on page 66.

The disclosure requirement for ESRS 2 IRO-1 – Description of processes for identifying and assessing material impacts, risks and opportunities in relation to matters related to business conduct is included in the thematic chapter ESRS G1 – Governance, on page 170.

Following the double materiality process carried out by the company, the final list of material topics according to CSRD is:

	Material topic	Material sub-topic	Material sub-sub-topic
E1	Climate change	Climate change adaptation	
E1	Climate change	Climate change mitigation	
E1	Climate change	Energy	
S1	Own workforce	Working conditions	Secure employment
S1	Own workforce		Working time
S1	Own workforce		Adequate wages
S1	Own workforce		Social dialogue
S1	Own workforce		Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
S1	Own workforce		Collective bargaining, including rate of workers covered by collective agreements
S1	Own workforce		Work-life balance
S1	Own workforce		Health and safety
S1	Own workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value
S1	Own workforce		Training and skills development
S1	Own workforce		Employment and inclusion of persons with disabilities
S1	Own workforce		Measures against violence and harassment in the workplace
S1	Own workforce		Diversity
S1	Own workforce		Privacy

S4	Consumers and end users	Information-related impacts for consumers and/or end-users	Privacy
S4	Consumers and end users		Access to (quality) information
S4	Consumers and end users	Personal safety of consumers and/or end-users	Health and safety
S4	Consumers and end users		Responsible marketing practices
G1	Business conduct	Corporate culture	
G1	Business conduct	Protection of whistle-blowers	
G1	Business conduct	Political engagement and lobbying activities	
G1	Business conduct	Management of relationships with suppliers including payment practices	
G1	Business conduct	Corruption and bribery	Prevention and detection, including training
G1	Business conduct		Incidents

In accordance with the requirements of ESRS 1, paragraph 29 and the process of identifying and assessing impacts, risks and opportunities, Aquila has analysed all environmental sub-topics, including E2 (Pollution), E3 (Water and marine resources), E4 (Biodiversity and ecosystems) and E5 (Circular economy). Following the double materiality process, it was concluded that these sub-topics are not material to the Aquila Group's activity at present.

As part of the double materiality analysis conducted by Aquila Group in 2024, the **ESRS E2 – Pollution** topic was assessed across all sub-topics set out in the standard: Pollution of air, Pollution of water, Pollution of soil, Pollution of living organisms and food resources, Substances of concern, Substances of very high concern, Microplastics.

The process for identifying and assessing pollution-related impacts, risks and opportunities was carried out at the level of the Group's own operations, as well as its upstream and downstream value chain. The applied methodology included an analysis of Aquila's sites in Romania and the Republic of Moldova, a review of the economic activities performed, and an assessment of the products and services linked to each pollution sub-topic. The underlying assumptions considered that pollution could occur primarily through transport and logistics activities, as well as through the use of hazardous substances in the operations of the SEVESO-classified warehouse operated by Aquila Part Prod Com and at the level of its subsidiary Romtec Europa.

The tools used included operational data analysis related to emissions from the vehicle fleet, a review of environmental permits and internal incident prevention procedures, as well as the consultation of incident logs to confirm the absence of relevant cases. No direct consultations were carried out with affected communities, given the low level of potential impact associated with this topic for Aquila.

As part of the double materiality analysis conducted by Aquila Group in 2024, the **ESRS E3 – Water and marine resources** topic was assessed across all sub-topics set out in the standard: Water, Marine

resources and all sub-sub-topics: Water consumption, Water withdrawals, Water discharges, Water discharges in the oceans, Extraction and use of marine resources.

The process for identifying and assessing water-related impacts, risks and opportunities was carried out across the Group's own operations, as well as its upstream and downstream value chain, covering all Aquila locations in Romania and the Republic of Moldova. The only applicable sub-topic identified was water consumption, as freshwater is used by the Group for domestic purposes, emergency situations (e.g., fire suppression), and is incorporated into products by the subsidiary Romtec Europa.

The applied methodology involved analysing operational sites in Romania and the Republic of Moldova, identifying activities where water is used (domestic consumption, firefighting, production processes), and evaluating the degree of interaction with water resources across the value chain. An internal approach was applied, based on a review of processes and site-specific exposure. The underlying assumption was that, although water is not used intensively in industrial processes, risks may arise from access limitations, rising costs or regulatory constraints in areas affected by water stress, which could impact operations. The tools used included monitoring consumption via water meters installed at all locations, auditing internal networks to prevent leaks, and applying the WRI Aqueduct tool developed by the World Resources Institute to assess site-level water risks.

No direct consultations with affected communities were conducted, given the limited nature of Aquila's interaction with natural water sources and the absence of large-scale industrial activities that would lead to significant water consumption or pollution.

As part of the double materiality analysis, the **ESRS E4 – Biodiversity and ecosystems** topic was assessed in its entirety, including all sub-topics set out in the standard. The evaluation was conducted across Aquila's own operations as well as its upstream and downstream value chain. The applied methodology included an analysis of the business model, mapping of operational activities and locations across Romania and the Republic of Moldova, and a review of the types of products, processes and services used, in correlation with potential interactions with biodiversity. Both direct and indirect impacts and dependencies were analysed using internal data and relevant information from the supply chain. Tools used included internal analysis of operations, environmental risk assessments, review of supply chains and supporting documentation for commercial contracts.

Following this evaluation, all sub-topics under ESRS E4 were classified as not applicable, as no material impacts, risks, dependencies or opportunities related to biodiversity or ecosystems were identified in connection with Aquila's activities.

No operational sites, production processes or sources of supply were found to generate actual or potential negative impacts on biodiversity and ecosystems that could affect communities. As a result, community involvement in the assessment process was not required. There are no direct impacts on ecosystem services relevant to communities; therefore, no mitigation plans or measures were necessary. The Group does not own or operate any sites located in or near biodiversity-sensitive areas. Its activities do not involve interventions that would lead to habitat degradation or the disturbance of species in protected areas. Consequently, there was no need to implement biodiversity mitigation measures under relevant EU directives or equivalent regulations, as no risks were identified that would trigger such obligations.

The **ESRS E5 – Resource use and circular economy** topic was assessed across all sub-topics set out in the standard. The evaluation covered all Aquila Group locations in Romania and the Republic of Moldova. Of these, only Waste sub-topic was identified as applicable, being relevant both at Group level and across operations in Romania and the Republic of Moldova. The assessment of impacts, risks and opportunities was conducted at the level of own operations as well as the upstream and downstream value chain.

The methodology applied included the analysis of waste flows at all Aquila locations, a review of internal waste management reports, verification of compliance with legal requirements, and monitoring of existing partnerships with collection organisations. The assumptions considered were based on the understanding that the main impacts arise from the company's day-to-day activities, and that the circular economy can be supported through measures aimed at optimising waste collection and recycling.

Tools used included waste volume monitoring, analysis of selective collection systems and the periodic evaluation of contracted waste management partners.

No direct consultations were conducted, as the impact of waste management is limited to the company's internal operations and the waste is managed through specialised partners in accordance with national regulations.

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

The information included in the report was selected based on the results of the double materiality analysis, the impacts, risks and opportunities that emerged as material and according to the criteria set out in ESRS 1 paragraph 3.2 (Material matters and materiality of information).

Impacts were assessed based on severity and likelihood of the impact, while risks and opportunities were classified based on the likelihood of occurrence and the potential magnitude of the financial effects.

The double materiality matrix was constructed based on the final percentage scores for impacts and financial materiality for each topic analysed. In this process, the percentage values associated with negative, positive impacts, risks and opportunities were compared, and the highest value determined the degree of materiality of each aspect.

The materiality threshold served as a reference for determining whether a topic is material. A topic was considered material if it met or exceeded this threshold, either from the perspective of environmental and social impact or from the perspective of financial materiality. Thus, even if a topic is not material from both perspectives, it is classified as material if it meets the materiality criterion for one of them.

Through this process, Aquila ensured the alignment of material topics with CSRD requirements, allowing for efficient prioritization of important information for reporting and strategic decision-making.

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ESRS disclosure index- Datapoints from other EU legislation

Disclosure requirement and related data paragraph	Reference from SFDR	Pillar 3 reference	Reference from the Benchmark Regulation	EU Climate Law Reference	Page/ Rating*
ESRS 2 GOV-1 Gender diversity in management bodies paragraph 21 letter (d)	Indicator No. 13 in Table No. 1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		9
ESRS 2 GOV-1 Percentage of members of the management body who are independent paragraph 21 letter (e)			Delegated Regulation (EU) 2020/1816, Annex II		9
ESRS 2 GOV-4 Due Diligence Statement paragraph 30	Indicator No. 10 Table 3 of Annex 1				19
ESRS 2 SBM-1 Involvement in Fossil Fuel Activities paragraph 40(d) subparagraph (i)	Indicators number 4 Table 1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II		27
ESRS 2 SBM-1 Involvement in activities related to the manufacture of chemical products paragraph 40(d) subparagraph (ii)	Indicator no. 9 table no. 2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		27
ESRS 2 SBM-1 Involvement in activities related to	Indicator no. 14 table no. 1 of Annex 1		Delegated Regulation (EU)		27

controversial weapons paragraph 40 (d) subparagraph (iii)			2020/1818, Article 12(1) of Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco paragraph 40(d) subparagraph (iv)			Delegated Regulation (EU) 2020/1818, Article 12(1) of Delegated Regulation (EU) 2020/1816, Annex II	27
ESRS E1-1 Transition plan to achieve climate neutrality by 2050 paragraph (14)			Regulation (EU) 2021/1119, Article 2(1)	61
ESRS E1-1 Undertakings excluded from the application of benchmarks aligned with the Paris Agreement paragraph 16 letter (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Model 1: Transition risk between the banking portfolio and climate change: Credit quality of exposures by sector, emissions and residual maturity	Article 12(1)(d)-(g) and Article 12(2)	Non-material
ESRS E1-4 Greenhouse gas emission reduction targets paragraph 34	Indicator no. 4 table no. 2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking portfolio - Climate transition risk: alignment indicators	Delegated Regulation (EU) 2020/1818, Article 6	71-73
ESRS E1-5 Fossil energy consumption from sources disaggregated by source (only sectors with a high climate impact) paragraph 38	Indicator no. 5 table no. 1 and indicator no. 5 Table 2 of Annex 1			75
ESRS E1-5 energy consumption and energy mix paragraph 37	Indicator no. 5 table no. 1 of Annex 1			75
ESRS E1-5 Energy intensity associated with activities in sectors with a high climate impact Paragraphs (40)-(43)	Indicator no. 6 table no. 1 of Annex 1			75
ESRS E1-6 Gross values from 1, 2, 3 and total GHG emissions paragraph 44	Indicators No. 1 and 2 table No. 1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)	77,79,84,85

		1: Banking portfolio - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity		
ESRS E1-6 Gross GHG Emissions Intensity Paragraphs (53)-(55)	Indicators no. 3 table no. 1 of annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Model 3: Banking portfolio - Climate transition risk: alignment indicators	Delegated Regulation (EU) 2020/1818, Article 8(1)	85
ESRS E1-7 GHG Removals and Carbon Credits paragraph 56			Regulation (EU) 2021/1119, Article 2(1)	Non-material
ESRS E1-9 Benchmark Portfolio Exposure to Physical Climate-Related Risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II to Delegated Regulation (EU) 2020/1816, Annex II	Non-material
ESRS E1-9 Disaggregation of monetary values by acute and chronic physical risk paragraph 66(a) ESRS E1-9 Location of significant assets that are subject to significant physical risk paragraph 66(c).		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking portfolio - physical climate change risk: Exposures subject to physical risk.		Non-material
ESRS E1-9 Breakdown of the carrying amount of real estate assets by energy efficiency class paragraph 67(c).		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph (34); Template 2: Banking portfolio - Climate change transition risk: Loans secured by real estate - Energy efficiency of collateral		Non-material
ESRS E1-9 Degree of portfolio exposure to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	Non-material

ESRS E2-4 Amount of each pollutant listed in Annex II to the E-PRTR Regulation (European Pollutant Release and Transfer Register) released to air, water and land, paragraph 28	Indicator No. 8 Table 1 of Annex 1 Indicator No. 2 Table 2 of Annex 1 Indicator No. 1 Table 2 of Annex 1 Indicator No. 3 Table 2 of Annex 1	Non-material
ESRS E3-1 Water and Marine Resources paragraph 9	Indicator no. 7 table no. 2 of Annex 1	Non-material
ESRS E3-1 Specific Policy Paragraph 13	Indicator No. 8 table 2 of Annex 1	Non-material
ESRS E3-1 Sustainable Oceans and Seas paragraph (14)	Indicator no. 12 table no. 2 of Annex 1	Non-material
ESRS E3-4 Total recycled and reused water paragraph 28 letter c	Indicator No. 6.2 table 2 of Annex 1	Non-material
ESRS E3-4 Total water consumption in m3 per net revenue from own operations paragraph 29	Indicator No. 6.1 table 2 of Annex 1	Non-material
ESRS 2- SBM 3 – E4 paragraph 16 letter (a) paragraph (i)	Indicator no. 7 table no. 1 of Annex 1	Non-material
ESRS 2-SBM 3 – E4 paragraph 16 letter (b)	Indicator no. 10 table no. 2 of Annex 1	Non-material
ESRS 2-SBM 3 – E4 paragraph 16 letter (c)	Indicator no. 14 table no. 2 of Annex 1	Non-material
ESRS E4-2 Sustainable land/agricultural practices or policies paragraph 24(b)	Indicator no. 11 table no. 2 of Annex 1	Non-material
ESRS E4-2 Sustainable ocean/sea practices or policies paragraph 24(c)	Indicator no. 12 table no. 2 of Annex 1	Non-material
ESRS E4-2 Policies to Combat Deforestation paragraph 24(d)	Indicator No. 15 Table 2 of Annex 1	Non-material
ESRS E5-5 Non-recycled waste paragraph 37(d)	Indicator no. 13 table no. 2 of Annex 1	Non-material
ESRS E5-5 Hazardous and Radioactive Waste paragraph 39	Indicator no. 9 table no. 1 of Annex 1	Non-material
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 letter (f)	Indicator No. 13 Table 3 of Annex I	94
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ESRS S1-1 Due diligence policies on issues addressed by Fundamental	Delegated Regulation (EU) 2020/1816, Annex II	94-96

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ESRS S1-1 Processes and measures to prevent human trafficking paragraph 22	Indicator No. 11 Table 3 of Annex I		Non-material
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator No. 1 Table No. 3 of Annex I		96-98
ESRS S1-3 Grievance/Complaint Resolution Mechanisms paragraph 32 letter (c)	Indicator No. 5 Table No. 3 of Annex I		104-105
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 letters (b) and (c)	Indicator No. 2 Table No. 3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	141
ESRS S1-14 Number of days lost due to injuries, accidents, deaths or illnesses paragraph 88 letter (e)	Indicator No. 3 Table No. 3 of Annex I		141
ESRS S1-16 Gender pay gap in unadjusted form paragraph 97(a)	Indicator No. 12 Table No. 1 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	143
ESRS S1-16 An excessive level of the ratio between the remuneration of the chief executive and that of workers paragraph 97 letter (b)	Indicator No. 8 Table No. 3 of Annex I		143
ESRS S1-17 Discrimination Incidents paragraph 103 letter (a)	Indicator No. 7 Table No. 3 of Annex I		144-145
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator No. 10 Table 1 and Indicator No. 14 Table 3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	145
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 letter (b)	Indicators No. 12 and No. 13 Table 3 of Annex I		Non-material
ESRS S2-1 Human Rights Policy Commitments paragraph 17	Indicator no. 9 table 3 and indicator no. 11 table 1 of annex 1		Non-material
ESRS S2-1 Value Chain Worker Policies paragraph 18	Indicator No. 11 and No. 4 Table 3 of Annex 1		Non-material
ESRS S2-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines paragraph 19	Indicator no. 10 table no. 1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article	Non-material

		12(1)	
ESRS S2-1 Due diligence policies on issues addressed by Fundamental Conventions 1-8 of the International Labour Organization paragraph 19		Delegated Regulation (EU) 2020/1816, Annex II	Non-material
ESRS S2-4 Human rights issues and incidents related to its upstream and downstream value chain paragraph 36	Indicator No. 14 table 3 of Annex 1		Non-material
ESRS S3-1 Human Rights Policy Commitments, paragraph 16	Indicator No. 9, table 3 of Annex 1 and indicator No. 11, table 1 of Annex 1		Non-material
ESRS S3-1 Non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Principles or the OECD Guidelines paragraph 17	Indicator number 10 Table 1 Annex 1	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	Non-material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator No. 14 table 3 of Annex 1		Non-material
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ESRS S4-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines paragraph 17	Indicator no. 10 table no. 1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	155
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator No. 14 table 3 of Annex 1		167
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator No. 16 Table 3 of Annex 1		173
ESRS G1-1 Whistle-blower Protection paragraph 10 (d)	Indicator no. 6 table no. 3 of Annex 1		174-176
ESRS G1-4 Fines for Violations of Anti-Corruption and Anti-Bribery Laws paragraph 24 letter (a)	Indicator No. 17 Table 3 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II)	181
ESRS G1-4 Anti-Corruption and Bribery Standards paragraph 24 letter (b)	Indicator No. 16 Table 3 of Annex 1		180-181

As part of the double materiality analysis, other topics applicable to Aquila's business were identified, but classified as non-material. The table below presents these topics, the reasons for classification, the annual monitoring indicators and the conditions for their reclassification.

Material topic		Material subtopic	Material sub-sub-topic	Materiality status (Material/ Non-material)	Justification for classification as not material	Continuous monitoring indicators (for insignificant topics)	Conditions for future reconsideration (for insignificant topics)
E2	Pollution	Air pollution	Air pollution	Non-material	The Aquila fleet complies with Euro 5 and Euro 6 standards, significantly reducing NOx and PM emissions, and current values are below the relevant thresholds according to ESRS E2.	Implementation of the decarbonization plan, periodic monitoring of emissions.	Legislative, technological changes or fleet expansion.
E2	Pollution	Substances of concern	Substances of concern	Non-material	The substances used comply with applicable regulations and the probability of accidental leaks is minimized through procedures, preventive and control measures implemented by the Group.	Preventive actions, emergency intervention exercises, continuous monitoring of quantities.	New, stricter regulations or expansion of company activities.
E3	Water and marine resources	Water resources	Water consumption	Non-material	The company's water consumption is reduced, water use is limited to household purposes and specific activities, without significant impact on available resources.	Constant monitoring of consumption, water risk assessment with Aqueduct (WRI).	Increasing water consumption through expanding activities or use in locations with high water stress.
E5	Circular economy	Waste	Waste	Non-material	Waste management complies with legal requirements, and the volume generated is controlled, without representing a significant risk to the environment or society.	Waste management contracts with certified partners, internal education on waste management.	Legislative changes or significant increase in the volume of waste generated.

Regarding the topics E4 - Biodiversity and Ecosystems, S2 - Workers in the value chain and S3 - Affected Communities, the double materiality analysis concluded that these topics are not applicable to Aquila's activity.

E4 - Biodiversity and ecosystems - Aquila's activity, focused on distribution and logistics, does not involve the intensive use of natural resources or operations that generate a significant impact on biodiversity and ecosystems. Although the company monitors regulations in this area, the associated risks and opportunities are not relevant in the current context of operations.

S2 - Workers in the value chain - Aquila operates primarily through its own workforce and through commercial contracts with regulated suppliers, who comply with legal labour standards. The supply chain analysis did not highlight significant risks associated with employee rights in the value chain that would

require the inclusion of this topic as material.

S3 - Affected communities - given the specific nature of Aquila's activity, no direct negative impacts on local communities have been identified that would justify classifying this topic as material. The company operates in logistics centres and distribution units integrated in developed economic areas, without generating significant changes in the social or economic environment of the communities. Although these topics are not currently applicable, Aquila will continue to monitor developments in the field and reassess their relevance in the event of legislative, operational or strategic changes.

Minimum disclosure requirement on policies and actions

Policies MDR-P – Policies adopted to manage material sustainability matters

The Aquila Group implements unified policies for managing significant environmental, social and governance (ESG) aspects, ensuring coherence across the entire group. These policies are designed to reduce risks, capitalize on opportunities and integrate sustainability objectives into the business strategy.

In 2024, Aquila made progress in adopting its internal policies, with formal approval by the Board of Directors of:

- existing policies, including the Policy on Quality, Environment, Occupational Health and Safety, Food Safety, Information Security and Transport Safety; the Diversity and Inclusion Policy; the Human Resources Policy; the Modern Slavery and Human Trafficking Policy; and the Internal regulation (revised to reflect current requirements and best practices);
- newly adopted policies, including the Workplace Harassment Policy, the Whistleblowing Policy, and the Non-Retaliation Policy.

These policies have been developed and implemented in line with stakeholder views, as detailed in chapter ESRS2, SBM-2.

Given the acquisition, during 2024, of the companies Parmafood Group Distribution, Parmafood Trading and Romtec Europa, the process of aligning their policies with the group's policies is ongoing and is planned to be completed during 2025. However, the fundamental principles established at the level of Aquila Part Prod Com are applied uniformly in all group entities, including the recently acquired companies. The Code of Ethics and Conduct has been communicated to all employees of the Group, regardless of the date of their integration. In the case of the recently acquired companies, the Code has been transmitted to the management of each entity, with the responsibility of bringing it to the attention of employees. Starting with 2025, the employees of the new entities will participate in the formal training program, thus ensuring full alignment with the Group's ethics and compliance standards.

In situations where a policy applies only to one company, this is expressly specified in the thematic chapters of this report.

The policies are reviewed annually or whenever necessary to ensure compliance with applicable regulations, and updates are communicated to relevant stakeholders. The adoption of the policies is overseen by the Board of Directors, while the management teams are responsible for implementation at the operational level. In 2024, the policies were approved by the Board of Directors' decision of April 3, 2024.

The group's policies are presented in detail within the thematic ESRS, covering the following areas: ESRS E1 – Environment, ESRS S1 - Workforce, ESRS S4 – Consumers and end-users, ESRS G1 – Governance.

Actions MDR-A – Actions and resources in relation to material sustainability matters

The actions required for each relevant ESRS topic are presented in the respective sections of the Sustainability Statement. Where applicable, it is specified whether the implementation of an action plan requires significant operational expenditure (OpEx) and/or significant capital expenditure (CapEx).

5. Metrics and targets

Metrics MDR-M – Metrics in relation to material sustainability matters

The metrics and monitoring methods for each relevant ESRS topic are detailed in the relevant sections of the Sustainability Statement. If monitoring methods are not adopted, the reasons for non-adoption and the timeframe within which the Aquila Group intends to implement them are explained in the relevant sections of the Statement. Performance monitoring is carried out at both operational and strategic levels, using quantitative and qualitative indicators. Data is collected periodically, validated internally and, where appropriate, subject to external verification. The monitoring results are analysed by the management team and reported to the Board of Directors, being used for strategic and operational decision-making.

Targets MDR-T – Tracking effectiveness of policies and actions through targets

The targets for each relevant topic are presented in the specific sections of the Sustainability Statement. In 2022, with the development of the first Aquila Group Sustainability Strategy, targets were set that include both quantitative and qualitative objectives. These targets cover key areas such as climate change, human capital and governance. The targets are defined in the short and medium term, providing a clear direction for the Group's actions.

Given the evolution of sustainability requirements, we intend to review these targets with the approval of the next Sustainability Strategy, 2027-2030. The purpose of this review is to ensure better alignment with the ever-growing requirements and expectations in the field of sustainability.

Progress towards these targets is continuously monitored and the results are included in the annual sustainability reports. Where targets are not yet adopted for certain ESRS topics, the relevant sections of the Sustainability Statement explain the reasons why they have not been set, along with the estimated timeframe for adoption.

II. Environmental information

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

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088, was introduced into national legislation by Order of the Ministry of Finance No. 85/2024, and establishes the classification system for environmentally sustainable economic activities, with the aim of directing capital flows towards a sustainable economy.

The determination of the eligibility of economic activities is carried out based on the NACE codes or the description of the activities, which must correspond to the description of the activities mentioned in the Delegated Acts related to the EU Taxonomy Regulation: Delegated Act No. 2021/2139 amended and supplemented by Delegated Act No. 2022/1214 and by Delegated Act No. 2023/2485 for economic activities that make a substantial contribution to the climate objectives: *climate change mitigation and adaptation to climate change*, and by Delegated Act No. 2023/2486 for economic activities that make a substantial contribution to the other four environmental objectives: *sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems*.

To be "aligned", eligible economic activities must cumulatively meet the criteria listed in Article 3 of Regulation 2020/852 on EU Taxonomy:

- To contribute substantially to one or more of the environmental objectives set out in Article 9, in accordance with Articles 10-16;
- Not significantly harm any of the environmental objectives set out in Article 9, in accordance with Article 17;
- To comply with the minimum social guarantees referred to in Article 18 of the Regulation;
- To comply with the technical examination criteria that have been established by the Commission in accordance with Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) or Article 15(2).

Data reporting by non-financial enterprises is carried out in accordance with the provisions of Article 8 of Regulation 2020/852, and must contain the following information:

- The proportion of turnover obtained from products or services associated with economic activities that qualify as environmentally sustainable;
- The proportion of capital expenditures (CapEx) and the proportion of operating expenditures (OpEx) related to assets or processes associated with economic activities that qualify as environmentally sustainable.

The following sections present the analysis carried out by the Aquila Group, for reporting information specific to the economic activities carried out in the financial year 2024 (1 January 2024 – 31 December 2024), in accordance with art. 8 of the EU Taxonomy Regulation. For this reporting period, the Aquila Group is required to report the eligibility and alignment proportions of the economic activities, highlighting their contribution to the six environmental objectives.

Determining the eligibility of the Aquila Group's economic activities

The evaluation of the economic activities carried out by the companies in the Aquila Group was carried out for each of the three financial indicators (Turnover, CapEx and OpEx) based on the annual financial statements prepared by the Company's representatives for the financial year 2024, according to Order no. 2844/2016¹. The detailed analysis of the financial statements was carried out with the aim of identifying the eligible economic activities and their eligibility proportions, in accordance with the provisions of Delegated Act No. 2021/2178², („Disclosure Delegated Act”), and with the subsequent communications of the European Commission on the interpretation and implementation of certain requirements of the EU Taxonomy Regulation and subsequent Delegated Acts. Double counting of the values underlying the calculation of the indicators was avoided by eliminating the values of transactions concluded within the group in accordance with the requirements of IFRS 10 *Consolidated Financial Statements*, paragraph B86.

In order to identify the eligible economic activities, an analysis of the entire portfolio of activities carried out at the level of the Aquila Group was carried out. These activities were compared, both in terms of description and NACE codes, with the economic activities included in Annexes I and II of Delegated Act 2021/2139 and in Annexes I – IV of Delegated Act 2023/2486. To avoid double counting, unique allocation keys were applied to the accounting and operational data used to calculate the indicators. In addition, the indicators are calculated based on figures aligned and reconciled with the consolidated financial statements, which exclude intra-group transactions.

1. Turnover

In the financial year 2024, the Aquila Group recorded a total turnover of RON 2,945,461,230.15, of which 96.88% (RON 2,853,633,926.72) was generated by ineligible activities specific to the main field of activity. These include commercial activities (93.04%), logistics services (3.28%) and chemical manufacturing activities (0.56%).

Also, in 2024, Aquila Group obtained revenues of RON 91,827,303.43, representing 3.12% of total turnover, from the following eligible activities according to the EU Taxonomy:

- 1.1. Road freight transport services – the economic activity of transport of goods carried out under the CAEN code 4941 (equivalent NACE H49.41) generated 2.96% (RON 87,188,775.89) of the total turnover. This activity corresponds both in terms of the CAEN code and in terms of description to activity 6.6 - *Road freight transport services*, which is found in Annex I of Delegated Act 2021/2139, being a transitional activity that contributes substantially to the environmental objective of Climate change mitigation. According to the description, this activity consists of “*the acquisition, financing, leasing, rental and operation of vehicles designated as vehicles of categories N1, N2 or N3 falling within the scope of EURO VI stage E or its successor stage, for road freight transport services.*”
- 1.2. Acquisition and ownership of buildings – income obtained from the rental of logistics spaces is associated with the activity carried out under the CAEN code 6820 - Rental and sublease of own or leased real estate and represents 0.16% (RON 4,638,527.54) of the total turnover. This activity can be associated with the description of activity 7.7. - *Acquisition and ownership of buildings* from Annex

¹ Order No. 2844/2016 for the approval of the Accounting Regulations in accordance with International Financial Reporting Standards.

² Commission Delegated Act (EU) 2021/2178 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of the information to be provided by undertakings subject to Article 19a or 29a of Directive 2013/34/EU in relation to environmentally sustainable economic activities and by specifying the methodology for complying with this information obligation.

I of Delegated Act 2139/2021 being an activity that contributes substantially to the environmental objective *Climate change mitigation*.

2. Capital Expenditure (CapEx)

In accordance with art. 1.1.2.1. of Annex I of Delegated Act 2021/2178, the CapEx denominator covers additions to tangible and intangible assets made during the financial year, before depreciation, amortization or any revaluations, including those resulting from revaluations and depreciations, excluding changes in fair value.

In the financial year 2024, the total value of capital expenditures made at the Aquila Group level was RON 168,227,124.36. Following the analysis of the financial statements, the following eligible investments were identified, which amount to 27.33% (RON 45,980,939.79) of the total of these expenditures:

- 2.1.** Acquisition of vehicles classified in categories M1 and N1 - these expenses represent 9.16% (RON 15,401,923.54) of total capital expenditures, being a type c) CapEx that falls under activity 6.5 *Transportation by motorcycles, cars and light commercial vehicles*.
- 2.2.** Acquisition of vehicles in categories N1, N2 or N3 intended for road freight transport - these expenses represent 18.18% (RON 30,579,016.25) of total capital expenditures, being a type a) CapEx falling under activity 6.6 - *Road freight transport services*.

Given that the Aquila Group's vehicle fleet dedicated to road freight transport also includes N1 category vehicles which are found both in the description of activity 6.5 - *Transport by motorcycles, cars and light commercial vehicles* and in that of activity 6.6 - *Road freight transport services*, the criterion for their classification consisted in the reference mass of the vehicles, according to the European Commission's answer to questions number 84 and 85 of Communication C/2023/267³: "*category N1 vehicles fall either under the provisions of section 6.5 or under the provisions of section 6.6 of Annex I, depending on the act that regulates them, namely Euro 6 (Regulation (EC) No. 715/2007) or Euro VI (Regulation (EC) No. 595/2009), which means that different mass thresholds apply. The determining factor for the establishment of the regulatory act is the reference mass of the vehicles concerned. In this way, all type-approved vehicles in the light vehicle class (passenger cars and vans with a reference mass of less than 2,610 kg) fall within the scope of section 6.5., while some N1 vehicles fall within the scope of section 6.6.*

Thus, vehicles in category N1 with a reference mass less than or equal to 2,610 kg were classified in activity 6.5, and N1 vehicles with a EURO VI pollution standard and a reference mass greater than 2,610 kg were classified in activity 6.6.

In the 2024 financial year, the ineligible capital expenditures recorded by the Aquila Group had a value of RON 122,246,184.57, which represents 72.67% of the total of these expenditures.

3. Operating expenses (OpEx)

According to art. 1.1.3.1 of Annex I to Delegated Act 2021/2178, the denominator of operating expenses includes direct non-capitalised costs related to research and development, building renovation measures, short-term leasing contracts, maintenance and repairs, as well as any other direct expenses related to the current maintenance of tangible assets by the undertaking or the third party to which the activities are outsourced that are necessary to ensure the continuous and effective functioning of these assets.

³ C/2023/267 Commission Communication on the interpretation and implementation of certain legal provisions of the Delegated Act on the EU Climate Taxonomy establishing technical screening criteria for economic activities that contribute substantially to climate change mitigation or adaptation and do not significantly harm another environmental objective.

In order to identify the operating expenses that meet these criteria, an analysis of the financial statements was carried out based on both the provisions of Delegated Act 2021/2178 and the subsequent Communications of the European Commission: 2022/C 385/01⁴ and C/2023/305 respectively⁵. The purpose of the analysis was to determine the expenses falling within the categories defined by the OpEx denominator, based on the accounting accounts that include the types of expenditures specified in the Delegated Act. Thus, the value of the denominator, determined from the total operating expenses, was RON 24,822,651.67.

Following the detailed analysis of the operating expenses incurred in 2024 at the level of the Aquila Group, eligible expenses were identified with a total value of RON 22,487,576.76, which represents 90.59% of the denominator established in accordance with the definition of this indicator referred to in art. 1.1.3.1 of Annex I of Delegated Act 2021/2178. These operating expenses related to assets or processes associated with eligible activities and/or aligned with the Taxonomy, were classified in the following economic activities:

- 3.1. Operating expenses incurred for the activity of transport and distribution of goods, which fall under activity 6.6 - *Road freight transport services* and have a total value of RON 16,880,486.09, representing 68.00% of total operating expenses. These operating expenses of type a) consist of:
 - car leasing expenses which had a value of RON 291,995.00 representing 1.18% of the total OpEx denominator;
 - expenses incurred for maintenance and upkeep of the car fleet, which had a total value of RON 16,588,491.09, representing 66.83% of the total OpEx denominator.
- 3.2. Operating expenses incurred for the maintenance of buildings owned and managed by the Aquila Group or leased to third parties. These expenses with a total value of RON 1,306,587.75 (5.26%) represent an OpEx of type a) which falls under activity 7.7. - Acquisition and ownership of buildings from Annex I of Delegated Act 2139/2021.
- 3.3. Operating expenses incurred for the maintenance and upkeep of motor vehicles included in activity 6.5 *Transport by motorcycles, cars and light commercial vehicles* from Annex I of Delegated Act 2139/2021. These expenses have a total value of RON 4,300,502.92 and represent 17.32% of total operating expenses.

The ineligible operating expenses amounted to a total of RON 2,335,074.91, representing 9.41% of the total of these expenses.

Determining the alignment of eligible economic activities of the Aquila Group

To be considered sustainable or "aligned", eligible economic activities must meet the criteria listed in Article 3 of Regulation (EU) No 852/2020 on the EU Taxonomy⁶, namely, to contribute substantially to at least one of the six environmental objectives listed in Article 9 of the EU Taxonomy Regulation, not significantly harm any of the other environmental objectives, to respect the minimum social safeguards referred to in Article 18 of the Regulation and to comply with the applicable technical criteria.

The assessment of eligible economic activities for the purpose of determining the proportion of alignment was carried out for activities that contribute substantially to the environmental objective of *Climate Change Mitigation*, based on the technical criteria established by Delegated Act 2021/2139, and based on the

⁴ FAQ12 – 2022/C 385/01

⁵ FAQ34 – C/2023/305

⁶ Regulation 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088.

criteria established for the 4 applicable areas regarding minimum social guarantees: *human rights, corruption, taxation and competitive practices*.

Following the evaluation based on the applicable technical criteria, it was found that they are not fully met, therefore, the eligible activities cannot be considered aligned with the Taxonomy.

Presentation of Aquila Group's key performance indicators for the 3 financial indicators

1. Turnover:

The denominator for establishing the proportion of Turnover, aligned with the Taxonomy – the denominator represents the net turnover obtained in the financial year 2024, according to the consolidated profit and loss account in accordance with Order No. 2844/2016 with subsequent amendments and supplements [see Annual Financial Statements, Note 9].

The numerator for determining the proportion of Turnover aligned to the Taxonomy – the numerator that includes activities aligned to the EU Taxonomy is equal to 0 RON, resulting in an alignment proportion of 0% of the total Turnover.

2. Capital Expenditure (CapEx):

The denominator for establishing the proportion of alignment with the Taxonomy of Capital Expenditures – the denominator represents the total capital expenditures made in the financial year 2024, according to Order No. 2844/2016 with subsequent amendments and supplements [see Annual Financial Statements, Notes 19,20,21].

The numerator for determining the proportion of alignment with the Taxonomy of capital expenditures – the numerator that includes activities aligned with the EU Taxonomy is equal to 0 RON, resulting in an alignment proportion of 0% of total capital expenditures.

3. Operating expenses (OpEx):

The denominator for establishing the proportion of alignment with the Taxonomy of operating expenses – the denominator represents the total operating expenses incurred in the financial year 2024, as defined in art. 1.1.3.1 of Annex I of Delegated Act 2021/2178.

The numerator for determining the proportion of alignment with the Taxonomy of operating expenses – the numerator that includes activities aligned with the EU Taxonomy is equal to 0 RON, resulting in an alignment proportion of 0% of total operating expenses.

The results of the assessment of the economic activities of the Aquila Group for 2024 are presented in the following section, according to the models provided in Annex V of Delegated Act 2023/2486.

The results of the assessment of Aquila Group's economic activities for the year 2024 are presented in Annex 1, page 184, in accordance with the templates set out in Annex V of Delegated Regulation 2023/2486.

ESRS E1 Climate change

1. Governance

ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

Currently, climate considerations are not included in the remuneration policy of the members of the administrative, management and supervisory bodies of the Aquila Group. Their performance is not assessed against specific targets or impacts related to the reduction of greenhouse gas (GHG) emissions or other climate objectives.

2. Strategy

E1-1 – Transition plan for climate change mitigation

Currently, the Aquila Group does not have a climate change mitigation transition plan prepared in accordance with the requirements of ESRS E1 – Climate Change.

However, through the [2021-2026 Sustainability Strategy](#), adopted in 2022, a decarbonization plan was drawn up through which the Aquila Group aims to achieve a 10% reduction in greenhouse gas (GHG) emissions for Scopes 1 and 2 by 2026, with 2021 as the reference year. This reference year was chosen because it represents the moment of the company's listing on the Bucharest Stock Exchange and the financial consolidation of the Group.

The 10% reduction is equivalent to a decrease of 2,943.81 (tCO₂ equivalent (site-based method) and 2,956.57 tCO₂ equivalent (market-based method) respectively compared to the emissions in the reference year.

The carbon footprint for the reference year was calculated according to the GHG Protocol methodology: "A Corporate Accounting and Reporting Standard", developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI) and covers the Group's operations at that time in Romania and Moldova.

The decarbonization plan only includes companies within the organizational perimeter in 2021 and does not integrate acquisitions made in 2024. The plan was approved by the directors of the departments directly involved in the implementation of the plan. The measures included in the decarbonization plan include:

- Energy and operational efficiency measures
- Measures to replace the fleet with vehicles with low CO₂ emissions
- Installing our own green energy production capacities and purchasing green energy for our own operations.

The decarbonization plan and associated targets are not aligned with the objective of limiting global warming to 1.5C, in line with the Paris Agreement.

For 2025, we aim to conduct a detailed study on climate vulnerabilities and risks and develop a transition plan, with intermediate targets, in accordance with the requirements of ESRS E1 – Climate Change and the company's strategic objectives. The transition plan is to be adopted by the end of 2026 and incorporated into the following sustainability objectives for the period 2027-2030.

In the absence of a detailed transition plan, we cannot present specific capital expenditure (CapEx) or operational expenditure (OpEx) allocations for decarbonization measures.

For Aquila's sector of activity, blocked emissions can be of several types:

- Institutional – related to the existence of national policies and programs that Aquila must take into account in developing the business plan but which it can influence to a small extent.
- Technological and infrastructure – related to the lifespan and quality of the assets used by Aquila. For these types of locked-in emissions that are to a greater extent within the company's control, Aquila has initiated the decarbonization plan (fleet replacement, energy efficiency measures, implementation of logistical measures, etc.) to reduce these emissions.
- Behavioural for which Aquila has implemented measures such as eco-driving for drivers.

All these types of locked-in emissions can generate transition-related risks.

Aquila recognizes that existing infrastructure, transport fleet and current operational processes may generate locked-in GHG emissions, which could influence the achievement of GHG reduction targets and increase transition risks. These aspects will be analysed within the future transition plan to identify solutions to mitigate the impact and comply with regulations.

ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

Through double materiality analysis, we identified, at a high level, significant climate risks. These are:

- Physical risks related to climate:
 - Extreme temperatures and severe weather events that may affect Aquila's infrastructure (e.g. offices, production facilities) and operational efficiency, generating additional costs through increased insurance premiums and the need for investments for adaptation.
 - Extreme weather events with a negative impact on operational continuity (business shutdowns), increasing logistical costs and investments necessary to restore the affected infrastructure.
- Climate-related transition risks
 - Legislative changes and strict regulations on GHG emissions. Possible carbon taxes and legislative adjustments may generate additional costs and affect strategic planning.
 - Market and reputational pressures. Loss of customers and investors with sustainability concerns if the decarbonization plan is not ambitious enough compared to competitors.
 - Volatility of fossil fuel prices and changing market demands towards renewable energy and low-emission technologies.

The Aquila Group has not performed a scenario-based resilience analysis and cannot present the information required by the ESRS standard on this topic for 2024.

The Aquila Group assumes responsibility for managing the risks and capitalizing on the opportunities associated with climate change, recognizing their impact on the strategy and business model.

Even if a climate change resilience analysis is not performed, Aquila monitors climate impacts by assessing current vulnerabilities, such as the increased risk of extreme weather events on infrastructure and vehicle fleet, the impact of high temperatures on energy efficiency and the increasing costs associated with GHG emissions regulations. These aspects are integrated into the company's periodic operational and strategic risk assessments. ESRS 2 SBM-3 details the material impacts, risks and opportunities associated with climate change and energy consumption, which have been identified as material topics, including direct effects on infrastructure, transport fleet and supply chain.

Negative impacts include exposure to extreme weather events, increased operational costs and risks to buildings, warehouses and production facilities, and the impact of extreme temperatures on employee productivity. GHG emissions from our own activities and supply chain contribute to climate change and may incur additional costs from carbon taxes. Dependence on fossil fuels and volatility in energy prices may also generate additional costs.

Associated risks include supply chain disruptions, higher transportation and infrastructure costs, higher insurance premiums, increased operating expenses due to stricter carbon regulations and energy market instability, and the loss of customers who prioritize sustainability.

Opportunities are linked to the implementation of a decarbonization plan, investments in renewable energy sources, modernization of the vehicle fleet, energy efficiency measures and process digitalization. These initiatives contribute to reducing emissions and optimizing operational costs, while supporting the transition to a sustainable economy. In addition, accessing financing schemes dedicated to climate change adaptation projects can bring financial and competitive benefits.

To manage these issues, Aquila has integrated specific measures into its Sustainability Strategy and monitors progress through annual reporting to EcoVadis. In the long term, the company aims to reduce its dependence on fossil fuels, expand the use of renewable energy and increase resilience to climate change, thus strengthening the resilience of its business model.

The Aquila Group considers sustainability an important pillar of its business model and has developed a strategy for the period 2022-2026, aligned with the objectives of the European Union and the requirements of the European Green Deal. In a global context where freight transport and logistics activities generate approximately 10% of global greenhouse gas (GHG) emissions, the Group aims to reduce the impact of its activities through a series of measures and initiatives.

These measures include improving energy efficiency, using renewable resources, adopting low-emission vehicles and optimizing operations. The sustainability strategy targets a 10% reduction in carbon emissions by 2026, with a 2021 baseline, using the “GHG Protocol Corporate Accounting and Reporting Standard” for Scopes 1 and 2 and the “GHG Protocol Corporate Value Chain standard” for Scope 3.

The targets set include a 3% reduction in emissions from warehouses and a 6% reduction for the car fleet, compared to 2021. These will be achieved through investments in green energy, increasing the share of renewable energy, gradually replacing the fleet with more efficient vehicles and improving logistics processes.

Starting in 2021, Aquila also voluntarily calculated some of its Scope 3 emissions (categories 3.1, 3.2, 3.5, 3.6 for which data could be collected with a higher degree of certainty). In 2024, we calculated for the first time the other types of emissions in category 3 applicable to the company.

By integrating ESG criteria into our selection processes and continuously developing our initiatives, we aim to set clear decarbonization targets for the supply chain as well, with the implementation of the new Strategy starting in 2027.

In 2024, the Aquila Group expanded by integrating the companies Parmafood Group Distribution, Parmafood Trading and Romtec Europa. These acquisitions diversified the operations and product range, contributing to increasing logistical and operational efficiency. This expansion will entail adjusting the decarbonization strategy for the next strategic exercise.

Material topic	Material sub-topic	Impact location	Description
Climate change	Climate change adaptation		
Negative impact		upstream, own operations, downstream	Increased operational costs and risks associated with the need to adapt existing buildings (offices, production facilities and warehouses) to changing climate conditions, such as high temperatures, extreme weather events and flooding. These changes lead to higher insurance premiums and affect infrastructure. Extreme weather events also reduce the operating life of the vehicle fleet, increase fuel consumption for air conditioning and cooling goods and can cause disruptions in the supply chain, such as rising energy prices and prices for climate-sensitive goods. Extreme temperatures negatively affect the health and productivity of employees, especially in warehouses and for drivers transporting goods or workers in the value chain.
Positive impact		upstream, own operations, downstream	Reducing risks by implementing a decarbonization plan and adopting climate change adaptation policies. These initiatives contribute to reducing the negative impacts on our own headquarters, production facilities, warehouses and fleet, while aligning with the Paris Agreement supports the transition to a sustainable economy. Assessing water risk exposure, using WRI's Aqueduct tool, supports proactive climate risk management. In addition, annual reporting to EcoVadis and CDP ensures transparency and monitoring of progress, helping to increase stakeholder trust.
Risk		-	Downtime in operational processes, supply chain disruptions and increased transportation and investment costs caused by climate change. Buildings located in regions prone to high physical risks may require higher insurance and repair costs in the event of extreme weather events. In the long term, failure to implement effective climate change adaptation measures could amplify the negative impact on the company's financial and operational stability.
Opportunity		-	Obtaining grants for climate change adaptation projects, which can support the transition to sustainable practices and reduce associated costs. Implementing ESG due diligence allows for responsible portfolio diversification and attracting investment. At the same time, the company can strengthen its position as an attractive employer by maintaining its reputation and promoting sustainable practices, which minimizes long-term financial risks derived from climate change.
Climate change	Climate change mitigation		
Negative impact		upstream, own operations, downstream	The greenhouse gas (GHG) emissions generated by the Aquila Group, both from its own activities and from the value chain, contribute to the intensification of the greenhouse effect and, implicitly, to climate change. In addition, the lack of detailed information on the carbon footprint associated with the supply chain limits the company's ability to quantify and manage negative impacts, highlighting the need for value chain management solutions. At the same time, the Aquila Group faces the risk of carbon taxes imposed by increasingly strict regulations.

Positive impact	upstream, own operations, downstream	Reducing the environmental impact by installing photovoltaic panels, thus reducing dependence on conventional energy sources. Modernizing the car fleet, by investing in vehicles complying with at least EURO 6 standards and alternative or hybrid fuel vehicles, contributes to reducing GHG emissions from transport. In warehouses, energy efficiency measures help optimize resource consumption, and digitalization processes bring further improvements by reducing resource use. Monitoring fuel consumption, along with driver education programs on preventive and eco-driving, supports the achievement of sustainability objectives.
Risk	-	The risk of losing customers concerned about sustainability if Aquila does not implement clear and consistent measures to reduce greenhouse gas emissions. This could lead to negative campaigns in the press and on social networks, affecting the company's image. At the same time, legislative changes at European or local level, such as the introduction of taxes on CO2 emissions, could significantly increase operational costs. Also, postponing the transition to low-emission vehicles could generate additional costs, especially in the context of the pressure for the rapid adoption of new technologies. In addition, the insufficiently developed infrastructure for alternative fuels in some countries where Aquila operates makes it difficult to implement decarbonization measures.
Opportunity	-	The opportunity to attract and retain customers concerned about sustainability by actively implementing and communicating carbon reduction efforts. Installing solar panels and signing agreements or finding long-term green energy purchasing solutions helps keep costs under control and supports the transition to renewable sources. In addition, the company can benefit from government programs and financial bonuses designed to support carbon reduction initiatives, thus strengthening its position in the market and aligning with constantly evolving environmental requirements.
Climate change	Energy	
Negative impact	upstream, own operations	The use of energy from fossil fuels contributes significantly to greenhouse gas (GHG) emissions and accelerates climate change. The constant increase in fossil fuel prices adds pressure on operational costs. Technological limitations of the fleet and limited access to alternative solutions represent major barriers to the transition to a more efficient use of resources. In addition, insufficiently developed infrastructure and fiscal policies in some regions where the company operates slow down the implementation of sustainable measures
Positive impact	own operations	The adoption of a decarbonization plan and a climate change adaptation policy, targeting both headquarters and warehouses, as well as the fleet, is important to reduce the negative impact on the environment. Aligning these measures with the Paris Agreement, taking into account technological and infrastructural limitations, contributes to minimizing emissions and associated risks. Monitoring progress through annual reports to EcoVadis and CDP underlines the commitment to transparency and performance. Specific measures, such as the installation of photovoltaic panels and fleet modernization,

		together with initiatives to increase energy efficiency in warehouses, bring both economic and environmental benefits.
Risk	-	Volatility in the energy market may lead to increased costs for the purchase of energy and fuels, which may affect the Group's competitiveness and operational efficiency. In addition, customers with strict requirements regarding sustainability and energy efficiency may withdraw from cooperation if these expectations are not met. Technological limitations and underdeveloped infrastructure in certain regions where the Group operates may hinder the adoption of advanced transportation technologies and efficient handling in warehouses.
Opportunity	-	Efforts to reduce energy consumption offer Aquila the opportunity to become an attractive partner for businesses concerned with sustainability. The use of renewable energy sources helps reduce operational costs and ensures alignment with environmental requirements. Also, rewarding employee initiatives for energy efficiency supports internal involvement and contributes to improving organizational processes

3. Impact, risk and opportunity management

ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities

The process of analysing material climate-related impacts, risks and opportunities within the Aquila Group is an integral part of the sustainability strategy and contributes to the development of a resilient business model. This analysis was based on the principles of double materiality analysis, assessing both direct impacts on climate change and how climate change affects the company's activities and business model. The results of the process have been integrated into the current ESG strategy and will contribute to the definition of the new strategy that will start in 2027.

The main sources of greenhouse gas (GHG) emissions have been identified as own activities (vehicle fleet, electricity and heat consumption, waste management) and supply chain activities (purchase of goods and services). Scope 1 and 2 emissions have been monitored and analysed since 2021, using the "GHG Protocol Corporate Accounting and Reporting Standard", and the assessment of Scope 3 emissions has been gradually expanded over the period 2021–2023 for categories such as purchase of goods and services, waste management and business travel and hotel days.

The Group has implemented measures to reduce GHG emissions, such as modernizing the fleet with vehicles compliant with EURO 6 standards and alternative fuel, installing photovoltaic panels and finding solutions to reduce dependence on conventional energy, optimizing energy consumption in warehouses by streamlining infrastructure and digitalization processes.

In the process of assessing business risks, Aquila also assesses physical risks related to climate change, including extreme events such as floods and heat waves, which can affect logistics infrastructure, buildings and vehicle fleets.

However, our analyses so far have not taken into account the requirements of ESRS E1. Therefore, the climate risk and vulnerability study planned to be carried out in 2025 will use climate scenario analysis to assess exposure to climate risks and impacts in the short, medium and long term. The physical risks

identified include increased operational costs caused by the need to adapt buildings to new climate conditions, reduced vehicle fleet life and increased fuel consumption, and supply chain disruptions due to extreme weather events.

To mitigate these risks, the Group has integrated proactive measures into its strategy, including the development of a decarbonization plan and initiatives to adapt buildings and warehouses.

The climate impact was analysed in the context of increasingly stringent European regulations, such as the European Green Deal, which promotes the transition to a sustainable economy. The analysis took into account factors such as stricter regulations on CO₂ emissions, rising fossil fuel costs and increased market demands for sustainable logistics services. These risks can lead to increased operational costs, but also offer important opportunities if addressed through a decarbonization plan, such as attracting sustainability-conscious customers, accessing government subsidies for renewable energy projects and strengthening the company's reputation.

In this context, the Group's decarbonization plan, detailed in chapter E1-1, includes measures to manage climate-related risks, including the transition to low-emission vehicles, increasing the share of renewable energy in the energy mix used by the Aquila Group, and improving energy efficiency in warehouses and logistics operations.

A detailed climate scenario analysis is planned for the Aquila Group in 2025. This analysis will include climate scenarios consistent with limiting global warming to 1.5°C and will allow for a more detailed assessment of physical and transition risks, as well as the identification of opportunities in the short, medium and long term. The results will form the basis for the development of the new sustainability strategy to be launched in 2027.

E1-2 – Policies related to climate change mitigation and adaptation

Currently, the Aquila Group does not have a formalized policy dedicated to climate change mitigation or adaptation, but it aims to develop such policies within the framework of the 2027-2030 Sustainability Strategy.

However, the sustainability strategy addresses climate-relevant issues.

2022-2026 Sustainability Strategy

The Aquila Group 2022-2026 Sustainability Strategy sets objectives for managing the impacts, risks and opportunities related to climate change. This includes measures to mitigate climate change, by reducing greenhouse gas (GHG) emissions and investing in sustainable technologies. The strategy also addresses adaptation to climate change, by modernizing infrastructure and the vehicle fleet, to reduce the impact of extreme weather conditions on operations. In addition, it aims to increase energy efficiency, by optimizing resource consumption in warehouses and digitalizing processes, and the transition to renewable energy sources, by installing photovoltaic panels and exploring sustainable energy supply alternatives.

The strategy was approved by the company's Management and its implementation is supervised by the General Manager. The development of the strategy was based on the analysis of material topics identified by international rating agencies, such as MSCI and SASB, on the requirements of funding organizations and on consultation with employees and other stakeholders.

Developed in 2022, the current strategy includes objectives applicable to companies within the organizational perimeter from 2021, without integrating the acquisitions made in 2024. Starting in 2027, Aquila will update this strategy to incorporate the new entities in the group and to align the objectives and measures with the new challenges and opportunities related to climate change. The [strategy](#) is published on the official website and on the internal intranet platform, being accessible to all stakeholders.

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

The Aquila Group has implemented and plans to implement a series of measures aimed at mitigating climate change and improving energy efficiency and are integrated into the company's strategy, including the decarbonization plan.

The decarbonization levers used are:

- Energy efficiency measures aimed at reducing electricity and natural gas consumption in the company's warehouses and offices (equipment replacement, utility equipment electrification, LED lighting, thermal insulation, etc.) and the company's offices, as well as the gradual replacement of the fleet;
- Using renewable energy – by installing photovoltaic panels in two locations and incorporating green energy into the company's energy mix.

The total amount of renewable energy produced in 2024 by the two plants was 267 MW. At the same time, in 2024, the Aquila Group concluded contracts for the supply of green electricity, as follows:

- Starting with July 1, 2024, the Aquila Part Prod Com, Parmafood Group Distribution and Parmafood Trading locations in Dragomirești Vale, Ilfov County, were powered exclusively with green electricity, according to a contract with the logistics park, valid until January 1, 2025.
- Romtec Europa benefited from fully green energy between July 1 and December 31, 2024, based on the contract concluded with the electricity supplier.

For 2025, at the time of writing this report, the Dragomirești Vale locations of Aquila Part Prod Com, Parmafood Group Distribution and Parmafood Trading continue to benefit from fully green electricity for the first half of the year, according to the previous contract. In addition, the Ploiești locations of Aquila Part Prod Com, namely the head office and warehouse, as well as the Printex location in Ploiești, are powered by green electricity based on a contract concluded with the energy supplier, valid for one year, starting with January 1, 2025.

According to the objectives set in the decarbonization plan, the Aquila Group intends to ensure 80% of its electricity consumption from renewable sources by 2026. In 2024 this percentage was 54%.

The measures described below are implemented at the Aquila Group level to contribute to mitigating climate change, adapting to its effects and increasing energy efficiency within the operations carried out.

Measures to improve energy efficiency in operations

The transition to Li-Ion batteries for warehouse equipment continued in 2024, with 50 equipment purchased and a goal of completing the transition by 2030. Currently, 51% of equipment requires replacement, a percentage maintained constant compared to 2023 due to the expansion of their number.

Building maintenance and modernization is an ongoing process, including replacing conventional lighting with LEDs, installing sectional doors in warehouses, and upgrading heating and ventilation systems to optimize energy consumption. In 2024, a heat pump was implemented in the offices at the location located on Poligonului Street no. 3-5A, Ploiești, as part of the transition from the use of natural gas to electricity, in accordance with the company's Decarbonization Plan. The implementation of these measures supports the optimization of energy consumption per operational unit, reduces indirect CO₂ emissions, and improves the use of refrigerants by introducing more efficient and less polluting equipment.

The digitalization and automation of logistics processes contribute to the optimization of the value chain and the reduction of resource consumption. The pick-by-light system, implemented in 2024 for 2,600

warehouse locations, improves the efficiency of the product retrieval process, reducing operating time and minimizing errors. For 2025, it is planned to expand this system with another 4,000 locations, as well as implement a complete automation process in a warehouse, thus strengthening operational efficiency.

Energy efficiency measures are relevant for the entire Aquila Group and are applied in all logistics centres and operations in Romania and the Republic of Moldova, being implemented where optimization opportunities have been identified. Their impact is reflected both in reducing the carbon footprint and in increasing operational efficiency, thus supporting the transition to a more sustainable business model. Aquila customers benefit from more energy-efficient services, thus contributing to their own climate goals, and equipment and service providers are part of a stable partnership thanks to the continuous modernization of operations.

Although these measures are not part of a formalized material impact remediation plan, they contribute to reducing the risks associated with high energy consumption and dependence on fossil fuels.

In terms of the allocation of financial resources, the investments made in 2024 to increase energy efficiency include 2,885,384 lei for the modernization of equipment with Li-Ion batteries and 358,260 lei for the installation of the heat pump, both classified as capital expenditures. These amounts are included in the total plant and equipment entries in Note 19 "Property, plant and equipment" of the financial statements, without being presented separately.

The operating costs related to the maintenance and modernization of buildings amounted to 1,306,588 lei and are included in the line "Repairs, maintenance and materials", within the "Statement of profit or loss and other comprehensive income" without being presented separately.

For 2025, an allocation of 4,000,000 lei is estimated for the acquisition of another 40 Li-Ion machines, and the automation of a warehouse and the expansion of the pick-by-light system are planned with an estimated investment of 18,122,850 lei. The operational costs for the maintenance and expansion of the buildings are estimated at 3,002,616 lei, with adjustments depending on the progress of the implementation and the efficiency of the measures adopted.

Measures to optimize operations through the use of advanced technology and efficient information systems

Aquila implements digital solutions to optimize logistics operations, reduce resources used and improve energy efficiency. In 2024, the company continued to expand its warehouse management system (WMS) and the use of a transportation management system (TMS), both of which play an important role in increasing the efficiency and sustainability of logistics activities. The implementation of WMS supports the optimization of operational flows, allowing full traceability of goods, reducing paper consumption by digitizing documents and using scanners to eliminate manual processes. This system improves the efficiency of operational activities, contributing to reducing losses and optimizing labour resources. The expansion of WMS use continues annually for each new client, and in 2025 its integration into a new automated warehouse is planned.

WMS supports the streamlining of goods handling and the elimination of paper documents, reducing the time required to process orders and improving product traceability. TMS optimizes transport management by planning routes, reducing distances travelled and transit time, which leads to more efficient fleet utilization, reduced fuel consumption and, implicitly, lower emissions.

The implementation and optimization of the WMS is a continuous process, carried out annually, and the automation of a new warehouse is planned for 2025. The TMS system is already operational, and its optimizations will continue periodically to improve logistics performance. Although these measures are

not associated with a plan to remediate the material impacts on the affected people, they indirectly contribute to reducing the environmental footprint and increasing the efficiency of the resources used.

Regarding the allocation of financial resources in 2024, capital expenditures were 94,275 lei, and for the maintenance and optimization of the system, operational expenditures were 689,061 lei. Also, investments in the automation of the new warehouse amounted to 61,851 lei. These amounts are included in the respective notes to the financial statements, without being presented separately, namely "Intangible assets" Note 20, "Assets in progress" Note 19, "Other operating expenses" Note 10. For 2025, Aquila estimates the allocation of 546,000 lei for WMS maintenance and 604,500 lei for additional investments in digitalization, including the automation of logistics processes.

For the TMS system, operating expenses for 2024 amounted to 102,959 lei, and operating expenses of 315,576 lei are budgeted for 2025. The amounts spent in 2024 are presented in Note 10 "Other operating expenses" in the financial statements but are not presented separately.

Measures to modernize and optimize the car fleet:

Aquila continues its fleet modernization strategy, with the aim of reducing greenhouse gas emissions and reducing its carbon footprint by progressively replacing older vehicles with models that comply with at least the Euro 6 standard. In 2024, the Group purchased 317 new Euro 6 vehicles, representing an 82% increase compared to purchases in 2023. This investment contributed to increasing the share of the Euro 6-compliant fleet to 68%, with the objective of reaching a 100% Euro 6 fleet by 2026. This transition supports the reduction of emissions and the increase of fuel efficiency through the use of more efficient vehicles. In addition, equipping vehicles with LPG systems contributes to reducing the carbon footprint and aligning with environmental regulations.

In addition to fleet modernization, Aquila implemented a preventive driving training program, aimed at optimizing drivers' driving style, reducing fuel consumption and, implicitly, greenhouse gas emissions. In 2024, 94 drivers participated in these sessions, marking a 21% increase over the previous year.

The fleet modernization program is applied to the entire Group, both in Romania and in the Republic of Moldova, having a direct impact on transport and distribution operations. As for driver training, it was initially implemented within Aquila Part Prod Com, applicable to domestic and international transport. Starting with 2025, the program will be extended to all companies in the Group, thus ensuring a unified approach to increasing transport efficiency and reducing environmental impact.

For these initiatives, the capital expenditures related to the modernization of the fleet in 2024 were 45,980,940 lei. These amounts are included in the total Plant and equipment entries in Note 19 "Tangible assets" in the financial statements, without being presented separately. At the same time, the operational expenses for maintaining the fleet at optimal vehicle operating standards were 20,888,994 lei in 2024, and the costs related to vehicle rental to support operational activity amounted to 273,003 lei. These are included in Note 10 "Other operating expenses" in the notes to the financial statements without being presented separately.

Operational expenses for training programs amounted to 30,304.32 lei, being included in Note 10 "Other operating expenses" of the financial statements, without being presented separately.

For 2025, Aquila aims to continue modernizing the fleet by allocating an amount of 73,176,254 lei for the acquisition of vehicles, 16,111,372 lei for maintenance expenses as well as maintaining the driver training program for which operational expenses of 85,000 lei have been budgeted, with the objective of reducing fuel consumption and related emissions. These investments will be adjusted depending on the progress of the implementation and the results obtained, being monitored and reported annually in accordance with ESRS requirements.

This is the first ESRS reporting for the measures implemented by Aquila Group in fleet modernization, energy efficiency, logistics digitalization and process optimization. In the coming years, the company will identify ways to monitor their impact on operational efficiency, resource consumption and emissions, ensuring regular reporting.

The actions carried out by the Aquila Group are implemented throughout the operational chain, having effects on the supply chain. The impact of the measures is reflected in the carbon footprint analysis for Scope 1 and Scope 2, carried out for the year 2024. The companies Romtec Europa, Parmafood Group Distribution and Parmafood Trading, acquired in 2024, were not included in the decarbonization plan designed in 2022.

Aquila integrates sustainability criteria into the supplier selection and evaluation process, according to the methodology described in chapter G1-2, which includes the analysis of the ESG performance of business partners. In this context, we assessed the environmental impact of suppliers and monitored the measures they adopted to reduce carbon emissions, manage resources and improve environmental performance.

The results of the 2024 assessment process show important differences in the degree of integration of sustainability principles in the supply chain:

- 42.7% of the suppliers who responded to the questionnaire have implemented an environmental management system, and 65% monitor their organization's environmental performance.
- 27% calculate carbon footprint for Scopes 1 and 2, but only 13.8% report emissions related to Goal 3, highlighting the challenges in managing indirect emissions.
- in terms of resource use and waste management, 36.1% have a formal water resources management policy, and 68.7% implement measures to prevent and reduce the amount of waste generated.
- 45.1% of suppliers stated that they have carbon emission reduction strategies, which include short, medium and long-term goals.

The results indicate the need for improvement actions in environmental impact management, and Aquila aims to actively collaborate with suppliers to increase the transparency and efficiency of sustainability measures in the value chain.

4. Metrics and targets

E1-4 – Targets related to climate change mitigation and adaptation

The Aquila Group aims to adjust its decarbonization targets starting with the next strategic period, 2027-2030, so as to reflect the ambition of the Paris Agreement to limit global warming to 1.5°C. The transition plan will establish an intermediate deadline for 2030 and an end date for 2050, in accordance with the ESRS E1 requirements, with the objective of transitioning to a low-carbon economy.

The current targets reflect the particularities of the transport and logistics sector, which generates approximately 10% of global GHG emissions, and at European level, heavy vehicles are responsible for a quarter of these emissions. The Aquila Group aligns its objectives with European Union initiatives, such as the European Green Deal, which aims for the continent's climate neutrality. According to the Decarbonization Plan, the main target is to reduce the carbon footprint by 10% by 2026, with 2021 as the reference year. The targets set target Scopes 1 and 2, focus on reducing absolute emissions and are defined as follows:

- Warehouses: 3% reduction by 2026 compared to 2021;

- Fleet: 6% reduction by 2026 compared to 2021.

The integration of new entities into the portfolio in 2024 – Parmafood Group Distribution, Parmafood Trading and Romtec Europa – led the Group to apply the following methodology to correctly assess progress towards the 10% reduction target:

- Maintaining the 2021 organizational perimeter in assessing progress towards the 10% reduction target, taking into account only the emissions generated by the three entities existing in that year: Aquila Part Prod Com, Trigori AVD and Printex, ensuring comparability of results with the initial target.
- Emissions generated by Parmafood Group Distribution, Parmafood Trading and Romtec are reported separately and included in the Group's total consolidated footprint for 2024.

The current targets do not include newly acquired companies for which the alignment will be made with the next strategic exercise 2027-2030.

Starting with 2027, the Aquila Group aims to integrate all portfolio entities in the process of setting and aligning emission reduction targets with the objectives of the Paris Agreement.

With the implementation of the new strategy, the Group will also set targets for Scope 3, given the importance of indirect emissions in the value chain, which are currently not covered by a specific target.

To support its commitment to reducing greenhouse gas emissions, the Aquila Group has established, through the Decarbonization Plan, measures for both warehouse operations and the vehicle fleet, detailed below.

To achieve the objective of reducing the carbon footprint associated with warehouse operations by 3% by 2026, compared to the reference year 2021, the Aquila Group is implementing the following measures:

- Gradual transition to electricity consumption from renewable sources, with a target of 80% green energy consumed by 2026. This would represent a reduction in CO₂ emissions by 55.2% for electricity consumption.
- Energy efficiency measures, gradually implemented for warehouse groups. These measures are expected to reduce emissions by 0.44% of the total carbon footprint by 2026.
- Replacing natural gas consumption with electricity, estimating a 16.5% reduction in CO₂ emissions for natural gas consumption by 2026.

To achieve the target of a 6% reduction in the carbon footprint of the car fleet by 2026, compared to the reference year 2021, the Aquila Group will implement the following measures:

- Renewing the car fleet, replacing fuel-intensive vehicles with more energy-efficient models.
- Logistical optimization of routes to reduce distances travelled and efficiently use resources.
- Implementation of driver training programs in preventive and economical driving.

The decarbonization plan uses a set of assumptions and historical data to model projections up to 2026. The targets are aligned with GHG emission reduction standards and take into account both the share of emissions from Scope 1 (own operations) and Scope 2 (purchased energy). The methodology applied includes:

- **Historical data** established based on the analysis of consumption and emissions related to warehouses and the car fleet for the period 2021-2023.
- **Future projections** based on conservative assumptions regarding energy efficiency and renewable energy mix, but also the decrease in weighted average fuel consumption at fleet level.

- **Annual monitoring and reporting** of progress to ensure compliance with targets and identification of new opportunities to reduce environmental impact.

E1-5 – Energy consumption and mix

According to the classification of Delegated Regulation (EU) 2022/1288, the economic sectors in which the Aquila Group operates - Sections C, G, H and L of Annex I are considered high-impact climate sectors.

Thus, according to the NACE codification, the economic sectors in which the Group operates are:

- Romtec Europa: Division 20 (Chemical industry and manufacture of chemical products), Section C - Manufacturing.
- Aquila Part Prod Com, Parmafood Trading, Parmafood Group Distribution, and Trigor AVD: Division 46 (Wholesale, except of motor vehicles and motorcycles), Section G - Wholesale and retail trade; repair of motor vehicles and motorcycles.
- Aquila Part Prod Com: Division 49 (Land transport and pipeline transport) and 52 (Warehousing and supporting transportation activities), Section H - Transportation and storage.
- Aquila Part Prod Com, Printex: Division 68 (Real Estate Activities), Section L - Real Estate Activities.

Total energy consumption

Total energy consumption represents the energy used from fuels, electricity, heating and central cooling in all Aquila Group activities. Total energy is classified into fossil, nuclear and renewable sources.

Fossil sources include fossil fuels (petroleum products and natural gas), as well as electricity, heating or cooling obtained from non-renewable energy sources.

Renewable sources refer to purchased electricity from renewable sources, as well as electricity produced by solar panels installed at Aquila Group locations.

Total energy consumption was calculated based on internal data regarding the quantities of fuels purchased and consumed, as well as invoiced electricity and thermal energy across all Aquila Group locations in Romania and the Republic of Moldova.

This includes:

- Fuel consumption from crude oil and petroleum products, representing diesel and gasoline used by the vehicle fleets owned or operated by companies within the Group, as well as LPG used by Aquila's vehicles and propane used by Romtec Europa for forklift operations.
- Natural gas consumption, used for the operation of thermal power plants in four companies within the Group, including the head office in Prahova, with all consumptions recorded directly in kWh.
- Purchased electricity, heating, steam and cooling, including electricity consumption (kWh) in each company, based on the contracted suppliers, and thermal energy (Gcal) used in locations connected to centralized heating systems.

Calculation methodology:

Fuel consumption from crude oil and petroleum products was calculated based on purchased volumes (litres) and converted into kWh using DEFRA conversion factors: gasoline – 9.25 kWh/litre, diesel – 9.93 kWh/litre, LPG – 6.76 kWh/litre. Propane consumption was calculated based on purchased volumes (kg) and converted using the DEFRA factor of 12.89 kWh/kg.

Electricity consumption from fossil and renewable sources was calculated based on the energy labels published by energy suppliers. In the absence of 2024 data at the time of reporting, values from 2023 were used. In the Republic of Moldova, where these data are not available and the supplier is the same as in Romania, the estimation was made using equivalent values from the Romanian supplier.

Thermal energy consumption, expressed in Gcal, was converted to kWh using the conversion factor 1 Gcal = 1,163 kWh.

All consumptions expressed in kWh were aggregated and reported in MWh in accordance with the requirements of the standard.

Sources used:

- DEFRA 2024 – United Kingdom Department for Environment, Food & Rural Affairs
- 2023 Energy Label, published by contracted electricity suppliers

In 2024, 18% of the electricity purchased by the Group was covered by contracts and notifications from suppliers attesting that the energy is 100% renewable, supported by guarantees of origin.

For the activity carried out in the locations in Dragomirești-Vale, Ilfov County, by Aquila Part Prod Com and Parmafood Group Distribution, the owner of the warehouses informed the Group that, between July 1, 2024 and June 30, 2025, the energy billed is entirely renewable, certified by guarantees of origin held in its name, without transferring them directly to them. This energy represents 17.4% for Aquila Part Prod Com and 0.3% for Parmafood Group Distribution of the total energy purchased through contractual instruments at Group level.

Romtec Europa also concluded an electricity supply contract, valid between July 1, 2024 and December 31, 2024, which includes the supply service of 100% certified green energy, with the obligation of the supplier to transfer the guarantees of origin to Aquila. This energy contributes 0.7% to the total purchased through contractual instruments. Although up to the date of this report, the guarantees of origin have not been transferred, for administrative reasons, the Group considers the contractual instrument valid based on the contractual provisions assumed by the supplier.

Percentage of contractual instruments associated with the physical delivery of renewable energy:

In 2024, 18% of the electricity purchased by the Aquila Group through contractual instruments was linked to the physical delivery of renewable energy, supported by guarantees of origin. For the locations in Dragomirești-Vale (17.7%), the guarantees of origin are held by the owner and have not been transferred directly to the Aquila Group, but official notifications confirm that the invoiced energy is fully covered by them. For Romtec Europa (0.7%), the transfer of guarantees is contractually foreseen, but has not been finalized. This 18% percentage contributes to the reduction of Scope 2 greenhouse gas emissions.

Percentage of contractual instruments not associated with the physical delivery of energy:

0% of the energy purchased through contractual instruments was based on claims on energy attributes not linked to physical delivery. All contractual instruments used by the Aquila Group in 2024 were associated with the physical delivery of electricity.

The indicators presented in this section have not been subject to independent external assurance, other than the verification performed by the sustainability statement auditor.

Energy consumption and energy mix		
All countries	2023	2024
(1) Fuel consumption from coal and coal-based products (MWh)	-	-
(2) Fuel consumption from crude oil and petroleum products (MWh)	83.561,06	86.813,06
(3) Natural gas fuel consumption (MWh)	3.729,62	3.959,30
(4) Fuel consumption from other fossil sources (MWh)	-	-
(5) Consumption of electricity, heat, steam and cooling purchased or obtained from fossil sources (MWh)	2.953,66	7.176,80
(6) Total energy consumption from fossil sources (MWh) (calculated as the sum of rows 1-5)	90.244,34	97.949,16
Share of fossil sources in total energy consumption (%)	90%	92%
(7) Consumption from nuclear sources (MWh)	-	-
Share of consumption from nuclear sources in total energy consumption (%)	-	-
(8) Consumption of fuel from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	-	-
(9) Consumption of electricity, heat, steam and cooling purchased or obtained from renewable sources (MWh)	10.542,50	8.277,71
(10) Energy consumption from renewable sources other than self-produced fuels (MWh)	-	-
(11) Total renewable energy consumption (MWh) (calculated as the sum of rows 8-10)	10.542,50	8.277,71
Share of renewable sources in total energy consumption (%)	10%	8%
Total energy consumption (MWh) (calculated as the sum of rows 6 and 11)	100.786,85	106.226,87

In the period 2023-2024, the share of fossil sources in total energy consumption increased from 90% to 92%, while the share of renewable sources decreased from 10% to 8%. This change indicates an increase in dependence on fossil sources, influenced by the availability and purchase of renewable energy.

The energy intensity indicator represents the ratio of total energy consumption to total net revenues of the Aquila Group. Net revenues are used in the calculation, given that Aquila's revenues are associated with sectors with a high climate impact, as defined in EU Regulation 2022/1288.

Energy intensity per net income	2023	2024	%2024/2023
Total energy consumption from activities in high-impact climate sectors per net income from activities in high-impact climate sectors (MWh/1000 lei)	0,040	0,036	-10%

Total net income is reconciled to the Aquila Group Consolidated Financial Statements, presented in Note 33 Segment Reporting.

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

According to the Sustainability Strategy adopted at Group level in 2021, for the period 2022 – 2026, the company has committed to reducing greenhouse gas emissions.

Since the formation of the Aquila Group in 2021, we have calculated and reported our carbon footprint annually using financial consolidation and international best practices in reporting. The calculation was based on the GHG Protocol: A Corporate Accounting and Reporting Standard, developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI).

The carbon footprint was calculated covering the greenhouse gas emissions inventory for Scopes 1, 2 and 3. Starting with 2022, Scope 3 emissions include the categories: purchased goods and services, capital goods, waste generated in operations, business travel, and a new category introduced in 2023 – hotel accommodations.

For 2024, all applicable Scope 3 categories are included. For indirect emissions associated with purchased goods and services and capital goods (Scope 3 activities 1 and 2), emissions were calculated using the spend-based method. At Aquila Group level, greenhouse gas emissions are fully accounted for in the carbon footprint calculation for all entities within the organizational perimeter, reflecting the operational and financial control exercised over them.

The integration of the three new companies into the Aquila Group in 2024 – Parmafood Trading, Parmafood Group Distribution and Romtec Europa – determined the expansion of the organizational perimeter, and the emissions reporting structure is presented as follows for emissions from Scope 1 and 2:

Organizational perimeter as of 2021:

It includes existing companies in the reference year (Aquila Part Prod Com, Trigor AVD and Printex). Consolidated emissions for this perimeter are presented for the years: 2021 (reference year), 2022, 2023 (comparison year) and 2024, including the target for 2026 and the degree of achievement.

Organizational perimeter as of 2024:

It includes all six companies, reflecting the consolidated structure of the Group, and consolidated emissions are presented for the year 2024.

The Aquila Group has undertaken, through its Sustainability Strategy, to reduce greenhouse gas (GHG) emissions by 10% by 2026, with 2021 as the reference year. In the Decarbonization Plan, the solutions identified to achieve this target aim to reduce emissions from Scopes 1 and 2. However, the current Decarbonization Plan is not yet aligned with the objectives of the Paris Agreement, and our reporting does not currently include targets for 2025, 2030 and 2050. These objectives will be integrated with the adoption of a new Strategy, starting with 2027. In this context, we cannot present milestones and target years according to the requirements of the Paris Agreement, but we present our own targets.

Gross Scope 1 GHG emissions

Reporting of direct GHG emissions Scope 1 is based on the “GHG Protocol: A Corporate Accounting and Reporting Standard” and includes all emissions generated by sources owned or controlled by Aquila.

These cover consumption from:

- Stationary sources: natural gas consumption used for the operation of thermal power plants, recorded at 4 of the companies in the Aquila group, including the head office in Prahova, as well as fuel used by generators.
- Mobile sources: fuel consumption (diesel and gasoline) used for the car fleets owned or operated

by each company in the Aquila group, LPG consumption recorded for the vehicles owned by the companies in the Aquila group, propane consumption (kg), recorded for the forklifts used by the Romtec Europa company.

- Fungicides from:
 - refrigerated vehicles owned or operated by Aquila, including the type and quantity of refrigerants used and the quantities of fugitive emissions recorded.
 - the number of air conditioning installations/equipment, including the type and quantity of freons used, as well as the quantities of fugitive emissions recorded.
 - the number of cold rooms/storages used, the type and quantity of freons used and the quantities of fugitive emissions recorded.

Calculation methodology

Emissions from stationary sources were calculated based on the total natural gas consumption recorded at each location/work-point, applying the emission factors specific to each fuel used.

Emissions from mobile sources are determined by reporting fuel consumption and applying emission factors depending on the type of fuel used and the unit of measurement in which the consumption was expressed.

Fugitive emissions are calculated based on the quantities of freon filled into refrigeration and air conditioning installations, considered equal to fugitive emissions/leakage. The data was collected from maintenance/technical review reports prepared by the operators contracted to provide these services.

Sources of emission factors:

- For stationary and mobile sources: DEFRA, 2024 – United Kingdom Department for Environment, Food and Rural Affairs.
- For fugitive emissions: IPCC, AR6 – Intergovernmental Panel on Climate Change, Sixth Assessment Report (AR6).

Scope 1 GHG emissions	Organizational perimeter as of 2021					tCO ₂ e	
	Retrospective					Organizational perimeter as of 2024	
	2021 (reference year)	2022	2023	2024	%2024/ 2021	2024	%2024/ 2023
All countries							
Gross Scope 1 GHG emissions (tCO ₂ equivalent)	27028,50	24562,30	24328,93	22884,86	-15%	23031,01	-5%
Percentage of Scope 1 GHG emissions from regulated emission allowance trading systems (%)	-	-	-	-	-	-	-
Biogenic CO ₂ emissions (from biomass combustion or biodegradation) - not included in scope 1 of GHG emissions	-	-	-	-	-	-	-
Romania	2021 (reference year)	2022	2023	2024	%2024/ 2021	2024	%2024/ 2023

Gross Scope 1 GHG emissions (tCO2 equivalent)	25934,49	24345,88	23657,48	22218,59	-14%	22364,74	-5%
Percentage of scope 1							
GHG emissions from regulated emission allowance trading systems (%)	-	-	-	-	-	-	-
Biogenic CO2 emissions (from biomass combustion or biodegradation) - not included in scope 1 of GHG emissions	-	-	-	-	-	-	-
Republic of Moldova	2021 (reference year)	2022	2023	2024	%2024/ 2021	2024	%2024/ 2023
Gross Scope 1 GHG emissions (tCO2 equivalent)	1094,01	216,42	671,44	666,28	-39%	666,28	-1%
Percentage of scope 1							
GHG emissions from regulated emission allowance trading systems (%)	-	-	-	-	-	-	-
Biogenic CO2 emissions (from biomass combustion or biodegradation) - not included in scope 1 of GHG emissions	-	-	-	-	-	-	-

Gross Scope 2 GHG emissions

Reporting indirect GHG Scope 2 emissions is based on the "GHG Protocol: A Corporate Accounting and Reporting Standard" and includes emissions generated from the consumption of electricity and thermal energy purchased by Aquila.

These cover the consumption resulting from the **consumption of electricity** in:

- Total electricity consumption (kWh) recorded at each company in the group, depending on the contracted suppliers.
- Total thermal energy consumption (Gcal) recorded at companies/workplaces that use thermal energy.

Calculation methodology:

- Emissions associated with energy consumption were calculated using both the location-based and market-based methods.
- The emission factors for 2024 were not published by the date of the calculation, so the emission factors published by the contracted suppliers for 2023 were used.
- For thermal energy consumption expressed in Gcal, conversion into kWh was performed, using the conversion factor 1 Gcal = 1,163 kWh.

Sources of emission factors for electricity and thermal energy consumption:

- Annual report on ANRE activity for 2023
- Electricity Label for 2023 published by contracted electricity suppliers

Scope 2 GHG emissions	Organizational perimeter as of 2021					Organizational perimeter as of 2024	
	Retrospective						
All countries	2021 (reference year)	2022	2023	2024	%2024/ 2021	2024	%2024/ 2023
Gross site-based Scope 2 GHG emissions (tCO2 equivalent)	2409,62	2112,40	1053,00	2702,35	12%	2746,55	161%
Gross market-based Scope 2 GHG emissions (tCO2 equivalent)	2537,23	2601,65	2314,34	2110,55	-17%	2124,85	-8%
Biogenic CO2 emissions (from biomass combustion or biodegradation) - not included in scope 2 of GHG emissions	-	-	-	-	-	-	-
Romania	2021 (reference year)	2022	2023	2024	%2024/ 2021	2024	%2024/ 2023
Gross site-based Scope 2 GHG emissions (tCO2 equivalent)	2337,03	2044,46	996,86	2544,59	9%	2588,79	160%
Gross market-based Scope 2 GHG emissions (tCO2 equivalent)	2464,63	2533,71	2258,21	1952,79	-21%	1967,09	-13%
Biogenic CO2 emissions (from biomass combustion or biodegradation) - not included in scope 2 of GHG emissions	-	-	-	-	-	-	-
Republic of Moldova	2021 (reference year)	2022	2023	2024	%2024/ 2021	2024	%2024/ 2023
Gross site-based Scope 2 GHG emissions (tCO2 equivalent)	72,59	67,94	56,13	157,76	117%	157,76	181%
Gross market-based Scope 2 GHG emissions (tCO2 equivalent)	72,59	67,94	56,13	157,76	117%	157,76	181%
Biogenic CO2 emissions (from biomass combustion or biodegradation) - not included in scope 2 of GHG emissions	-	-	-	-	-	-	-

Scope 1 and 2 GHG emissions	Organizational perimeter as of 2021							Organizational perimeter as of 2024	
	Retrospective					Objectives according to the 2022-2026 Sustainability Strategy			
All countries	2021 (reference year)	2022	2023	2024	%2024 /2021	2026	%	2024	%2024 /2023
Total GHG emissions scope 1 and 2 (site-based) (tCO2 equivalent)	29438,12	26674,70	25381,93	25587,22	-13%	-26494,31	-10%	25777,57	2%
Total GHG emissions scope 1 and 2 (market-based) (tCO2 equivalent)	29565,72	27163,95	26643,27	24995,41	-15%	-26609,15	-10%	25155,86	-6%

During the period 2021-2024, total scope 1 and 2 GHG emissions decreased compared to the 2021 base year for the 2021 organizational perimeter, in line with the objectives of the Group's Sustainability Strategy. Site-based emissions decreased by 13% compared to the 2021 base year.

For the organizational perimeter in 2024, the increase in emissions is due to Scope 2, influenced by the energy mix of energy suppliers. For the 2024 organizational perimeter, the decrease in emissions compared to 2023 is mainly due to a 5% reduction in Scope 1 GHG emissions, resulting from the application of DEFRA (Department for Environment, Food & Rural Affairs) emission factors in the carbon footprint calculation. These factors are considered more appropriate for the European context in which the Group operates. Starting this year, the Group consistently applies these emission factors, ensuring alignment with international best practices and comparability across reporting periods.

Gross Scope 3 GHG emissions

The reporting of indirect emissions from Scope 3 is based on the "GHG Protocol: Corporate Value Chain (Scope 3) Standard", which divides emissions into 15 categories. Following internal analysis, the Aquila Group has identified the following relevant categories for reporting:

Category 1: Purchased goods and services

This includes emissions generated by the purchases of goods and services made by each company in the Aquila group in 2024.

Calculation methodology

Emissions were calculated using the spend-based method, allocating specific emission factors to each category of goods or services purchased in 2024. Expenditures were classified according to their nature and grouped into the categories of products or economic activities included in the SIC ("Standard Industrial Classification") list published by the UK Government.

To avoid double counting, the following were removed from the lists of purchased goods and services: internal transactions of goods and services between group companies, expenses related to categories of services that are not applicable (e.g. taxes, rents, etc.), as well as goods and services that were included in other categories of emission sources (e.g. expenses for fuel and utilities - except water, expenses for raw material transportation, expenses for business travel, including accommodation costs).

The RON – GBP conversion was performed using the average exchange rate published by the National Bank of Romania (BNR) for the year 2024 (detailed in the Exchange rate section).

The carbon footprint of products and goods purchased by Aquila for the purpose of trading has been calculated, but is not included in Scope 3. This is presented separately in the section Procurement of

goods and services (traded goods).

The emission factors published by DESNZ ("Department for Energy Security and Net Zero") and DEFRA ("Department for Environment, Food & Rural Affairs") in the CarbonSaver application for the year 2024 were used, relating to each category of goods, services or economic activities included in the SIC ("Standard Industrial Classification") list.

Category 2: Capital goods – Emissions from the acquisition of equipment and infrastructure.

It includes the list of capital goods purchased by each company in the Aquila group in 2024.

Calculation methodology

Emissions were calculated using the "spend based" calculation method, allocating specific emission factors to each category of goods or services purchased in 2024.

The expenses were classified according to their nature and placed in the categories of products or economic activities included in the SIC ("Standard Industrial Classification") list published by the UK Government.

The emission factors published by DESNZ ("Department for Energy Security and Net Zero") and DEFRA ("Department for Environment, Food & Rural Affairs") in the CarbonSaver application were used, for the year 2024, for each category of economic activity that was included in the SIC list.

Category 3: Fuel and energy-related activities (not included in scope 1 or scope 2)

Quantities of fuels, natural gas and electricity not included in Scopes 1 and 2 are included.

Calculation methodology

For the consumption of natural gas, fossil fuels (diesel and petrol) and LPG, emissions associated with upstream operations were calculated. For electricity purchased from other suppliers, both upstream emissions, emissions associated with electricity losses recorded in the transmission and distribution network, and upstream emissions associated with energy losses in the transmission and distribution network were calculated. For thermal energy purchased from other suppliers, both upstream emissions and upstream emissions associated with energy losses in the transmission and distribution network were calculated.

Upstream emissions for fossil fuels were calculated using emission factors published by DEFRA (the Department for Environment, Food & Rural Affairs) for the year 2024.

To calculate upstream emissions associated with the quantities of energy consumed and losses recorded in the transmission and distribution network, emission factors calculated based on the specific emission factors of the contracted suppliers were used, according to the calculation formulas published by DEFRA ("Department for Environment, Food & Rural Affairs") and the International Energy Agency (IEA).

Category 4: Upstream transportation and distribution

It includes emissions from transporters outside the Aquila Group for the supply of raw materials to Romtec Europa.

Calculation methodology

The methodology for calculating emissions generated by the transport of purchased raw materials is based on the classification of vehicles used in transport. Emissions were calculated using emission factors published by DEFRA ("Department for Environment, Food & Rural Affairs") for the year 2024.

Category 5: Waste generated during operations

Waste resulting from the operational activities of the Aquila group is included. The information was collected from the waste management records maintained at the level of each company and includes: the type/category of waste generated, the waste code according to Government Decision no. 856/2002 on the waste management records and for the approval of the list of waste, including hazardous waste, the quantity generated (tonnes), the treatment method (disposal/recovery), the treatment operation code for the purpose of recovery/disposal.

Calculation methodology

The waste categories generated were classified according to their nature in the waste categories published by DEFRA (Department for Environment, Food & Rural Affairs). Emission factors were assigned according to the management method (recovery/disposal). Conversion into kg was performed using a density of 350 kg/m³.

Emissions were calculated using emission factors published by DEFRA ("Department for Environment, Food & Rural Affairs") for the year 2024.

Category 6: Business Travel – Emissions from employee transportation and accommodation for business purposes.

They include business travel by plane (air transport), by other means of transport (transfers made by other means of transport operated by third parties, transfer companies, or train travel), and accommodations made in the country and abroad for each company in the Aquila group.

Calculation methodology

For air transport, both the distances travelled (km) and the emissions were calculated using the ICEC application ("International Civil Aviation Organization Carbon Emissions Calculator") developed by the International Civil Aviation Organization -ICAO ("International Civil Aviation Organization"). The emissions associated with accommodation services were calculated using the Hotel Footprinting Tool application developed by GreenView. For accommodation units for which the classification was not known, the emission factor specific to the "All hotels" category was assigned. For business trips made with other means of transport (passenger vehicles, metro or train), representatives of the companies in the Aquila group calculated the total distances travelled with each means of transport used. For business trips for which the route or distance travelled was not known but accounting settlements were recorded, the emissions were calculated using the spend based method.

The RON - GBP conversion was performed using the average exchange rate published by the National Bank of Romania (BNR) for the year 2024.

Emissions were calculated using emission factors published by:

- ICEC ("International Civil Aviation Organization Carbon Emissions Calculator") application developed by ICAO ("International Civil Aviation Organization")
- Hotel Footprinting Tool application developed by GreenView
- CarbonSaver
- DEFRA ("Department for Environment, Food & Rural Affairs") for the year 2024.

Category 7: Employee Commuting

This category includes emissions generated by employees' travel between home and work. To estimate these, the following data were collected and analysed:

- Total number of employees at Aquila Group level.
- Average number of vacation days, used to adjust estimates of travel frequency.
- The number of employees who benefit from a company car, being excluded from the calculation.

Calculation methodology

To determine the actual number of commuting days, the average number of vacation days (21 days) was subtracted from the total working days in 2024 (252 days), resulting in a total of 231 days/year.

For employees who do not benefit from a company car, the hypothesis of using public transport (diesel bus) to travel to work was considered.

The average distance travelled by employees was estimated based on an assessment conducted on a sample of 852 employees, representing 54% of those without a company car. The results of this analysis were extrapolated to the entire Aquila Group, to ensure a representative estimate of emissions generated by employee commuting.

Emissions for employee commuting were calculated using emission factors published by DEFRA (the Department for Environment, Food & Rural Affairs) for the year 2024.

Category 8: Upstream leased assets – Not applicable - for leased vehicles, operational control was taken into account and emissions were calculated in Scope 1, based on recorded fuel consumption.

Category 9: Downstream transport

Information is included regarding the distances traveled and the means of road transport used by the carriers contracted to deliver the products manufactured by Romtec Europa.

Calculation methodology

CO2e emissions were calculated based on distances travelled, applying DEFRA emission factors, selected according to the fuel and mode of transport used.

Emissions were calculated using emission factors published by DEFRA ("Department for Environment, Food & Rural Affairs") for the year 2024.

Category 10: Processing of products sold – Not applicable - products manufactured and sold by Aquila Group companies do not require additional processing or post-sale processing, which makes this category irrelevant.

Category 12: Treatment of products sold at the end of their life cycle

It includes packaging used for packaging own-brand products introduced on the national market by the company Romtec Europa. The types and quantities of packaging used for the marketing of these products are taken into account.

Calculation methodology

In the emissions calculation, only the packaging related to the products manufactured and marketed by Romtec Europa was taken into account. The emission factors were allocated according to the waste categories generated by the packaging used, thus ensuring a relevant estimate of their impact on the environment.

Emissions were calculated using emission factors published by DEFRA (the Department for Environment, Food & Rural Affairs) for the year 2024.

The other categories, namely Category 11 Use of products sold, Category 13 Downstream leased assets, Category 14 Franchises, Category 15 Investments are not applicable to the activities carried out by the Aquila Group.

At the 2024 level, no percentage of Scope 3 greenhouse gas emissions related to applicable activities in the company's value chain were determined using primary data obtained from suppliers or other partners."

Scope 3 GHG emissions			
All countries	2023	2024	%2024/2023
Total gross indirect GHG emissions (scope 3) (tCO ₂ equivalent) - location-based	5349,04	20000,46	273,91%
Total gross indirect GHG emissions (scope 3) (tCO ₂ equivalent) - market-based	5349,04	19756,56	269,35%
1 Purchased goods and services	4496,74	9622,28	113,98%
[Optional subcategory: Cloud computing and data centre services	-	-	-
2 Capital goods	342,43	859,54	151,01%
3 Fuel and Energy Activities Activities (not included in category 1 or category 2) - Location Based	-	6470,83	-
3 Fuel and energy related activities Activities (not included in category 1 or category 2) - Market Based	-	6226,93	-
4 Upstream transportation and distribution	-	61,82	-
5 Waste generated during operations	475,34	458,76	-3,49%
6 Business trips	34,53	1003,76	2806,91%
7 Employee commute	-	1459,16	-
8 Upstream leased assets	-	-	-
9 Downstream transport	-	63,16	-
10 Processing of sold products	-	-	-
11 Use of sold products	-	-	-
12 Treatment of sold products at end of life	-	1,16	-
13 Downstream leased assets	-	-	-
14 Franchises	-	-	-
15 Investments	-	-	-
Biogenic CO ₂ emissions (from biomass combustion or biodegradation) - not included in Scope 3 of GHG emissions	-	-	-
Purchase of goods and services (traded goods) - not included in Scope 3	-	293.769,07	-

Total market-based greenhouse gas (GHG) emissions are the sum of emissions from Scope 1, Scope 2 (market-based) and Scope 3.

Total site-based greenhouse gas (GHG) emissions are the sum of emissions from Scope 1, Scope 2 (site-based) and Scope 3.

Total GHG emissions			
All countries	2023	2024	%2024/2023
Total GHG emissions (site-based) (tCO ₂ equivalent)	30730,98	45778,03	49%
Total GHG emissions (market-based) (tCO ₂ equivalent)	31992,32	44912,42	40%
Romania			
Total GHG emissions (site-based) (tCO ₂ equivalent)	29868,61	44243,10	48%
Total GHG emissions (market-based) (tCO ₂ equivalent)	31129,95	43377,49	39%
Republic of Moldova			
Total GHG emissions (site-based) (tCO ₂ equivalent)	862,37	1534,93	78%
Total GHG emissions (market-based) (tCO ₂ equivalent)	862,37	1534,93	78%

Greenhouse gas (GHG) emissions intensity is calculated by relating total GHG emissions (Scope 1, 2 and 3), both market-based (Total GHG emissions – market-based) and site-based (Total GHG emissions – site-based), to total net revenue.

Total net income is reconciled to the Aquila Group Consolidated Financial Statements, presented in Note 33 Segment Reporting.

Greenhouse gas intensity per net income	2023	2024	% 2024 / 2023
Total greenhouse gas emissions (based on location) per net income (t CO ₂ eq/RON) per 1000 lei	0,0122	0,0155	27%
Total greenhouse gas emissions (market-based) per net income (t CO ₂ eq/RON) per 1000 lei	0,0127	0,0152	20%

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

The Aquila Group has not developed projects for the absorption or storage of greenhouse gases (GHG) within its own operations or in its value chain. The Group has also not financed external projects to mitigate GHG emissions through the purchase of carbon credits and, consequently, there are no quantities of emissions absorbed or stored, nor carbon credits purchased or planned to be cancelled, to be reported.

In the absence of the use of carbon credits, the Aquila Group does not make public claims regarding its GHG emissions neutrality. The Group's emissions reduction efforts focus exclusively on direct measures, which aim to reduce gross emissions within Scopes 1, 2 according to the Decarbonization Plan.

E1-8 – Internal carbon pricing

The Aquila Group does not currently use an internal carbon pricing system. Thus, there are no prices applied to investment decisions, internal taxes or dedicated funds. Also, there are no defined scopes, methodologies or emission volumes associated with such a system.

E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

The Aquila Group uses the phase-in principles, as per Annex C of ESRS 1, for reporting the ESRS E1-9 requirement. The Group does not currently provide detailed information on the anticipated financial effects of material physical and transition risks or climate-related opportunities, as the processes and methodologies required to assess these aspects are under development.

We plan to integrate this information into future reporting, with the completion of a scenario-based climate study in 2025. This study will support a more detailed and quantitative analysis of the financial impact of climate-related risks and opportunities. Also, the alignment of the Decarbonization Plan with the objectives of the Paris Agreement, scheduled for the 2027-2030 strategic period, will be an important pillar in managing these risks and capitalizing on opportunities.

III. Social information

ESRS S1- Own workforce

1. Strategy

ESRS 2 SBM-2 – Interests and views of stakeholders

Aquila Group is based on a strong community of 3,203 talented and dedicated employees, operating in Romania and the Republic of Moldova. They represent the foundation of the company's values, and their interests, views and rights are important for the success of the strategy and business model.

The interests and views of employees are integrated into the Group's strategy through annual satisfaction surveys based on questionnaires and the performance evaluation process. In addition, to ensure open communication and understanding of employees' needs, the company uses dedicated dialogue mechanisms and channels, detailed in chapter S1-2.

Employees were actively involved in the materiality analysis process, including the double materiality analysis carried out in 2023. Their insights led to concrete measures, such as expanding access to private healthcare services, strengthening health and safety at work, developing professional training programs, and initiatives dedicated to diversity and talent retention. We continuously work to provide tools, training, and a safe working environment, designed to motivate employees and support the development of a team dedicated to performance, following the values and mission of Aquila Part Prod Com.

Aquila promotes respect for human rights at all levels of the organization, aligning with international standards. Internal policies support equal opportunities, anti-discrimination, workplace safety and access to secure mechanisms for reporting integrity concerns or other issues. Open communication is constantly encouraged, and employees are supported to report any violations of the company's principles.

We consider employees the driving force of our activity and are dedicated to offering them opportunities for personal and professional development, in a work environment that encourages open dialogue and active contribution to the company's success.

ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the double materiality analysis process, the impacts, risks and opportunities associated with the company's workforce were assessed in detail, in accordance with the requirements of ESRS 1, AR 16. These aspects are closely linked to Aquila's strategy and business model, which leverages a diverse, well-trained and dedicated workforce to provide operational excellence services in Romania and the Republic of Moldova.

Aquila's business strategy is based on a safe, fair and inclusive working environment, important in a logistics sector marked by recruitment and retention challenges. The business model, focused on distribution, logistics and transport, directly depends on the availability and skills of the workforce, which requires strategic measures to stabilize and develop it.

To support long-term competitiveness, the Aquila Group implements measures that ensure the stability, well-being and professional development of employees, generating significant positive impacts.

Permanent employment contracts and non-salary benefits contribute to professional and financial security, offering predictability to employees. The balance between professional and personal life is supported by granting legal holidays, additional days off based on seniority or special events, as well as by facilities such as private medical subscriptions and teleworking and home working options, all integrated into human resources policies and Internal regulation. The fair salary system, correlated with the market and implemented through remuneration policies, contributes to employee retention and increased financial security. In addition, employees benefit from special situation aids and insurance in case of death or accident, offered as part of the benefits package.

Compliance with legislation on social dialogue and freedom of association is reflected in the existence of works councils and information and consultation mechanisms, contributing to strengthening relations between employees and the organization. Collective bargaining is integrated into the Internal regulation, ensuring the rights and interests of employees. The promotion of work-life balance is supported by facilitating teleworking and home-working options, regulating working and rest times, establishing driving and rest times for drivers, as well as by granting additional days of leave based on seniority, measures integrated into the company's internal policies to support employee well-being. Health and safety at work are priorities managed through a health and safety management system, which includes periodic employee training, emergency simulations and compliance with SEVESO regulations. Access to preventive medical services supports the reduction of absenteeism and extended sick leave.

Aquila promotes gender equality and fair remuneration through a transparent salary and performance evaluation system, established by the human resources policy and code of conduct. Training and skills development programs, conducted annually, contribute to improving performance and increasing employee motivation.

Diversity and inclusion are supported through measures implemented in accordance with the Internal regulation and diversity policy, ensuring equal opportunities for all employees, including people with disabilities. Prevention of harassment and violence in the workplace is supported through training courses and awareness campaigns. The protection of employee data is managed through a confidentiality policy, contributing to strengthening trust and the employee-organization relationship.

The identified negative impacts can influence both employee satisfaction and organizational performance. Staff turnover can be influenced by the misalignment of salaries with industry standards or the cost of living, affecting workforce retention and stability. Occupational accidents and diseases can have a negative impact on employee health, productivity and job satisfaction. The occurrence of accidents is higher in the case of major accidents, such as fires or explosions at the SEVESO warehouse, where safety measures need to be strengthened. Unequal access to training opportunities and high training costs can limit professional development, especially among women. Insufficient alignment of training programs with career goals can reduce the effectiveness of the learning process, and the time needed to attend training sessions can temporarily affect productivity. Inadequate management or misuse of employee data can reduce their trust in the company and can have a negative impact on staff retention. These impacts are isolated and specific to activities carried out in Romania and the Republic of Moldova, and are not considered systemic or widespread at regional level.

Aquila Group identifies and capitalizes on the opportunities arising from impacts on employees, thus contributing to the creation of a stable, motivating and competitive working environment.

Ensuring safe workplaces offers the opportunity to attract and retain talent, strengthening competitiveness and preserving knowledge in the organization. A stable and safe working environment stimulates productivity and supports the development of an organizational culture based on trust and professionalism.

Expanding training and skills development programs, including internal training programs, career counselling, and succession planning, provides employees with opportunities for professional growth, increasing engagement and loyalty to the company. Better-trained employees contribute to innovation, efficiency, and the organization's adaptation to market demands.

Managing data confidentiality through clear internal policies strengthens the organizational culture based on respect and integrity, ensuring a safe and ethical working environment. Implementing personal data protection measures contributes to increasing employee trust and strengthening their relationship with the organization.

Thus, by integrating these aspects into its business model, Aquila aims to effectively manage both positive and negative impacts on its workforce, supporting operational excellence and maintaining a competitive advantage.

To ensure a stable and motivating work environment, the company's management maintains an open dialogue with employees through the channels presented in chapter S1-2, integrating their feedback into the decision-making process.

As part of the impact, risk and opportunity analysis process, all categories of Aquila Group employees were assessed in detail, regardless of the type of employment contract or working regime. Based on the materiality analysis, no significant risks were identified that would require special measures for certain categories of employees.

Foreign employees within Aquila are directly employed by the company and benefit from the same rights, benefits and protections as local employees. Following the materiality analysis, no specific risks or vulnerabilities were identified that would require treating them as a distinct category. The company also promotes a fair working environment, ensuring equal opportunities for all employees, regardless of gender or nationality. All employees work under the same conditions and respect the same labour standards.

Aquila Group has exclusively its own employees, all of whom are directly employed by the company under individual employment contracts. Depending on the type of contract and working hours, employees can be:

- Permanent employees: Personnel with permanent employment contracts, involved in the company's activities, ensuring operational continuity.
- Temporary employees: Personnel hired for a fixed period, used to cover specific needs, such as replacing employees on parental leave.
- Full-time employees: Personnel who work a standard schedule, ensuring the efficient running of operations.
- Part-time employees: Personnel who work a reduced number of hours, adapting to the needs of the company.

No other categories of people with characteristics were identified within Aquila's workforce, apart from those already presented.

Aquila is dependent on its workforce for the continuity and efficiency of its operations. Its business model, focused on distribution, logistics and transport and production, requires a stable, well-trained and motivated workforce to ensure quality services and maintain competitiveness. Following the double materiality analysis, Aquila did not identify material risks resulting from its dependence on its own workforce, but relevant opportunities were highlighted for all company employees, regardless of level or

region, and which contribute to increasing organizational performance and maintaining competitive advantage:

- Creating an attractive and stable work environment – employee retention and attracting new talent are priorities for Aquila. An experienced and loyal workforce contributes to operational continuity, reducing recruitment costs and increasing process efficiency.
- Developing employee skills – professional training programs, career counselling and succession plans support human resource development and ensure an effective transition between employee generations. Investing in professional training not only improves retention, but also stimulates innovation and productivity growth.
- Strengthening organizational culture through data protection and employee rights – Aquila promotes a work environment based on respect, integrity and safety, reinforced by strict personal data protection policies. These measures contribute to increasing employee trust and satisfaction, elements for maintaining a positive and productive work climate.

Material subtopic	Material sub-sub-topic	Impact location	Description
Working conditions	Secure employment		
Positive impact		own operations	Ensuring the professional and financial stability of employees by concluding permanent employment contracts and offering a package of extra-salary benefits.
Opportunity		-	Creating an attractive work environment by retaining existing employees and attracting new talent, contributing to strengthening competitiveness and preserving knowledge within the organization
Working conditions	Working time		
Positive impact		own operations	Ensuring work-life balance by granting legal leave, additional days off based on seniority or special events, as well as by facilitating access to private medical subscriptions and other related benefits.
Working conditions	Adequate wages		
Negative impact		own operations	Staff turnover caused by a possible misalignment of salaries with industry standards or costs of living.
Positive impact		own operations	Increasing financial security and employee satisfaction by implementing a fair, market-related and tailored salary system, contributing to staff retention. In addition, special situation benefits are offered to all employees, as well as insurance in the event of death or accident.
Working conditions	Social dialogue		

Positive impact		own operations	Strengthening relationships between employees and the organization by complying with local legislation.
Working conditions	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers		
Positive impact		own operations	Strengthening relations between employees and the organization by complying with local legislation and integrating into the Internal regulation provisions regarding freedom of association, the existence of works councils and the rights of information, consultation and participation.
Working conditions	Collective bargaining, including rate of workers covered by collective agreements		
Positive impact		own operations	Strengthening relations between employees and the organization by respecting local legislation and integrating collective bargaining provisions into Internal regulation.
Working conditions	Work-life balance		
Positive impact		own operations	Promoting a balance between professional and personal life by facilitating teleworking and home working options, regulating working and rest times, establishing driving and rest times for drivers, as well as by granting additional days of leave based on length of service.
Working conditions	Health and safety		
Negative impact		own operations	The occurrence of work accidents and occupational diseases, including as a result of major accidents such as fire or explosion at the SEVESO warehouse, which may affect the health and integrity of employees, having a negative impact on productivity and satisfaction at work.

Positive impact	own operations	Reducing absenteeism and the length of sick leave by providing all employees with access to preventive medical services. Ensuring a healthy and safe working environment by integrating all employees into the occupational health and safety management system, complemented by regular training. The topics of these trainings cover aspects such as work instructions, compliance with the road code, management of psychosocial risks and stress at the office, along with simulations and emergency intervention plans. Effective management of fire and explosion risks by implementing a safety management system in accordance with SEVESO legislation, including emergency plans, periodic simulations and technical control measures.
Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	
Positive impact	own operations	The promotion of gender equality and fair pay for work of equal value is ensured by implementing an Internal Regulation and a Code of Conduct that underlines these principles. The annual performance evaluation for all employees, correlated with a remuneration system based on transparent performance criteria, contributes to the creation of a fair, motivating working environment aligned with international equality and diversity standards..
Equal treatment and opportunities for all	Training and skills development	
Negative impact	own operations	Decreased employee engagement and productivity due to unequal access to training opportunities or high costs associated with implementing training programs. Differences in access to professional development, especially limited opportunities for women, can amplify these effects. Training programs that are not aligned with career goals and the associated financial costs reduce the effectiveness of the learning process. At the same time, the time required to attend training sessions can temporarily impact productivity.
Positive impact	own operations	Developing employees' skills through training programs gives them the opportunity to improve their skills and knowledge, thus contributing to increased performance. Access to these initiatives makes them feel appreciated, which increases their motivation and satisfaction. At the same time, investments in professional training contribute to strengthening staff retention, stimulating their involvement and loyalty towards the organization.

Opportunity	-	Internal training and career counselling programs, along with the succession program, represent opportunities for employee development. Investing in increasing their skills contributes to increasing performance, improving retention, due to the feeling of involvement and loyalty towards the organization. At the same time, better trained employees bring innovation and added value to the organization, supporting its evolution and adaptation to market requirements.
Equal treatment and opportunities for all	Employment and inclusion of persons with disabilities	
Positive impact	own operations	The promotion of equal treatment and opportunities is supported by the employment and inclusion of people with disabilities, in accordance with local legislation. This commitment contributes to workforce diversity, encouraging the integration and active participation of all employees, regardless of abilities, and supporting the development of an inclusive and equitable work environment.
Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	
Positive impact	own operations	Measures against violence and harassment in the workplace ensure a safe and respectful environment, reinforcing a sense of security and appreciation. Employee training and internal information campaigns support the prevention of these behaviours and encourage constructive intercultural dialogue.
Equal treatment and opportunities for all	Diversity	
Positive impact	own operations	Promoting diversity is supported by compliance with local legislation, the Internal regulation and the Code of Conduct, creating an inclusive and fair work environment that encourages collaboration and mutual respect.
Other work-related rights	Privacy	
Negative impact	own operations	Misuse of employee data can lead to a reduction in their trust in the organization and, implicitly, to the damage to the professional relationship and staff retention.
Positive impact	own operations	Building employee trust through the implementation and enforcement of an adequate data privacy policy contributes to improved staff retention and strengthens the employee–organization relationship.

Opportunity	own operations	The internal policy on personal data confidentiality supports the development of an organizational culture based on respect and integrity, ensuring a safe and ethical working environment.
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The Aquila Group does not operate in geographical areas with a significant risk of forced labour, compulsory labour or child labour. No instances of forced labour, compulsory labour or child labour have been identified within Aquila Group's operations.

Aquila is analysing the social impacts of the evolution towards a more sustainable business model, and currently the decarbonization plan does not involve significant risks of job restructuring. To more accurately assess the associated risks and opportunities, the company will conduct a scenario-based climate study in 2025, which will form the basis for the development of a transition plan. This will provide a clear perspective on the impacts on operations and the workforce.

2. Impacts, risks and opportunities management

S1-1 – Policies related to own workforce

Fundamental commitments and policies of the Group:

Through its sustainability strategy, the Aquila Group affirms its commitment to respecting the fundamental rights of employees and promoting a work environment based on respect, inclusion and equity, in accordance with international and local regulations. The policies and measures implemented are directly linked to the results of the double materiality analysis, reflecting our fundamental values and ensuring the protection of employee rights and a safe and fair work environment.

In 2024, Aquila made progress in adopting its internal policies, with formal approval by the Board of Directors of:

- existing policies, including the Policy on Quality, Environment, Occupational Health and Safety, Food Safety, Information Security and Transport Safety; the Diversity and Inclusion Policy; the Human Resources Policy; the Modern Slavery and Human Trafficking Policy; and the Internal regulation (revised to reflect current requirements and best practices);
- newly adopted policies, including the Workplace Harassment Policy, the Whistleblowing Policy, and the Non-Retaliation Policy.

The policies are reviewed annually or as often as necessary to ensure compliance with applicable regulations, and updates are communicated to relevant stakeholders. The adoption of the policies is overseen by the Board of Directors, and the General Manager and management teams are responsible for implementation at the operational level.

These policies have been developed and implemented in line with stakeholder views, as detailed in chapter ESRS2, SBM-2.

For the companies acquired during 2024, Parmafood Group Distribution, Parmafood Trading and Romtec Europa, the processes of harmonizing these policies are ongoing and are planned to be completed during 2025.

Aquila Group's labour policies are based on the principles of the Universal Declaration of Human Rights adopted by the United Nations and the provisions of the European Convention for the Protection of Human Rights and Fundamental Freedoms and the International Labour Organization's Declaration on

Fundamental Principles and Rights at Work. Respect for human rights is a core obligation and a legitimate expectation at international level, integrated into our human resources, occupational health and safety, diversity and inclusion policies. Aquila's policies also take into account the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Undertakings.

This alignment is ensured by integrating ESG criteria into the supplier evaluation process, aiming to respect fundamental labour rights and ensure fair employment conditions. Also, by implementing the TrustLine mechanism, employees and stakeholders have the opportunity to anonymously report any human rights violations, benefiting from the protection granted to whistle-blowers.

Internal policies on equal opportunities, harassment prevention and data privacy contribute to protecting employees and creating a safe and inclusive working environment. At the same time, the impact of the company's activities on employees is regularly monitored, ensuring compliance with ESRS requirements and relevant international standards.

In this context, we act to identify, prevent, mitigate and remedy adverse human rights impacts, whether associated with our own workforce, workers in the value chain or affected communities. Our commitment includes respecting freedom of association, the right to collective bargaining and the elimination of discrimination in employment and occupation.

Respect for fundamental rights is supported by the Code of Ethics and Conduct and Internal regulation, which promote non-discrimination and safe working conditions. Regular training and consultations with employees, annual satisfaction surveys and direct meetings contribute to maintaining an active dialogue.

To assess compliance with these standards, at the request of a trading partner, Aquila is subject to an annual external SMETA (Sedex Members Ethical Trade Audit) audit (since 2021) at one of its warehouses in Dragomirești Vale, Ilfov County. SMETA is an international audit used to assess compliance with labour standards, employee health and safety, environmental impact and business ethics. The audit is conducted according to the Sedex (Supplier Ethical Data Exchange) methodology and verifies compliance with fundamental employee rights, such as freedom of association, fair payment of wages and safe working conditions. The audit conclusions from the reporting period confirmed full compliance with these principles, and the recommendations received were limited to minor operational improvements, such as maintenance of equipment in employee common areas. No human rights violations were identified, and all reported issues were immediately remedied, according to the corrective action plan.

In the other locations of the Group, compliance monitoring is carried out through internal mechanisms, including periodic assessments, direct consultations with employees and confidential reporting channels, detailed in chapter S1-2. In the event of possible violations, Aquila has an investigation and remediation process, described in chapter S1-3, which ensures prompt corrective measures

Progress is reported annually in the Sustainability Statement, highlighting complaints received, solutions implemented and improvement plans.

Respect for human rights and social principles is also verified in the supply chain, through specific criteria included in the supplier selection and evaluation process, according to the framework described in chapter G1-2 "Managing relationships with suppliers". Aquila analyses the impact of partners on the workforce and working conditions, ensuring their compliance with international standards. The assessment is not limited to commercial aspects but also includes measures to prevent social risks and promote a safe and fair working environment. If non-compliances are identified, the company collaborates with suppliers to implement the necessary corrective measures, monitoring their progress.

Internal Regulation

The Internal Regulation, implemented at the level of each company in the Aquila Group, define the rules

and procedures applicable to daily activities, establishing a clear and coherent framework for working time, breaks, holidays and employee rights. This document supports the stability of the workforce by ensuring fair working conditions, thus contributing to employee retention and reducing the negative impact of staff turnover. Also, by clarifying rights and obligations, it prevents unfair treatment and supports the balance between professional and personal life, ensuring employee satisfaction and productivity. The Aquila Part Prod Com Internal Regulation include the following annexes: Criteria for evaluating the professional activity of the Employee and the Procedure for professional evaluation of employees, the Code of Ethics and Conduct, the Information Security Management System Manual, as well as the Professional Training Procedure.

Code of Ethics and Conduct

The Aquila Group Code of Ethics and Conduct supports the promotion of a work environment based on respect, fairness and inclusion. It contributes to strengthening the relationship between employees and the company, providing a clear framework for ensuring fair working conditions, transparency and respect for the fundamental rights of employees.

The Code supports the creation of a stable organizational climate, contributing to the attraction and retention of staff by promoting equal opportunities, work-life balance and respect for diversity. It regulates important aspects such as health and safety at work, the confidentiality of employee data and the prevention of any form of discrimination or harassment, ensuring an inclusive and motivating environment.

Human Resources Policy

Aquila Part Prod Com's Human Resources Policy supports the objectives of fair recruitment, competitive remuneration and the provision of diversified benefits, to ensure a safe, inclusive and motivating work environment. This contributes to the professional development of employees, the retention of talents and the creation of an environment that promotes equal opportunities. Respect for human rights is an integral part of this policy, by promoting a competency-based recruitment process, without discrimination, and by guaranteeing fair access to career advancement opportunities.

Diversity and Inclusion Policy

The Diversity and Inclusion Policy of Aquila Part Prod Com promotes equal opportunities and combats any form of discrimination. The policy ensures a working environment in which each employee is treated with respect and dignity, regardless of race, gender, sexual orientation, age, disability or any other protected characteristic. This policy ensures an inclusive culture, which values diversity and supports the active participation of each employee. In addition, the recruitment process is designed to facilitate the access and integration of people from vulnerable groups, such as women and people of other nationalities, supporting recruitment initiatives and contributing to employee retention, aligning with the company's strategic objectives.

Occupational Health and Safety (OHS) Policy

This policy aims to reduce the risks associated with work accidents and occupational diseases by implementing preventive measures and dedicated training programs. By ensuring a safe working environment and access to medical services, the policy contributes to reducing absenteeism and increasing operational performance. In order to strengthen health and safety at work, the policy establishes clear responsibilities, integrates effective risk management mechanisms and promotes continuous awareness, training and qualification actions for staff. At the same time, it encourages the active involvement of employees, both through consultation and direct participation in the processes of analysis and improvement of working conditions. The policy is applicable at the Aquila Part Prod Com company level. This policy, together with the existing policy at the Trigor AVD and Romtec Europa levels,

are implemented through an Occupational Health and Safety Management System, as described on page 110. Maintaining relevant certifications in this area through a process-based approach and proactive risk management shows the maintenance of occupational health and safety principles.

Respect for the right to a safe working environment is a priority for the company, integrated into all operational activities, in accordance with national legislation and relevant international standards. Further details on these measures are presented in Chapter S1-4.

The policy is communicated to all employees through training sessions and by posting at workplaces and, in the case of Aquila Part Prod Com, through the internal intranet platform. Monitoring of the implementation of the policy is carried out through internal and external checks, and employees are regularly consulted and have access to mechanisms for reporting any incidents related to occupational health and safety, as detailed in Chapter S1-2.

The Printex, Parmafood Group Distribution and Parmafood Trading subsidiaries do not have a formalized internal occupational health and safety policy. The occupational health and safety management process is outsourced to authorized companies in the field, which ensure compliance with the legislation in force, the implementation of prevention and protection measures, as well as periodic training of employees in terms of OSH.

The implementation of this policy is the responsibility of the General Manager of each company in the Group, ensuring alignment with internal standards and applicable regulations in the field of occupational health and safety.

Major Accident Prevention Policy

For the SEVESO warehouse located in Ariceştii Rahtivani locality, Prahova County, Aquila Part Prod Com implements a Major Accident Prevention Policy. This sets out the general principles and objectives for preventing and controlling major accidents, ensuring safety at work and preventing the impact of activities on employees, stakeholders and the environment. The policy reflects the company's commitment to continuous improvement of the management system and the prevention of incidents and accidents.

The company aims to manage the risk of major accidents to the lowest level practically possible by identifying the major hazards associated with the activities carried out, analysing the potential consequences and implementing effective control measures to prevent major accidents. At the same time, it aims to adopt feasible and viable measures to minimize the impact of major accidents on people. The company's management assumes responsibility for allocating the human and financial resources necessary to achieve this objective.

The Occupational Health and Safety Policy complements this commitment, reaffirming the company's intention to ensure the health, safety and security of people at all organizational levels. It applies throughout the organization and imposes the same requirements and objectives on our contractors and partners.

This policy is aligned with the requirements of Law no. 59/2016 on the control of hazards associated with major accidents involving dangerous substances. The document is officially registered with the Environmental Protection Agency (APM) Prahova and the National Environmental Guard (GNM) – Prahova County Commissariat, ensuring compliance with national and international regulations in the field. We involve the local community in the process of preventing major accidents and communicate transparently about the risks associated with the company's activities. Information can be requested directly at the company's headquarters, located in Ploieşti, 105A, Malu Roşu str., through the department responsible for the SEVESO objective. The community also has permanent access to the work point in the Ariceştii-Rahtivani locality, 10, Bruxelles str., where additional details can be obtained.

The company provides updated information on the official website, at www.aquila.ro/obiectiv-seveso, where the major accident prevention policy, safety performance, reported incidents and measures for continuous improvement of the management system are presented. The policy is also available on the internal intranet platform, accessible to employees. It is communicated to employees through annual training sessions, and its implementation is monitored through periodic audits and compliance inspections.

To communicate specific SEVESO rules to visitors, contractors and partners, the company provides them with detailed information through the material "SEVESO Visitor Rules", which is distributed upon arrival at the warehouse and is available in Romanian and English.

Modern Slavery and Forced Labour Policy

Through this policy, Aquila Part Prod Com contributes to the prevention of any form of forced or compulsory labour, both in its own operations and in the supply chain. The company has introduced supplier evaluation criteria, which include sustainability requirements, respect for human rights and compliance with International Labour Organization (ILO) standards. Through this policy, approved in 2024, Aquila Part Prod Com aims to ensure that all parties involved in the value chain respect the fundamental rights of workers, and that any suspicion of forced labour is promptly investigated and corrected through appropriate measures.

Whistleblowing Policy

The Whistleblowing Policy, adopted at the Aquila Part Prod Com level, strengthens the organizational culture and offers a safe and accessible way for employees and stakeholders to report unethical, illegal behaviour or any violation of human rights. The TrustLine platform allows for anonymous reporting of misconduct, ensuring confidentiality and protection for whistle-blowers. This policy is publicly available on the website www.aquila.ro, promoting transparency and accessibility. By implementing this policy, the company contributes to maintaining a fair working environment, protecting human rights and combating abuses.

Policy on Preventing and Combating Harassment at Work

The policy on preventing and combating harassment at work, including moral harassment and harassment based on gender, aims to create a safe and respectful environment for all employees of the Aquila Group. Through this policy, the Group undertakes to ensure a working environment free from discrimination, abuse and harassment, regardless of race, nationality, ethnicity, language, religion, gender, sexual orientation, disability or other protected criteria. Any reported incident is promptly investigated and corrective measures are applied to prevent its recurrence. Ensuring a climate free from discrimination and abuse supports the productivity and performance of teams.

Non-Retaliation Policy

The Non-Retaliation Policy aims to create a safe and open work environment, in which employees can report freely and without fear of retaliation any concern related to respect for human rights, integrity, ethics or legal compliance. Through this policy, Aquila Part Prod Com is committed to protecting employees - who use reporting channels, such as TrustLine. The policy includes full protection measures against retaliation, and any case of retaliation identified must be investigated and sanctioned accordingly. Through this policy, Aquila promotes an ethical culture and ensures the protection of human rights in all its operations.

Data Privacy Policy

Each company within the Aquila Group implements its own Data Privacy Policy, but the fundamental principles regarding the protection of personal data are applied uniformly at Group level, ensuring

compliance with Regulation (EU) 2016/679 (GDPR) and the protection of the rights of data subjects. These policies establish commitments and responsibilities regarding the processing of personal data, establishing clear and transparent rules for their collection, storage and use in a responsible manner and only within the limits of the specified purposes, ensuring the protection of personal information and providing all parties involved with the necessary confidence in a safe and professional environment. By preventing the misuse of personal data, Aquila supports information security and protects employees against risks related to confidentiality breaches.

The policies applicable to Aquila Part Prod Com are available to employees through the company's internal intranet platform, in dedicated sections, and those relevant to the general public are accessible on the official website www.aquila.ro. For the other companies in the group, employees are informed by displaying them at the company's headquarters or by publishing them on their official websites.

The Code of Ethics and Conduct and the Internal Regulation of Aquila Part Prod Com, together with all annexes, are also available in English, to eliminate language barriers and promote transparency, equality and mutual respect, thus contributing to an inclusive and accessible environment for all, regardless of the language spoken.

Aquila Part Prod Com's own workforce policies are implemented through procedures that prevent discrimination and promote diversity and inclusion and ensure corrective actions in case of incidents:

- The Human Resources Management Procedure ensures that the recruitment and selection process is communicated transparently and is based on objective criteria, without discrimination regarding gender, age, ethnic origin, religion or other personal characteristics. Vacancies are communicated via the intranet ("Aquila Jobs") and on the official website, www.aquila.ro, to ensure equal access to opportunities.
- The Performance Evaluation Procedure provides for competency and performance-based criteria, applied uniformly to eliminate favouritism or discrimination. The Human Resources Department oversees the process to ensure fairness and compliance with company policies.
- The Professional Training Procedure ensures periodic access to professional training, without discrimination, including training leaves, based on the needs identified in the annual performance evaluation process.

The policy on preventing and combating harassment establishes a formal procedure for reporting and resolving incidents of harassment in the workplace. A dedicated committee analyses and handles complaints confidentially and impartially. Employees can report incidents through the electronic warning system available on the company website (described on page 102), through written or verbal notifications addressed to the responsible persons. All cases are registered and resolved in accordance with the legislation and internal procedures. At the end of the process, the committee draws up a detailed report with the investigations, conclusions and proposed measures, which it submits to Aquila management. Employees who consider that they have been subjected to harassment can also file complaints with the competent institutions, in accordance with Law no. 202/2002 on equal opportunities and treatment between women and men.

In 2024, Aquila Part Prod Com organized training sessions on the provisions of the Internal Regulation and its annexes, expanding these initiatives by introducing a course dedicated to preventing discrimination in the workplace. The confidential reporting mechanisms, detailed in Chapter S1-2, allow employees to report incidents of discrimination, which are promptly and impartially managed, according to the Whistleblowing Procedure, part of the related policy. The effectiveness of the measures is monitored through satisfaction surveys, direct discussions with employees and internal analyses. The Human Resources Director oversees the implementation of these measures, and in the case of confirmed incidents, disciplinary sanctions are applied.

Aquila policies are applicable to all employees, and personnel with management responsibilities are required to ensure that subordinate teams are informed and comply with their provisions in the conduct of daily activities. The review and approval of policies is carried out according to the process detailed in ESRS2, page 54.

The implementation of Aquila policies takes into account the specificities of geographical contexts and the diversity of stakeholders involved, ensuring flexibility to respond to local requirements and adapt measures where necessary. However, the fundamental principles of respect for human rights, social responsibility and sustainability are applied uniformly across all entities in the Aquila Group.

To prevent significant negative impacts on its workforce, Aquila has put in place an integrated framework of policies, preventive measures and control mechanisms. These include assessment processes, reporting systems and complaint channels, all detailed in this chapter, ensuring a proactive and continuous approach to protecting employee rights and promoting a fair and safe working environment.

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

A central pillar of Aquila's strategy is active and constant collaboration with employees. The Group allocates financial and human resources to support this process, ensuring the framework for consultation, active participation and open dialogue. Through these mechanisms, Aquila ensures that the voice of employees is heard and their needs are integrated into the company's decision-making processes. This collaborative process is important for identifying and mitigating risks, maximizing opportunities and constantly improving working conditions.

The company pays special attention to vulnerable groups in the workforce, such as women and foreign workers, through consultation mechanisms such as satisfaction surveys, annual performance reviews and face-to-face meetings. These efforts have resulted in concrete measures such as organizing Romanian language courses, access to English documents to ensure fair labour relations, and providing accommodation facilities for foreign workers, as well as leadership programs dedicated to women, detailed in Chapter S1-4.

At Romtec Europa, the Collective Labour Agreement strengthens the relationship with employees and ensures respect for their rights. In the other entities of the group, employee perspectives are included in decision-making processes through the Occupational Health and Safety Committee, feedback collected during workplace visits and the other consultation mechanisms described in this chapter.

In 2024, no significant impacts on the workforce were identified as a result of the emission reduction measures or the transition to more sustainable operations. In 2025, Aquila will conduct a scenario-based climate study, which will inform the transition plan expected to be completed in 2026. This will include consultations with employees to analyse the potential impacts on the workforce generated by the carbon reduction measures and the transition to more sustainable and climate-neutral operations. Issues such as restructuring, job loss or creation, the need for training and skills development, gender and social equity, as well as the implications for occupational health and safety will be assessed.

The results of decisions taken following consultations with employees are communicated through the communication forms described below.

Stages of collaboration and workforce involvement

Collaboration with employees to manage impacts on them is carried out in a structured manner, in several stages:

1. Risk identification and mitigation

At this stage, employees and/or their representatives are consulted through mechanisms that include annual satisfaction surveys, direct meetings and consultations with management teams, meetings held during the annual performance review, workplace visits, as well as discussions within the Occupational Health and Safety Committee to identify and assess potential risks and impacts on working conditions. In 2024, following the results of the satisfaction survey conducted in 2023, Aquila implemented several concrete measures to improve working conditions. These include the increase in salaries, detailed in the Annual Report on page 25, the purchase of more efficient work equipment for employees in cold storage, the organization of effective communication courses for managers, aimed at improving the relationship with subordinates, and the provision of warehouses with additional facilities to ensure employee comfort, such as modern equipment for heating and cooling water, as well as for preparing or storing food.

This participatory approach facilitates an understanding of employee needs, allowing the company to adopt appropriate measures to mitigate risks, resolve issues raised by employees, and improve working conditions.

2. Implementation and monitoring of mitigation measures

Once mitigation measures are adopted, their effectiveness is monitored. Employees are directly involved in the evaluation process, either through regular meetings, feedback sessions, or direct consultations with management teams. The feedback provided is used to adjust the measures, ensuring that they remain relevant and effective in relation to the operational context.

3. Evaluation of the effectiveness of measures

Periodically, sessions are organized to analyse the effectiveness of the implemented measures. Through direct consultations and evaluation discussions with management teams, it is determined whether the measures implemented are achieving their objectives, and, if not, opportunities for improvement are identified. These activities are complemented by reports obtained from various feedback mechanisms, such as annual satisfaction surveys.

Forms of collaboration

Collaboration between management teams and employees takes a variety of forms, from information and consultation to active employee involvement in decision-making. The basis of this approach is the promotion of a culture of open communication, which encourages employees to express their opinions, raise concerns, and actively contribute to decision-making.

In the Internal Regulation of Aquila Part Prod Com there is a dedicated chapter, Chapter VI - Resolving individual requests and complaints.

The forms of communication that Aquila uses are structured in three major directions:

- **Information**

The company ensures constant information flows through internal emails, posters in the workspaces, newsletters and notifications sent through the internal employee portal. Their purpose is to keep employees informed about news and changes within the company, occupational health and safety measures, sustainability initiatives, results of internal consultations.

- **Consultation**

For topics that require additional opinions, Aquila involves employees through direct consultations, opinion surveys, policy review meetings and meetings with management teams.

- **Active participation**

Employees are actively involved in decision-making processes through participation in working groups, project teams and consultation sessions. Active participation is also manifested through involvement in performance evaluation processes and the development of training programs.

Feedback mechanisms allow employees to collect opinions through:

- **Satisfaction surveys:** Aquila organizes annual satisfaction surveys to assess the organizational climate, working conditions and professional relations. Employees are encouraged to provide feedback in a secure and anonymous environment, using either a dedicated online platform or paper-based questionnaires. For foreign employees, the questionnaire is available in English. The results of these surveys are used to adapt policies and take corrective measures where necessary.
- **Direct consultations and meetings with management teams:** Through regular discussions between management teams and employees, their opinions are collected on working conditions and opportunities for improvement. These consultations take place either individually or in working groups.
- **Work visits to operational locations:** Management teams conduct work visits to Aquila locations periodically or whenever the situation requires, thus having the opportunity to observe and evaluate working conditions directly, but also to discuss with employees about the challenges encountered. This promotes an open and transparent dialogue.
- **Exit Interviews:** Feedback collected from employees leaving the company provides valuable information about the factors that influence retention and contributes to the adaptation of human resources policies.
- **Consultations within the Occupational Health and Safety Committee (OHSC):** At Aquila level, an OHSC is established, which includes employer representatives, worker representatives and personnel specialized in occupational health and safety. This committee provides a formal platform for consultation and decision-making regarding occupational health and safety, ensuring the protection of the workforce against the risks of injury and illness.

Aquila ensures that employees are consulted on any major operational changes that could have a direct impact on them.

The operational responsibility for ensuring effective collaboration with the workforce and integrating employee perspectives into the decision-making process is assigned to the Human Resources Manager, who has the role of implementing the necessary processes to facilitate this collaboration, ensuring that consultations and feedback sessions are carried out with employees and/or their representatives.

In accordance with applicable law, the company complies with a 20-business day notice period before implementing any changes. This notice period allows employees and their representatives to understand the proposed changes, express opinions, and prepare for any potential impacts.

Dialogue channels with the workforce

Dialogue with employees takes place through formal and informal channels, as follows:

1. TrustLine Platform

Since 2024, the TrustLine platform has been launched, a modern anonymous and confidential reporting tool that allows employees and other stakeholders to report any unethical, illegal behaviour or any human

rights violation. The platform protects the identity of whistle-blowers and ensures that all reports are treated seriously and professionally.

2. Dedicated email addresses

Aquila Part Prod Com provides two email communication channels, which provide employees with the opportunity to report concerns related to labour relations:

- avertizorintegritate@aquila.ro – 24/7 open channel for reporting any integrity violations.
- conduita@aquila.ro – intended for consultation on ethical business conduct and clarification of norms of conduct.

At the level of Parmafood Group Distribution and Parmafood Trading, the email address available for reporting concerns related to labour relations or working conditions is sesizari@parmafood.ro. In the Republic of Moldova, the Trigori AVD subsidiary provides the email address conduita@trigori.md, through which employees can submit similar concerns.

3. Boxes for complaints and reports

The Romtecs Europa subsidiary provides complaint and reporting boxes, where employees can confidentially submit any complaint related to working conditions, unfair treatment, discrimination, forced labour or any other violation of human rights.

4. Employee Portal

Aquila Part Prod Com and Printex provide employees with the Employee Portal, a functionality of the human resources program, which serves as an online platform for information and interaction. This portal allows employees to access relevant information related to professional training, leave requests, salary slips, HR approvals, but also to access documents, such as Internal regulation, the Code of Ethics and Conduct and other internal policies. Through this portal, transparency, accessibility and efficient interaction between employees and human resources teams are facilitated.

5. Single email address

To facilitate internal communication, Aquila Part Prod Com created a single group address, which includes all the company's email addresses. Through this channel, internal information is quickly distributed, ensuring uniform and clear communication between departments and employees.

Integrating collaboration results into the decision-making process

In 2024, the Aquila Group actively collaborated with the workforce to integrate employee perspectives in the management of identified impacts, risks and opportunities. Information collected from surveys, work visits, consultations and complaints registered on dedicated email addresses or on the TrustLine platform was periodically analysed during weekly operational meetings, monthly executive management meetings and quarterly or annual Board meetings. The conclusions of these analyses are used to update human resources policies and improve working conditions. Measures were implemented to adjust programs for a better work-life balance, diversify and expand access to professional training programs, as well as enhance occupational health and safety, through initiatives such as automatic notifications for drivers. In addition, measures were implemented for employee retention, addressing risks related to staff turnover, and launching initiatives dedicated to promoting diversity and optimizing work processes through digitalization, creating new opportunities for employees.

To assess the effectiveness of reporting channels, Aquila monitors employee awareness of them and the organizational climate that encourages them to report issues and express their opinions, by including specific questions in annual surveys.

Employees are regularly informed about the reporting channels through retraining on the Code of Ethics and Conduct, held every two years. The Code is available both on the internal intranet platform and on the official website www.aquila.ro. In 2024, all Aquila Part Prod Com employees were trained on the provisions of the Internal Regulation and its annexes, the GDPR Information Note and the Policy on preventing and combating harassment at work. These documents were sent to employees with email addresses through the company's unique group address, emphasizing their importance for developing a working environment based on transparency, equality and mutual respect.

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

Aquila is committed to ensuring and facilitating the remediation of potential negative impacts on human rights, including those related to forced labour, child labour, occupational health and safety, as well as the respect for integrity and ethics within its workforce.

Remedial and investigation mechanisms

Any complaints and concerns reported by employees or collaborators are managed through an investigation process, which ensures fair treatment and prompt resolution of the reported issues. Each complaint is analysed to determine its seriousness and urgency, being assigned to a dedicated investigation team. The team collects evidence, interviews the parties involved and determines whether there has been a violation of internal rules or human rights.

Remedial measures may include:

- **Additional training** for employees and managers, in cases where a lack of knowledge regarding ethical requirements and human rights was found.
- **Reviewing work processes and procedures** to prevent recurrence of incidents.
- **Disciplinary sanctions** for employees, as well as requesting remedial actions from suppliers or business partners who have violated regulations.
- **Termination of business relationships** with partners who do not comply with requirements regarding forced labour, child labour, or other human rights violations.

Monitoring the effectiveness of remedial measures

Aquila ensures that remedial measures are effective and have a real impact on the working environment. This is achieved by:

- **Periodic feedback from employees** – through annual satisfaction surveys, Aquila evaluates the effectiveness of remedial measures and collects employee opinions.
- **Work visits and direct consultations** – management teams periodically visit Aquila locations to talk with employees, observe working conditions and identify potential improvements.
- **Occupational Health and Safety Committee** – this plays an important role in monitoring remedial measures, being made up of representatives of the employer, employees and the occupational medicine physician.

We have also established a set of 40 performance indicators to assess compliance with employee and human rights. These indicators were defined with the support of external consultants specialized in workforce management, aligning with industry practices and the requirements of applicable laws and regulations. Calculated monthly, quarterly or annually, depending on the specifics of each indicator, they are based on internal data extracted from human resources systems. The set of indicators covers critical

aspects such as staff turnover, number of people recruited, average seniority, number of work accidents, and employee diversity. This set of indicators allows us to monitor and constantly improve compliance with labour standards and promote a fair and safe working environment for all employees.

Equal access to remediation mechanisms is ensured for all employees and stakeholders. The Whistleblowing Policy and the TrustLine platform are publicly available on the Aquila website, and all reports are handled confidentially. Transparency is ensured by periodically communicating the results of investigations, without compromising confidentiality.

Protection mechanisms against retaliation

Aquila ensures that employees will not suffer retaliation for using the TrustLine system to report violations or for participating in related investigations. The Non-Retaliation Policy ensures the confidentiality of the identity of employees who report violations or contribute to investigations, in accordance with legal requirements and the need to conduct an effective investigation. The company is committed to promptly investigating all reports of retaliation.

The channels through which the own workforce can express their concerns have been described in chapter 3.2 S1-2 – Processes for engaging with the own workforce and worker representatives on impacts.

In 2024, no complaints related to the workforce were recorded.

S1- 4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

In order to manage the material impacts, both positive and negative, and to address the risks and opportunities associated with its workforce the Aquila Group is implementing a set of measures and initiatives, as outlined below.

Secure employment

The Aquila Group is committed to creating safe, stable and best-practice workplaces, in line with both the requirements of Romanian and Moldovan legislation and the social commitments it has undertaken. Through the initiatives implemented, the company supports the well-being of its employees and ensures their protection. During 2024, the Group continued to implement the following actions:

Indefinite labour contracts

The Group complies with legal requirements and the provisions of the Internal Regulation by using permanent employment contracts as a standard for workforce stability. Fixed-term contracts are concluded only in specific cases, such as replacing staff on parental leave or supporting seasonal activities. As of 31.12.2024, 95.97% of the contracts concluded at the group level were for a permanent period.

Benefits offered by the Aquila Group, in addition to those provided by legislation

In Romania, employees benefit from a standard benefits package that includes: meal vouchers for all employees throughout Romania, as well as special bonuses in the form of gift vouchers, granted according to management's decision, on the occasion of Easter, Christmas, March 8 and June 1, thus recognizing the contribution and involvement of employees.

At the level of Aquila Part Prod Com and Printex S.A., representing 89% of the group's employees, the benefits package is expanded by:

- Additional vacation days, granted based on the employee's total seniority, with a maximum of 27 days/year, thus recognizing the long-term contribution and commitment of employees.
- Financial assistance for special family events, offering employees our support and respect in such moments.
- Access to private health services: Aquila Part Prod Com offers, since 2022, a private health subscription for all employees, expanded annually to include more medical services, investigations and laboratory analyses. The minor children of employees benefit from free paediatric check-ups in the private medical system. In addition, employees can conclude individual agreements to ensure similar access to these services for first-degree relatives.
- Group insurance policy that provides protection and support in case of unforeseen events. It covers risks such as death and total or partial permanent disability as a result of an accident, hospitalization and surgical interventions necessary as a result of an accident, as well as the risk of fractures and burns. These measures complement the provisions of Romanian legislation on occupational safety (Law no. 319/2006 on occupational safety and health), contributing to the safety and well-being of employees

Starting with 2025, employees of the subsidiaries Parmafood Group Distribution, Parmafood Trading and Romtec will have access to private health service subscriptions.

In the Republic of Moldova, employees benefit from meal vouchers, as well as additional days of leave for special family events, such as marriage, the birth of a child, the death of a family member, the first day of school for children in grades 1 and 2, or the enlistment of a family member into the army. Employees also receive school supplies for minor children at the beginning of the school year.

Aquila aims to create an attractive working environment by retaining existing employees and attracting new talent, thus contributing to strengthening competitiveness and preserving knowledge in the organization. We aim to ensure the same conditions for all employees, taking into account the specific characteristics of each region and the necessary measures to facilitate an efficient integration process, especially in the case of new companies.

For the implementation of these initiatives, in 2024, Aquila Group allocated financial resources worth 313,358,900 lei, an amount that includes salaries and remunerations, daily allowances, social contributions and taxes, as well as meal and gift vouchers. These amounts are detailed in Note 13 "Employee Benefits" of the Consolidated Financial Statements for 2024. At the same time, the teams within the Human Resources Department were responsible for coordinating and monitoring the implementation of these actions. For 2025, expenses of 390,312,572 lei are budgeted.

Working time

Aquila complies with legislative provisions and internal regulation regarding working hours, overtime compensation and employee rights, while ensuring additional benefits that support work-life balance.

Aquila Group offers the possibility of flexible or individualized work schedules, allowing employees to adapt their schedule to meet personal needs, where the situation allows.

Additionally, the companies Aquila Part Prod Com and Printex grant:

- Depending on length of service, employees benefit from additional days of vacation, up to a maximum of 27 working days. In addition, leaves for professional training, paternity leave, at the employee's request or leave to care for a relative are offered. Starting with 2024, employee involvement in volunteering activities is supported, allowing them to participate during working hours without affecting salary rights. If volunteering activities take place on the weekend, employees benefit from a paid day off.

- Private medical services: Employees have access to benefits that support their health, including private medical subscriptions, group insurance policies, and occupational health services.

Starting with January 1, 2025, employees of the Romtec Europa subsidiary benefit from the subscription for private health services. For the Parmafood Group Distribution and Parmafood Trading subsidiaries, access to these services is planned for the first part of 2025.

The working hours, overtime, rest and additional leaves for Aquila Part Prod Com and Printex employees are managed transparently and accessible at any time through the Employee Portal, part of the Human Resources application. This system allows employees to quickly and easily view information on available days and overtime hours worked, thus ensuring efficient communication and clear management of these aspects. For employees of the other companies in the Group, information on working hours, vacation days and other requests related to the working schedule are available to employees, but they are managed according to internal rules and can be accessed by employees upon request, in accordance with existing procedures.

Requests identified through satisfaction surveys and direct meetings were integrated into decisions, which led to maintaining and supplementing policies on days off and expanding medical benefits.

The process of expanding the Employee Portal facility to the companies acquired in 2024 is ongoing, and is expected to be completed by the end of 2025. In the coming years, we aim to continue the digitalization of Human Resources processes, simplifying employee access to information about working hours, available vacation days, overtime and benefits offered. The expansion of Employee Portal functionalities will also include facilitating communication and feedback, as well as access to training and professional development programs.

Adequate wages

Aquila Group focuses its efforts on managing the negative impacts generated by salary discrepancies and on strengthening the positive aspects by implementing a fair salary system, in accordance with the work done, based on the individual performance of each employee, being transparent and aligned with industry standards and adapted to the market. The salary package is reviewed and adjusted periodically, taking into account market trends and the cost of living, in order to reduce dissatisfaction and staff turnover.

Compliance with legal regulations is a basic principle for the Aquila Group. The basic salary is at least equal to the minimum wage provided for by law. In addition, the company complies with all legal provisions regarding the payment of overtime, night work and work performed on days off or public holidays, ensuring salary increases in accordance with the legislation in force.

Aquila Group prioritizes the financial security of all employees, both in Romania and the Republic of Moldova, through a salary package that includes various extra-salary benefits, such as meal vouchers and bonuses for special occasions (according to management's decision). Aquila Part Prod Com and Printex provide private medical subscriptions and insurance for special situations.

The Group implements a transparent performance-based remuneration system, aligned with its human resources policy. For employees in Aquila Part Prod Com and Printex, this system is supported by permanent access to the salary slip via the Employee Portal of the human resources application, ensuring transparent and easy communication. Also, to support vulnerable groups, namely foreign employees, the salary slip is also available in English, providing a better understanding of the remuneration and benefits offered. The annual employee performance evaluation ensures fair reward, promoting an organizational culture oriented towards excellence and the achievement of objectives.

Average gross salary.

The Group allocates annual budgets dedicated to adjusting salary packages and implementing employee benefits, processes managed by specialized teams within the Human Resources and Payroll Department. In this regard, in 2024, the total salary benefits package recorded an increase of 21% compared to the previous year, as detailed in Note 13 "Employee Benefits" in the Consolidated Financial Statements as of 31.12.2024.

For the coming years, we aim to continue adjusting salaries according to market developments and to identify solutions to expand benefits or adapt them based on feedback from satisfaction surveys. At the same time, in 2025, we will complete the digitalization of human resources systems by fully implementing the Employee Portal platform in all companies in Romania. This will allow employees real-time access to information about salaries, benefits and other relevant details, thus contributing to improving the transparency of the remuneration process.

Social dialogue

Aquila Group prioritizes social dialogue as a means to strengthen relations between employees and the organization, and in 2024 the measures implemented are:

- Collective labour agreement at the level of the Romtec Europa subsidiary

The collaboration between employees and the employer is regulated by a collective labour agreement, registered with the Territorial Labour Inspectorate of Iași, which guarantees the rights and duties of employee representatives, in accordance with legal provisions.

- Alternative communication mechanisms for other entities in the Group

In the absence of formal employee representatives, the company implemented alternative communication mechanisms:

- Direct consultations: The Group facilitated direct exchange of views between employees and management teams through individual discussions organized as part of the annual performance appraisal process. These were complemented by regular visits to company locations to better understand employee needs and concerns.
- Annual satisfaction survey: In 2024, Aquila Group conducted a satisfaction survey addressed to all employees, available in both Romanian and English, to ensure accessibility to all categories of staff, with a response rate of 47%. According to the survey results, 92% of the responding employees consider that Aquila Group offers a good working environment. Through this survey, feedback was collected on various aspects, including working conditions, management of the payroll process, performance recognition, relations with colleagues and superiors, as well as opportunities for professional development and training.
- Communication platforms: Employees of Aquila Part Prod Com and Printex companies benefit from easy access to relevant information through the Employee Portal platform, but also through the internal intranet platform or dedicated email addresses. Thus, real-time reporting of information on salaries, benefits and internal policies is achieved.

At Aquila Part Prod Com level, periodic meetings were organized within the Occupational Health and Safety Committee to discuss relevant aspects related to working conditions and employee health.

In 2025, we aim to continue obtaining employee feedback through the satisfaction survey, to monitor progress and identify new perspectives. At the same time, we will resume the dialogue to negotiate a collective labour agreement at the Aquila Part Prod Com level, respecting the requirements of local legislation, and we will continue to seek solutions to ensure an efficient and constructive social dialogue.

Freedom of association, the existence of works councils and the information, consultation and participation rights of workers

Aquila Group is committed to respecting local legislation, both in Romania and in the Republic of Moldova, with an emphasis on strengthening relations between employees and the organization. In this regard, the company supports freedom of association, the formation of works councils and the guarantee of employees' rights to information, consultation and active participation. These rights are provided for in the Internal Regulation adopted at the level of each entity within the Group.

In 2024, Aquila Part Prod Com brought to the attention of employees the provisions on freedom of association and employee rights stipulated in the Internal regulation. Thus, 92% of Aquila Part Prod Com employees were directly informed about these provisions. Through the internal regulation and active social dialogue, employees were encouraged to participate in decision-making processes and to express their opinions freely.

The Group promotes transparency and employee involvement through digital platforms and regular meetings, as detailed in chapter S1-2. At the operational level, Occupational Health and Safety Committees are established, in accordance with the legislation in force, to which worker representatives are appointed. These committees, which meet quarterly, play an important role in ensuring the implementation of health and safety policies.

In 2025, the Aquila Group will continue to strengthen social dialogue structures and promote initiatives that support freedom of association and active participation of employees. We will continue to review the measures implemented through annual satisfaction surveys and discussions within the Occupational Health and Safety Committees to ensure respect for employee rights and continuous improvement of working conditions. At the same time, Aquila intends to resume the dialogue for the negotiation of a collective labour agreement at the Aquila Part Prod Com level, in accordance with the requirements of local legislation.

Collective bargaining, including rate of workers covered by collective agreements

The Aquila Group supports compliance with local legislation and promotes collective bargaining as an important element of labour relations between employees and the organization.

At Romtec Europa, the collaboration between employees and the employer is regulated by an active collective labour agreement, registered with the Iași Territorial Labour Inspectorate, in accordance with legal provisions, which guarantees the rights and duties of employee representatives. This covers 100% of employees at Romtec Europa.

For the other entities in the Group, in the absence of collective labour agreements, the company complies with local legislation by integrating provisions regarding collective bargaining into the Internal regulation, applicable to all employees. This ensures the framework for collaboration and supports active social dialogue.

In 2024, the provisions regarding collective bargaining and employee rights contained in the Internal regulation were communicated to Aquila Part Prod Com employees, 92% of whom confirmed their awareness.

The last dialogue initiative to negotiate a collective labour agreement at the Aquila Part Prod Com level took place in 2023. In 2025, the company intends to resume this process, respecting the requirements of local legislation, in order to strengthen relations between employees and the organization. Communication and information actions will also be continued.

Work-life balance

Through initiatives such as teleworking, working time regulation, and additional vacation days, the Aquila Group supports work-life balance, thus contributing to increasing employee well-being and organizational performance.

In 2024, the Group implemented a series of measures, in accordance with legal requirements and the provisions of the Internal regulation, to support the balance between professional and personal life:

- Teleworking and home working - Aquila has facilitated flexible teleworking and home working options for positions where this is possible, giving employees more autonomy in organizing their time.
- Regulation of working time and rest - these aspects are clearly provided for in the Internal regulation of the Group companies and are communicated to employees to ensure compliance and respect for their rights.
- Drivers - The Group complies with regulations on working and rest times, in accordance with legal norms, to ensure the safety of drivers and the compliance of operations.
- Mental and physical health - in 2024, Aquila held four webinars to promote a healthy lifestyle, supporting the mental and physical health of employees. The topics covered are detailed on page 120 of this chapter.
- Paternity leave or leave to care for a relative, according to applicable legislation.

In addition, Aquila Part Prod Com offers the following benefits, which 89% of employees at the group level benefit from:

- Support for drivers - the company facilitates their communication with their families through telephony subscriptions that include voice, SMS messages and mobile data. This benefit allows them to stay in touch with loved ones during their trips, supporting the balance between personal and professional life.
- Additional vacation days based on seniority, and paid days off for special events, such as the birth of a child, marriage, or death of a family member.
- Free paediatric consultation for employees' underage children, through private medical services.
- Volunteering - starting with 2024, Aquila Part Prod Com supports the involvement of employees in volunteering activities, offering them the opportunity to participate during working hours without affecting their salary rights. For activities carried out on the weekend, employees benefit from a compensatory day off.

In 2024, the satisfaction survey allowed them to provide detailed comments on each topic addressed. In 2025, Aquila aims to strengthen and expand measures to support work-life balance, through a constant assessment of employees' needs and adjusting existing initiatives to effectively meet their requirements. If situations are identified where this balance is not satisfactory, the company uses mechanisms, such as annual satisfaction surveys and discussion groups, to understand the causes and implement effective corrective solutions.

Health and safety

Occupational health and safety are fundamental priorities for the Aquila Group, reflecting our commitment to providing a safe and healthy working environment for all employees and subcontractors operating in the logistics platforms and offices, both in Romania and the Republic of Moldova. Adopting a prevention-based approach, Aquila has implemented concrete measures to reduce the risks of work accidents and

occupational diseases, promoting a working environment oriented towards safety, health and performance.

Within the Aquila Group, 100% of employees are covered by an occupational health and safety (OHS) management system, according to the legislation applicable in each country of operation.

In Romania, the OHS system is organized in accordance with the provisions of Law no. 319/2006 on occupational health and safety, as well as with the methodological norms approved by Government Decision no. 1425/2006, with subsequent amendments and supplements. In the locations specified in ESRS 2, page 7, this system is certified according to ISO 45001. For the Printex, Parmafood Group Distribution and Parmafood Trading subsidiaries, OHS services are outsourced to companies authorized in this field.

In the Republic of Moldova, the Trigor AVD subsidiary complies with the Law on Occupational Health No. 186/2008 and Government Decision No. 95/2009 on its implementation. The OHS system is implemented in accordance with this legislative framework and covers all employees, and at the Chisinau location, it is certified according to ISO 45001.

The Occupational Health and Safety Committee (OHSC) of Aquila Part Prod Com is responsible for coordinating and implementing safety measures at the company level. The committee is made up of representatives of the employer, the Internal Prevention and Protection Service (IPPS), workers with specific responsibilities in the field and the occupational medicine doctor. The OHSC activity is carried out according to the Internal regulation, and meetings are held quarterly or whenever necessary. Its main responsibilities include:

- Analysing and formulating proposals regarding the occupational health and safety policy and the prevention and protection plan.
- Monitoring the implementation of the prevention and protection plan, including the allocation of necessary resources and the evaluation of its effectiveness in improving working conditions.
- Analysis of the introduction of new technologies and the choice of equipment, considering the impact on the safety and health of workers.
- Analysing the choice, purchase, maintenance and use of work equipment, collective and individual protective equipment.
- Assessment of how the duties of the external prevention and protection service are fulfilled and its maintenance or, if necessary, replacement.
- Proposing measures for the arrangement of workplaces, taking into account groups sensitive to specific risks.
- Analysing requests made by workers regarding working conditions and evaluating how designated persons and/or the external service perform their duties.
- Monitoring compliance with legal regulations regarding occupational health and safety, measures ordered by the labour inspector and sanitary inspectors.
- Analysing the proposals made by workers to prevent work accidents, occupational diseases and improve working conditions, and proposing their inclusion in the prevention and protection plan.
- Analysing the causes of work accidents, occupational illnesses and events, and formulating technical proposals to complement the measures ordered following the research.
- Conducting own checks on the application of internal and work instructions, and preparing a written report on the findings made.

- Annual debate on the written report presented by the unit manager to the Occupational Health and Safety Committee. These debates cover the occupational health and safety situation, the actions taken and their effectiveness in the past year, as well as proposals for the prevention and protection plan to be implemented in the following year.

The company implements preventive measures at all operational levels to protect employees, subcontractors and visitors against the risks of occupational injury or illness, ensuring health and safety at work. The Occupational Health and Safety Committee (OHSC) plays an important role in reducing occupational risks, improving working conditions and ensuring compliance with OHS legislation.

The General Manager of Aquila Part Prod Com annually presents to the CSSM a report that includes the situation of occupational health and safety, the actions taken and their effectiveness, as well as proposals for the prevention and protection plan for the following year. The OHSC also analyses the documentation of work and protective equipment, risk assessments, prevention and protection measures, as well as first aid, fire prevention and extinguishing and evacuation procedures, ensuring continuous improvement of OSH performance.

The company has an Internal Prevention and Protection Service (IPPS) subordinate to the executive management, consisting of the OHS Manager and workers designated with OHS responsibilities at each work facility.

IPPS assesses occupational risks for each position, develops and monitors the Prevention and Protection Plan, as well as the annual OHS Plan. It also coordinates training in the field of OHS, draws up training-testing topics and programs and verifies their compliance. The service draws up action plans for situations of serious and imminent danger, manages high-risk areas and the necessary signage, and monitors the maintenance of work equipment.

At the same time, it identifies the necessary personal protective equipment, draws up the Internal regulation for granting them and investigates events/accidents, monitoring the implementation of the measures ordered. IPPS actively collaborates with workers, the external prevention and protection service, as well as with the occupational medicine doctor to coordinate prevention and protection measures.

- **Measures to prevent accidents and occupational diseases**

The company implements risk assessment measures, equipment control and periodic verification of working conditions.

Risk identification and assessment is a central component of a company's health and safety management.

For each hazard identified during the assessment process, risk factor identification sheets are drawn up. This information is used to develop, monitor and update the Prevention and Protection Plan, which includes prevention measures, deadlines and specific responsibilities. IPPS ensures the correct use of work equipment and personal protective equipment (PPE), in accordance with its own Occupational Health and Safety Instructions, which detail the safety measures, procedures and rules for the use of work and protective equipment, adapted to the conditions and risks of each workplace. PPE is monitored, maintained and replaced according to a pre-established schedule, which includes periodic technical reviews and inspections to ensure compliance. Users are regularly trained on the correct use, maintenance and verification of equipment, in accordance with maintenance plans.

To facilitate the process of risk verification and monitoring, Aquila has introduced a digital solution based on QR code. By scanning the code, employees have instant access to important information about risk points and relevant safety measures, allowing them to quickly verify workplace compliance and thus minimize risks. In addition, the effectiveness of safety measures is verified through periodic checks carried

out by members of the IPPS and the Occupational Health and Safety Committee (OHSC). These inspections aim to identify non-conformities and quickly implement corrective measures.

All information resulting from the risk identification and assessment activities is used to develop the Annual Occupational Health and Safety Plan, as well as the company's own OSH instructions (OHSOI). The plans are periodically reviewed to reflect legislative, operational or technological changes. At each work point, high-risk areas are identified and appropriately signalled, and alarm, warning and safety systems are periodically checked. Work equipment is subject to periodic inspections to ensure compliance and proper functioning.

In 2024, 39 internal inspections in the field of OSH were carried out, following which minutes were drawn up, which noted compliance measures and resolution deadlines. Also, 30 OSH operational briefings were drawn up and sent for specific topics, such as weather conditions, business continuity, work in isolation conditions, work equipment.

- **Emergency response plans.**

In 2024, Aquila continued to implement and apply emergency response plans, both in the group's main warehouses and in smaller units. These plans aim to effectively manage serious and imminent danger situations, through a practical approach. 29 practical actions were carried out on emergency response, alarming and evacuation, as well as exercises on the management of serious and imminent danger situations, along with business continuity. These actions included various scenarios of intervention, evacuation and accident prevention. The activities involved workers, contractors and visitors, and were adapted to the specific risks of each warehouse. The exercises offered participants the opportunity to directly apply the measures set out in the response plans, strengthening the rapid and efficient response in the event of an emergency.

New in 2024 was the introduction of dedicated business continuity activities (at the Aricestii Rahtivani location), which included measures to respond to complex risks, such as ammonia, aerosol, utility and cyber-attack incidents. By simulating these critical scenarios, the company aimed to strengthen its response capacity and mitigate the potential impact on operations and employee safety.

At the end of each action, findings reports were developed, used to adjust procedures and increase the efficiency of future interventions.

- **Employee training and awareness measures**

Continuous employee training and awareness are important to reduce the risks of occupational accidents and illnesses. The company provides personalized training programs, carried out at all levels of the organization in order to increase employee awareness and training regarding occupational health and safety.

The topics of training in the field of occupational health and safety, as well as the Training-Testing Program at the company level, are prepared annually by the Internal Prevention and Protection Service and approved by the management of the unit. Training can be of several types: general introductory training, on-the-job training, periodic training, for warehouse and office employees, for drivers, etc. Practical demonstrations are mandatory.

After each event or accident resulting in a temporary incapacity for work of more than 3 days, declared by the Territorial Labour Inspectorate, additional training is carried out within the Department to which the worker involved belongs.

The intervals between two periodic trainings are: 12 months for directors, legal advisors, managers, 6 months for TESA staff, other than the previous one, drivers from the Transport and Asset Management department, 3 months for the rest of Aquila staff.

All materials required for the training process are available on the internal intranet platform, in the dedicated OHS section, accessible from any of the work points. Materials specific to positions occupied by foreign workers are also available in English. Individual training sheets are purchased at the organization level and allow for the appropriate recording of the materials presented and the participation of workers.

To encourage continuous and practical learning, interactive materials have been introduced, such as

- "1-page OHS Lessons" – quick fact sheets, developed as a result of accidents or specific activities carried out within the organization or with collaborators.
- Thematic video presentations – including examples from real accidents, to encourage a proactive, not reactive, attitude.
- Verification tests – tests are used to verify the knowledge acquired during the introductory-general and annual trainings. Starting with 2025, the tests will be digitized and accessible via QR code, allowing for a quick verification of employees' knowledge.

Annually, IPPS verifies and validates the way training is conducted and recorded in training records, and workplace managers are advised to ensure the quality and efficiency of the training process.

- Defensive driving programs aimed at raising awareness and reducing the number of road accidents, with a focus on protecting both the company's drivers and other road users, in the context of the fleet of 1,600 vehicles.
- First aid courses in collaboration with the medical service provider in 16 work locations. Employees participated in mannequin resuscitation exercises and rescue simulations, acquiring skills that can be applied both in the workplace for rapid emergency interventions and in personal emergencies.
- Specific instructions for drivers through electronic channels when weather conditions or temperatures become extreme so that they take all necessary measures to comply with specific OHSOI. Topics included: "A moment of inattention...a life lost!", "Do not set off on a journey sick or tired, do not set off if the car is not technically compliant", "Do not smoke, eat or drink while driving!", "Be careful when getting off the driving position, platform or hatch and how to secure the goods".

- **Employee health protection measures**

Aquila ensures access to preventive medical services and conducts awareness programs to promote health.

To monitor and maintain the health of its employees, Aquila has entered into a contract with an external occupational health service. Through this partnership, the following are provided:

- Comprehensive medical services, including prevention, detection and management of occupational diseases, as well as periodic medical examinations. Depending on the needs, psychological testing is also performed to assess the psycho-physiological capacity of employees.
- Identifying high-risk areas and implementing appropriate protective measures, as well as providing the necessary hygiene and sanitary materials depending on the specifics of each workplace.
- Specific control at workplaces, reporting of potential occupational diseases and adapting tasks to the psycho-physiological characteristics of employees.
- Rehabilitation, reversion and professional reorientation services in case of work accident or occupational disease.

Concrete actions consist of:

- Periodic medical examinations for all employees according to established deadlines and in accordance with specific legislation. Also, new employees are subject to initial medical assessments to identify specific risk factors. Medical documents and information regarding work capacity are kept strictly confidential, access being allowed only to authorized personnel, the occupational physician, the OHS team and the Human Resources department.
- In accordance with the Sustainability Strategy, Aquila launched in 2023 a voluntary program dedicated to promoting a healthy lifestyle, continued and expanded in 2024. The program includes a series of four webinars, designed to provide useful information and support employees in adopting beneficial health habits. During the year, topics such as “Respiratory infections”, “Allergies, insects, animal bites”, “Working in extreme temperatures”, “Addictions: alcohol and drug use” were addressed. The program, designed for the long term, aims to support employees in maintaining a healthy lifestyle, promoting both health and well-being at work and balance in their personal lives.
- Starting with 2024, Aquila has implemented the “Accommodation Kit” initiative dedicated to new foreign employees in the team. This kit is offered to new employees upon arrival in Romania, with the aim of supporting their adaptation by ensuring access to essential products, adapted according to gender. This measure contributes to creating a healthy and comfortable working environment from the beginning of the employment relationship, ensuring foreign employees access to the necessary resources for an easier accommodation.
- Starting with 2024, Aquila Part Prod Com has implemented the international standard ISO 45001:2018 - Occupational Health and Safety Management System in the representative logistics centres in Prahova and Bucharest. This standard facilitates the integrated and efficient coordination of all aspects related to health, safety and the environment, supporting accident prevention and promoting continuous improvement of working conditions.
- Collaborate with the occupational physician in advising workplace managers and actively participate in Occupational Health and Safety Committee meetings. He/ she contributes to risk assessment and proposes measures to prevent accidents and improve working conditions.
- **Worker involvement measures**

Aquila supports the active involvement of employees in all processes to improve health and safety at the workplace, which contributes to the development of a safe and healthy working environment, creating a framework for constant collaboration between employees, management and the health and safety structures within the company.

Concrete actions:

- Functioning of the Occupational Health and Safety Committee (OHSC). This committee is made up of representatives of the employer, workers and the internal prevention and protection service (IPPS). The OHSC meets quarterly or whenever necessary, providing a forum dedicated to debating and analysing safety measures. During these meetings, proposals from workers are also discussed, either through direct reporting channels or through employee representatives. This framework offers workers the opportunity to actively participate in the decision-making process regarding health and safety at work. At the same time, OHSC members participate in periodic inspections, verifying the implementation of prevention and correction measures for non-conformities.

- To measure employee perception and satisfaction regarding occupational health and safety, Aquila conducts an annual satisfaction survey addressed to all employees. The survey included a special section dedicated to occupational health and safety, allowing the company to better understand the needs and concerns of employees in this area. The survey results were carefully analysed by the relevant departments, and the identified improvement measures were included in an action plan. The transparency of the process was ensured by communicating the results and measures adopted to employees, thus providing clear and transparent feedback.
- OHS event communication system. At Aquila Part Prod Com, there is an "Instruction on how to communicate events (accidents)", which regulates the process of reporting and investigating events, whether they occur on the company's premises or involve employees outside its own locations. This instruction ensures that any occupational health and safety (OHS) event is reported quickly and efficiently, either by the employee directly involved or by his/her colleagues. Any event resulting in bodily injury, whether involving employees, subcontractors or visitors, is immediately reported to the Internal Prevention and Protection Service (IPPS), by telephone and subsequently by e-mail. To ensure a prompt response, the company's management appoints an internal investigation committee that analyses the causes of the incident and proposes compliance measures, with clear deadlines for implementation.
- The company provides communication channels for reporting issues related to the working environment, including health and safety. Thus, the addresses conduita@aquila.ro and conduita@trigor.md, provided for in the Code of Ethics and Conduct, are intended for employees of Aquila Part Prod Com and Trigor AVD, respectively. Employees of Parmafood Group Distribution and Parmafood Trading can use the address sesizari@parmafood.ro, and those of Romtec Europa have at their disposal complaint boxes located in the facility's locations. These channels, accessible and anonymous, offer employees the opportunity to actively contribute to the continuous improvement of working conditions.

For 2025, we aim to continue digitizing employee communication channels, expand training programs and modules, strengthen first aid actions, and intensify periodic inspections to identify non-compliances. We also aim to improve communication on seasonal risks, such as those associated with extreme temperatures (cold or heat).

At the same time, boxes for collecting the opinions of Aquila Part Prod Com employees within the annual satisfaction survey will be placed in each location, offering the opportunity for all employees to submit observations and proposals related to occupational safety and health. These boxes will be placed in accessible areas of the workplaces, thus ensuring a transparent and easy-to-use process for contributing to the improvement of working conditions.

Risk management associated with the SEVESO site at Aquila Part Prod Com

An important aspect of Aquila's activities is the management of risks associated with the lower-level SEVESO classified site, according to the provisions of Law no. 59/2016. The site safety management system includes the organization of the activities necessary to prevent major accidents, ensuring a safe and controlled working environment.

The policy establishes the identification and assessment of risks associated with storage activities in the SEVESO warehouse, the establishment of prevention measures, as well as emergency preparedness. To this end, technical and organizational measures are implemented for the safe operation of the facilities, including strict controls on the handling of products containing packaged hazardous substances and measures to reduce the consequences in the event of major accidents.

Emergency management at the SEVESO site is coordinated by the Emergency Situations Cell (ESC), composed of decision-making personnel at the site level, responsible for implementing and coordinating measures aimed at limiting and eliminating the consequences of possible incidents. The ESC has the following main responsibilities:

- Organizing and training staff to ensure an effective response to emergencies within the site.
- Making initial decisions regarding the type of response required depending on the specifics of the emergency situation, classifying it into an appropriate level of emergency and assessing the resources required for the intervention

Interventions are also supported by the Private Emergency Service, which belongs to the industrial park where the site is located. In order to comply with the legislation on the control of major accidents, the activity in the warehouse is fully protected by automatic fire extinguishing installations. In addition, the service is equipped with a modern fire extinguishing vehicle, using water and foam, to ensure an efficient intervention in case of emergency.

Strict measures are in place to ensure the security of the site, including the implementation of a Security Plan approved by the Prahova Police Inspectorate. Access to the site is regulated by an internal procedure, which ensures control of persons entering the premises.

To prevent and manage emergency situations, the company has developed:

- Incident/accident investigation procedure.
- Procedure for identifying industrial risks in SEVESO objectives.

According to the risk analysis carried out by an external expert in December 2024, the main risks identified in the handling and storage of hazardous packaged products at the site are represented by fire and explosion risks.

To manage these risks, Aquila implements the following measures:

- Developing and updating emergency plans, including intervention, evacuation and alarm plans;
- Continuous adaptation of work procedures and instructions to changes in the activity.
- Technological monitoring of critical processes and activities.
- Monitoring of installations and equipment for the security of the work environment.
- Periodic maintenance carried out according to an annual maintenance schedule, in collaboration with companies specialized in areas of expertise.
- Technical and organizational measures for the safe operation of installations and equipment, in compliance with international norms and standards.

Internal emergency plans are developed and updated in accordance with the Order of the Ministry of Internal Affairs no. 156/2017. The emergency response capacity is periodically verified through simulations organized together with the competent authorities, which include intervention and evacuation scenarios. Emergency planning includes:

- Adopt and implement procedures for the systematic identification and assessment of possible emergency situations.
- Preparation, testing and periodic review of emergency plans, including the Fire Protection Plan and the Plan for the prevention and management of emergency situations specific to earthquake and/or landslide risks.

To monitor performance, procedures are established to identify, inspect and test facilities, processes and equipment and to assess compliance with employee training, as well as relevant work procedures and practices for the prevention of major accidents.

The effectiveness of the safety management system for preventing major accidents is verified at least once a year through internal and external audits.

The costs of maintaining the hydrant networks, emergency lighting, fire extinguishing system, as well as the verification and testing of electrical and fire detection equipment are the responsibility of the industrial park. These costs are included in the rent paid by Aquila Part Prod Com.

From the time this warehouse was classified as a SEVESO site until now, including during 2024, no major incident has been recorded.

Gender equality and equal pay for work of equal value

In 2024, the Aquila Group continued to promote gender equality and fair pay for work of equal value through concrete actions aligned with the impacts identified in the double materiality analysis.

The Internal regulation, adopted at the level of each company in the group, both in Romania and in the Republic of Moldova, provide, in dedicated sections, the principles of gender equality and fair pay for work of equal value. These principles are consolidated by the Code of Conduct and complemented by the annual evaluation of employee performance, as well as the use of a transparent remuneration system, based on performance criteria.

The measures adopted by the Group are detailed below

- Implementation of a transparent salary system, based on performance and professional skills, in accordance with the provisions of the Internal regulation. Salary slips are distributed monthly, and Aquila Part Prod Com and Printex employees (representing 89% of the group's employees) have permanent access to them, starting with 2024, through the Employee Portal within the human resources platform. This facility will be extended in 2025 to all Group employees in Romania.
- Aquila annually evaluates the performance of all employees, using clear and measurable criteria. The performance for 2024 is presented on page x (indicators). The perception of pay equity is monitored through the annual employee satisfaction survey, where 71% of the responding employees expressed their agreement with the transparency of the system. These measures allow for the identification and implementation of continuous improvements.
- Equal access for all employees to benefit packages consistent with their position, as well as to non-salary benefits, training opportunities, professional development and performance bonuses. The awarding process is non-discriminatory, and the recruitment criteria, established in the Internal regulation, guarantee equal opportunities for candidates, regardless of gender, age or other demographic characteristics.
- Organizing dedicated courses for staff to promote diversity and inclusion, especially in locations where they interact with foreign workers. These courses aim to prevent discrimination and promote equal opportunities and are detailed on page 139.
- Aquila Part Prod Com facilitates employee access to available positions by publishing them in a dedicated section of the internal intranet platform, as well as on the official website www.aquila.ro.
- Diversity issues are monitored monthly through a set of specific indicators, and the results are presented during executive management meetings. Employees also have confidential mechanisms for reporting cases of discrimination, described in detail in chapter S1-3.

For 2025, the Group aims to expand the use of the Employee Portal platform, diversify diversity courses and expand the digitalized performance evaluation system.

Training and skills development

In 2024, Aquila implemented measures to address the material impacts and opportunities identified in the double materiality analysis in relation to employees' access to training and professional development. In order to reduce negative impacts, such as unequal access to training opportunities or high training costs, the company organized programs tailored to the career goals and needs of various employee categories. Initiatives dedicated to women were also carried out, aimed at mitigating the negative effects identified. In parallel, to capitalize on the positive impacts and opportunities, programs varied in theme and format (physical, online), with an emphasis on the practical component, were implemented. Succession planning programs played an important role in supporting employee development and strengthening staff retention.

These measures align with the Human Resources Policy and Internal regulation, which support equal access to professional development opportunities, as well as the objectives set out in the Diversity Policy.

The actions carried out in Romania and the Republic of Moldova were extended in 2024 to ensure access for employees from the new companies integrated into the group. These initiatives addressed all categories of employees, in particular aimed at the development of operational staff and the training of future leaders.

The main measures and actions implemented are:

- Training and education programs

We are constantly dedicated to the process of integrating, improving and increasing the efficiency of the Aquila team. We recognize the importance of continuous employee development to achieve business and sustainability goals. The employee development program is aligned with the business strategy and focuses on customers, growth and operational excellence.

The professional development programs offered provide modern and interactive learning tools, including:

- Team and individual courses and workshops
- Personal counselling sessions
- Group exercises to put theoretical concepts into practice
- Quizzes to test acquired knowledge
- Constructive and effective feedback tools for assessing and improving the quality of programs.

The digital human resources platform became operational in 2024. The platform allows us to:

- Identifying initial training needs following performance assessments
- Establishing the actual calendar of approved and budgeted courses
- Centralization of professional training activities carried out at company level
- Highlighting the number of hours of professional training based on different criteria.

We continued to deliver both online and in-person training programs in 2024. We collaborate with an external provider that provides us with access to advanced online digital platforms, ensuring that employees have access to up-to-date information and interactive learning materials.

Below we present the skills developed through the courses organized during 2024:

- Development of leadership and communication skills: Courses dedicated to the development of leadership and team management were held, such as "Woman Leader", "Effective Team Leadership" - a program dedicated to women, and "Advanced Negotiation Techniques", focused on giving and receiving constructive feedback and managing teams.

- Development of technical and operational skills: Participants benefited from defensive driving courses (online, on simulator) – a special program for women, first aid and defibrillator use courses, as well as qualification in technical trades, such as forklift operator.
- Development of organizational and project management skills: The "Project Management" course was dedicated especially to young people to support the growth of their organizational skills.
- Understanding concepts and implementing ESG strategies: The courses "ESG Masterclass - framework and sustainability", "Sustainability Reporting - ESRS E1 presentation", "Sustainability Reporting - ESRS S1 presentation" and "EU Taxonomy" aimed to develop skills related to sustainability and ESG reporting.
- Language training: Romanian language courses were organized for foreign employees and English language courses for strategic positions within the company.
- Promoting diversity and inclusion: Courses dedicated to promoting diversity and inclusion in the organization, to strengthen a fair and inclusive work environment.
- Development of commercial and negotiation skills: Programs such as "Aquila Sales Manager Skills Development Program", "Train the Trainer - Sales Techniques", "Advanced Negotiation Techniques" and "Integrated Learning Program" were conducted.
- Information and adaptation to legislative requirements: The course "Labour Market under the Impact of Schengen and the Highly Qualified Labour Directive" provided employees with information on legislative regulations.
- Webinars on health and safety topics: Topics such as "Allergies, insects, animal bites", "Respiratory infections", "Working in extreme temperature conditions" and "Alcohol and drug addiction: the influence on personal and professional life" were addressed.

Executive Coaching Program

As part of its commitment to ensuring organizational resilience and continuity of decision-making, Aquila has developed a succession plan and programs dedicated to attracting young talent within the organization.

In this context, Aquila launched the Executive Coaching Program in 2024, an initiative to develop leaders and strengthen succession plans at the management level. This program supports the integration of newly acquired entities and facilitates the process of managing structural changes and promotes a participative leadership model, based on collaboration and active involvement.

To support the transition and change process, members of the executive management, including the directors of the group companies, participate in individual and group coaching sessions. In 2024, 50 practical sessions/workshops focused on developing communication skills, decision-making, giving and receiving feedback, effective delegation and transfer of know-how to team members took place.

This initiative contributes to preparing leaders capable of taking on new responsibilities, effectively managing leadership transitions, and supporting strategic objectives of resilience and sustainable growth.

Aquila Building Careers – Support for the development of young talents

Aquila Building Careers is an internship program for students, aiming to facilitate the development of professional skills in a real work environment and to support their integration into the labour market. In 2024, the program reached its third edition and brought together 18 students eager to develop their skills in a professional and collaborative environment.

Initially carried out in partnership with the Petrol-Gaze University (UPG) of Ploiești, the program was expanded in 2024 by including a new collaboration with the Academy of Economic Studies (ASE) of Bucharest. Through these partnerships, Aquila strengthened its commitment to supporting young people in the process of practical learning, providing them with access to various educational resources, such as online seminars, practical workshops and interactive Meet-ups. These sessions included direct meetings with business people and debates on topics relevant to future professionals.

A new feature of the 2024 edition is the launch of the “Aquila Sustainability Lab”, an initiative dedicated to sustainable innovation. Through this segment, interns had the opportunity to propose sustainability solutions that could be integrated into the company's activity. Five of the interns also participated directly in our volunteer initiatives, contributing to environmental awareness and protection projects.

Aquila continues to support the educational journey of young people by offering scholarships and access to modern educational resources. Through the dedicated online platform, participants benefited from an interactive learning environment, where they could access seminars, workshops and open discussions with specialists and leaders from various industries.

Performance evaluation

Starting in 2023, the digital platform for performance management at the Aquila Part Prod Com company level became operational, facilitating the process of evaluating and monitoring employee performance. This became fully operational in 2024.

At the same time, we have developed and implemented a set of procedures that detail the structure and steps necessary for performance evaluation, thus ensuring a transparent and fair process. The procedures are designed to support employees in achieving their professional goals, providing them with constructive feedback and development opportunities. This process also includes identifying and managing poor performance, providing the support and resources necessary to improve results. These procedures are an integral part of the Internal regulation, ensuring alignment with the company's general policies and providing a formal framework for their uniform application at the organizational level.

In 2024, the performance evaluation process was continued and improved, integrating the Performance Improvement Plan (PIP) directly into the digital performance management platform. This functionality allows for more efficient monitoring of each employee's progress, giving them access to a clear and structured plan of actions necessary to improve performance. Through the PIP, managers can set specific objectives, clear deadlines and measurable performance indicators, facilitating constant dialogue and feedback between employees and their superiors. This process ensures the transparency and fairness of the performance evaluation process, giving employees the opportunity to challenge the evaluation results. Through a clear and accessible process, employees can submit observations and objections, which are analysed by a dedicated commission, ensuring a fair resolution and open communication of the final decision.

Performance evaluation within Aquila Part Prod Com is important for setting personal and professional development goals for the following year, contributing to increasing the level of employee involvement and motivation, but also to align employees' individual goals with strategic objectives.

For 2025, we aim to begin the process of expanding access to the digital assessment system to the other companies in the group, thus ensuring a uniform and transparent framework for performance assessment across the entire group. We will also expand training programs for all employee categories and include new modules focused on goal setting and developing key competencies identified during annual assessments.

Employment and inclusion of persons with disabilities

The actions implemented by the Aquila Group in 2024 to promote employment and inclusion of people with disabilities address the positive impacts and opportunities identified in the double materiality analysis. Aligned with the Code of Ethics, the Human Resources Policy, the Diversity Policy and the provisions of the Internal regulation, these measures support equal access to employment and professional development, contributing to the diversity and inclusion of the workforce. The coverage of the actions targeted all the Group's locations, involving both people with disabilities integrated into the organization and the teams in which they work, in order to strengthen an inclusive and fair working environment.

The Aquila Group complies with the legal provisions regarding the employment of people with disabilities and, since in 2024 their number did not reach the thresholds imposed by local legislation, it paid the related compensatory tax, according to legal requirements.

Aquila promotes an inclusive and fair working environment through a set of active measures for the employment and inclusion of people with disabilities. The company applies a transparent and non-discriminatory recruitment process, based on clear and fair criteria, which ensures equal access to employment opportunities for all candidates, including people with disabilities. Available positions are published both on the internal intranet platform and on the company's official website www.aquila.ro, facilitating access for all interested people.

The Group retrains employees on the provisions of the Code of Ethics and Conduct every two years. In 2024, 92% of Aquila Part Prod Com S.A. employees were aware of the provisions of the Internal regulation, and this program was expanded by courses dedicated to the prevention of discrimination.

In 2025, we aim to continue to identify and implement any additional measures to ensure broader awareness of these principles among employees.

Measures against violence and harassment in the workplace

In 2024, Aquila focused on preventing violence and harassment in the workplace, integrating measures that support a safe and respectful working environment. These initiatives are in line with the Group's internal policies and the principles explicitly described in the Internal regulation, reflecting the company's commitment to respecting equal treatment and opportunities in all locations in Romania and the Republic of Moldova.

In 2024, a policy dedicated to preventing and combating sexual harassment and moral harassment at work was implemented at Aquila Part Prod Com, which applies to all employees and the people they interact with during working hours. It provides clear rules for identifying and reporting inappropriate behaviour and for investigating harassment cases. At the same time, confidential reporting platforms were created, including the TrustLine platform and dedicated email addresses, such as avertizorintegritate@aquila.ro and conduita@aquila.ro, which allow employees to report incidents in a safe, secure and anonymous manner.

Any harassment complaint is analysed by a specialized Commission for receiving and resolving harassment cases, established by decision of the General Manager. This commission investigates all complaints received objectively and impartially. All cases are registered in the reporting register, and each case is treated with seriousness and special attention to ensure confidentiality, protection of the victim and rapid resolution. In the event that harassment cases are confirmed, immediate corrective measures are taken, including sanctioning the guilty employees in accordance with legal provisions.

Aquila management plays a key role in managing harassment situations, ensuring that all employees have access to relevant information on the harassment prevention policy. It ensures the creation of a work environment that encourages the reporting of incidents without coercion, ensures full confidentiality and is committed to taking firm action against inappropriate behaviour. In addition, it officially appoints the

harassment case analysis committee and ensures that there is a case reporting register and that all reports are recorded and analysed in accordance with legal regulations.

The measures are complemented by periodic retraining aimed at raising employee awareness of the standards of conduct and the company's policy on preventing violence and harassment. Thus, in 2024, 92% of Aquila Part Prod Com employees completed training on the provisions of the Internal regulation, including its annexes, the GDPR Information Note and the Policy on Preventing and Combating Harassment. These documents were sent via the company's single group address.

For 2025, we plan to organize new programs dedicated to the prevention of harassment, as well as launch an awareness campaign on violence and respectful behaviour in the workplace. These actions will contribute to strengthening a safe working environment and improving communication and collaboration among employees.

Diversity

Diversity is a strategic priority in Aquila Group's operations, and the measures adopted support the creation of an inclusive and fair working environment, which encourages collaboration, mutual respect and the valorisation of differences among employees.

In 2024, Aquila Part Prod Com revised and updated, according to current requirements, the Internal regulation, introducing a chapter dedicated to respecting the principle of non-discrimination and eliminating any form of violation of dignity. This chapter emphasizes the importance of equal opportunities, diversity and inclusion, principles that are reflected both in the Internal regulation of each subsidiary in Romania and the Republic of Moldova, as well as in the group's Code of Ethics and Conduct. In addition, Aquila Part Prod Com implemented Diversity policy, thus strengthening the company's commitment to these values. These policies are made available to employees through internal communication channels, ensuring that all employees have access to information about their rights and channels for reporting incidents.

Aquila promotes a transparent and fair recruitment process, ensuring equal access to employment opportunities for all candidates, regardless of gender, age, nationality or other differentiation criteria. Access to vacant positions is facilitated through the dedicated Aquila Jobs platform, which is available both on the internal intranet platform and on the company's official website. This dual accessibility allows both internal employees and external candidates to apply transparently and quickly for vacant positions.

The company's recruitment process is based exclusively on professional competences and objective skills, ensuring that the selection of candidates is carried out in a transparent, fair and non-discriminatory manner. This principle is firmly stipulated in both the Internal regulation and the Human Resources Policy. Within this approach, Aquila aims to increase and maintain the participation of women in the organization's structures, promoting gender balance.

To support the integration of foreign workers, Aquila has implemented a series of measures aimed at ensuring an efficient adaptation process and a positive experience for them. Starting in 2024, for all newly hired foreign workers, Aquila offers a differentiated Accommodation Kit for women and men. The kit is provided upon arrival in Romania and includes appropriate personal hygiene products in order to facilitate the rapid integration of new foreign employees and to provide them with the necessary comfort in the first days of activity.

At the same time, Aquila supports the integration of foreign workers by providing company-supported accommodation options and through orientation and information actions on organizational culture. Aquila also supports their cultural integration by launching a language training program in 2024, offering foreign employees access to Romanian language courses. As part of this initiative, which is still in its early stages,

four employees successfully completed these courses, obtaining certificates attesting to their language skills, and two of them also passed the forklift driver qualification exams. This initiative has offered them professional development opportunities, facilitating their access to better-paid positions and contributing to increasing the degree of integration within work teams.

Aquila supports the continuous professional development of all its employees, providing them with access to training courses tailored to the specific needs of each group. In 2024, the company paid particular attention to promoting equal opportunities through equitable access to learning, with a special focus on the development of women and the integration of foreign employees.

To support women's participation in leadership roles, Aquila Part Prod Com organized 5 professional training courses exclusively for women in 2024, focused on developing leadership, management and strategic decision-making skills. These programs aimed to increase professional skills and build confidence, supporting the assumption of leadership roles and diversifying management teams.

Another element for supporting gender equality within Aquila is the performance evaluation system, which is built on objective, clear and transparent criteria. Performance evaluation is based on professional competencies and individual performance objectives, excluding any form of gender differentiation. This ensures that all decisions related to promotion, reward and career development are taken objectively, exclusively based on the merits and contributions of each employee.

In 2025, Aquila aims to expand training programs dedicated to diversity and inclusion, and develop cultural and linguistic integration programs for foreign workers. In addition, progress in the field of diversity will be monitored and reported monthly to the executive management.

Privacy

Respecting the confidentiality of personal data is an important aspect in the relationship between the organization and employees, being directly linked to their trust in the work environment. Aquila believes that the protection of personal data is fundamental for building and maintaining employee trust. The privacy policy implemented at the level of each company complies with the applicable local legal provisions. For companies in Romania, it is aligned with EU Regulation 2016/679 (GDPR) on the protection of personal data and their processing. The policy is available on the website of each company, respectively: www.aquila.ro, www.parmafood.ro, www.romtec-europa.com, www.trigor.md.

The measures implemented contribute to preventing the identified negative impacts, such as reducing employee trust and affecting staff retention, and capitalizing on the opportunity to strengthen the organizational culture by respecting integrity and ensuring a safe and ethical work environment. Our objective is to ensure the adequate protection of personal data and to prevent unauthorized access to it, thus strengthening the employee-organization relationship.

Measures and actions implemented are:

- **Strengthening the internal framework and strengthening data protection**

In 2024, Aquila Part Prod Com strengthened its internal regulatory framework and data protection policies through a series of measures and initiatives dedicated to information security and data confidentiality.

The Internal regulation, updated in 2024, establish binding rules for all employees regarding the use, storage and processing of personal data within the company, ensuring compliance with legal requirements and promoting a culture of responsibility at all levels of the organization.

The internal policy on the protection of personal data defines rules and procedures for the collection, use, storage and transfer of personal data, ensuring compliance with the legislation in force and with the rights of the data subjects. This policy applies to all persons who have access to IT resources or personal data

managed by the company. By adopting this policy, Aquila is committed to ensuring transparency and security in data processing, contributing to strengthening the trust of stakeholders.

The Information Security Committee ensures compliance with data protection and information security requirements. This committee, made up of 23 representatives from all departments and locations of the company, is coordinated by the Information Security Management System (ISMS) Officer. The committee ensures the supervision and management of information security processes, being a support point for the implementation of protection measures and for the identification of risks. By involving a multidisciplinary team, Aquila promotes shared responsibility at all organizational levels.

The implementation of the Information Security Management System (ISMS) is another component of the internal data protection framework. In 2024, Aquila obtained ISO 27001 certification for its logistics centres in Ilfov and Prahova, strengthening its information security measures.

To support the implementation of the ISMS, procedures and a Security Manual have been developed that regulate access, use and protection of sensitive data and information. These documents provide clear guidance to employees and stakeholders on controlled access to data, the use of IT equipment and resources, as well as how to report security incidents. Procedures and policies have also been developed that regulate access, use and protection of data, establishing rules for the management of confidential information, the security of equipment and networks, protection against cyber threats and incident response.

Requirements are also defined for physical security, monitoring of information processing and the use of cloud services. Access control, encryption and information exchange are prioritized to ensure data confidentiality and integrity.

A component of the system is the integration of security into human resources processes, covering employee responsibilities in information protection, appropriate use of IT resources, compliance with access and confidentiality rules, as well as training and awareness regarding information security. Personnel verification measures are applied, both upon hiring and upon termination of the employment contract, along with disciplinary sanctions and corrective actions in case of violation of security policies. At the same time, measures are implemented to ensure the continuity of activities and the resilience of the organization in the face of security incidents.

To prevent the risks associated with this area, in 2024, Aquila Part Prod Com and Romtec Europa employees were trained on the collection, processing and use of personal data. The GDPR policy was sent through the company's group email, and subsequently addenda were signed to individual employment contracts, which include provisions related to the protection of personal data.

For Aquila Part Prod Com employees, with the implementation of the ISO 27001 standard, access to two annual training sessions is ensured, and new employees or those taking on roles with special information security requirements will benefit from an additional initial session. The actions will be scheduled for 2025.

The collection and responsible storage of personal data is carried out in compliance with the principles of legality, transparency and compliance with the declared purposes. The data of employees, potential or former employees, customers, business partners and other data subjects are collected and stored exclusively for the periods necessary to fulfil the specific purposes, and the updating and accuracy of these data are constantly ensured.

The processing and use of data is carried out for clearly defined purposes, such as responding to requests, fulfilling legal obligations, providing newsletters, assessing qualifications for jobs, security of premises and personnel, monitoring website traffic and optimizing its content. Through these measures, Aquila ensures that the use of data is justified, controlled and carried out in accordance with legal

requirements.

Cyber risk assessment and management

Aquila Part Prod Com S.A. assesses and manages cyber risks to protect critical information, including personal data, customer and supplier lists, and contractual information.

In the process of identifying and assessing risks, the following aspects were taken into account:

- Using new software.
- Routine and irregular activities related to the computer system.
- Access to the workplace by personnel, including subcontractors, suppliers and visitors.
- The physical security conditions offered by the organization.
- Changes made to the IT system.

Within the framework of the Information Security Management System (ISMS), Aquila Part Prod Com S.A. has adopted a continuous process of assessing and managing risks related to information security. This process includes the identification, assessment, analysis and treatment of potential risks that may affect the confidentiality, integrity and availability of the company's data and information.

The results of risk assessment and analysis are actively used to develop and implement information security policies and procedures. These results are directly integrated into management decision-making processes, ensuring that risk control and mitigation measures are consistent with the company's operational and strategic needs. Management decisions are based on these analyses to identify critical areas that require additional security measures, to prioritize resource allocation, and to establish corrective actions.

The technical and organizational measures implemented include:

- Developing internal security policies and procedures that define control requirements and responsibilities at the organizational level.
- Data encryption to ensure its protection during storage and transmission.
- Control access to data and resources by establishing differentiated access rights for users, based on their roles and responsibilities.
- User authentication to verify the identity of people accessing critical IT resources.
- Monitoring and recording activities to detect and investigate security events.
- Physical protection of the infrastructure by controlling access to spaces where sensitive data is managed.
- Incident response and data recovery plans that ensure continuity of operations in the event of a security incident.

These measures are not only aimed at complying with security standards, but also represent tools for decision-making at the management level. Risk analysis can highlight the need to review access to critical data, thus determining management to approve the implementation of new access controls. Security incidents identified through monitoring activities can also trigger decisions to adjust security policies or conduct additional training sessions for employees. Through this process, Aquila ensures that information security is an integral part of strategic and operational decisions, supporting both data protection and the continuity of the organization's activity.

During 2024, we did not record any IT incidents related to data security.

During 2024, we did not register any complaints regarding the breach of the confidentiality of the personal data of employees, customers or other data subjects or their data loss.

For 2025, Aquila plans to expand employee training actions, focusing on data protection and information security, along with the digitalization of internal processes for managing personal data, thus ensuring compliance and reducing risks.

3. Indicators and targets

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

The double materiality analysis carried out by the Aquila Group in 2024 provided a detailed insight into the impacts, risks and opportunities associated with the workforce, highlighting the need to integrate these results into the strategic framework of the organization. Although the current Sustainability Strategy, covering the period 2022-2026, was developed prior to this analysis, the topics addressed, such as workplace safety, training, diversity and succession plans, align with the priorities identified in 2024.

The strategic targets were initially set in 2022, through consultation with management teams, without direct employee involvement in their definition process, while the material themes were reconfirmed in the 2023 materiality analysis, which included direct employee consultation. The targets initially set in 2022 did not take into account the specificities of the newly acquired companies. They will be aligned within the 2027-2030 strategic exercise.

Starting with the 2027 strategic period, the Aquila Group aims to implement a more structured process for defining clear and measurable targets, aligned with both the materiality analysis and national, European and international objectives.

To ensure a comparable and coherent assessment against previously established objectives, the Group applies the following methodology:

- Progress towards social targets is analysed using the 2021 organizational perimeter, including only the three entities existing in that year: Aquila Part Prod Com, Trigor AVD and Printex, to ensure comparability of results.
- The quantitative indicators related to the companies Parmafood Group Distribution, Parmafood Trading and Romtec Europa, which joined during the reporting year, are added to the 2024 organizational perimeter.

At the time of preparing the Sustainability Statement, the following targets were defined to address the impacts, risks and opportunities related to the own workforce. The progress for 2024 related to each target is presented in the ESRS 2 SBM-3-chapter, page 29.

1. Occupational safety and health

In order to reduce absenteeism and occupational health and safety risks, prevent accidents and improve the health and productivity of employees, in accordance with the objectives of the Occupational Health and Safety Policy, the Aquila Group aims to create a safe and stable environment for employees, as well as to strengthen relations between the organization and the workforce. By 2026, Aquila has set itself the target of eliminating non-conformities identified following periodic external occupational health and safety audits, as well as implementing at least two industry best practices. The benchmark is the number of non-conformities reported in previous years, which is monitored annually.

Performance against these objectives is monitored using indicators such as the number of non-conformities identified, the number of operational OH&S briefings on good practices communicated and

the proportion of employees covered by these initiatives. To monitor progress, employees are consulted periodically during Occupational Health and Safety Committee meetings, and their observations are integrated into the performance analysis. Feedback is collected through direct discussions with employees and from training sessions organized for drivers and other categories of employees. This information is analysed monthly, and the results are integrated into the Sustainability Statement. As a result of increased awareness among employees, in 2025, we aim to expand these good practices.

2. Development

- To promote diversity and inclusion by providing equal opportunities for all hierarchical levels, in accordance with the objectives of the Diversity and Inclusion Policy, the company aims to increase the percentage of women employed by 2026, exceeding the level recorded in 2021 (36%). The target is expressed in relative terms, being measured as a percentage of the company's total employees. It must be taken into account that the main activities in the Aquila Group's activity (logistics, transport and warehousing activity) involve sustained physical work that allows access to women in limited numbers. This is monitored monthly through indicators such as the percentage of women employed, and feedback is collected both through annual satisfaction surveys, which examine aspects such as professional recognition, relations with colleagues and superiors, training and development opportunities, and through direct discussions within the performance evaluation process. The results obtained are analysed and presented to executive management, and the feedback highlighted the need for new development programs, which will be implemented in 2025.

- In order to meet the need for continuous development of employees' skills and reduce the differences in access to professional training between different categories of employees, but also to ensure equal opportunities and the development of an inclusive working environment, annually, during the period 2022-2026, Aquila will increase the number of training hours through internal training programs, diversifying the course offer and ensuring fair access to all employees. This target is aligned with the objectives of the Human Resources Policy and the provisions of the Internal regulation, being expressed in absolute terms, in the total number of training hours conducted annually at the company level. The course offer has been expanded with new modules covering topics such as leadership, diversity, sustainability standards. Post-course evaluations, together with direct discussions conducted within the performance evaluation process, are used to optimize the content of the training programs and to identify new development opportunities. The data collected is analysed periodically, and performance is monitored and reported in the Sustainability Statement to reflect progress and guide future initiatives.

- To improve social dialogue, the efficiency of organizational processes and identify training needs, in accordance with the principles of the Internal regulation, Aquila aims to implement a performance management system to ensure a fair working environment, based on performance and continuous development. This objective is a continuous one, pursued annually and has two main targets:

- formal evaluation of 90% of employees. The indicator is calculated as the ratio between the number of employees who entered the process and the total number of eligible employees, according to internal analyses.

This system was introduced in 2023 at Aquila Part Prod Com and allows for performance evaluation based on behavioural objectives through face-to-face meetings, while also providing a way to collect feedback. It also facilitates the identification of professional development programs that support skills development and alignment with company priorities. Performance is monitored through the percentage of employees who receive formal evaluation annually. At the level of the other companies in the group, the alignment of the criteria and the evaluation process is aimed at over the next two years.

- finalizing the development plan for 50% of employees in management positions. This objective was postponed, to be implemented gradually, with the full development of the development platform functionality, over the next three years.

The feedback collected following the evaluation process is analysed to correlate individual development objectives with the company's strategic priorities.

3. Succession and business resilience plans

- In order to create an attractive work environment, develop a loyal and well-trained workforce, enhancing employee motivation and satisfaction, Aquila aims to organize, every two years, during 2022-2026, dedicated training sessions for leaders, in accordance with the objectives of the Human Resources Policy and the provisions of the Internal regulation. This target is expressed in absolute terms, being measured by monitoring the organization of these courses and the development of skills. The programs aimed at developing leaders and strengthening succession plans at the management level, including leaders from the newly acquired entities. The activities carried out focused on developing leadership skills, improving strategic decision-making capacity and increasing organizational resilience. The feedback collected following the training sessions is analysed with the participants and used to optimize the program. The results are analysed quarterly and integrated into internal reports.

- Aquila aims to reduce the negative impacts caused by work accidents and occupational diseases, increase employee satisfaction and ensure a safe and healthy working environment, thus contributing to reducing turnover and absenteeism, in accordance with the provisions of the Internal regulation and the OHS Policy. One element of this initiative is to provide access to private medical services for all employees, as a means of improving the health and productivity of the workforce. In implementing this measure, Aquila takes into account the specific conditions in the Republic of Moldova, where the local context can influence the degree of accessibility and applicability of private medical services. This target is expressed in relative terms, and performance is measured annually by the percentage of employees benefiting from private medical services and is aligned with the company's objectives regarding occupational safety and health, representing a continuous commitment. To monitor progress, employees are regularly consulted through the annual satisfaction survey, and the employee feedback collected is used to adjust and optimize the offer of medical services provided. The information is analysed annually, and the conclusions are presented to executive management and included in the Sustainability Statement.

- In order to support the development of an attractive work environment that attracts new talent and creates equal opportunities for professional development, Aquila proposes, in accordance with the Human Resources Policy and the Diversity and Inclusion Policy, to annually run internship programs dedicated to young talents during the period 2022-2026, complemented by scholarships to support education and professional development. Performance, expressed in absolute terms, is monitored through indicators such as the number of participating students, the number of scholarships awarded and the results obtained by students in relation to the criteria established for awarding scholarships. The feedback collected from students and mentors is analysed to optimize the structure of the program. The conclusions are presented to the executive management annually.

S1-6 – Characteristics of the undertaking's employees

The reported data is presented broken down by country, as follows:

1. Romania – data includes consolidated information for group entities:
 - Aquila Part Prod Com S.A.
 - Printex S.A. (Romania)
 - Romtec Europa S.R.L. (Romania) – integrated starting with 26.02.2024
 - Parmafood Group Distribution S.R.L. (Romania) – integrated starting with 26.04.2024
 - Parmafood Trading S.R.L. (Romania) – integrated starting with 26.04.2024
2. Republic of Moldova – reporting data refers to Trigor AVD S.R.L. (Republic of Moldova).

The reporting period is between January 1 and December 31, 2024, and the information presentation covers all employees carrying out activities in the Group entities included in the Sustainability Statement.

For subsidiaries recently integrated into the Group, employee data was included in the reporting starting from the moment of their integration.

In 2024, the Group reported an average number of 2.987 employees at consolidated level, according to the 2024 Annual Report, page 25. This value is different from the total number of employees as of 31.12.2024, being the most representative reference used for correlation with the information reported according to paragraph 50 a) S1-6 „Characteristics of the company's employees” regarding the breakdown by gender and country.

Characteristics of the undertaking's employees

The total number of employees of the Aquila Group is 3,203 employees (as of 31.12.2024) expressed in number of persons. The number of employees reported includes active employees (3.104 persons) with employment contracts in force and who currently perform their professional duties as well as suspended employees (99 persons) with employment contracts in force, but whose activity is temporarily suspended for reasons related to parental or childcare leave, unpaid leave for studies or for personal interests and other cases provided for by law. They carry out their activity within the six member companies of the Group, located in Romania and the Republic of Moldova.

The metrics presented in sections S1-6 to S1-17 have not been subject to independent external assurance, other than the verification performed by the sustainability statement auditor.

Information on the number of employees by gender

The gender categories used in reporting are male and female, defined as biological gender. Currently, Aquila Group does not use other gender categories and does not collect information about employees who do not wish to declare their gender. The category „Other” does not apply within the Group.

The term "employee" designates the natural person who is in an employment relationship with any of the companies within the Aquila Group based on an individual employment contract, under which he or she undertakes to perform work for and under the authority of the respective member company of the Group, in exchange for remuneration (salary).

Regarding the gender structure of the workforce, 40.27% of employees are women and 59.73% are men.

Information on the number of employees by gender	
Gender	Number of employees (number of people)
ROMANIA	
Women	1213
Men	1784
Others	0
Not reported	0
TOTAL	2997
REPUBLIC OF MOLDOVA	
Women	77
Men	129
Others	0
Not reported	0
TOTAL	206
GROUP	
Women	1290
Men	1913
Others	0
Not reported	0
ROMANIA	3203

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

Number of employees in countries where the undertaking has at least 50 employees, representing at least 10% of its total number of employees	
Country	Number of employees (number of people)
ROMANIA	2997

Romania is the only country that meets the reporting conditions, according to the ESRS S1-6 requirement, having a significant number of employees, defined as at least 50 employees, representing at least 10% of total employees.

Information on employees by contract type, broken down by gender and country

Depending on the type of contract, employees are divided as follows:

- *Permanent employees* represent employees whose individual employment contracts are concluded for an indefinite period, without a predetermined termination date of the individual employment contract.
- *Temporary employees* are persons employed for a fixed period, with the duration of employment expressly specified in the individual employment contract, usually in the following situations: replacing an employee in the event of suspension of the employment contract, temporarily increasing or changing the structure of the employer's activity, and carrying out seasonal activities.

At the Aquila Group level, there are no employees with unguaranteed working hours. All Aquila employees have their working hours clearly established in their individual employment contract.

		2023	2024	2024 vs 2023 %
ROMANIA				
Number of permanent employees (number of employees)	Women	1078	1178	9,28
	Men	1540	1696	10,13
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	2618	2874	9,78
Number of temporary employees (number of employees)	Women	20	35	75,00
	Men	51	88	72,55
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	71	123	73,24
Number of employees with non-guaranteed work schedule (number of employees)	Women	0	0	0,00
	Men	0	0	0,00
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	0	0	0,00
Number of employees (number of employees)	Women	1098	1213	10,47
	Men	1591	1784	12,13
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	2689	2997	11,45
REPUBLIC OF MOLDOVA				
Number of permanent employees (number of employees)	Women	77	71	-7,79
	Men	126	128	1,59
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	203	199	-1,97
Number of temporary employees (number of employees)	Women	4	6	50,00
	Men	1	1	0,00
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	5	7	40,00
Number of employees with non-guaranteed work schedule (number of employees)	Women	0	0	0,00
	Men	0	0	0,00
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	0	0	0
Number of employees (number of employees)	Women	81	77	-4,94
	Men	127	129	1,57
	Others	0	0	0,00

	Not reported	0	0	0,00
	TOTAL	208	206	-0,96
TOTAL GROUP				
Number of permanent employees (number of employees)	Women	1155	1249	8,14
	Men	1666	1824	9,48
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	2821	3073	8,93
Number of temporary employees (number of employees)	Women	24	41	70,83
	Men	52	89	71,15
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	76	130	71,05
Number of employees with non-guaranteed work schedule (number of employees)	Women	0	0	0,00
	Men	0	0	0,00
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	0	0	0
Total Number of employees (number of employees)	Women	1179	1290	9,41
	Men	1718	1913	11,35
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	2897	3203	10,56

In 2024, we continued our growth strategy, based on consolidating the distribution segment, diversifying the portfolio and developing our own brands, and we increased our Group workforce by 10.56% compared to 2023.

This growth is correlated with the company's turnover, which registered a 17% increase compared to the previous year, mainly supported by the expansion of the distribution segment and the integration of the three acquired companies (Romtec Europa and the two companies Parmafood Distribution Group and Parmafood Trading).

At the reporting date, the share of permanent employees in the Group's total workforce is 95.97%, reflecting job stability and the company's commitment to long-term employment relationships.

Information about employees who left the Group and employee turnover (number, rate)

Employee turnover represents the total number of employees of the Aquila Group who left the company voluntarily or as a result of retirement or death during the year, with no other forms of termination of the employment contract being recorded. The employee turnover rate is calculated as the ratio between the total number of employees who left Aquila during the year and the average number of employees during the year. In Romania, the average number is determined according to the methodology established by the National Institute of Statistics of Romania, and in the Republic of Moldova as the annual average of the number of employees.

	2023	2024
ROMANIA		
Total number of employees who left the undertaking during the reporting period	587	628
Employee turnover rate (%)	23,18	22,59
REPUBLIC OF MOLDOVA		
Total number of employees who left the undertaking during the reporting period	48	40
Employee turnover rate (%)	22,54	19,34
TOTAL GROUP		
Total number of employees who left the undertaking during the reporting period	635	668
Employee turnover rate (%)	23,13	22,36

* The consolidated data refers to Romtec-Europa SRL, Parmafood Group Distribution SRL and Parmafood Trading SRL, starting from the date of integration into the Group.

A slight decrease in the turnover rate, by 0.77 percentage points, is observed in the reference period compared to the previous period. This decrease can be attributed to the human resources strategies and policies implemented at the Group level, which had a positive impact on employee retention, such as fringe benefits packages, compliance with the salary package and the creation of a favourable working environment for all employees.

Information on full-time and part-time employees, by country and gender

Full-time employees are employees with normal working hours of 8 hours per day and 40 hours per week.

A *part-time employee* is an employee whose number of normal working hours, calculated weekly or as a monthly average, is lower than the number of normal working hours of a comparable full-time employee.

		2023	2024	2024 vs 2023 %
ROMANIA				
Number of full-time employees	Women	1080	1192	10,37
	Men	1583	1762	11,31
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	2663	2954	10,93
Number of part-time employees	Women	18	21	16,67
	Men	8	22	175,00
	Others	0	0	0,00
	Not reported	0	0	0,00
		26	43	65,38
REPUBLIC OF MOLDOVA				
Number of full-time employees	Women	81	77	-4,94
	Men	127	128	0,79
	Others	0	0	0,00
	Not reported	0	0	0,00

Number of part-time employees		208	205	-1,44
	Women	0	0	0,00
	Men	0	1	0,00
	Others	0	0	0,00
	Not reported	0	0	0,00
TOTAL		0	1	0,00
TOTAL GROUP				
Number of full-time employees	Women	1161	1269	9,30
	Men	1710	1890	10,53
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	2871	3159	10,03
Number of part-time employees	Women	18	21	16,67
	Men	8	23	187,5
	Others	0	0	0,00
	Not reported	0	0	0,00
	TOTAL	26	44	69,23

The share of full-time employees at the Group level remains significant, at 98.63%, which underlines the company's continued commitment to the stability and development of long-term projects. The number of part-time employees increased among male employees, by 15 men in 2024 compared to 2023. However, the share of part-time employees remains very low at the Group level, representing only 1.37%, which does not generate a significant impact on the organization. Although there has been an increase in their number, their contribution to the overall level of the Group's workforce is limited.

S1-8 – Collective bargaining coverage and social dialogue

The percentage of employees covered by collective labour agreements is calculated as the ratio between the number of employees covered by a collective labour agreement and the total number of employees of the Aquila Group at the end of the reporting period.

Percentage of total employees covered by collective labour agreements

ROMANIA		
Total number of employees covered by collective labour agreements	56	1,87
REPUBLIC OF MOLDOVA		
Total number of employees covered by collective labour agreements	0	0,00
TOTAL GROUP		
Total number of employees covered by collective labour agreements	56	1,75
Percentage of employees in countries (EEA, where you have significant employment) covered by workers' representatives		
ROMANIA		
Number of employees working in units with worker representatives	56	1,87

In accordance with the ESRS S1-8 requirement, the Group has identified the countries in the European Economic Area (EEA) where it has a significant number of employees, defined as at least 50 employees, representing at least 10% of total employees.

Based on these criteria, Romania is the only country in the EEA that meets the reporting conditions, having a significant number of employees.

Overall proportion of coverage of collective bargaining and social dialogue by country and region			
Coverage rate	Coverage of collective bargaining		Social dialogue
	Employees - EEA (for countries with >50 employees representing >10% of total employees)	Employees - non-EEA (estimate for regions with >50 employees representing >10% of total employees)	Workplace representation (EEA only) (for countries with > 50 employees representing > 10% of total employees)
0-19%	Romania (1,87)	-	Romania (1,87)
20-39%			
40-59%			
60-79%			
80-100%			

S1-9 – Diversity metrics

We want to build an inclusive work environment, based on mutual respect, equal opportunities and recognition of the value of each employee, regardless of gender, age, ethnicity, disability or any other criterion of differentiation. Diversity is not just a principle, but a practice integrated into all our human resources processes, from recruitment and selection, to professional development and promotion.

Within the Aquila Group, we use the definition of senior management as those positions with one and two levels of authorization below the Group's Board of Directors, with the exception of the Printex SA subsidiary for which the first level was considered in the absence of other senior management levels.

Gender distribution in number and percentage at senior management level

ROMANIA			
Number of employees (number of employees) at senior management level, by gender	Women	1	6,25
	Men	15	93,75
	Others	0	0,00
	Not reported	0	0,00
	TOTAL	16	100,00
REPUBLIC OF MOLDOVA			
Number of employees (number of employees) at senior management level, by gender	Women	0	0,00
	Men	2	100,00
	Others	0	0,00
	Not reported	0	0,00
	TOTAL	2	100,00
GROUP AQUILA			

Number of employees (number of employees) at senior management level, by gender	Women	1	5,56
	Men	17	94,44
	Others	0	0,00
	Not reported	0	0,00
TOTAL		18	100,00

At the company's senior management level, men hold a majority share in both Romania and the Republic of Moldova. This situation reflects the specifics of the industry in which the Group operates, and in this context the company proposes to improve gender balance, as well as to ensure equal opportunities for professional development and advancement of women in leadership positions.

Distribution of employees at the end of the year by age groups: under 30 years old; between 30 and 50 years old; over 50 years old, expressed numerically and as a percentage

TOTAL ROMANIA		
Number of employees under 30 years old (number of employees)	454	15,15%
Number of employees aged between 30 and 50 (number of employees)	1897	63,30%
Number of employees over 50 years old (number of employees)	646	21,55%
TOTAL REPUBLIC OF MOLDOVA		
Number of employees under 30 years old (number of employees)	17	8,25%
Number of employees aged between 30 and 50 (number of employees)	155	75,24%
Number of employees over 50 years old (number of employees)	34	16,50%
TOTAL GROUP		
Number of employees under 30 years old (number of employees)	471	14,70%
Number of employees aged between 30 and 50 (number of employees)	2052	64,06%
Number of employees over 50 years old (number of employees)	680	21,23%

The sector of employees aged between 30 and 50 has the highest share in total employees, the lowest representation being among young people with 14.70%.

The company's age on the market and the stability of its staff play a significant role in maintaining this age structure, being factors that contribute to the retention of experienced employees and the attraction of a stable workforce.

S1-10 – Adequate wages

The Aquila Group ensures for all its employees a salary at least equal to or higher than the national minimum wage established by the legislation in force in each of the countries in which it operates,

namely Romania and the Republic of Moldova.

Aquila is committed to ensuring a fair working environment and to comply with legal regulations regarding employee salaries. Aquila also aims to align remuneration with industry standards and inflation and, to this end, constantly conducts salary analyses.

S1-11 – Social protection

All Aquila Group employees benefit from social protection, through public programs or through benefits offered by the company, against income losses caused by the major life events mentioned, namely illness, unemployment, workplace injury and acquired disability, parental leave, and retirement.

S1-12 – Persons with disabilities

Aquila Group considers persons with disabilities to be those who have long-term physical, mental, intellectual or sensory impairments which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others, as defined in ESRS S1-12. Aquila Group currently does not identify employees who meet these criteria as defined in the applied definition.

Within the Aquila Group there are no employees with disabilities who are subject to legal restrictions on data collection.

S1-13 – Training and skills development metrics

Aquila Group conducts an annual employee performance evaluation process, with the objective of improving their skills and aligning their professional development with the organizational strategy. The evaluation is carried out according to the Performance Evaluation Procedure, which establishes the criteria and methodology used to measure each employee's contribution to the company's objectives.

Performance evaluation applies to active employees, except for employees on paid leave to care for children up to 2 years old and employees with less than 3 months of experience in the company.

Number of employees who participated in periodic performance and career development reviews, broken down by gender (number and percentage)

TOTAL ROMANIA			%
Number/proportion of performance reviews per employee	Women	837	72,97
	Men	1297	73,53
	Others	0	0,00
	Not reported	0	0,00
	TOTAL	2134	73,31
TOTAL REPUBLIC OF MOLDOVA			
Number/proportion of performance reviews per employee	Women	0	0,00
	Men	0	0,00
	Others	0	0,00
	Not reported	0	0,00
	TOTAL	0	0,00
TOTAL GROUP			

Number/proportion of performance reviews per employee	Women	837	69,06
	Men	1297	68,55
	Others	0	0,00
	Not reported	0	0,00
TOTAL		2134	68,75

TOTAL ROMANIA			
Number of assessments proportional to the number agreed upon by management	Women	837	85,41
	Men	1297	86,18
	Others	0	0,00
	Not reported	0	0,00
TOTAL		2134	85,88
TOTAL REPUBLIC OF MOLDOVA			
Number of assessments proportional to the number agreed upon by management	Women	0	0,00
	Men	0	0,00
	Others	0	0,00
	Not reported	0	0,00
TOTAL		0	0,00
TOTAL GROUP			
Number of assessments proportional to the number agreed upon by management	Women	837	80,10
	Men	1297	79,42
	Others	0	0,00
	Not reported	0	0,00
TOTAL		2134	79,69

The proportion of performance evaluations per employee is calculated using as the numerator the number of performance evaluations conducted and as the denominator the number of active employees on 31.12.2024, presented in chapter S1-6.

The number of evaluations proportional to the number agreed upon by management is calculated as the ratio between the number of evaluations performed and the number of evaluations established by management, respectively 90% of active employees for whom the evaluation process is applied on the date of its implementation in the case of Aquila Part Prod Com and 100% for the other companies.

Average number of training hours per employee

The average number of training hours per employee is calculated as the ratio between the total number of training hours provided to and completed by employees, by gender category, and the total number of employees for each gender category.

ROMANIA			
Total number of training hours provided and completed by employees	Female	3049	2,51
	Male	7759	4,35
	TOTAL	10808	3,61

REPUBLIC OF MOLDOVA			
Total number of training hours provided and completed by employees	Female	44	0,57
	Male	956	7,41
	TOTAL	1000	4,85
TOTAL GROUP			
Total number of training hours provided and completed by employees	Female	3093	2,40
	Male	8715	4,56
	TOTAL	11808	3,69

In 2024, Aquila Group employees completed a total of 11,808 hours of training. Although this number is lower compared to the 22,019 hours recorded in 2023, it should be noted that 10,855 hours of the previous year's total were dedicated to training on the provisions of the Code of Ethics and Conduct, a recurring program conducted every two years. Excluding this program, the number of training hours registered a slight increase, reflecting continuity in the investment in the development of employee skills.

The difference between the average training hours of female and male employees in the Republic of Moldova stems from the number of training hours required to re-authorize employees according to the specific requirements of the roles and responsibilities within the company, a process carried out in 2024. The difference between the number of training hours completed by female and male employees in Romania reflects the distribution of roles and responsibilities in companies, as well as the nature and type of training programs offered in 2024.

S1-14 – Health and safety metrics

Aquila Group guarantees full compliance with legal requirements regarding occupational health and safety for all its activities in Romania and the Republic of Moldova. During the reporting period, no deaths were recorded as a result of work-related injuries or work-related illnesses.

Health and safety indicators are reported based on the number of employees.

People in the own workforce who are covered by the undertaking's health and safety management system reported based on the number of persons.

Occupational accident rate calculated by dividing the number of work-related accident cases by the total number of hours worked by people in the own workforce and multiplied by 1,000,000.

Information on the company's health and safety values (in number of employees, where applicable)

	ROMANIA	REPUBLIC OF MOLDOVA	TOTAL GROUP
Number of employees covered by the health and safety management system, according to legal requirements and (or) recognized standards or guidelines	2997	206	3203
(a) Percentage of employees covered by the health and safety management system	100	100	100

(b) Number of deaths in own workforce due to work-related accidents and illnesses	0	0	0
(b) Number of deaths due to work-related accidents and the health status of other workers (such as value chain workers) working on the company's construction sites	0	0	0
Number of deaths among own workforce as a result of work accidents	0	0	0
Number of deaths among own workforce due to work-related health conditions	0	0	0
Number of deaths due to work accidents of other workers working on the undertaking's construction sites	0	0	0
Number of deaths due to work-related health conditions of other workers working on the undertaking's construction sites	0	0	0
(c) Number of work accidents that can be recorded for the company's own workforce	4	0	4
(c) Total number of hours worked by persons in the own workforce	5.126.312	329.008	5.455.320
(c) Recordable occupational accident rate for own workforce	0,78	0,00	0,73
(d) Number of cases of work-related illnesses recorded among employees	0	0	0
(S1-AR 94) Number of recordable cases of work-related illnesses detected among former own workforce	0	0	0
(e) Number of days lost due to work-related accidents and deaths due to work-related accidents, occupational diseases and deaths due to occupational diseases among employees	202	0	202

In 2024, no fatal work accidents were recorded at the Group level. However, we recorded 4 minor work accidents without any significant consequences.

The occupational accident rate increased, reaching 0.73 compared to the level of 0.39 recorded in 2023.

Employees	ROMANIA	REPUBLICA OF MOLDOVA	TOTAL GROUP
Number of own workers covered by a health and safety management system that is based on legal requirements and/or recognised standards or guidelines and has been internally audited and/or audited or certified by an external party	627	206	833
Percentage of own workers covered by a health and safety management system that is based on legal requirements and/or recognized standards or guidelines and that has been internally audited and/or audited or certified by an external party	20,92%	100,00%	26,01%

As of 2024, six locations within the Group have obtained ISO 45001 certification for the occupational health and safety management system, reflecting the organization's ongoing commitment to ensuring a safe and healthy working environment for all employees.

S1-15 – Work-life balance metrics

The Aquila Group grants employees the right to leave for family reasons, including maternity, paternity, parental and care leave, in accordance with national legislation and the Internal regulation applied. Employees benefit from these leaves in a fair manner, without gender discrimination.

Work-life balance indicators:

(a) the percentage of employees entitled to family leave, broken down by gender, determined as the ratio of employees entitled to family leave to the number of employees.

(b) the percentage of eligible employees who have taken leave for family reasons, with a breakdown by gender, calculated as the ratio between the number of eligible employees who have taken leave for family reasons and the number of employees.

Employees entitled to family leave (number and percentage)

ROMANIA			%
Number of employees entitled to take leave for family reasons	Women	1213	100
	Men	1784	100
	Others	0	0
	Not reported	0	0
	TOTAL	2997	100
REPUBLIC OF MOLDOVA			
Number of employees entitled to take leave for family reasons	Women	77	100
	Men	129	100
	Others	0	0
	Not reported	0	0
	TOTAL	206	100
TOTAL GROUP			
Number of employees entitled to take leave for family reasons	Women	1290	100
	Men	1913	100
	Others	0	0
	Not reported	0	0
	TOTAL	3203	100

Eligible employees who have taken leave for family reasons (number and percentage)

ROMANIA			%
Number of eligible employees who took leave for family reasons	Women	78	6,43
	Men	32	1,79
	Others	0	0,00
	Not reported	0	0,00

TOTAL		110	3,67%
REPUBLIC OF MOLDOVA			
Number of eligible employees who took leave for family reasons	Women	15	19,48
	Men	10	7,75
	Others	0	0,00
	Not reported	0	0,00
TOTAL		25	12,14
TOTAL GROUP			
Number of eligible employees who took leave for family reasons	Women	93	7,21
	Men	42	2,20
	Others	0	0,00
	Not reported	0	0,00
TOTAL		135	4,21

S1-16 – Remuneration metrics (pay gap and total remuneration)

Gross hourly wage level by gender, country and employee category to calculate the gender pay gap

The gender pay gap was calculated according to ESRS S1-16, determining the difference between the average remuneration levels of male and female employees, reported as a percentage of the average remuneration level of male employees. The calculation includes all employees of the Aquila Group, both in Romania and in the Republic of Moldova, without exclusions. All entities within the reporting perimeter are taken into account. Companies acquired in 2024 were included in the analysis starting from the date of their integration into the Group.

The gross hourly remuneration level includes the gross basic salary, annual bonuses and premiums, non-salary benefits of a monetary nature (meal vouchers, medical subscription, private insurance for special events), as well as bonuses granted for special events or occasions, depending on the company. For each employee, the total gross hourly remuneration was determined. The income of employees in the Republic of Moldova was converted into RON using the official annual average exchange rate published by the National Bank of Moldova. The remuneration difference was calculated separately for each company in the group. At country and group level, average remuneration levels are presented, aggregated based on data reported by each entity.

Pay gap	2024
ROMANIA	18,91
REPUBLIC OF MOLDOVA	29,32
AQUILA GROUP	19,01

In the Aquila Group 2023 Sustainability Report, on page 81, the total remuneration rate broken down by gender for the years 2022 and 2023 was presented. This was calculated according to the “Global Reporting Initiative” GRI 405-2 methodology, which uses the ratio between the base salary and total remuneration (including variable cash compensation) of women compared to men.

TOTAL ANNUAL REMUNERATION RATE	2024
	29,46

The total remuneration rate for the years 2023 and 2022 is detailed on page 82 of the Aquila Group 2023 Sustainability Report. This was calculated according to the “Global Reporting Initiative” GRI 2-21a

methodology, using the ratio between the total annual remuneration of the highest paid person in the organization and the median of the total annual remuneration for all employees, excluding the highest paid person. The total annual remuneration includes the base salary and the variable cash compensation.

For the calculation of the indicator, all entities within the reporting perimeter and all employees of the Group, both from Romania and the Republic of Moldova, were included, without any exclusion. Total annual remuneration includes base salary, annual bonuses and premiums, non-salary benefits of a monetary nature (meal vouchers, medical subscription, private insurance for special events) and bonuses granted for special events or occasions, depending on the company.

To determine the median, all employees who earned income during the reference period were included. For those who did not work the entire year or did not work full-time, the basic gross salary was annualized and adjusted to the full norm. Also, the value of private insurance and medical subscription was considered for one year, in companies where they are provided. In the case of multiple contracts within the group, the income was consolidated at the individual level. The income of employees in the Republic of Moldova was converted into RON using the official average exchange rate for 2024, published by the [National Bank of Moldova](#).

Aquila Group operates in the distribution and logistics and production sectors, where the workforce structure is predominantly operational. Salaries are influenced by the demand and supply of logistics labour, but also by the need to maintain a balance between costs and operational efficiency.

The level of the rate of 29.37% is influenced by the structure of the workforce, the distribution of employee categories and the human resources policy. This indicates a diversification of salary packages, a differentiation of strategic positions in the company or a high degree of specialization of certain functions.

S1-17 – Incidents, complaints and severe human rights impacts

During the reporting period, one case classified as harassment was registered, in accordance with the Policy on preventing and combating harassment at the workplace. The incident was reported by email to conduita@aquila.ro and officially registered in the Incident Record Register. The person designated within Aquila Part Prod Com to manage these cases documented the report, recording the registration number, date of receipt, name and contact details of the complainant, the subject of the complaint and the preliminary resolution method.

After written confirmation to the complainant, the case was assigned to a specialized investigation committee. The committee analysed the circumstances of the complaint, determined the level of risk ("low") and conducted individual interviews with the complainant and the accused, as well as additional checks to clarify the situation. All actions taken were documented in detail in the Harassment Incident Record.

The investigation was completed with a detailed report submitted and approved by the company's management, which included:

- conclusions and findings based on the analysis of the collected data;
- resolution measures, namely protecting the victim by changing the work schedule and proposing counselling and disciplinary sanctions for the accused person, consisting of a written warning.

Among the remedial recommendations made by the commission were the following measures, implemented in 2024: informing and training employees at the location where the incident occurred, to raise awareness of the importance of eliminating harassment situations, as well as training the location management to ensure a work environment based on respect, professionalism and trust. In addition, the

company's management sent a clear message emphasizing that any employee found guilty of harassment will be sanctioned in accordance with the law and internal policies, and victims will benefit from appropriate protective measures.

It was also proposed to appoint an Ethics Advisor at Aquila Part Prod Com, with the responsibility of providing counselling to victims of harassment or discrimination incidents. In this regard, in 2024, a person was appointed who followed and graduated from a specialized training program in order to obtain the skills of an Ethics Advisor. This role supports employees and contributes to maintaining a safe and fair working environment.

Among the commission's proposals, measures will be implemented for 2025 to create equivalent conditions for employees of other nationalities, including by providing means of communication in English, thus ensuring the uniform application of Romanian legislation.

During the reporting period, no other complaints filed through internal channels were registered regarding issues such as working conditions, equal treatment and opportunities, other labour rights, including child labour, forced labour, adequate housing, and confidentiality, apart from the aforementioned harassment incident.

No fines, sanctions or financial compensations were imposed in relation to the reported incident or other similar situations. The total value of fines, sanctions and compensations for the reported period is zero.

The reported data was compiled based on records from the company's internal reporting systems and official communication channels, including the TrustLine platform and dedicated email addresses of Aquila Group companies.

Information on incidents, complaints and severe human rights impacts during the reporting period	ROMANIA	REPUBLIC OF MOLDOVA	TOTAL GROUP
Total number of incidents of discrimination (including harassment)	1	0	0
Number of complaints filed through channels through which individuals in their own workforce can express their concerns (including grievance mechanisms)	1	0	0
Number of complaints filed with national contact points for OECD multinational undertakings	0	0	0
Amount of material fines, penalties and compensation for damages resulting from violation of social factors and human rights	0	0	0

During the reporting period, there were no severe human rights incidents related to the Aquila Group's workforce that represented cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Undertakings. Consequently, no fines, penalties or compensation related to such cases were imposed during the reporting period.

S-4 Consumers and end users

1. Strategy

ESRS 2 SBM-2 – Interests and views of stakeholders

The Aquila Group integrates the interests and views of stakeholders into its strategy and business model, ensuring a relationship of trust with consumers, clients, business partners and regulatory authorities. The group's strategy is based on the constant analysis of consumer and partner requirements, and decisions to diversify and expand the product portfolio are based on feedback received from direct consultations and digital channels.

The Aquila Group collaborates with a wide variety of consumers and commercial clients, adapting its strategy and product portfolio to meet their requirements and preferences:

- **End consumers** are individuals who purchase products from the Group's own brands, as well as from the portfolio of established brands, available through various sales channels.
- **Commercial customers** include partners from traditional retail, modern retail, HoReCa, gas stations and other segments, which ensure the access of products to end consumers. Their diversity and accessibility are supported by the integration of the companies Parmafood Group Distribution, Parmafood Trading and Romtec Europa. In the Republic of Moldova, the market is served by the Trigor AVD subsidiary, which expands the Group's capacity to cover various markets and strengthen commercial relationships.

Product portfolio

The Aquila Group manages a diversified portfolio of over 15,000 products, which includes both its own brands and established products from different categories.

- **Established products**

We distribute established brands from different categories such as: personal care products - Rexona, Dove; sweets - Kinder, Raffaello, Snickers or Mars; coffee - Lavazza; cleaning products - Dero, Cif or Cocolino; pet food - Whiskas, Pedigree; hygiene products - Kleenex, Kotex, Zewa, Tena, Libresse; baby diapers - Huggies; frozen and canned vegetables - Bonduelle; vegetable cream and whipped cream - Gran Cucina and Hulala; fish and fish preparations - Frosta.

In 2024, the Aquila Group's strategy aimed to expand the distribution of established brands through the acquisition of Parmafood Group Distribution and Parmafood Trading, which brought over 100 nationally and internationally recognized brands to the portfolio. These include names such as Tabasco, Calvo, Mutti, Kikkoman, Serena Wines, La Molisana and Frescobaldi, thus consolidating the offer and responding to a wide range of consumer demands.

On the Moldovan market, the distribution of established products is supported by extensive national coverage, investment capacity and strategic partnerships with renowned brands, such as Unilever, Philips, Ferrero, Tchibo and Kimberly Clark. These collaborations ensure a varied and quality offer, adapted to local requirements and consumer preferences.

- **Own brands**

Aquila Part Prod Com's own brands, such as Gradena, LaMasă and Yachtis, are developed to meet consumer demands.

The Gradena range was expanded in 2024 to meet the growing demand for quick and healthy frozen products, including canned vegetables. The portfolio was completed with three new products, and the

labels were modernized for a unified design. Integrated promotional campaigns (TV, online, social media and promotional activities) aimed to increase the visibility and attractiveness of the brand, in line with consumer expectations. Promotional materials were also distributed to employees via dedicated emails and on the internal intranet page.

LaMasă responds to the need for convenience and speed in meal preparation, offering semi-prepared meat products. In 2024, the portfolio was expanded with a new product, and promotion focused on social media platforms, to attract a wider audience and meet the demands of the modern market.

Yachtis, the frozen fish and seafood range, was expanded with three new products, and the packaging was updated with a modern design, reflecting the increased demand for healthy food and quality seafood. Social media promotion, including recipe videos, aimed to highlight the versatility of the products and adapt to consumer preferences.

In 2024, the Aquila Group acquired Romtec Europa, a Romanian manufacturer specialized in the manufacture of automotive maintenance fluids, technical aerosols, multifunctional lubricants and car wipes, products that support the extension of vehicle life and the maintenance of road safety standards. Through this acquisition, the Aquila Group not only diversified its product portfolio, but also supported local production and the internal supply chain. The Romtec Europa portfolio includes its own brands, including: JetXpert, ClimaXpert, BrakeXpert and GlycoXpert (focused on the safety and comfort of vehicle users), Expert Wipes (automotive, household, cosmetic and disinfectant wet wipes) and AquaXpert (demineralized water). The company also produces a wide range of items under the own brands of its commercial partners, adapting to market requirements.

Distribution, logistics and transport activity

The Aquila Group ensures access to consumer products for commercial partners and consumers through an extensive distribution, logistics and transportation network, core components of its business model.

Distribution is the main activity through which Aquila ensures the delivery of products to a wide range of commercial customers and end consumers. The distribution model is structured to meet the requirements of each market segment, including Traditional Trade, Modern Trade, HoReCa, Gas Stations and Travel Retail.

- Traditional trade involves collaboration with wholesalers, sub-distributors, local trade networks and pharmacies. Aquila uses two distinct strategies for this channel: direct sales with immediate delivery (van sell) and a pre-order-based system
- The HoReCa channel serves restaurants, hotels and catering companies, providing a varied portfolio of products adapted to the gastronomic industry.
- Fuel Stations and Travel Retail expand product accessibility at gas stations and customs points, ensuring optimal availability of products intended for immediate consumption.

This diversification of distribution channels allows the company to cover a wide range of customers and adapt its services according to market needs.

Logistics activity is complementary to distribution, ensuring an efficient flow of goods from storage to delivery. Aquila offers integrated logistics services, including transport, storage, handling, repackaging, labelling and pallet management, thus optimizing the entire supply chain.

The company manages products in different temperature conditions – ambient, refrigerated and frozen – using advanced warehouse management systems (WMS) to monitor stocks and optimize storage space. The implementation of digital solutions and automation technologies, such as mobile shelving and digitally assisted picking systems, contributes to operational efficiency and loss reduction. The Aquila logistics

network consists of logistics centres and distribution centres that support efficient storage and management of products, distribution centres dedicated to frozen products and cross-docking points for fast and optimized deliveries, secondary headquarters that extend coverage capacity and operational efficiency. This complex infrastructure allows the company to efficiently manage goods flows and ensure fast deliveries throughout the network of trading partners.

Transport plays an important role in the distribution of products, ensuring fast and efficient deliveries to trading partners. The Aquila fleet is diversified and adapted to transport in different temperature conditions, with the capacity to transport ambient, refrigerated and frozen products.

To optimize and plan transportation, the company implements transportation management systems (TMS) to monitor and optimize deliveries, as well as telemetry and security solutions for continuous monitoring and to protect goods and driver safety.

Collaboration and Monitoring.

Aquila Group integrates the requirements of its commercial partners, collaborating with retail, gas station and HoReCa customers to offer customized solutions that meet market demands. Through constant dialogue with them, Aquila Group adjusts its product offering, ensuring that quality, labelling and traceability requirements are met.

In order to monitor customer satisfaction and to understand and effectively respond to the needs and expectations of end consumers, Aquila Group has implemented a system for both end consumers and commercial customers, based on customized tools and processes.

- **Digital platforms**

The Aquila Group has integrated dedicated digital platforms to support interaction and access to its products.

- The [AquilaShop](#) B2B platform offers fast and transparent access to the complete catalog of Aquila own brand products, as well as other brands distributed by Aquila Part Prod Com. In 2024, the platform's portfolio was expanded to include products from the ranges distributed by Parmafood Group Distribution or manufactured by Romtec Europa. The platform provides updated information on stock availability and order history, thus contributing to the optimization of operational processes and the strengthening of commercial relations with partners.
- The [www.comenzi.md](#) platform, available in the Republic of Moldova, reflects the Group's strategy to respond to both commercial customers (B2B) and end consumers (B2C). This platform not only facilitates access to a wide range of consumer products, but also supports the strategy of community involvement through social initiatives and dedicated promotions.
- The Parmafood Group Distribution online store ([www.parmashop.ro](#)) combines B2B and B2C functionalities, offering a wide range of premium alcoholic beverages and quality ingredients for cooking. Users benefit from quick and easy access, and legal compliance is ensured by implementing a system that requires explicit consent for the use of log files (cookies) and confirmation of age over 18.

- **End consumers**

Monitoring interactions with end consumers is carried out through multiple channels, including:

- Digital platforms: Feedback is collected through the contact forms available on [parmashop.ro](#) and [comenzi.md](#), along with clear contact information for assistance - telephone and e-mail ([parmashop.ro](#): Str. Cireşului, no. 1, Dragomireşti-Vale, Ilfov, telephone: 0735035188,

office@parmashop.ro, and for comenzi.md: Str. Otovasca 17 (Chisinau, Republic of Moldova), telephone: 078002040, office@trigor.md)

- Social networks and events: The Group actively interacts with consumers through social media channels, dedicated email addresses (e.g. gradena@aquila.ro, yachtis@aquila.ro) and direct dialogue spaces at fairs and events.
- Real-time analysis: Interactions are constantly monitored to quickly identify areas for improvement and implement effective solutions that promptly respond to consumer expectations.
- **Commercial customers**

For commercial customers, Aquila Part Prod Com uses a high-performance customer relationship management system, based on the Salesforce platform, which allows for the centralization and detailed analysis of data on collaborations, performance and interaction history. This tool supports the rapid identification of customer needs and the personalization of the solutions offered. The Quality and Customer Care Department manages direct interactions, ensuring a prompt and efficient response to commercial customer requests.

Digital B2B platforms, such as AquilaShop, parmashop.ro and comenzi.md, play an important role in facilitating collaboration with commercial partners. They contribute to real-time monitoring of orders and optimization of operational processes, providing increased transparency in commercial relations. Direct interactions are managed by dedicated departments/staff, which ensure a prompt and efficient response, supporting both maintaining customer satisfaction and continuous service improvement.

Romtec Europa implements an active customer satisfaction monitoring system for its products, using satisfaction questionnaires as the main tool. This process aims to collect valuable feedback from trading partners, identifying both strengths and opportunities for improvement of products and services.

- **Market and competition monitoring**

Monitoring competitor activity plays an important role in the process of adjusting market strategies. Analysing customer perceptions of the competition and identifying market differentiators allows Aquila Group to optimize the customer experience and constantly align with their requirements and expectations.

In parallel, the company maintains a constant dialogue with the market and its consumers, following consumer trends through market research, specialized analyses, consultations with retailers and participation in international trade fairs. In addition, the company conducts specific studies to understand the evolution of product categories and consumer preferences, as was done in 2024 for the JetXpert and Yachtis brands. This information, along with direct feedback received through the company's communication channels, contributes to the development and adaptation of the portfolio, the optimization of the communication strategy and product innovation, ensuring the alignment of Aquila's offer with market requirements.

The TrustLine platform is a confidential mechanism through which customers and consumers can report concerns or incidents, contributing to a transparent relationship and proactive management of potential issues.

ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

Material impacts, risks and opportunities associated with consumers and end users have been identified and analysed in detail in ESRS 2 SBM-3. Aquila continuously adjusts its strategy and business model to address the material impacts identified on consumers and trading partners, reducing risks and capitalising on opportunities. Important elements such as food safety, data privacy, health and access to clear and accessible information are integrated into the company's planning process. By analysing market requirements and collecting feedback from customers, Aquila optimises its portfolio and policies to meet consumer demands, applying measures such as correct labelling, protecting personal data and adhering to strict compliance and traceability standards.

Aquila's strategy is also based on close collaboration with commercial customers and business partners, who connect the company with end consumers. Through these partnerships, consumer needs and expectations are indirectly integrated into the company's business model and decision-making processes.

The interaction of impacts with Aquila's strategy and business model influences operational decisions and supports the company's long-term development.

Negative impacts are managed through proactive measures that protect consumer trust and ensure regulatory compliance. To prevent negative impacts related to data privacy, Aquila implements advanced security mechanisms and regular system testing. In the area of product safety, strict checks and supplier auditing reduce the possibility of incidents that could affect consumer health. Irresponsible marketing practices can reduce consumer trust, which is prevented by following marketing and communication rules.

Positive impacts contribute to strengthening customer reputation and loyalty. Proactive measures for data protection and providing clear information through labelling and digital platforms increase transparency and user satisfaction. Respecting product compliance and quality and applying responsible marketing support the company's competitive position and encourage informed consumer decisions.

The identified opportunities are integrated into Aquila's development strategy. Effective data protection policies and transparency in security incident management strengthen customer trust. Compliance with product compliance and promoting a solid brand reputation supported by the publication of annual reports and clear labelling support market expansion and attracting a wider audience. At the same time, supplier auditing and the application of ESG criteria in the selection process demonstrate Aquila's commitment to sustainability and ethical standards, contributing to strengthening business relationships and maintaining competitive advantage. The company recognizes the following categories of consumers and customers that may be influenced by its activities:

- Consumers exposed to health risks: Aquila pays particular attention to food safety, by implementing strict standards and internal checks to eliminate the risk of using products that could be harmful to health.
- Consumers with privacy and data protection rights: By complying with GDPR regulations and using robust data security measures, Aquila ensures that consumers' personal information is protected.
- Consumers who depend on clear and accessible information: Aquila products include detailed and easy-to-understand labels, complying with legal requirements and providing accurate information on ingredients, nutritional values and recycling, to facilitate responsible use of the products.
- Vulnerable consumers: The specific needs of children and financially vulnerable people are taken into account, adapting marketing and promotion strategies to avoid any undue influence on them.

Within the Romtec Europa subsidiary, vulnerable consumer categories include children and blind people for whom specific measures have been implemented: including on the product label all information on the associated risks, in accordance with Regulation (EC) 1272/2008, and applying a tactile marking (triangle) where necessary, to signal that the product requires careful handling.

- Commercial customers such as retailers, HoReCa operators and distributors, in the supply and delivery chain are important in ensuring that strict standards regarding quality, traceability and sustainability are met and that products reach end consumers in optimal conditions.

Aquila responsibly manages the negative impacts that may arise in its operations, whether systemic or individual incidents. Food safety incidents, although rare, can affect consumer health and the company's reputation, and are prevented by strict quality checks, full traceability and compliance with international food safety standards. All reported incidents are documented and described in chapter S4-4. Regarding data privacy, improper use can lead to financial losses and a decrease in consumer confidence, which is why Aquila implements advanced protection measures, periodic server security testing and transparency in the management of security incidents.

Inadequate products and packaging can compromise consumer safety and the company's reputation, leading to complaints, financial losses and commercial disputes. Risks include injuries from cuts or punctures, illnesses due to substandard quality and supply chain tensions. To prevent these impacts, Aquila applies strict safety and quality standards, checking packaging compliance and implementing special measures for vulnerable consumers, such as tactile markings and clear labelling.

Distributors and retailers play an important role in ensuring the delivery of products in optimal conditions, and any failure to comply with traceability and quality standards can lead to a loss of their trust, directly affecting sales. To prevent such situations, Aquila maintains a strict verification system and actively collaborates with partners to maintain quality standards.

The positive impacts generated by Aquila's activities contribute to strengthening the relationship with consumers through proactive measures aimed at bringing them direct benefits. Improving consumer data protection is ensured by implementing effective internal policies and using advanced data protection measures and periodic server security testing exercises, thus contributing to increasing confidence in the management of confidential information. Increased accessibility of product information is achieved by constantly updating web pages with relevant details, along with the periodic publication of annual reports, which supports transparency and the development of a relationship of trust with consumers. Product safety and compliance are maintained through regular auditing of suppliers and the application of strict commercial clauses regarding safety and quality, thus strengthening Aquila's reputation as a trusted partner. In addition, clear labelling and the use of responsible marketing practices provide consumers with the necessary information to make informed decisions, contributing to increasing their loyalty.

Aquila capitalizes on multiple opportunities to strengthen the relationship with its consumers and commercial customers. Regarding data privacy, the company strengthens its position as a trusted partner by implementing effective internal policies and ensuring transparency in incident management, which contributes to customer loyalty.

Access to quality information is another strategic opportunity, as consistently publishing reports and maintaining up-to-date and easily accessible web pages supports consumer trust and strengthens the brand's reputation. By clearly labelling and adapting information for people with special needs, Aquila expands its audience and aligns with compliance requirements.

In the area of health and safety, regular supplier auditing and the integration of ESG criteria in the selection process not only reduce risks, but also demonstrate the company's commitment to quality standards. This approach contributes to strengthening customer trust and maintaining a competitive

position in the market. Aquila capitalizes on significant opportunities resulting from the impacts and dependencies on certain consumer groups, including retailers, distributors, HoReCa customers, with the main objective of improving product accessibility and strengthening the relationship with customers. The increase in market share and consumer trust is supported by strict product compliance, promoting a solid brand reputation and by the transparency of the information provided. The regular publication of annual reports, clear and accessible product labelling, including for people with special needs, and the implementation of access to information policies contribute to achieving these objectives. For vulnerable consumers, especially children and people with visual impairments, Aquila improves product labelling by implementing tactile markings on the packaging of products that require increased attention. This measure, applied in accordance with Regulation (EC) 1272/2008, ensures safer use and easy access to essential product information. with Regulation (EC) 1272/2008, thus ensuring safer and more accessible use.

Material sub-topic	Material sub-sub-topic	Impact location	Description
Information-related impacts for consumers and/or end-users	Privacy		
		Negative impact	downstream Inappropriate use of data can reduce customer and consumer trust
		Positive impact	downstream The ability to increase customer trust and loyalty through proactive measures such as advanced data protection mechanisms and regular server security testing exercises.
Opportunity		-	Developing customer trust by implementing an effective internal policy, supported by transparency in incident management and reporting of remedial measures, thus strengthening the image of a trusted partner.
Information-related impacts for consumers and/or end-users	Access to (quality) information		
		Positive impact	downstream Providing an accessible, updated and fully informed website, along with regular publication of reports and providing quick responses to customer requests, contributes to creating a relationship of trust and transparency with customers.
		Opportunity	- Increasing market share and strengthening customer trust by respecting product compliance and promoting a strong brand reputation. This is supported by publishing annual reports for a wide audience, labelling products with clear and accessible information, including for people with special needs, and implementing the principles of transparency and access to information within the Group.

Personal safety of consumers and/or end-users		Health and safety	
Negative impact	downstream	Inadequate products or packaging can generate risks of injury (cuts, punctures), complaints or illnesses related to product quality, as well as conflicts between suppliers and customers at delivery points.	
Positive impact	downstream	The increase in customer trust and loyalty is due to the verification of the quality of the products sold, through strict commercial clauses imposed on suppliers, regular audits and the application of Code of Conduct.	
Opportunity	-	Strengthening customer trust is achieved through regular auditing of suppliers and the inclusion of ESG criteria in the selection process, demonstrating the company's commitment to sustainability and ethical standards.	
Social inclusion of consumers and/or end-users		Responsible marketing practices	
Negative impact	downstream	Irresponsible marketing practices can reduce consumer trust, affecting product perception, satisfaction and purchase intention.	
Positive impact	downstream	Increased customer satisfaction is generated by responsible marketing and correct labelling, which provides transparency on terms, conditions, prices and product content, allowing customers to make informed decisions.	

2. Impact, risk and opportunity management impacts, risks and opportunities

S4-1 – Policies related to consumers and end-users

To manage the significant impacts of products and services on consumers and end users, Aquila implements a set of policies aimed at identifying, evaluating and remediating possible negative effects, while also contributing to increasing their trust and satisfaction.

Aquila's Code of Ethics and Conduct sets standards for the protection of personal data, transparency in communication and respect for consumer rights. In accordance with international and local regulations, the company ensures respect for confidentiality and promotes a secure environment for data storage and processing.

The policy on quality, environment, occupational health and safety, food safety, information security and transport security underlines Aquila Part Prod Com's commitment to product quality, food safety and environmental protection. It provides for compliance with customer requirements and industry-specific regulations, while ensuring continuous monitoring of compliance through strict checks and controls. The company places particular emphasis on food safety and risk prevention, applying internationally recognized standards, described in chapter S4-4, to ensure product quality and compliance. The company also places particular emphasis on the correctness of product labelling, providing consumers with clear and accessible information on ingredients, nutritional values and methods of use, which facilitates informed decision-making.

The Responsible Partnership Code reflects Aquila Part Prod Com's commitment to its supply chain, requiring suppliers to comply with international requirements, including the OECD Guiding Principles for Multinational Undertakings, UN human rights standards and the ILO Declaration on Fundamental Principles and Rights at Work. The Code promotes compliance with regulations related to product safety and data privacy, encouraging transparency and the adoption of responsible practices.

The Privacy Policy is implemented at the level of each company in the Aquila Group and is described in chapter S1-1, page 98. Aquila implements technical and organizational measures to prevent unauthorized access to personal information, thus protecting the privacy of consumers. These measures include multi-factor authentication for access to internal systems, restricting access to data according to employee roles and conducting periodic penetration tests to identify and remedy potential vulnerabilities. At the same time, the policy ensures transparency of processes, providing consumers with information about their rights, such as access to data, its rectification or deletion if it is no longer needed.

The Information Security Management System (ISMS) Policy defines the framework through which Aquila Part Prod Com ensures the protection of end-user and business partner information against loss, unauthorized access and other cybersecurity risks. The company implements a set of proactive measures, aligned with the international standards ISO 27001, to identify and manage risks associated with information security. The ISMS Policy includes access control measures, monitoring of digital activities and regular audits to continuously assess and improve the level of security.

The Whistleblowing Policy of Aquila Part Prod Com promotes transparency and ethics, providing a secure mechanism for reporting irregularities that may affect consumers. It ensures the confidentiality of whistle-blowers, impartial investigation of complaints and prevention of retaliation.

The Code of Ethics and Conduct, the Code of Responsible Partnership, the Privacy Policy and the Whistleblowing Policy are publicly available on the official website www.aquila.ro. The Privacy Policy is also accessible on the websites of all subsidiaries.

The policy on quality, environment, occupational health and safety, food safety, information security and transport safety, as well as the Policy on the Information Security Management System (ISMS), which has a predominant impact on internal activities, but contributes to consumer protection, are available on the internal intranet platform of Aquila Part Prod Com. The policies implemented by Aquila apply to all consumers and end users, and the company fully complies with legal regulations regarding the protection of vulnerable groups.

Aquila provides accessible mechanisms for reporting any misconduct or concerns related to ethics, integrity or compliance. Thus, the TrustLine reporting line ensures the confidentiality and protection of whistle-blowers, contributing to maintaining a transparent and responsible business environment. All reports received are handled promptly and impartially, according to internal procedures, to protect the interests of consumers and end users. The reporting line is available on the website www.aquila.ro.

In addition to the TrustLine reporting mechanism, Aquila ensures transparency and accessibility by displaying the contact details of the National Authority for Consumer Protection (ANPC) on product websites and digital platforms in Romania, offering consumers direct means to submit complaints.

Through the Code of Ethics and Integrity and the Code for Responsible Partnership, Aquila aligns itself with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Undertakings. The company ensures equal treatment of customers, prohibiting any form of discrimination on grounds such as race, colour, religion, sex (including pregnancy and childbirth), age, physical or mental disability, medical condition, genetic information, sexual orientation, gender identity or expression, ethnic or social origin, citizenship status, marital status, political affiliation or any other status protected by law. The company integrates human rights considerations into marketing and communication strategies, with a focus on the protection of vulnerable consumers. Thus, in order to meet the specific needs of children and financially vulnerable persons, Aquila adapts its marketing practices to avoid any undue influence or pressure on them. Within Romtec Europa, it has implemented measures to improve product accessibility, including clear labelling of risks in accordance with Regulation (EC) 1272/2008 and the use of tactile markings for blind people, where necessary.

In addition, the company promotes responsible advertising and transparency in product communication, avoiding misleading claims and ensuring their clear presentation.

To address potential negative impacts on consumers, Aquila implements monitoring processes and collaboration with certified suppliers ensuring compliance with international product safety and quality standards. In addition, Aquila complies with legal requirements regarding product transparency and traceability, indicating the origin of their components on the labels. By continuously monitoring the value chain, the company prevents associated risks and protects consumers. In 2024, no significant cases of consumer rights violations were reported. and collaboration with certified suppliers ensuring compliance with international product safety and quality standards. In addition, Aquila complies with legal requirements regarding product transparency and traceability, indicating the origin of their components on the labels. By monitoring the value chain, the company prevents associated risks and protects consumers. In 2024, no significant cases of consumer rights violations were reported. Aquila monitors the implementation of consumer and end-user policies through internal checks, compliance audits and accessible reporting mechanisms. Specialized teams from the quality, commercial, marketing and IT departments supervise compliance with standards, analysing consumer complaints, trends in complaints and compliance with applicable regulations. In addition, collaboration with certified suppliers and commercial partners ensures that strict requirements regarding product safety and quality are maintained. The results of the monitoring are used to adjust and continuously improve internal policies and processes.

S4-2 – Processes for engaging with consumers and end-users about impacts

Aquila conducts ongoing collaborative processes with both end consumers and commercial customers to understand and manage actual and potential impacts on them. The mechanisms through which they can express their concerns are detailed in chapter 2.3 S4-3 – Negative impact remediation processes and communication channels.

Collaboration with end consumers

Interaction with end consumers aims to improve their experience and adapt products to market requirements. Feedback obtained through digital platforms, social networks, fairs and events is used to adjust product and communication strategies. Depending on the preferences identified, Aquila adjusts the product portfolio, runs information campaigns on their use and promotes a healthy lifestyle. Consumers also benefit from access to relevant resources, such as recipes and practical advice, and the suggestions received are integrated into the development process of future offers.

Collaboration with commercial customers

Aquila implements effective processes to strengthen relationships with commercial customers, using mechanisms to monitor their performance and satisfaction. The feedback collected through the channels described in chapter S4-3 is analysed to optimize offers, improve operational efficiency and adapt commercial strategies.

The data obtained supports the personalization of collaborations, efficient order management and inventory adjustment based on market demand. At the same time, Aquila monitors industry trends and competitor activity to proactively respond to trading partners' expectations.

The responsibility for coordinating collaboration with consumers and commercial customers lies with the marketing, operations management and customer care teams. These teams ensure that the perspectives and needs expressed by customers and consumers are included in the operational decision-making and planning processes.

For vulnerable consumers, Aquila works for clear labelling, product adaptation to their needs, and initiatives to promote a healthy and accessible lifestyle. Commercial customers also benefit from an active partnership based on transparency to better meet the needs of end users.

Initiatives for vulnerable consumers

In 2024, Aquila Part Prod Com was one of the sponsors of the conference "Nutritional and Mental Education of the Child, held on May 24 in the Aula Magna - Politehnica University, Bucharest. The event brought together nutrition experts who emphasized the importance of fish consumption, Omega 3 and adopting a balanced diet for children. This initiative continues the "Little Stars in the Kitchen" project, launched in 2023, which encouraged children to cook healthily and understand the benefits of a balanced diet. The company plans to expand these educational efforts in 2025.

Aquila integrates into its portfolio products that support healthy eating, emphasizing vegetables, fruits and fish, adapted to the nutritional requirements of children.

Aquila brands support the reduction of food waste through dedicated initiatives. Starting in 2025, the company will implement concrete projects to address this issue, supporting access to food for vulnerable people.

Monthly, through the comenzi.md platform, the Trigor AVD subsidiary donates hygiene products to mothers in difficulty, hosted at the Diaconia Social Mission Maternity Centre in Chisinau. This action provides concrete support to the most vulnerable social categories.

Aquila supports the professional development of women in the HoReCa industry, being one of the sponsors of the Gala Horeca Women event, organized by Progresiv magazine on November 20, 2024, in Bucharest. This initiative promotes opportunities for professional growth and contributes to creating a more inclusive and sustainable environment in this sector.

Although Aquila does not currently have a formal action plan dedicated to vulnerable consumers, existing initiatives are part of its responsible approach to consumers. The company is evaluating opportunities to structure a clearer and more coherent framework in this area.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Aquila uses a variety of dedicated channels to manage material negative impacts on consumers and commercial customers, ensuring the rapid and efficient implementation of remedial measures.

Channels for commercial customers

Commercial customers benefit from multiple tools to raise concerns and receive support:

- Salesforce platform: Used by Aquila Part Prod Com for business relationship management, this platform facilitates the centralized collection and analysis of collaboration data, allowing for the rapid resolution of problems and the prevention of their occurrence in the future.
- Mixed digital platforms B2B and B2C: AquilaShop - the platform dedicated exclusively to B2B customers offers an integrated system for feedback and direct interactions with sales representatives. Parmashop.ro and Comenzi.md - these platforms serve both commercial customers and end consumers, offering dedicated sections for contact, stock details, order history and real-time notifications, contributing to the efficient resolution of requests
- Satisfaction surveys: Romtec Europa and Trigor AVD implement an active feedback collection system through satisfaction surveys, which assess customer perceptions of products and services. These tools help identify strengths and areas for improvement, supporting continuous adaptation to the needs of commercial customers.
- **Channels for end consumers**

End consumers have several options available to submit suggestions, concerns or requests:

- Dedicated email addresses : gradena@aquila.ro and yachtis@aquila.ro – associated with the Gradena and Yachtis ranges, office@parmashop.ro, office@trigor.md and comenzi@comenzi.md – for the digital platforms parmashop.ro and comenzi.md.
- Digital platforms: Parmashop.ro and Comenzi.md - contact sections allow end consumers to express their concerns and receive quick assistance.
- Social networks and events: Feedback is collected in real time through social media, and participation in fairs and events facilitates direct dialogue with company representatives.
- Physical and telephone contact details: the Contact section on the websites of all Aquila Group companies includes detailed information, such as the addresses of the offices, available telephone numbers and e-mail addresses for contact. Collaboration with the authorities:

The contact details of the National Authority for Consumer Protection (ANPC) in Romania and the contact details of the Agency for Consumer Protection and Market Surveillance in the Republic of Moldova are displayed on the websites and product packaging, providing consumers with an additional option for redressing problems.

At the same time, the TrustLine reporting mechanism, permanently available, accessible on the website www.aquila.ro, allows for anonymous reporting of issues through the form in the INTEGRITATE/SESIZĂRI section. In addition, the Whistleblowing Policy offers multiple reporting channels to ensure the accessibility and confidentiality of the process:

- Mail: Reports can be sent to the Integrity Commission at the address of the Aquila Part Prod Com S.A. headquarters.
- E-mail: avertizorintegritate@aquila.ro and conduita@aquila.ro.
- Telephone: Dedicated number 0722 533 596, available during working hours, with the possibility of recording calls.
- Aquila Part Prod Com respects the confidentiality of users of reporting channels and implements strict policies to protect them against any form of retaliation. These measures are communicated within the procedures and informative materials and are available on the website www.aquila.ro for both consumers and commercial customers.

To effectively track and monitor the issues raised and addressed by commercial customers, Aquila Part Prod Com uses the Salesforce platform. The platform allows the centralization and management of all interactions and complaints, providing a detailed record of the reported issues (price differences, non-delivery of certain ordered products, product damage during transport, various product non-conformities), the resolution status (new request, in progress, resolved) and the time required to implement the solutions.

The Salesforce platform offers advanced reporting and analysis functionalities, facilitating the monitoring of key indicators, such as response time, customer satisfaction and the efficiency of the implemented solutions. In 2024, these indicators highlighted a positive trend, reflecting the continuous efforts to optimize processes and improve the customer experience. The average response time to complaints was approximately 7 days, compared to 4 days in 2023, this increase being influenced by the expansion of the customer base and the higher volume of requests managed. To correct any malfunctions, Aquila implements various measures, such as monitoring and verifying the preparation of goods in warehouses, to comply with procedures and reduce logistical errors, but also managing price differences by constantly updating prices and promotions, in close collaboration with the Data Processing department, to maintain information accuracy and transparency in customer relations.

Romtec Europa manages commercial customer complaints according to internal procedures regarding complaint handling and non-conformity control. Complaints are recorded in a dedicated register, analysed by designated managers, and those that are justified are included in a corrective action plan with clearly defined deadlines and responsibilities, the effectiveness of the measures being continuously monitored to prevent the recurrence of incidents.

Parmafood Group Distribution and Parmafood Trading process complaints according to their source: complaints received through parmashop.ro are managed by the online platform team, and those from commercial customers follow an internal analysis flow. In the case of substantiated complaints, measures are taken such as blocking, replacing or destroying non-compliant products, and employees are trained to prevent future incidents. Trigor AVD documents the complaints by entering them in the Non-conformity Report and Corrective Actions, according to the procedures in the Integrated Management System

Manual. Complaints regarding distributed products are sent to manufacturers, and internal complaints are addressed to process managers and administrators, monitoring the implementation of solutions. In order to effectively track and monitor the issues raised by end consumers, Aquila uses feedback received through digital platforms, social networks and dedicated email addresses to collect and monitor in real time the issues reported. The data collected through these mechanisms is used to implement immediate corrective measures, adjusting internal processes and communication with consumers.

The effectiveness of the channels is assessed by monitoring response time, user satisfaction and reducing recurring issues. To ensure that the reporting mechanisms meet the needs of end consumers, the Aquila Group encourages constant feedback and collaborates with relevant stakeholders, including authorities such as ANPC. The company also analyses consumer interactions with the communication channels made available to improve the functionality of the platforms and the accessibility of the information available.

S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Aquila implements measures for data protection, access to information, product safety and responsible marketing, thus ensuring a relationship of trust with customers and consumers. Regarding confidentiality, the company complies with the European GDPR regulation and, for Aquila Part Prod Com, applies international standards such as ISO 27001, adopting advanced security measures, including data encryption and multi-factor authentication. To ensure access to information, its own products are appropriately labelled, providing clear details about ingredients and use, while digital platforms ensure the transparency necessary for correct consumer information. Product safety is a priority, ensured through collaboration with internationally certified suppliers, constant compliance checks and rapid implementation of corrective measures when necessary. Responsible marketing is another important direction, with the company complying with regulations on fair and transparent communication, thus protecting consumers, including vulnerable ones, through clear messages and labels compliant with the regulations in force.

To support these initiatives, Aquila allocates specialized teams that monitor and implement the necessary measures, advanced technological infrastructure for data security and consumer feedback collection, as well as close collaborations with certified suppliers to maintain the safety and quality standards. In addition, the company conducts periodic audits and checks to assess the compliance of products and internal processes, using these results to continuously improve the consumer experience and prevent potential risks.

Aquila identifies material negative impacts on consumers and end users through a process that includes: analyzing feedback received through support channels and social networks, conducting periodic internal checks to detect risks and non-conformities related to its products, as well as investigating reported incidents to determine causes and implement corrective and preventive measures.

Measures to ensure confidentiality

Aquila treats the confidentiality and protection of personal data as priorities to maintain the trust of customers, employees, business partners and all stakeholders. In accordance with the General Data Protection Regulation (GDPR) and other applicable legal regulations, the company has developed

policies and processes to ensure compliance and minimize the risks associated with the management of personal data.

To prevent security incidents and unauthorized access, Aquila has implemented technical and organizational measures, including:

- encryption of sensitive data;
- multi-factor authentication for users;
- managing access based on roles and responsibilities;
- monitoring and recording activities in computer systems;
- physical protection of the infrastructure through video monitoring and strict access restrictions.

In addition, the company has developed procedures for reporting suspicious emails, ensuring a rapid response to phishing attempts or other cyber threats.

Aquila informs all its stakeholders about their rights related to personal data, including access to data, rectification, erasure and restriction of processing. The company's privacy policy is published on the official websites of all group companies and on dedicated websites in Romania.

In 2024, Aquila Part Prod Com implemented ISO 27001:2022 standards in its main logistics centres in Prahova and Ilfov counties. The Information Security Management System (ISMS) aims to increase the company's ability to protect sensitive information, such as personal data, contractual information, and customer and supplier lists.

This system was developed to ensure the confidentiality, integrity and availability of data. Through a continuous process of risk assessment and management, the ISMS allows the identification and mitigation of vulnerabilities that may affect information security. Management activities include:

- identifying vulnerabilities in computer systems;
- analysing and assessing potential risks;
- implementing preventive measures, such as access control and data encryption.

Aquila allocates resources for data protection and information security, involving dedicated teams of IT specialists, supported by external experts, who ensure the implementation and monitoring of compliance with the GDPR regulation and the international ISO 27001 standards. In addition to human expertise, the company invests in infrastructure and technologies for data encryption, multi-factor authentication and high-performance access management systems, to reduce the risks associated with information protection and ensure optimal data security. The operating expenses related to these measures in 2024 were 659,600 lei, being included in note 10 "Other operating expenses" in the financial statements, without without being presented separately.

For 2025, the budget allocated for these expenses is similar to that of the previous year. In parallel, to maintain data security, Aquila periodically organizes training programs dedicated to employees. These include training sessions integrated into the Code of Ethics refresher training, which address confidentiality measures and procedures, as well as specific training for new employees and for those occupying positions with special data protection requirements.

Particular attention is paid to staff awareness. In this regard, Aquila Part Prod Com conducts internal information campaigns and sends regular notifications to ensure understanding of the importance of data protection. In 2024, the company conducted two e-mail information campaigns, focused on preventing phishing attacks and warning about bank fraud. Effective tools have also been implemented within the e-

mail platform, allowing employees to report suspicious e-mails directly from the application. This functionality facilitates the identification and reporting of phishing attempts or other cyber threats, contributing to strengthening organizational security.

For 2025, Aquila Part Prod Com has planned a series of courses and trainings for IT staff and department heads and employees, focused on improving IT infrastructure management, optimizing operational processes and strengthening information security. These trainings are designed to provide practical knowledge and effective strategies for protecting data, managing logistics and coordinating critical operations. Aquila conducts regular audits and assessments to identify potential vulnerabilities and ensure compliance with applicable regulations. The recommendations resulting from these audits are integrated into improvement plans, strengthening existing processes.

No information security incidents were reported at any company in the Group in 2024. During 2024, no complaints were registered regarding the breach of confidentiality of employee, customer or other stakeholder data at any company in the Group.

Measures to ensure access to (quality) information

Aquila implements actions to provide consumers with accurate and accessible information, through compliant labels and measures that ensure transparency. By managing impacts on end consumers, preventing risks and adopting innovative solutions, the company contributes to improving the end-user experience and capitalizes on opportunities to meet their needs.

For its own Gradena, Yachtis and LaMasă food products, Aquila Part Prod Com ensures transparency and quality, implementing measures that ensure consumers have access to clear and essential information. Thus, the source of the product components is printed on the labels of all products in accordance with Regulation no. 1169/2011 of the European Parliament and of the Council on the provision of food information to consumers, providing detailed information on ingredients, nutritional values, allergens, storage conditions, batch and expiry date information, recycling signs and preparation methods. This information allows consumers to make informed decisions, while supporting the responsible use of the products.

Regarding our suppliers, Gradena and LaMasă rely exclusively on a short supply chain from suppliers of European origin, which allows us to more easily control and ensure the quality of ingredients and production processes. In the case of Yachtis suppliers, there may also be suppliers from Asia, requiring them to meet Aquila's quality and food safety standards, including mandatory HACCP certification for fish producers. As a result of the actions carried out in 2024 to optimize the supply chain and ensure better product traceability, Aquila has strengthened control over the quality of ingredients and production processes for the Yachtis range. Thus, starting with 2025, the supplier of Yachtis products is of Romanian origin, which facilitates ensuring the quality of ingredients and production processes. At the same time, the packaging for Yachtis products is produced in Romania.

In addition to complying with legal requirements, Aquila Part Prod Com explores opportunities to improve the consumer experience. Labels include not only mandatory information, but also useful details, such as preparation and use methods, to encourage responsible consumption.

The product packaging complies with European and national legislation, including the provisions of Regulation (EU) No. 1169/2011 of the European Parliament and of the Council of 25 October 2011 on the provision of food information to consumers and contains all essential information for consumers, such as the list of ingredients (with allergens highlighted), recycling symbols, nutritional table, storage conditions, batch number and recommended consumption date. We ensure that the packaging meets quality

standards and provides clear and accessible information on correct disposal methods, all of which is printed in accordance with European waste management codes.

Packaging plays an important role in preserving the quality and safety of food, ensuring its transport and storage in optimal conditions. At present, the available eco-friendly options do not meet the specific requirements to guarantee these standards. However, we remain actively involved in monitoring innovations in the field and are committed to implementing sustainable solutions as they become viable.

Our own non-food products, manufactured by our subsidiary Romtec Europa, provide consumers with clear, complete and useful information for their safe and responsible use. Each product in the portfolio, including car care fluids, aerosols and wipes for personal hygiene and car care, is accompanied by a safety data sheet (SDS) that provides important details about composition, correct use and safety measures.

Product labels are designed to comply with European and national regulations on chemicals, detergents, cosmetics, biocides and aerosol generators, providing relevant information such as product composition and any necessary precautions, instructions for use, recycling and packaging disposal data in accordance with environmental legislation, batch and expiration date information, for traceability and safe use.

For car maintenance fluids, stand-up bag packaging is designed not only to be functional, but also to minimize the impact on the environment, reducing the volume of waste generated. By providing detailed information on the packaging and on the company's website and implementing strict control measures, Romtec Europa ensures consumers' access to safe and compliant products.

The three digital platforms – AquilaShop, www.comenzi.md, and www.parmashop.ro – significantly improve the user experience through transparency and accessibility:

- AquilaShop: Developed for B2B customers, this platform simplifies the purchasing process by providing detailed product information, personalized ordering options, and an integrated system that supports efficient and well-founded decision-making.
- www.parmashop.ro: the platform combines B2B and B2C functionalities, providing detailed product descriptions, updated information about stocks and prices, delivery terms and conditions, as well as real-time telephone support. Users can compare products and place orders easily, having access to an efficient and flexible shopping experience, available anytime and from anywhere.
- www.parmashop.ro: the platform combines B2B and B2C functionalities, providing detailed product descriptions, updated information about stocks and prices, delivery terms and conditions, as well as real-time telephone support. Users can compare products and place orders easily, having access to an efficient and flexible shopping experience, available anytime and from anywhere.

Aquila allocates quality and marketing specialists to ensure product labeling compliance and transparency of information communicated to consumers. At the same time, the company invests in the development and optimization of digital platforms (AquilaShop, www.parmashop.ro, www.comenzi.md), facilitating users' access to detailed product information and strengthening the relationship with commercial partners. The amounts allocated in 2024 and those budgeted for the following year are reflected in marketing and advertising expenses, presented on page 167 of the report. The effectiveness of the implemented measures is monitored through constant feedback collected from consumers through the communication channels and digital platforms mentioned in chapter S4-3 "Processes for remediation of negative impacts and channels through which consumers and end users can express their concerns". This information allows for rapid adjustments to meet market demands and improve operational processes. Collaboration with suppliers is important, and their selection is based on strict safety and quality criteria.

In 2024, Aquila Part Prod Com recorded 2 incidents of non-compliance regarding the information displayed on product packaging, both of which were immediately remedied and there were no sanctions.

Within the company Parmafood Group Distribution, two incidents of non-compliance regarding the information displayed on the product packaging were recorded, for which the company filed complaints with the National Authority for Consumer Protection. In one of the cases, the authority confirmed that the information on the label complies with the legal provisions on consumer information. In the second case, although the reported non-compliance was of a semantic nature, the company implemented corrective measures, updating the translation and applying a new label to the products.

The other companies in the group did not record any incidents of non-compliance regarding the information included on product packaging.

Measures to ensure health and safety

By the nature of its activity, Aquila stores and transports a wide range of products intended for human consumption.

Food safety is a priority for Aquila, and the distribution and transport of products are carried out in accordance with the national and European regulations in force. The company complies with the requirements set out in Regulation (EC) No. 852/2004 on the hygiene of foodstuffs and Regulation (EC) No. 853/2004 laying down specific hygiene rules for food of animal origin, which define the specific standards for the transport and storage of food, including food of animal origin. In addition, Aquila complies with Regulation (EC) No. 178/2002, which defines the general principles and requirements of food law and establishes the European Food Safety Authority.

To ensure transparency and accurate information for consumers, the company complies with Regulation (EU) No. 1169/2011, which regulates the provision of information on food products, and Regulation (EU) No. 432/2012, which establishes the list of health claims permitted on foods. To ensure the integrity of the products, Aquila uses storage spaces equipped with temperature control systems and permanent monitoring, so that perishable products are kept in optimal conditions. Refrigerated, frozen products or those requiring storage at ambient temperature are managed in accordance with the specific requirements of each category. The vehicles used for the transport of food products are authorized by the Sanitary-Veterinary and Food Safety Directorate and are equipped with temperature monitoring and control systems.

The WMS (Warehouse Management System) implemented in Aquila warehouses ensures complete traceability of products, from the moment of receipt to delivery, ensuring compliance with the First Expire, First Out (FEFO) principle, which optimizes inventory management and reduces the risk of product quality loss. Employees involved in handling food products have completed hygiene courses according to the regulations in force. By complying with these standards and implementing appropriate storage and transport procedures, we ensure that products reach customers in optimal condition and that we maintain their integrity and quality throughout the supply chain.

All suppliers of food products in the Gradena, Yachtis and LaMasă ranges comply with the specific requirements of the food industry, being certified according to international standards. The HACCP certification ("Hazard Analysis and Critical Control Points"), mandatory for all suppliers, ensures the identification and management of critical points in the production process, providing food safety. In addition, suppliers also hold additional certifications, such as ISO for quality, IFS Food ("International Featured Standards") and BRC ("British Retail Consortium"). As for Yachtis products, the current packer is HACCP and FSSC ("Food Safety System Certification") certified, and the process to obtain IFS certification is ongoing. HACCP certification remains mandatory for all fish producers, ensuring food safety and compliance with international regulations. For a new product under development, with a planned launch in 2025, the selected supplier holds BAP ("Best Aquaculture Practices") certification. This

international standard promotes sustainable and responsible practices in the aquaculture industry, ensuring food safety, environmental protection and animal welfare. This way, we can assure our customers that our products are sourced from safe sources and comply with all relevant industry regulations and standards. The source of the product components is printed on the labels of all products in accordance with European and national regulations.

At the same time, we are in close collaboration with suppliers to promote continuous improvements and innovation in the supply chain.

To ensure compliance with standards and to meet quality and safety objectives, Aquila Part Prod Com and the Trigor AVD subsidiary in the Republic of Moldova have implemented the ISO 9001 management system. Also, the ISO 22000 standard is implemented both at the level of Aquila Part Prod Com and the Parmafood Group Distribution subsidiary.

ISO 9001 - Quality Management System allows us to focus on continuous improvement of processes and operational efficiency, monitoring performance, assessing customer satisfaction and implementing corrective and preventive actions to maintain product quality.

ISO 22000- Food Quality and Safety Management System allows us to identify, control and monitor food safety risks throughout the entire production and distribution chain, guaranteeing safe products that comply with legal requirements. The implementation of these standards is the framework through which all processes are documented, monitored and periodically evaluated to ensure compliance and to effectively respond to changing customer and stakeholder requirements and expectations.

We rely exclusively on suppliers certified according to the strictest food safety standards, reflecting our commitment to quality and integrity. We monitor the supply chain, evaluating all suppliers based on strict safety and quality criteria. For products in the LaMasă and Gradena ranges, suppliers are exclusively of European origin, which allows strict compliance with European food safety standards and ensures the traceability of ingredients. In the case of Yachtis products, suppliers include, for 2024, partners from Asia. However, they are selected and evaluated with the same rigor, being obliged to comply with international food safety standards and Aquila's internal requirements, including mandatory certifications, such as HACCP. For our own products manufactured by the Romtec Europa subsidiary, the implemented system integrates procedures that cover all stages of the manufacturing process, from design to delivery, with the aim of identifying, preventing and reducing potential health and safety risks.

The products are manufactured according to international standards ISO 9001:2015 for quality management, ISO 22716:2007 for good manufacturing practices for cosmetic products and FSC-STD-40-004 for chain of custody certification. These certifications demonstrate Romtec's commitment to product safety and process traceability.

Product quality and safety control is applied at all stages of manufacturing, from raw material selection to final packaging. Each production batch is identified by a unique code, which ensures full traceability of raw materials and technological parameters.

The manufacture of products complies with defined technical specifications, and compliance is verified through a detailed system of procedures and instructions that include:

- Raw material control which involves evaluating all materials in accordance with approved specifications, to prevent risks of contamination or the use of non-compliant substances.
- Monitoring processes throughout production, carrying out constant checks of working parameters and dosages to ensure compliance with recipes and avoid deviations.

- Testing of finished product in batches to ensure compliance with safety and quality standards, including checks of internal pressure for aerosols, packaging strength and actual quantity for pre-packaged products.

Each product is accompanied by a Safety Data Sheet (SDS), which details safe use, associated risks and necessary precautions. This documentation is important to support responsible and informed use by consumers.

The Romtec Europa subsidiary implements a continuous risk identification and assessment system, which includes constant monitoring of the operating parameters of the equipment and detailed checks at various stages of the technological flow. The checks include the use of specific sheets for the internal pressure of aerosols or the strength of the packaging, ensuring the compliance of the products with legal and safety requirements, such as the European FEA standards for aerosol dispensers, the Council Directive of 20 May 1975 on the harmonisation of the laws of the Member States relating to aerosol dispensers, as well as Directive 94/62/EC on packaging and the management of packaging waste. Romtec Europa works closely with its suppliers to ensure that all materials used meet these requirements. Suppliers are selected based on these standards, and business relationships are constantly monitored for compliance.

Romtec Europa performs periodic controls and analyses data obtained from production reports, to track the effectiveness of the implemented measures and to identify potential points for improvement.

Processes are periodically evaluated to ensure compliance with international standards, and consumer feedback is integrated for continuous improvements.

Over the next two years, we aim to continue aligning with European supplier due diligence requirements. We started this process in 2023 by including environmental, social and governance (ESG) criteria in our assessments and are exploring options for conducting on-site audits to improve monitoring and compliance in the supply chain.

Aquila allocates personnel from the quality, logistics and transport departments, responsible for monitoring product compliance, delivery efficiency and optimal inventory management. Aquila invests in modernized infrastructure, including temperature-controlled storage spaces and continuous monitoring, to maintain safety standards. To streamline the logistics chain, the company uses digital systems such as TMS (Transport Management System) and WMS (Warehouse Management System). Aquila is also modernizing its transport fleet, purchasing specialized vehicles that ensure the transport of goods under optimal temperature conditions, guaranteeing compliance with safety requirements and product integrity. The amounts allocated for these actions and those budgeted in 2025 are presented in chapter E1-3 of this report.

In 2024, six food safety non-compliance incidents were recorded within Aquila Part Prod Com, determined exclusively by deficiencies of the producers, such as non-compliant products or inadequate labeling. In all cases, the measures were initiated at the request of the producers, and Aquila managed the process of withdrawing and destroying the entire product stock. No sanctions or warnings were applied by the authorities, and the operational processes within the company were not identified as causes of these incidents, thus no additional internal measures were required.

At the level of the company Parmafood Group Distribution, a food safety non-compliance incident was recorded, consisting in the withdrawal of a product from the market at the request of the manufacturer. The company acted promptly by withdrawing and destroying the entire stock. Following this incident, the Ilfov Sanitary-Veterinary and Food Safety Directorate carried out an inspection, following which a verbal sanction was applied for administrative deficiencies in the management of the related documentation. The company immediately remedied these aspects, updating the records, without the need for additional

measures. No food safety incidents were recorded at the level of the other companies in the group.

Measures to ensure responsible trading practices

The group ensures transparency in marketing campaigns, complying with legal regulations, especially in promotion aimed at minors.

All Aquila marketing campaigns comply with European and national regulations on advertising and promotional practices. In this regard:

- Our own products, both food (Gradena, Yachtis, LaMasă) and non-food (Romtec), are promoted using clear, accurate and complete information.
- Advertising communications comply with consumer protection provisions, avoiding any statements that could be misleading regarding the quality, safety or benefits of the products.

Product labels include all relevant information for consumers, from ingredients and nutritional values for food products to detailed instructions for use and recycling for non-food products. All advertising materials are also designed to respect the rights of vulnerable consumers, through a responsible tone and accessible information.

Aquila implements the following mechanisms to monitor compliance with applicable regulations:

- For promotional and advertising activities, the company collaborates with specialized advertising agencies, which are responsible for complying with applicable legislation, including Law no. 148/2000 on advertising and Law no. 185/2013 on the placement and authorization of advertising media. They also take care of obtaining the necessary approvals, ensuring that advertising materials comply with regulations regarding content, display method and consumer protection.
- For promotional campaigns, Aquila complies with the legal framework regarding the marketing of products and services, according to Government Ordinance no. 99/2000 regarding the marketing of market products and services and the regulations issued by the National Audio-visual Council (CNA) for audio-visual advertising. The process includes the development of the official campaign regulations, their authentication by a notary, their publication on publicly accessible platforms and the implementation of a clear and verifiable mechanism for participation and awarding prizes. These stages are managed in collaboration with the legal department.
- Analyses consumer feedback to identify possible problems or non-conformities in product promotion.
- Collaborates with competent authorities and certification organizations to maintain standards of quality and safety in all marketing processes.

To reduce material negative impacts on consumers, Aquila adapts its product design, marketing practices and sales processes. Its own products are developed according to strict safety standards, undergoing the necessary checks to prevent risks related to use. Communication with consumers is clear and accessible, and advertising materials are carefully checked to avoid misleading information. In addition, regular internal checks and collaboration with authorities contribute to maintaining standards of safety and transparency.

Aquila recognizes the need to adapt marketing practices to protect vulnerable groups, such as children or people with limited financial resources. In this regard:

- Advertising campaigns are carefully developed to avoid inappropriate influence or pressure on these categories of consumers.

- Products are presented clearly, without exaggerating benefits or misleading.

The effectiveness of marketing practices is assessed by:

- Monitoring any complaints related to marketing, labelling or advertising received through available feedback channels.
- Periodic assessments of compliance with applicable regulations, carried out through internal checks.

In 2024, marketing and advertising expenses amount to 5,606,305 lei. These are included in note 10 Other operating expenses in the notes to the financial statements, without being presented separately. For 2025, amounts for similar actions amounting to 2,172,600 lei are budgeted.

Aquila aims to constantly improve the consumer experience by increasing the quality of products and services, with the long-term objective of strengthening their trust and loyalty. In this regard, the company aims to optimize the processes for monitoring impacts on consumers, combining feedback analysis with relevant performance indicators, such as the resolution time of complaints and trends recorded in complaints. To support this approach, Aquila implements actions with immediate impact, such as improving data security and increasing the transparency of information provided to consumers. To manage complaints, Aquila offers consumers accessible communication channels, described in chapter S4-2 Complaints are analysed according to the process described in chapter S4-3. The efficiency of this process is constantly monitored through the response time and the complaint resolution rate, identifying any recurring aspects that require improvement. To prevent the recurrence of negative impacts, Aquila integrates lessons learned from complaints into its continuous improvement process.

In 2024, no severe human rights incidents were reported in relation to Aquila's consumers and end users.

The company invests in responsible advertising and campaigns, protecting vulnerable consumers. At the same time, it collaborates with specialized advertising agencies and carries out periodic checks to maintain the transparency and compliance of commercial messages.

In the short and medium term, the company will invest in digitalization and supply chain optimization, measures that will support compliance with safety standards and regulatory requirements.

These measures will be integrated into the company's future plans and correlated with the objectives set out in the Development Strategy for the period 2027-2030, thus ensuring adaptation to market evolution and consumer needs.

3. Metrics and targets

S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Aquila Group does not currently have formalized targets related to consumers and end users. We intend to establish specific targets for consumers and end users with the development of the new strategy, which will come into effect from 2027. This process will be based on detailed analysis of data obtained from materiality questionnaires, feedback collected through online platforms, as well as the results of future consumer satisfaction and experience assessments.

In the absence of measurable results-oriented targets, the Aquila Group monitors the effectiveness of its policies and actions by analysing customer and consumer satisfaction indicators, the number and

typology of complaints received, and the response time to complaints. These allow for the identification of trends and the adjustment of strategies to improve the consumer experience.

The defined level of ambition aims to increase customer and consumer satisfaction and loyalty through measures to improve the quality of services and products. Currently, progress is assessed qualitatively by analysing consumer feedback and quantitatively by tracking internal indicators, such as the time to resolve complaints and the evolution of the number of complaints. These assessments are carried out annually and will be aligned with the new targets that will be established within the 2027 strategy.

IV. Governance information

G1 Business conduct

1. Governance

ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies

The Board of Directors plays a central role in overseeing the implementation of corporate governance principles and the sustainability strategy, ensuring compliance with business conduct at all levels of the company. It establishes clear mechanisms for reporting and resolving deviations or non-compliances, whether of a general, operational or financial nature. The Board also supervises the activity of the executive management, to guarantee compliance with internal rules and procedures that promote inclusion, diversity, ethics and social responsibility.

The Audit Committee supports the Board of Directors by monitoring compliance with business conduct. The Committee reviews compliance with ethical principles and provides recommendations to the Board, ensuring that they are integrated and respected throughout the organization.

At the operational level, executive management implements and oversees compliance with standards of business conduct.

The General Manager oversees the implementation of the necessary measures to manage deviations and non-conformities, coordinates the activity of the executive management and communicates permanently with the Board of Directors to ensure compliance with ethical standards.

Department managers are responsible for ensuring that subordinate teams know and respect these principles in their daily activities.

All employees are required to comply with the standards of business conduct and to ensure that subcontractors or third-party collaborators with whom they interact comply with the same principles. The Board of Directors, in its role as guarantor, oversees the entire process, ensuring the application and compliance of ethical and governance principles throughout the organization. These principles apply to all entities of the Aquila Group, ensuring a unified and coherent approach in all activities.

Through training and communication programs, we ensure that everyone involved in our activities is aware of the company's commitments regarding corporate governance and their individual responsibilities in promoting them.

The members of the Board of Directors (BoD) are selected based on their professional skills and expertise in key areas, including expertise related to business ethics, compliance and corporate governance. To ensure constant updating of knowledge, the BoD members and the executive team have permanent access to specialized internal resources, such as policies, procedures available on the company's website, on the internal communication platform, or in the materials presented during regular meetings.

Department managers and their subordinate teams are retrained every two years to ensure that all employees are aware of the principles of business conduct. The Code of Conduct is also an integral part of the induction process for new employees, providing them with the necessary knowledge to promote a culture of ethics and integrity within the Aquila Group.

2. Impact, risk and opportunity management

ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

Business conduct is a key material topic for Aquila Group. The process of identifying and assessing the impacts, risks and opportunities regarding business conduct is an integral part of the overall risk management system and is aligned with the compliance, corporate governance and sustainability requirements of the Bucharest Stock Exchange. The risks and opportunities are integrated into the Risk Register, which includes all ESG risks resulting from the double materiality analysis and applies to all companies in the group and is periodically reviewed to ensure consistency with operational, financial and ESG risks.

The identification of impacts, risks and opportunities related to business conduct is based on the following criteria:

- Local context and regulations: Aquila Group's activities are carried out in Romania and the Republic of Moldova, each of which has specific regulations that influence the identification of compliance and business conduct risks.
- Field of activity and operational specifics: logistics, distribution and transport activities involve direct interactions with customers, suppliers and business partners. In 2024, following the acquisition of Romtec Europa, the Aquila Group expanded its activity by producing automotive maintenance items. Each of these interactions may generate operational, integrity or ethical risks, which are taken into account in the assessment process.
- Industry specifics: As a major player in the logistics and distribution sector, the Aquila Group faces strict integrity and governance requirements. These requirements are influenced by ESG (environmental, social and governance) norms and industry standards, such as regulations related to commercial relations, compliance with anti-bribery legislation and standards on business transparency.
- The complexity of commercial relationships: commercial relationships with partners, customers and suppliers involve risks related to payment practices, compliance with contractual terms and the prevention of corruption and bribery incidents. The assessment of these risks is an integral part of the risk management process, with the objective of ensuring fair and transparent commercial relationships.

Risks and opportunities related to business conduct are analysed and prioritized based on the impact on the company's position, performance and operations.

The management of impacts, risks and opportunities is overseen by the Board of Directors, which ensures compliance with the standards of business conduct. The Audit Committee verifies the status of implementation and compliance and provides recommendations based on reports received from the General Manager and Internal Audit. The General Manager coordinates the implementation of measures and reports on compliance with ethical standards to the Board. Department managers apply the standards of conduct in operational activities and train teams. Internal Audit identifies deviations, monitors corrective measures and reports periodically. All employees are required to comply with the standards and report any deviations through the confidential channels provided.

The risks are integrated into the Risk Register, which includes all ESG risks resulting from the double materiality analysis and applies to all companies in the group, and the internal reporting systems and the whistleblowing platform (TrustLine) allow for the confidential reporting of violations. In the event of an

incident, it is investigated and corrective measures are applied under the monitoring of the Integrity Officer designated by the General Manager.

Material sub-topic	Material sub-topic	Impact location	Description
Corporate culture -			
Negative impact		upstream, own operations, downstream	Decrease in the trust of customers and partners in the absence of compliance with the principles of business conduct.
Positive impact		upstream, own operations, downstream	A solid corporate culture improves employee well-being, develops a shared vision, and ensures transparency in relationships with partners.
Protection of whistle-blowers -			
Negative impact		upstream, own operations, downstream	Compromise of the public interest and reputational risks caused by violation of internal standards of conduct.
Positive impact		upstream, own operations, downstream	Increasing transparency and accountability, strengthening ethics and trust in the workplace.
Opportunity		-	By responding quickly to incidents and improving governance systems, the company can reduce the risks associated with
Political engagement and lobbying activities -			
Positive impact		upstream, own operations, downstream	Implementing strict policies ensures ethical compliance and protects the organization's reputation.
Management of relationships with suppliers including payment practices -			
Negative impact		upstream, own operations, downstream	Financial pressure on suppliers, affecting cash flow and the working conditions of their employees.
Positive impact		upstream, own operations, downstream	Compliance with legislation and the application of fair practices facilitate efficient financial flow and the stability of partnerships.
Opportunity		-	Building long-term partnerships and securing the supply chain.
Corruption and bribery Prevention and detection, including training			

Negative impact	upstream, own operations, downstream	Ignorance of internal policies can lead to violations of the law, reputational risks, and loss of trust.
Positive impact	upstream, own operations, downstream	Adopting effective internal policies promotes sustainable governance and fair relationships with customers and suppliers.
Corruption and bribery Incidents		
Negative impact	upstream, own operations, downstream	Exposure to reputational and financial risks due to improperly reported or handled incidents.
Positive impact	upstream, own operations, downstream	Applying internal policies helps prevent incidents and protect the company's reputation.

G1-1 – Business conduct policies and corporate culture

The Aquila Group is committed to maintaining ethical standards, cultivating an organizational culture based on respect, transparency and integrity. To support this commitment, the company has implemented a set of policies and procedures that identify, assess and manage the impacts, risks and opportunities related to business conduct and corporate culture. These policies are designed to guide the behaviour of employees and business partners, ensuring that activities are carried out in a responsible, ethical manner and in compliance with local and international regulations. The following are the policies that support integrity, ethics and compliance within the Aquila Group.

The Code of Ethics and Business Conduct, developed in 2021, represents our firm commitment to conducting our activities in an ethical, responsible and sustainable manner. It defines clear standards of business conduct, strengthening the corporate culture and preventing the possible decline in the trust of customers and partners in the absence of compliance with the principles of business conduct. By applying this code, Aquila creates a solid corporate culture that improves employee well-being, develops a shared vision and ensures transparency in relations with partners.

The Aquila Group promotes and enforces a culture based on ethics and integrity, encouraging all employees to adopt correct behaviour and to report without fear of retaliation any violation of these principles. The Code is integrated as an annex to the Internal Regulation, reinforcing the standards that employees must comply with in their daily work. At the same time, it provides secure reporting mechanisms, preventing reputational risks caused by violations of internal standards of conduct. Increased transparency and accountability contribute to strengthening ethics and trust in the workplace.

Aquila respects the principles of fair competition and prevents anti-competitive practices, avoiding agreements that could restrict competition. The Group supports a free and fair market, protecting the interests of consumers through access to fair prices and quality products. In managing relations with suppliers, the code imposes fair practices, preventing financial pressure on suppliers, which could affect the financial flow and working conditions of their employees. Compliance with the legislation and the application of fair practices facilitate an efficient financial flow and the stability of partnerships, contributing to building long-term partnerships and securing the supply chain.

In 2024, no legal actions or complaints related to anticompetitive behaviour, antitrust violations, or monopoly allegations were reported.

Aquila applies a zero-tolerance policy towards corruption and bribery, reducing exposure to reputational and financial risks, preventing incidents that could affect the company and its partners. The code prohibits any form of offering, accepting or requesting unjustified benefits. Any misconduct is investigated, and violations are sanctioned accordingly. TrustLine, the confidential reporting platform, ensures the protection of whistle-blowers. Implementing strict policies ensures ethical compliance and protects the organization's reputation, and by responding quickly to incidents and improving governance systems, the company can reduce the associated risks.

In 2024, no cases of corruption were recorded within the Aquila Group. Also, the group and its employees were not involved in any corruption-related litigation.

The Aquila Group is not involved in lobbying activities, nor does it contribute to the activity of political parties. The General Director of each company in the Aquila Group ensures compliance with the Code of Conduct, applicable to all entities in the group, employees and external partners, including suppliers, sub-distributors, service providers and intermediaries.

The Code for Responsible Partnership, developed at Aquila Part Prod Com, reflects our commitment to uphold the ethical standards, promoting fair practices and transparency in business relationships. It encourages partners to align with our standards and practices, to comply with the law, but also to signal and report any deviations when the situation requires it, contributing to reducing reputational and financial risks and securing the supply chain. The Code regulates and defines standards of ethical behaviour, regarding social and environmental responsibility, as well as human rights, business integrity, prevention of conflicts of interest, thus supporting long-term partnerships and ethical compliance. It also provides monitoring and reporting mechanisms, reducing the risk of financial pressure on suppliers and strengthening effective governance.

The General Manager of Aquila Part Prod Com is responsible for the implementation and compliance with this code, ensuring the application of ethical principles in relations with suppliers and business partners.

The Investor Relations Policy describes the principles and practices that Aquila Part Prod Com applies to act with integrity and transparency towards its shareholders and investors and as a responsible participant in the capital market, strengthening capital market confidence and preventing reputational risks. This policy reflects the Company's values and guides its interactions with shareholders, investors, analysts and other stakeholders. Promoting increased transparency and accountability in the relationship with stakeholders.

This policy applies to all directors, managers and employees of Aquila Part Prod Com. The Investor Relations Director is responsible for communicating with shareholders and the investment community. At the same time, the policy has been approved by the Board of Directors, which oversees its implementation, ensuring compliance with the company's objectives and legal obligations.

The Dividend Policy contributes to ensuring transparency, predictability and fairness in the relationship with shareholders, establishing clear rules regarding the allocation of profit and the decision-making process of the Board of Directors and the General Meeting of Shareholders. Through this policy, Aquila Part Prod Com demonstrates its commitment to respecting shareholders' rights, ensuring a fair distribution of profit and promoting responsible and predictable financial governance, strengthening investor confidence and preventing reputational risks. This policy supports increased transparency and accountability in the relationship with stakeholders, ensuring a balanced distribution of profit to shareholders, depending on the Company's financial performance and its financial needs. In this context, the policy contributes to protecting the public interest by promoting ethical and transparent financial practices.

The responsibility for implementing the Dividend Policy lies with the Board of Directors of Aquila Part Prod Com, which analyses and proposes the distribution of dividends at the General Meeting of Shareholders (GMS), according to legal provisions and the company's financial situation.

The Remuneration Policy of Aquila Part Prod Com establishes clear and transparent rules for the remuneration of administrators and directors, with the objective of attracting, retaining and motivating competent and experienced leaders. It supports effective corporate governance, ensuring the alignment of the interests of the executive and administrative management with the strategic objectives of the company. By promoting transparency and fairness, the policy reduces the risk of compromising the public interest and losing shareholder trust, thus strengthening relations with stakeholders and preventing potential reputational risks. At the same time, the implementation of a clear remuneration policy contributes to increasing accountability and transparency, protecting the company from risks associated with unclear or discriminatory practices. The policy was drawn up by the Board of Directors and is approved by the Ordinary General Meeting of Shareholders of the Company, and the Nomination and Remuneration Committee implements.

The Privacy Policy is implemented at the level of each company in the Aquila Group and is described in chapter S1-1, page 98. It details the security measures, control mechanisms and rights granted to data subjects, supporting the prevention of risks of compromising confidentiality and data security, reducing exposure to reputational and legal risks. The policy covers both the company's internal activities and interactions with external partners, customers, suppliers and other third parties, contributing to increasing the trust of external partners and ensuring respect for the rights of data subjects.

The Information Security Management System (ISMS) Policy defines the requirements and principles by which Aquila Part Prod Com ensures the protection of sensitive and confidential information. Through this policy, clear procedures are established for the identification, assessment and control of information security risks, thus ensuring the integrity, confidentiality and availability of important data. In order to strengthen governance and control over information security, Aquila Part Prod Com implemented the ISO 27001 standard in its main logistics centres in Ilfov and Prahova in 2024. This certification ensures the application of strict security measures to protect operational data, reduce cyber risks, strengthen the trust of customers and partners and comply with relevant legal and contractual requirements.

The General Manager of Aquila Part Prod Com is responsible for implementing the policy, while dedicated information security teams monitor the effectiveness and compliance of procedures, ensuring transparency, accountability and data protection.

At the level of the Parmafood Grup Distribution subsidiary, an IT Regulation is implemented, which ensures data protection, responsible use of IT resources and prevention of unauthorized access. The database and internal information are protected according to the legislation, and unauthorized access or improper use of IT systems are sanctioned according to the Internal Regulation.

We aim to create a unified information security framework across the entire group by 2025, aligning existing practices and policies with common rules.

The Whistleblowing Policy supports responsible and transparent corporate governance, ensuring a clear framework for identifying, investigating and resolving complaints regarding violations of integrity norms. Applicable at the Aquila Part Prod Com company level, this policy reflects the zero tolerance approach towards unethical behaviour, illegal acts or deviations from the values and principles defined by national and European legislation, the Code of Ethics and Conduct, as well as the company's internal policies.

Within the Whistleblowing Policy, Chapter 7 – Investigation Procedure defines the process for managing reports, ensuring competence, confidentiality and promptness. Reports are processed by a designated

person, independent in the exercise of these duties, and investigations include recording, examining and concluding with a detailed report. The identity of whistle-blowers and the persons concerned is protected, and the necessary measures are implemented to remedy the situations. The procedure establishes precise deadlines for confirming the receipt of reports (3 working days) and resolving them (3 months), with the possibility of justified extension, informing the whistle-blower, if possible.

The policy is also applied to the investigation of incidents related to business conduct, corruption or bribery, ensuring a prompt, independent and objective approach. In this regard, subsequent actions are taken by designated persons, including specialists in internal audit, legal, security, human resources and other relevant departments, depending on the specifics of the complaint. They respect the principles of confidentiality, anonymity and data protection, in accordance with applicable legislation and Aquila policy.

The person designated to receive and manage reports, as well as the persons additionally designated to undertake subsequent actions necessary to clarify and investigate cases, benefited from a detailed presentation of the TrustLine reporting platform in February 2024. This session included information on the functionality of the platform, the flow of reporting and investigation processes, as well as the confidentiality and protection measures for whistle-blowers.

At the same time, the relevant legislation and the Whistleblowing Policy were communicated to all designated persons, to ensure uniform application in accordance with legal and internal requirements.

For 2025, in line with Aquila's commitment to maintaining transparency, integrity and accountability in its activities, we propose that the individuals involved in managing reports and investigations participate in dedicated courses, focused on developing the skills necessary for the prompt, objective and independent investigation of cases related to business conduct, corruption or bribery. This action supports the objectives of the Whistleblowing Policy by improving the organization's capacity to effectively identify, analyse and resolve complaints regarding violations of applicable ethical and legal norms.

In parallel, also in 2025, we aim to align this policy across all companies in the group, thus ensuring a unified approach to investigating potential incidents related to business conduct, corruption and bribery. This action will involve harmonizing existing processes and procedures, so that all entities adopt common standards for reporting, investigating and resolving complaints.

The Non-Retaliation Policy strengthens the governance of the Aquila Group by creating a safe and open environment for all employees who use the TrustLineSystem (TLS) to report violations of ethical norms, applicable legislation and internal policies. By expressly prohibiting retaliation against those who report misconduct, Aquila ensures a safe and open working environment, preventing the compromise of the public interest and reputational risks associated with the violation of internal standards of conduct. Reports through TLS are managed confidentially, and the company provides protection measures against retaliation, allowing rapid reactions to incidents and improving governance systems, which contributes to reducing associated risks. The Board of Directors is responsible for approving and implementing the policy at the company level.

The Information Security Management System (ISMS) Policy and the Non-Retaliation Policy are accessible on the Aquila Part Prod Com company's internal intranet, and the other policies can be consulted publicly on the website www.aquila.ro.

All policies are reviewed annually or whenever necessary to maintain a standard of integrity and ensure a safe environment for all employees and collaborators.

Aquila Group has implemented clear communication mechanisms for reporting business conduct incidents, available to employees, partners and any other interested person. These mechanisms ensure transparency, ethics and compliance in all company activities and support the observance of responsible

business conduct at all levels of the organization.

Reporting channels are communicated internally, through annual recertification sessions on the Code of Conduct, during which employees are informed about the importance and correct use of reporting mechanisms, and externally, to partners, through the Code for Responsible Partnership, transmitted annually during their evaluation process.

Ignorance of internal policies can lead to violations of the law, reputational risks and loss of trust. Therefore, the adoption of effective internal policies promotes sustainable governance and fair relations with customers and suppliers. The consistent application of these policies contributes to the prevention of incidents and the protection of the company's reputation, reducing exposure to reputational and financial risks caused by incidents that are not properly reported or managed.

TrustLineSystem (TLS) platform

This online platform, operational since 2024, offers the possibility to confidentially and anonymously report any unethical, illegal or contrary to Aquila's code of conduct behaviour. The system is public and accessible by using the online reporting form, available on the company's official website, www.aquila.ro, in the section INTEGRITATE/SEIZĂRI.

Additionally, to support users, a User Guide is available, which provides detailed instructions for navigating the reporting process. This guide explains the importance of using the system, its benefits, and promotes frequent reporting of legitimate complaints.

The TLS system can be used by anyone who wishes to report concerns related to ethics, business conduct, corruption or bribery, including employees of the group's subsidiaries, as well as third parties such as suppliers, business partners or other external parties.

Managed by an external operator, the platform ensures the impartiality of the reporting process and guarantees the protection of whistle-blowers' identities. This system encourages reporting without fear of retaliation and ensures that each report is treated seriously and professionally.

Dedicated email addresses : We offer two distinct email channels:

- avertizorintegritate@aquila.ro – intended for integrity complaints, the address operates non-stop to facilitate a continuous flow of communication and rapid intervention.
- conduita@aquila.ro - intended for consultations on ethical business conduct, the address supports employees in their need for guidance and clarification of conduct norms.

Other reporting channels

According to the Whistleblowing policy, reports can also be submitted through the following means:

- Mail: Addressed to the Integrity Commission at the headquarters in Ploiești, str. Malu Roșu nr. 105A, Prahova County.
- Telephone: At number 0722 533 596, with recording of the conversation. Available on weekdays, between 08:00 and 17:00.

All reporting channels are available 24/7, except for the phone line, which operates during the stated hours.

Aquila strictly prohibits any form of retaliation against individuals who report violations or participate in investigations through the TrustLine or other communication channels.

Aquila is committed to maintaining the confidentiality of the identity of any person who reports an incident

or participates in an investigation, in accordance with legal obligations and the requirements of the investigation. The company ensures that the investigation process is fair, impartial and respects the rights of all parties involved.

Aquila promptly and impartially investigates all reports of retaliation. Investigations are conducted in a confidential manner, and corrective measures are taken against any individual found guilty of retaliation. These measures may include disciplinary action, including termination of employment or collaboration.

Starting in 2025, Aquila Part Prod Com plans to use the boxes already allocated in each location for annual employee satisfaction surveys and as collection points for complaints and reports. This action will provide employees with the opportunity to confidentially submit reports on problems encountered at work, contributing to the strengthening of internal communication mechanisms and improving organizational transparency. Completion is scheduled for the end of 2025, and its effectiveness will be monitored by the number of reports received and the resolution time.

To ensure compliance with the principles of ethics, integrity and business conduct, Aquila runs a continuous training program for all employees. This action aims to strengthen the organizational culture through periodic training of employees, who are re-trained every two years. The last training session took place in 2023, and the next one is planned for 2025, including employees of the new companies acquired in 2024.

The training program is delivered through a combination of online modules and physical sessions, providing clarity on the requirements of ethical and business conduct. All new employees are made aware of these principles from the moment of employment, as part of the induction process.

In 2024, Aquila Part Prod Com employees were trained on the provisions of the new Internal Regulation, ensuring compliance with ethics and conduct standards, with 92% of employees completing this training. Also, to ensure easy access to information, Aquila also distributed printed copies of the Internal Regulation and the Code of Ethics and Conduct in all its operational locations.

Each entity in the Aquila group has its own Internal Regulation adapted to its specificities and needs, developed in accordance with legal requirements and Group standards.

Training or re-training on the new internal regulation is organized for each entity, taking into account its particularities, to ensure correct and efficient implementation.

The Board of Directors of Aquila Part Prod Com delegates the management of the company to the management team, whose members carry out their activities on the basis of mandate contracts. At the date of this report, the General Manager and the Deputy General Manager are appointed by the Board of Directors to manage the daily operations of the company and to implement the strategies and objectives established at the strategic level. In the other companies in the group, this competence lies with the Administrators and/or General Managers designated for each entity.

These positions are most exposed to corruption and bribery risks, as they are responsible for approving all transactions.

The positions most exposed to corruption and bribery risks are the General Manager and Deputy General Manager for Aquila Part Prod Com, the Executive Managers and General Managers, in the case of subsidiaries, as they are responsible for approving financial transactions, commercial contracts and strategic commitments at the group level. at the group level.

G1-2 – Management of relationships with suppliers

Aquila takes responsibility for building and maintaining sustainable partnerships with its suppliers, focusing on transparency, integrity and sustainability. Our approach aims to align supply chain

performance with ESG objectives, minimizing risks and capitalizing on opportunities for continuous improvement.

The principles of business conduct governing relations with suppliers are established through the Code of Ethics and Conduct and the Aquila Code for Responsible Partnership, developed in 2024. These documents define expectations from suppliers, including requirements regarding compliance with applicable legislation, prevention of bribery and corruption, respect for human rights and commitment to fair trade practices.

Starting in 2025, the Responsible Partnership Code will be attached to all new supplier collaboration contracts, and for existing partners, its provisions are communicated annually, starting in 2024, as part of the supplier evaluation process or attached upon renewal of commercial relationships. This action ensures increased transparency and accountability in the supply chain by aligning partners with the company's compliance and ethical standards.

The Aquila Group does not have a policy for preventing late payments, including to SMEs. However, the Group respects the contractual terms agreed with all suppliers, regardless of their size and without distinguishing between SMEs and other types of companies in terms of payment terms and conditions, ensuring fair treatment and responsible payment practices. Commercial relationships are managed through the Code of Ethics and Conduct and the Code for Responsible Partnership, which establish principles of transparency, compliance and integrity in collaboration with suppliers. In order to prevent late payments, Aquila implements measures to monitor compliance with contractual terms, reducing operational risks and supporting the stability of partnerships.

More information regarding the payment practices of the Aquila Group is included in section G1-6.

Aquila Part Prod Com manages operational risks and sustainability impacts associated with the supply chain through a system of continuous supplier assessment and monitoring. The selection and assessment process is based on the internal procurement procedure, which establishes criteria regarding product compliance, compliance with contractual terms, sustainability requirements (ESG) and quality standards. Suppliers are also subject to financial analyses to ensure the stability of commercial relations and continuity of supply.

Supplier performance monitoring is a continuous process aimed at product compliance upon receipt, by comparing samples with technical specifications, verifying compliance with delivery deadlines, and evaluating suppliers' ability to comply with sustainability requirements.

Aquila Part Prod Com identifies and manages supply chain risks, such as supply delays, by diversifying suppliers and including protective clauses in contracts. Price fluctuations are mitigated by negotiating contract terms and applying indexation mechanisms, and ESG risks are addressed by applying the Responsible Partnership Code. In addition, product quality and traceability are ensured through receipt inspections and verification of label and data sheet compliance, and the financial stability of suppliers is monitored to minimize supply chain disruption risks.

The company integrates sustainability criteria into the selection and annual evaluation of suppliers, taking into account the quality, environmental, social and governance (ESG) dimensions, according to the internal evaluation procedure. In 2024, the quality and ESG score had a weight of 20% in the final evaluation, being composed of quality (30%) and ESG (70%).

The evaluation of suppliers from this point of view is carried out through an electronic self-assessment questionnaire, which analyses both the quality component, namely the implementation and certification of quality management systems, product compliance, traceability and complaint management, as well as sustainability strategies, environmental impact, compliance with social standards and corporate

governance practices. Among the ESG criteria evaluated are carbon footprint, initiatives to reduce emissions, waste management, use of renewable energy, compliance with safety and health regulations, respect for human rights, prevention of forced labour and combating corruption. Through the questionnaire, Aquila requests relevant documentation on sustainability and periodically monitors suppliers' compliance.

In the 2024 assessment process, 166 suppliers received self-assessment questionnaires, and 77% of them responded. Of these, 83.7% stated that they had implemented a code of ethics and conduct, which includes aspects such as human rights – 71%, policies for preventing discrimination and harassment in the workplace – 68.7%, equal opportunities policies 50%, policies for promoting diversity and inclusion – 61.4%, policies on corruption and bribery – 62%, prevention of conflicts of interest – 65.6%, measures against money laundering and anti-competitive practices – 60%, complaints management system – 69.2%, information security measures – 71%.

Aquila aims to expand this process in the coming years, by strengthening monitoring and evaluation mechanisms and aligning it across all subsidiaries for uniform application across the entire group.

To promote sustainable practices, Aquila actively collaborates with suppliers to support sustainability initiatives, such as the use of recycled materials and renewable energy. The company also prioritizes local suppliers for various product categories, such as office supplies, IT and communication equipment, furniture, inventory items and packaging supplies. This measure supports the development of the local economy, optimizes transportation costs and reduces fuel consumption.

For its own food products, Aquila collaborates only with suppliers certified according to recognized international standards, such as: BRC – Global Food Safety Standard; MSC and ASC – Standards for sustainable fisheries and aquaculture products; Non-GMO and Eco-Certificate – Certifications for organic and non-genetically modified products; Global GAP – Certification for responsible agriculture; Halal and Kosher – Certification requirements for specific markets. These certifications attest that suppliers have implemented quality and food safety control systems.

For our own non-food products, Aquila selects suppliers of packaging and other related materials with particular attention to their quality and compliance with ESG requirements. We also ensure that suppliers comply with environmental and sustainability requirements, including the use of recyclable materials and waste reduction.

G1-3 – Prevention and detection of corruption and bribery

The Aquila Group aims to ensure an environment of trust and transparency among its employees, shareholders, customers and suppliers. To support this objective, Aquila has implemented a system for preventing, detecting and resolving corruption and bribery incidents in accordance with the provisions of the Code of Ethics and Conduct and the Code for Responsible Partnership. These codes establish clear rules on the prohibition of bribery, the avoidance of conflicts of interest and the observance of ethical conduct. The system aims to ensure an ethical and integrity business environment, both for employees and business partners.

To prevent incidents, Aquila provides regular training to all employees, both upon hiring and every two years. They are informed about anti-corruption rules, ethics and integrity principles. Business partners are notified annually about anti-corruption standards and applicable compliance requirements, thus ensuring alignment with the company's values.

Also, the Code of Ethics and Conduct is annexed to the Internal Regulation, strengthening the application of integrity principles within the company, and the Code for Responsible Partnership will become an

integral part of new contracts with business partners, as well as existing contracts upon renewal or update.

These measures ensure the uniform application of ethics and corruption prevention principles in all internal or external relations of the company.

For incident reporting, Aquila provides the TrustLine platform, as well as the channels described on page 157.

Periodic checks and controls, as well as internal audit, contribute to the early identification of risks and exposures to corruption.

In case of an incident, the complaint investigation process is immediately initiated. It ensures objectivity, impartiality and confidentiality throughout the process. Complaints received are recorded in a secure electronic register, including important information such as the date, subject of the complaint and the method of resolution. Subsequently, the Integrity Officer analyses the complaint and, if necessary, initiates the investigation, being able to request additional information from the whistle-blower. The Integrity Officer is a person designated by a signed decision by the company's management, who is chosen in such a way as to be independent in the exercise of these duties.

Investigations are carried out by the Integrity Officer, with the support of specialist teams (legal, human resources or technical or other relevant departments) involved in the subsequent actions. These individuals are appointed by formal decision of the company management and respect the principles of confidentiality, impartiality and avoidance of conflicts of interest, according to the Whistleblowing Policy, depending on the nature of the case. In complex situations, Aquila may collaborate with specialized external consultants to ensure the impartiality and accuracy of the investigations. The Integrity Officer, as well as the members of the investigation team, act independently of the management chain involved.

The Integrity Officer informs the company management on how to resolve the report, respecting the principle of confidentiality and without disclosing the identity of the whistle-blowers. Upon completion of the investigation, it prepares an Investigation Report, which includes a summary of the steps taken, the conclusions and the evidence found. The report is sent to the company management without disclosing the identity of the whistle-blowers and, depending on the result, to the directors of the relevant departments, in order to allow the definition of the necessary action plans and the taking of appropriate decisions in order to protect the Company. Regardless of the outcome of the investigation, the person who made the warning will be informed of the conclusions, provided that he or she has provided correct and valid contact details. The procedure provides for clear deadlines, including confirmation of receipt of reports within 3 working days and their resolution within 3 months. In justified cases, the resolution deadline may be extended, and the whistle-blower is informed, if possible.

Aquila respects the confidentiality of the identity of whistle-blowers and the individuals involved, protecting them against any form of retaliation. All reports and data collected during the investigation are stored securely and kept for 5 years, as required by law. The individuals targeted by the report are protected against any unjustified negative treatment if the investigation does not confirm the facts reported.

Information about internal integrity channels and reporting policies is accessible on the company's intranet and on the official website www.aquila.ro, section INTEGRITATE.

The principles regarding the prevention of corruption, bribery and corruption are firmly established in the Aquila Group Code of Ethics and Conduct, which defines the standards of behaviour for all employees and business partners. The Code of Ethics and Conduct is an integral part of the Internal Regulation, reinforcing the mandatory rules that all employees must comply with in their daily activities. The Aquila Group runs an ongoing training program to ensure that employees understand and comply with these

principles.

Aquila Part Prod Com includes online and physical sessions for periodic training, addressed to all employees to ensure compliance with ethics, integrity and corruption prevention norms. Also, all executive directors have taken note of the provisions of the Internal Regulation and, implicitly, of the Code of Ethics and Conduct, within the aforementioned training process, assuming the responsibility to implement and comply with these principles in decision-making and operational processes. In the case of the other entities in the Group, the internal regulation were brought to the attention of employees at the time of their adoption or revision, according to applicable practices. However, no additional training was carried out in 2024. We aim to align the policies and extend the training process to all subsidiaries in 2025, to ensure a coherent application of ethics and conduct requirements throughout the Group.

Within Aquila Part Prod Com, the General Manager and the Deputy General Manager have equal responsibilities in ensuring compliance with the provisions of the Code of Ethics and Conduct. The Code is formally signed by the General Manager, and its approval and implementation are equally assumed by both functions, reflecting a shared commitment. In the other companies in the group, this responsibility falls to the Administrators and/or General Managers designated for each entity, ensuring the uniform application of ethical principles. The functions considered exposed to corruption and bribery risks, according to the company's internal analysis, were not included in the specific training programs on this topic.

In 2025, we aim to identify and implement concrete measures to strengthen training in this area. The actions will include the implementation of specialized training programs, aimed at employees in relevant areas, to improve the capacity to identify, manage and prevent corruption, bribery and corruption. These actions will be applied across the entire Group and aim to strengthen an organizational culture based on integrity.

3. Metrics and targets

G1-4 Incidents of corruption or bribery

During the reporting period, no convictions or fines were recorded for violations of anti-corruption and anti-bribery laws.

During this reporting period, no specific actions were required to address violations of procedures and standards regarding combating corruption and bribery.

During the reporting period, no cases of bribery or corruption were recorded.

There were no confirmed incidents where our own workers were fired or subject to disciplinary proceedings for incidents of corruption or bribery.

There were no confirmed incidents of contracts with business partners being terminated or not being renewed due to violations related to corruption or bribery.

No cases of corruption or bribery against the company and its own workers were reported during the reporting period.

During 2024, there were no incidents of corruption or bribery involving actors in our value chain. Also, the company and its employees were not involved in any litigation related to corruption or bribery.

G1-5 Political influence and lobbying activities

According to the provisions of the Code of Ethics and Conduct, Aquila does not support, directly or indirectly, political parties, political formations, political candidates (regardless of their electoral status) or public authorities. Support is defined in a broad sense, including contributions provided through third parties, such as consultants, suppliers, customers or other commercial partners.

Aquila does not carry out political influence activities, therefore, there are no representatives designated within the administrative, management or supervisory bodies to oversee these activities.

Aquila has not made any financial or in-kind contributions to political entities, either directly or indirectly.

Aquila does not engage in political influence activities or interact with public officials. Accordingly, there are no political influence topics or official positions expressed in this regard. Also, no record is maintained documenting such positions.

Aquila does not engage in lobbying or other actions aimed at influencing public policies, legislation or the decision-making process of European and national institutions, as defined in the EU Transparency Register and the applicable legal framework. The company is not involved in initiatives aimed at political influence and does not carry out activities such as:

- organizing or participating in meetings, conferences or events with the intention of influencing the decisions of the European Union institutions or other public authorities.
- contributing to consultations, hearings or other similar initiatives aimed at influencing the legislative or regulatory process;
- organizing communication campaigns, platforms, networks or local initiatives aimed at influencing political decisions;
- preparing or commissioning policy and position papers, amendments, polls and surveys, open letters or other communication and information materials for the purpose of influencing legislation or public policies.

Consequently, Aquila is not registered in the EU Transparency Register or in similar registers in Romania or other Member States. At the same time, there is no legal obligation to register in such registers.

None of the members of the Board of Directors, management or supervisory bodies held public positions (including in regulatory authorities) in the two years prior to their appointment to positions within Aquila.

Although Aquila is not involved in lobbying or influencing public decisions, as described above, Aquila Part Prod Com is a member of the Association of Goods Distribution Companies in Romania (ACDBR). This association operates under the provisions of Government Ordinance no. 26/2000 on associations and foundations and aims to support the interests of its members in the consumer goods distribution sector in Romania. To achieve this goal, ACDBR follows the legislative process and develops requests, points of view, participates through representatives in debates on draft normative acts with representatives of public institutions. Aquila's involvement within ACDBR exclusively targets aspects relevant to the industry, without having as its objective the direct influence of public policies.

G1-6 Payment practices

The Aquila Group respects the contractual terms agreed with all suppliers, regardless of their size and without distinguishing between SMEs and other types of commercial companies in terms of payment terms and conditions.

On average, the Aquila Group pays an invoice within 54 days, this term being calculated based on the ratio between trade payables and cost of goods sold, adjusted to a 360-day financial year. Within the Aquila Group, the payment terms negotiated with internal and external suppliers, based on commercial contracts, are up to 120 days. The company's practice is to respect these terms and to permanently monitor financial flows in order to maintain the stability of commercial relations. According to data reported at the Group level, 80% of payments are made within 54 days.

2024 is the first year of reporting under ESRS, and this information was available in the current reporting structure. Aquila is in the process of implementing new processes and systems, including a new ERP, which will improve the monitoring and reporting of payment terms. In 2025-2026, the transition will continue, with the possibility of detailing standard payment terms and the percentage of payments made according to them from 2027, aligning us with the requirements of ESRS G1-6. For the reporting year 2024, at the level of Aquila Part Prod Com S.A. there is only one case pending in court, having as its object a small claim filed by a supplier, regarding delays in making payments for services provided. Although the amounts owed were paid in full on 17.12.2024, the file remains active in court until the final settlement. The other companies in the Aquila Group do not register pending legal proceedings for payment delays.

Aquila aims to maintain a balanced partnership with its suppliers by respecting contractual payment terms to optimize working capital management and reduce operational risks.

In the absence of measurable results-oriented targets, the Aquila Group monitors the effectiveness of its actions regarding payment practices by analysing compliance with contractual terms and possible delays. This allows for the identification of trends and adjustment of measures to optimize working capital management and maintain a balanced partnership with suppliers.

The defined level of ambition aims to respect contractually established payment terms and maintain responsible business relationships, based on transparency and compliance. Currently, progress is assessed qualitatively through the analysis of payment management and quantitatively through internal monitoring of compliance with deadlines. With the development of the new 2027 strategy, clear objectives will be set for the improvement and optimization of payment practices.

Annex 1 – Eligibility Assessment according to the EU Taxonomy

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2024

Financial year 2024	2024			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.)-eligible (A.2.) turnover, year 2023	Category enabling activity	Category transitional activity
Economic Activities	Code	Turnover	Proportion of CapEx	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				
		RON	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
-	-	-	0,00%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	-
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0,00%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Of which enabling		-	0,00%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which transitional		-	0,00%	0%						N	N	N	N	N	N	N	0%		T
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;										
Freight transport services by road	CCM 6.6	87.188.775,89	2,96%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1,95%		
Acquisition and ownership of buildings	CCM 7.7	4.638.527,54	0,16%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		
Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		91.827.303,43	3,12%	3,12%	0%	0%	0%	0%	0%								1,95%		
Turnover of Taxonomy-eligible activities (A.1+A.2)		91.827.303,43	3,12%	3,12%	0%	0%	0%	0%	0%								1,95%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy- non-eligible activities		2.853.633.926,72	96,88%																
TOTAL (A + B)		2.945.461.230,15	100%																

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	2024			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Minimum Safeguards	Proportion of CapEx - aligned (A.1.) or eligible (A.2.) CapEx, year 2023	Category enabling activity	Category transitional activity
Economic Activities	Code	CapEx	Proportion of CapEx	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				
		RON	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	D/N	%	E	T
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
-	-	-	0,00%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	-
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0,00%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Of which enabling		-	0,00%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which transitional		-	0,00%	0%						N	N	N	N	N	N	N	0%		T
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;										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	15.401.923,54	9,16%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		
Freight transport services by road	CCM 6.6	30.579.016,25	18,18%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								38,90%		
CapEx of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		45.980.939,79	27,33%	27,33%	0%	0%	0%	0%	0%								38,90%		
CapEx of Taxonomy-eligible activities (A.1+A.2)		45.980.939,79	27,33%	27,33%	0%	0%	0%	0%	0%								38,90%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy- non-eligible activities		122.246.184,57	72,67%																
TOTAL (A + B)		168.227.124,36	100%																

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	2024			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Minimum Safeguards	Proportion of OpEx - aligned (A.1.) or eligible (A.2.) OpEx, year 2023	Category enabling activity	Category transitional activity
Economic Activities	Code	OpEx	Proportion of OpEx	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				
		RON	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	D/N	%	E	T
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
-	-	-	0,00%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	-	-
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0,00%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Of which enabling		-	0,00%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which transitional		-	0,00%	0%						N	N	N	N	N	N	N	0%		T
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;										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	4.300.502,92	17,32%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		
Freight transport services by road	CCM 6.6	16.880.486,09	68,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,83%		
Acquisition and ownership of buildings	CCM 7.7	1.306.587,75	5,26%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,00%		
OpEx of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		22.487.576,76	90,59%	90,59%	0%	0%	0%	0%	0%								0,83%		
OpEx of Taxonomy-eligible activities (A.1+A.2)		22.487.576,76	90,59%	90,59%	0%	0%	0%	0%	0%								0,83%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy- non-eligible activities		2.335.074,91	9,41%																
TOTAL (A + B)		24.822.651,67	100%																

Provision of information referred to in Article 8, paragraphs (6) and (7), regarding nuclear activities and fossil gas-related activities

Row	Nuclear energy related activities	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO