PRINCIPLES/ RECOMMENDATIONS	YES/NO/ NOT APPLICABLE	COMMENTS
Any member of the company's supervisory and management body should avoid a situation where his/her personal interests are or may be in conflict with the company's interests. In case such a situation did occur, a member of the company's supervisory or management body should, within a reasonable period of time, notify other members of the same body or the body of the company which elected him/her or the company's shareholders of such situation of a conflict of interest, indicate the nature of interests and, where possible, their value.	Yes	The members of the Company's supervisory and management bodies have a duty to avoid conflict of interest situations. If such a situation occurs, such person must notify other members of the same body or the body of the Company which elected him/her or the Company's shareholder of such situation of a conflict of interest, indicate the nature of interests and, where possible, their value.
Principle 7: Remuneration policy of the company		
The remuneration policy and the procedure for review and disclosure of such policy established at the company should prevent potential conflicts of interest and abuse in determining remuneration of members of the collegial bodies and heads of the administration, in addition it should ensure the publicity and transparency of the company's remuneration policy and its long-term strategy.		
7.1. The company should approve and post the remuneration policy on the website of the company; such policy should be reviewed on a regular basis and be consistent with the company's long-term strategy.	No	The Company does not have an approved remuneration policy determining the remuneration of members of the governance bodies. Legal acts do not impose such an obligation, as only the Company's bonds are traded publicly. However, the Company is going to approve the remuneration policy applicable to all its employees.
7.2. The remuneration policy should include all forms of remuneration, including the fixed-rate remuneration, performance-based remuneration, financial incentive schemes, pension arrangements and termination payments as well as the conditions specifying the cases where the company can recover the disbursed amounts or suspend the payments.	No	The Company does not have an approved remuneration policy determining the remuneration of members of the governance bodies. Legal acts do not impose such an obligation, as only the Company's bonds are traded publicly. The remuneration policy for the employees that is going to be approved will define the regulation of different forms of remuneration.
7.3. With a view to avoid potential conflicts of interest, the remuneration policy should provide that members of the collegial bodies which perform the supervisory functions should not receive remuneration based on the company's performance.	No/Yes	The Company does not have an approved remuneration policy determining the remuneration of members of the governance bodies. Legal acts do not impose such an obligation, as only the Company's bonds are traded publicly. The members of the Supervisory Board do not receive remuneration based on the Company's performance.
7.4. The remuneration policy should provide sufficient information on the policy regarding termination payments. Termination payments should not exceed a fixed amount or a fixed number of annual wages and in general should not be higher than the non-variable component of remuneration for two years or the equivalent thereof. Termination payments should not be paid if the contract is terminated due to inadequate performance.	No	The Company does not have an approved remuneration policy determining the remuneration of members of the governance bodies. Legal acts do not impose such an obligation, as only the Company's bonds are traded publicly. Termination payments are made on the basis and according to the provisions of the Labour Code of the Republic of Lithuania and certain agreements.

PRINCIPLES/ RECOMMENDATIONS	YES/NO/ NOT APPLICABLE	COMMENTS
7.5. In the event that the financial incentive scheme is applied at the company, the remuneration policy should contain sufficient information about the retention of shares after the award thereof. Where remuneration is based on the award of shares, shares should not be vested at least for three years after the award thereof. After vesting, members of the collegial bodies and heads of the administration should retain a certain number of shares until the end of their term in office, subject to the need to compensate for any costs related to the acquisition of shares.	No	No financial incentive scheme is applied in the Company.
7.6. The company should publish information about the implementation of the remuneration policy on its website, with a key focus on the remuneration policy in respect of the collegial bodies and managers in the next and, where relevant, subsequent financial years. It should also contain a review of how the remuneration policy was implemented during the previous financial year. The information of such nature should not include any details having a commercial value. Particular attention should be paid on the major changes in the company's remuneration policy, compared to the previous financial year.	No	The Company does not have an approved remuneration policy determining the remuneration of members of the governance bodies. Legal acts do not impose such an obligation, as only the Company's bonds are traded publicly.
7.7. It is recommended that the remuneration policy or any major change of the policy should be included on the agenda of the general meeting of shareholders. The schemes under which members and employees of a collegial body receive remuneration in shares or share options should be approved by the general meeting of shareholders.	No	The Company does not have an approved remuneration policy determining the remuneration of members of the governance bodies. Legal acts do not impose such an obligation, as only the Company's bonds are traded publicly.
Principle 8: Role of stakeholders in corporate governance		
The corporate governance framework should recognize the rights of stakeholders entrenched in the laws or mutual agreements and encourage active cooperation between companies and stakeholders in creating the company value, jobs and financial sustainability. In the context of this principle the concept "stakeholders" includes investors, employees, creditors, suppliers, clients, local community and other persons having certain interests in the company concerned.		
8.1. The corporate governance framework should ensure that the rights and lawful interests of stakeholders are protected.	Yes	The Company ensures that the rights and lawful interests of stakeholders are protected.
8.2. The corporate governance framework should create conditions for stakeholders to participate in corporate governance in the manner prescribed by law. Examples of participation by stakeholders in corporate governance include the participation of employees or their representatives in the adoption of decisions that are important for the company, consultations with employees or their representatives on corporate governance and other important matters, participation of employees in the company's authorized capital, involvement of creditors in corporate governance in the cases of the company's insolvency, etc.	Yes	Stakeholders participate in the corporate governance of the Company in the manner established by law.
8.3. Where stakeholders participate in the corporate governance process, they should have access to relevant information.	Yes	Stakeholders are provided with information in the manner established by law.
8.4. Stakeholders should be provided with the possibility of reporting confidentially any illegal or unethical practices to the collegial body performing the supervisory function.	Yes	The contact details of the helpline are published on the Company's website in accordance with the Corruption Prevention Policy. People can report violations of the provisions of legal acts and norms of conduct committed by the executives and employees of the Company and the companies directly or indirectly controlled by the Company.

PRINCIPLES/ RECOMMENDATIONS	YES/NO/ NOT APPLICABLE	COMMENTS
Principle 9: Disclosure of information The corporate governance framework should ensure the timely and accurate disclosure of all material corporate issues, including the financial situation, operations and governance of the company.		
9.1. In accordance with the company's procedure on confidential information and commercial secrets and the legal acts regulating the processing of personal data, the information publicly disclosed by the company should include but not be limited to the following:		
9.1.1. operating and financial results of the company;	Yes	This information is published in the Company's consolidated financial statements and consolidated annual report.
9.1.2. objectives and non-financial information of the company;	Yes	This information is published in the Company's consolidated annual report.
9.1.3. persons holding a stake in the company or controlling it directly and/or indirectly and/or together with related persons as well as the structure of the group of companies and their relationships by specifying the final beneficiary;	Yes	This information is published in the Company's consolidated financial statements.
9.1.4. members of the company's supervisory and management bodies who are deemed independent, the manager of the company, the shares or votes held by them at the company, participation in corporate governance of other companies, their competence and remuneration;	Yes	This information is published in the Company's consolidated annual report. As the legal acts do not require to disclose the remuneration of the members of the Company's supervisory and management bodies, this information is not disclosed.
9.1.5. reports of the existing committees on their composition, number of meetings and attendance of members during the last year as well as the main directions and results of their activities;	Yes	This information is published in the Company's consolidated annual report.
9.1.6. potential key risk factors, the company's risk management and supervision policy;	Yes	This information is published in the Company's consolidated annual report.
9.1.7. the company's transactions with related parties;	Yes	This information is published in the Company's consolidated financial statements.
9.1.8. main issues related to employees and other stakeholders (for instance, human resource policy, participation of employees in corporate governance, award of the company's shares or share options as incentives, relationships with creditors, suppliers, local community, etc.);	Yes	The relevant information is published in the Company's consolidated annual report.
9.1.9. structure and strategy of corporate governance;	Yes	This information is published in the Company's consolidated annual report.
9.1.10. initiatives and measures of social responsibility policy and anti-corruption fight, significant current or planned investment projects. This list is deemed minimum and companies are encouraged not to restrict themselves to the disclosure of information included into this list. This principle of the Code does not exempt companies from their obligation to disclose information as provided for in the applicable legal acts.	Yes	This information is published in a corporate social responsibility report of the Company and its group, which is a part of the consolidated annual report of the Company.

PRINCIPLES/ RECOMMENDATIONS	YES/NO/ NOT APPLICABLE	COMMENTS
9.2. When disclosing the information specified in paragraph 9.1.1 of recommendation 9.1, it is recommended that the company which is a parent company in respect of other companies should disclose information about the consolidated results of the whole group of companies.	Yes	Consolidated information is disclosed.
9.3. When disclosing the information specified in paragraph 9.1.4 of recommendation 9.1, it is recommended that the information on the professional experience and qualifications of members of the company's supervisory and management bodies and the manager of the company as well as potential conflicts of interest which could affect their decisions should be provided. It is further recommended that the remuneration or other income of members of the company's supervisory and management bodies and the manager of the company should be disclosed, as provided for in greater detail in tion. Information should be disclosed to all parties concerned at the same time.	Yes	The information about professional experience, qualifications and potential conflicts of interest, if any, of the members of the Company's supervisory and management bodies, the Chief Executive Officer is disclosed. As the legal acts do not require to disclose the remuneration of the members of the Company's supervisory and management bodies, the Chief Executive Officer, this information is not disclosed.
9.4. Information should be disclosed in such manner that no shareholders or investors are discriminated in terms of the method of receipt and scope of information. Information should be disclosed to all parties concerned at the same time.	Yes	Information is disclosed through securities exchanges in Lithuania and Ireland.
Principle 10: Selection of the company's audit firm The company's audit firm selection mechanism should ensure the independence of the report and opinion of the audit firm.		
10.1. With a view to obtain an objective opinion on the company's financial condition and financial results, the company's annual financial statements and the financial information provided in its annual report should be audited by an independent audit firm.	Yes	The Company's and the Group's annual financial statements and the financial information provided in the consolidated annual report are audited.
10.2. It is recommended that the audit firm would be proposed to the general meeting of shareholders by the supervisory board or, if the supervisory board is not formed at the company, by the management board of the company.	Yes	The Company's auditor is selected by holding a tender procedure. The Audit Committee supervises the tender procedure. Referring to the opinion of the Audit Committee, the Supervisory Board proposes an audit firm to the sole shareholder.
10.3. In the event that the audit firm has received remuneration from the company for the non-audit services provided, the company should disclose this publicly. This information should also be available to the supervisory board or, if the supervisory board is not formed at the company, by the management board of the company when considering which audit firm should be proposed to the general meeting of shareholders.	Yes	The Company discloses information about amounts it has paid the auditor for non-audit services in its consolidated annual report.

Other Supporting Information

GHG Calculation Methods

GWP values used in the calculation are based on IPCC AR4, AR5, or AR6, depending on the decision made by the emissions factor providers.

The methods used to calculate the Scope 3 GHG inventory are in line with the GHG Protocol Corporate Value Chain Standard. Higher tier methods have been used for material categories, where materiality has been evaluated based on the weight of a relevant category in the total Scope 3 inventory.

SCOPE 3 CALCULATION METHODS

SCOPE 3 CATEGORIES	MATERIALITY	METHOD
Category 1. Purchased services	Not Material	Spend-based method
Category 1. Purchased goods	Material	Average-data method
Category 2. Capital goods	Not Material	Spend-based method
Category 3. Fuel and energy-related activities	Not Material	Average-data method
Category 4. Upstream transportation and distribution	Not Material	Distance-based method
Category 5. Waste generated in operations	Not Material	Waste-type-specific method
Category 6. Business travels	Not Material	Spend-based method
Category 7. Employee commuting	Not Material	Average-data method
Category 8. Upstream leased asset	Not occurring	Not occurring
Category 9. Downstream transportation	Not occurring	Not occurring
Category 10. Processing of sold products	Not occurring	Not occurring
Category 11. Use of sold products	Not Material	Direct use-phase emissions
Category 12. End-of-life treatment of sold products	Not Material	Waste-type-specific method
Category 13. Downstream leased assets	Not Material	Asset-specific method
Category 14. Franchises	Not Material	Average-data method
Category 15. Financial investments	Not occurring	Not occurring

The inventory for the most material Scope 3 Category 1 has been compiled using the industry average emissions factors, that have been applied at product category level (one level above SKU), with categories specified per our internal business intelligence systems. The weighted average emission factor Data Quality Ratio (DQR) of Scope 3 Category 1 Food and Beverages subset of emissions is estimated at 2.7[9].

It is planned to further refine the granularity of the calculations of GHG inventory using indirect sources information, before starting to work on transition to direct sources of information.

[9] DQR – Data Quality Ratio, establishes the quality of the emission factors, and is measured in range from 1 – very good, to 5 – very poor. The European Commission recommends caution in using data with DQRs greater than 3.

Total Waste Generation and Handling

WASTE GENERATION AND HANDLING	REPORTING YEAR, 2023
Total amount of waste generated	96,078
Total amount by weight diverted from disposal:	75,246
Hazardous waste:	91
preparation for reuse	-
recycling	88
other recovery operations	2
Non-hazardous waste:	75,155
preparation for reuse	3,613
recycling	70,034
other recovery operations	1,508
Directed to disposal:	20,833
Hazardous waste:	30
incineration	22
landfill	8
other disposal operations	0
Non-hazardous waste:	20,803
incineration	2,485
landfill	18,256
other disposal operations	62
total amount of non-recycled waste	20,833
share of non-recycled waste	21.7%

Methodologies Applied for Employee-related Disclosures

Non-employee workers FTE

We report non-employee workers as full-time equivalents for each reporting period. To do this, we add up all the hours worked by contractors from employment service companies (classified under NACE code 78) and self-employed workers. Then, we divide this total by the number of working hours in a year for a standard employee, who works 5 days a week for 8 hours each day. We adjust this calculation for national holidays but don't account for annual vacation time.

[306-3] [306-4]