SuperDrob

Capital Group Sustainability Report

2024/25

Start

I AM AN INTERACTIVE REPORT!

1. Click the chicken icon in the bottom-left corner to return to the cover page.
2. Click the arrow in the bottom-right corner to return to the table of contents.
3. To navigate directly to a specific chapter, use the menu located at the top of each page.
4. Looking for a specific **GRI or ESRS disclosure**? Use the disclosure index table at the end of the report. Click on the page number associated with the relevant disclosure for easier navigation.

TABLE OF CONTENTS

1. Facts and figures **3**

2. A Letter from the Owner **4**

3. About SuperDrob Group **5**

3.1. The Group's mission, vision and values 5
3.2. Structure, reporting scope and governing bodies 5
3.3. Group's companies 7
3.4 ESG Committee 14
3.5. Ethics, compliance and anti-corruption policy 15
3.6. Risk management 15
3.7. Value chain 16
3.8. Stakeholder involvement 19
3.9. Double materiality analysis 24

4. Responsible business practices **29**
4.1. Ethics and responsibility in the value chain 29
4.2. Effective communication 30

5. Our success is our staff **35**
5.1. Dialogue and development as our path to creating a good working environment 36
5.2. Attractive employer 36

6. Safety, quality and responsible manufacturing **43**
6.1. Our staff safety 43
6.2. Process and product safety 49
6.3. Reduction of losses and waste 58
6.4. Animal welfare 58
6.5. We support each and every one of our breeders 59
6.6. Cybersecurity 60
6.7. Security - so that everyone can feel safe 61

7. The environment and sustainable development in the agri-food sector **62**
7.1. Environmental management 63
7.2. Water management 63
7.4. Circular economy 65
7.5. Carbon footprint 65
7.6. Transition plan 66
7.7. Raising environmental awareness 68
7.8. Packaging and the use of recycled material 69

8. The Henryk Lipka 'Uskrzydlamy' Foundation for Social Development **70**

9. About the report **73**

SuperDrob

Warszawa, August 2026 | superdrob.pl

1. FACTS AND FIGURES

1 967 employees

5 114 unique products

3,28 BN sales revenue in 2025

Over **33** years in business

GRI 102-1, 102-6, 102-7

ESRS SBM-1

SuperDrob S.A., one of Poland's leading poultry producers, has been operating since 1993, when the company's founder – Henryk Lipka – bought out Warszawskie Zakłady Drobiarskie (Warsaw Poultry Processing Plant).

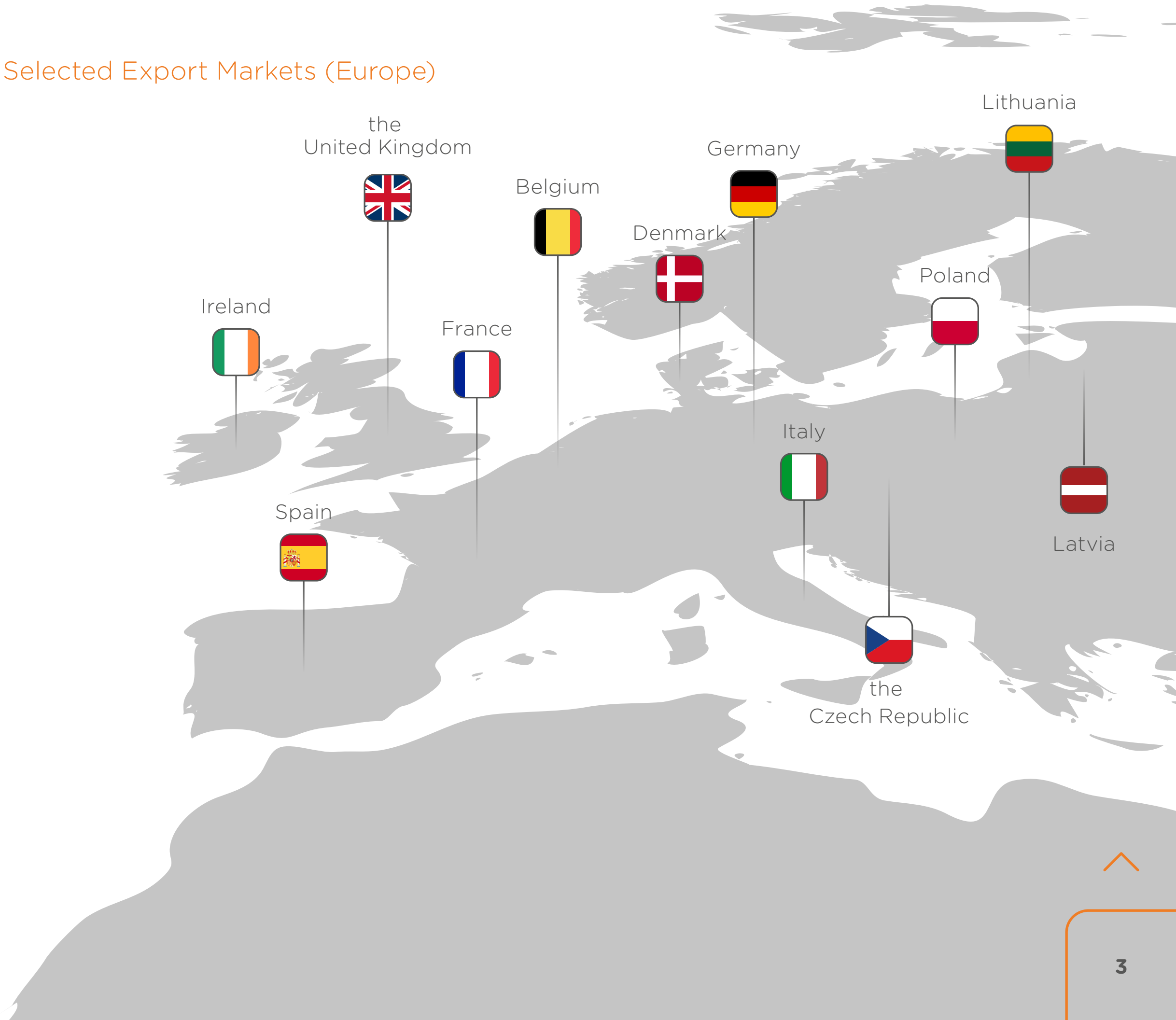
As the company continued to grow in 2012, the SuperDrob Group was established.

Since 2017, SuperDrob S.A. has been working with Charoen Pokphand Foods (CPF), a global leader in the agri-food sector.

Since 2024, the SuperDrob Capital Group has been operating as a multi-food group under the corporate brand LipCo Foods.

We are expanding our international network of partnerships, supplying products to business partners in over 50 export markets. Our business activities include, amongst other things, the production and processing of poultry, ready-made meals and convenience foods, fish and seafood, gyoza dumplings, snacks, batters, drinks and pet food, as well as international trade, transport and logistics.

Selected Export Markets (Europe)



2. A LETTER FROM THE OWNER

GRI 102-14, 102-16

ESRS SBM-1, GOV-1

Dear Readers,

We are proud to share the SuperDrob Group's Sustainability Report. This is the fourth report produced by our organisation.

At the start of 2024, we launched the LipCo Foods corporate brand, bringing together under its umbrella the brands that had previously operated as part of the SuperDrob and CPF Poland Capital Groups.

Today, five business lines operate under the LipCo Foods corporate brand, comprising 22 specialised segments and employing nearly 2,000 employees across 18 production sites. Within the Group's companies, vertical integration is being developed in the poultry sector, as well as in the segments responsible for ready-made meals, convenience foods, fish and seafood, gyoza dumplings, snacks, drinks, pet food, international trade, transport and logistics, and energy.

The past few years have been marked by rapid growth, both on an organizational level and in global markets. The path we have chosen has enabled us to reinforce the values on which we base our actions.

The first of these is Friendliness – a value that expresses our fundamental attitude towards people and our surroundings. It forms the foundation on which we build all our relationships – both within and outside the organisation.

This in turn gives rise to Collaboration – every day, we foster an environment based on mutual support, openness and partnership, both amongst our employees and in our relationships with stakeholders.

Collaboration inspires us to Think Outside The Box – a constant search for solutions that go beyond conventional approaches, whether in developing our offering, improving processes, or fostering social responsibility. This approach allows us to plan more boldly and take into account the impact of our decisions on future generations.

This is complemented by Goal Orientation – a value that motivates us to translate our vision into concrete actions and to pursue consistent development, regardless of changing market conditions.

This document not only describes our activities, but also sets out our aspirations and longterm commitments. I believe that this confirms that we are actively helping to shape a more sustainable future.

Yours faithfully,

César Lipka

3. ABOUT SUPERDROB GROUP

GRI 102-14, 102-16, 102-18

ESRS GOV-1, SBM-1, G1-1

The SuperDrob Capital Group is an integrated multi-food group combining production, processing, logistics and innovation within a cohesive business structure. Operations comprise 22 business segments across 18 production sites, and the Group's products are supplied to over 50 countries worldwide. The Group's companies employ nearly 2,000 people on fixed-term employment contracts. Given the scale and international nature of its operations, corporate governance is not merely a regulatory requirement for the Group. It constitutes the foundation of the trust placed in us by our employees, customers and business partners, contract farmers, business associates and the communities in which we operate.

3.1. THE GROUP'S MISSION, VISION AND VALUES

GRI 102-16, 103-3

ESRS SBM-1, G1-1

From a legal and reporting perspective, the organisation operated as the SuperDrob Group in 2024–2025. The Group comprises nearly twenty companies, which have been operating under the shared LipCo Foods logo since 2024.

LipCo Foods

3.2. STRUCTURE, REPORTING SCOPE AND GOVERNING BODIES

GRI 102-5, 102-45

ESRS SBM-1, BP-1, GOV-1

OWNERSHIP STRUCTURE

The owners of SuperDrob S.A. (the parent company of the SuperDrob Group) are LipCo sp. z o.o. (50.15%) and Charoen Pokphand Foods Public Company Limited (49.45%).

The beneficial owner of SuperDrob S.A. are the Lipka family – César Lipka and Zygmunt Lipka. The company's family heritage, dating back to 1993, underpins a longterm, intergenerational approach to management and oversight.

GRI 102-46

REPORTING SCOPE

The reporting scope is essentially consistent with the consolidation scope for financial reporting and comprises only those entities forming part of the SuperDrob Group. This approach forms the basis for ESG disclosures and reflects the Group's governance and operational structure (ESRS 2 BP-1). At the same time, in line with the ESRS principles, as part of the materiality assessment process, the Group considers material impacts, risks, and opportunities across the entire value chain, including those beyond the Group's formal boundaries (ESRS 1, described in subsequent chapters). As there is no formal obligation to report on ESG matters, current disclosures are voluntary and do not yet fully comply with all ESRS requirements; the Group is in the process of gradually aligning the scope and quality of its reporting with the applicable standards.

THE MANAGEMENT BOARD OF SUPERDROB S.A.

The Management Board of SuperDrob S.A. is responsible for managing the Company's affairs and representing it externally. In accordance with the Company's Articles of Association, where the Management Board consists of more than one member, each member of the Management Board is entitled to represent the Company independently. The Management Board of SuperDrob S.A. comprises:

Piotr Her
President of the Management Board

Piotr Grzonkowski
Vice President of the Management Board

Beata Kowalska
Member of the Management Board

Małgorzata Plichta
Member of the Management Board

Tadeusz Baranowski
Member of the Management Board

Marcin Strzelecki
Member of the Management Board

Robert Bogusz
Member of the Management Board

* as of 30/06/2026

SUPERVISORY BODIES

GRI 102-18, 102-2

ESRS GOV-1

The Supervisory Board of SuperDrob S.A.*

The Supervisory Board is responsible for the ongoing supervision of the Company's activities. The Supervisory Board comprises:

- Cesar Lipka - SuperDrob Chairman of the Supervisory Board
- Krzysztof Borowski
- William Derrenger Baum
- Marcin Borek
- Zbigniew Stefan Jagiełło
- Prasit Chalongchaichan
- Pisit Ohmpornnuwat
- Nattawat Chunhawuttiyanon
- Parinya Kaarunayadhorn

3.3. GROUP'S COMPANIES

The composition of the Management Boards of the Group companies presented in this report reflects the status as of 30 June 2025. Any changes that occurred after this date have not been included in the information presented.

SuperDrob

SuperDrob S.A.

SuperDrob is responsible for the production, processing and sale of chicken products. The product portfolio includes, amongst other things, fresh meat, semi-prepared products, convenience products and ready-made meals.

Our poultry cutting and processing plants are located in Karczew (Masovian Voivodeship) and Lublin (Lubelskie Voivodeship), whilst the plants responsible for convenience products are based in Łódź (Łódzkie Voivodeship) and Goleniów (West Pomeranian Voivodeship).

Production capacity:

- The sites in Karczew and Lublin produce a combined total of around 110 million units of the raw product per year.
- The sites in Łódź and Goleniów produce around 55,000 tonnes a year.
- The Premium segment produces around 12,000 tonnes a year.

SuperDrob operates two poultry hatcheries: one in Stoczek Węgrowski (Masovian Voivodeship) and one in Turka (Lubelskie Voivodeship). The hatchery's total production capacity is 120 million chickens per year.

SuperDrob has developed its own ecosystem covering agriculture and food processing. Having hatcheries, farms, a processing and distribution facility, as well as a feed mill in Łuków, enables us to offer complete farm-to-shelf solutions. This gives us full control over quality, animal welfare and product safety at every stage of production.

Idyllic Chicken

The Idyllic Chicken brand represents the premium poultry segment, sourced from Polish farms. These products are characterised by a growth period approximately 30% longer than that of standard chickens, a diet based exclusively on plant-based feed, and the absence of antibiotics and coccidiostats at every stage of rearing.

This solution strikes a balance between high animal welfare standards and affordability for consumers. Production is based on a balanced diet comprising plant-based feed supple-mented with carrots, minerals, vitamins and probiotics.

The Idyllic Chicken, launched in 2018, it comes 100% from Polish farms, and the quality and standards of rearing are confirmed by SGS certificates.

BeFoodie brand (ready-made meals)

BeFoodie is a brand offering convenience food products that meet the needs of consumers looking for quick and convenient meal solutions. The range includes ready-made meals and products designed to make everyday meal preparation easier, combining convenience with high quality and consistent flavour.

The brand's development is based on adapting its range to changing consumer preferences and market trends, including the growing importance of ease of preparation, reducing the time spent in the kitchen, and the availability of a diverse range of products. In this respect, BeFoodie meets the needs of modern consumers, contributing to the growth of the ready-meal sector.

BeFoodie dishes are inspired by cuisines from around the world – from Asian gyoza dumplings and ready meals, American crispy chicken nuggets, through Polish classics with a modern twist.

CPF Poland S.A.

To date, CPF Poland has mainly been involved in providing shared services (support services for core operational activities) to companies within the Group. CPF Poland has now ceased its activities in these areas and operates as a holding company; it may, to a limited extent, provide consultancy services to other companies within the Group.

The Management Board of CPF Poland S.A.:

Robert Saternus
Member of the Management Board

Robert Bogusz
Member of the Management Board

Jarosław Kowalewski
Member of the Management Board

Food Port sp. z o.o.

Food Port is responsible for distributing the SuperDrob Group's products within the

HoReCa sector – both directly (to restaurant chains and ready-meal manufacturers) and to wholesale customers (distributors) who resell them. The company operates as a distributor on the domestic and international markets. It supports other Group companies with their export and import activities, and also acts as an intermediary in trade on behalf of entities outside the Group.

We import: Speciality ingredients for Asian cuisine (panko, rice, noodles), dairy products and plant-based drinks (milk, coconut water), sauces, pastes and syrups.

We export: Products from the Group and external suppliers – including confectionery, fruit, drinks and meat products.

The Management Board of Food Port sp. z o.o.:

Przemysław Kamiński
Member of the Management Board

Joanna Skerczyńska
Member of the Management Board

SuperDrob Fermy sp. z o.o.

SuperDrob Fermy is a holding company comprising StoFarm and A Farm, which are responsible for our broiler and laying hen farms.

The Management Board of SuperDrob Fermy sp. z o.o.:

Piotr Her
President of the Management Board

Krzysztof Borowski
Member of the Management Board

Piotr Grzonkowski
Member of the Management Board

STOFARM

StoFarm sp. z o.o.

As part of StoFarm, we are developing our own breeding of broilers and layers (breeders). We build modern farms with underfloor heating and biosecurity measures. Our farms meet the highest Genesis certification standards. StoFarm manages poultry farms in Uchańka (Lubelskie Voivodeship), Łukowisko (Lubelskie Voivodeship) and Drelów (Lubelskie Voi-vodeship), as well as a breeding farm in Mokodoby (Masovian Voivodeship).

The company's other areas of activity include:

- Acquiring land for investment projects;
- Professional poultry loading carried out by trained teams who ensure the welfare of the chickens;
- Specialist cleaning and disinfection of livestock facilities, provided to the SuperDrob Group and to poultry farmers with whom the Group has signed contracts,
- Centralised cleaning of the production facilities belonging to the
- SuperDrob Group, where production takes place.

Zarząd spółki StoFarm sp. z o.o.:

Robert Dudzik
President of the Management Board

Agnieszka Trojanowska
Member of the Management Board

Anna Dudzik
Member of the Management Board

Tomasz Pietrusiński
Member of the Management Board

A-Farm sp. z o.o.

A-Farm is responsible for a broiler farm located in Bedlno Radzyńskie (Lubelskie Voivode-ship).

The Management Board of A-Farm sp. z o.o.:

Piotr Grzonkowski
President of the Management Board

Robert Dudzik
Member of the Management Board

Avet sp. z o.o.

The AVET Veterinary Practice was es-tablished in 2016 as a private veterinary clinic. Its role is to provide comprehensive services to poultry farms – broiler chicken farms, breeding hen farms and hatcheries. The range of services includes animal health monitoring, the design and implementation of preventative health programmes, advisory services and training on breeding and farm biosecurity, as well as audits.

Production capacity: The company serves around 110 farms and up to 5.5 million head of poultry.

The Management Board of Avet sp. z o.o.:

Piotr Mierzejewski
President of the Management Board

Katarzyna Grygo-Małuj
Member of the Management Board

Dorota Cegieła
Member of the Management Board

ŁukPasz sp. z o.o.

In 2019, the ŁukPasz animal feed mill was es-tablished in Łuków (Lubelskie Voivodeship). We produce feed for poultry farmers, mainly for our Group's own needs.

Production capacity: 290,000 tonnes of feed per year – which means up to 50 million hens a year are fed with feed from Łuków.

The Management Board of ŁukPasz sp. z o.o.:

Piotr Grzonkowski
President of the Management Board

Dawid Szczotka
Member of the Management Board

CPF Culinar sp. z o.o.

CPF Culinar is responsible for the product range in the Fish and Seafood segment. CPF Culinar's headquarters are located in Żeromin (Łódzkie Voivodeship). The site is ASC-certified.

Production capacity: 90 million products a year – 5,000 tonnes of fish and 10,000 tonnes of seafood.

The Management Board of CPF Culinar sp. z o.o.:

Robert Bogusz
Member of the Management Board

Robert Saternus
Member of the Management Board

NORSO brand

NORSO is a brand specialising in fish and seafood products. Its offers a wide variety of products sourced from both the cold northern waters (**NOR**TH), such as mussels, and the warmer southern waters (**SO**UTH), including prawns.

Chi Mei Food Europe sp. z o.o.

Chi Mei Food Europe is the result of a strategic partnership between the Polish SuperDrob company and the Taiwanese CHI MEI Frozen Food Co., Ltd. As part of a joint venture, Chi Mei Food Europe manufactures and sells gyoza dumplings.

Production capacity: 500 tonnes per month, which is equivalent to 22.7 million gyoza dumpligns

The Management Board of Chi Mei Food Europe sp. z o.o.:

Paulina Piotrowska
Member of the Management Board

Małgorzata Plichta
Member of the Management Board

Martin Tien
Member of the Management Board

Plant-Tec Europe sp. z o.o.

Plant-Tec Europe manufactures functional blends, breading systems, marinades and sea-sonings. The site in Dąbrówka Wielka (Łódzkie Voivodeship) began operations in December 2023.

Production capacity: 12,000 tonnes per year

The Management Board of Plant-tec sp. z o.o.:

Robert Bogusz
President of the Management Board

Brink Bev S.A.

In 2024, we started manufacturing drinks and launched Brainer – Poland's first brain drink. This product represents a new category of functional drinks, designed to support cogni-tive functions such as concentration, memory, creativity and general mental alertness, whilst containing no taurine or caffeine. Brainer is available in retail chains, at petrol stations, in pharmacies and on e-commerce platforms.

The Management Board of Brink Bev S.A.:

Cezary Broda
President of the Management Board

Aneta Stępniak
Member of the Management Board

Joanna Skerczyńska
Member of the Management Board

SuperTrans sp. z o.o.

SuperTrans supports the logistics opera-tions of the Group's companies, whilst also offering services to external companies. The range of services includes:

- Supporting the Group's vertical inte-gration by transporting hatching eggs, day-old chicks, livestock, feed and the ingredients used in feed production,
- Transport between production sites, deliv-eries to customers, international transport services in Western and Southern Europe;
- Car service and car wash;
- Leasing of over 300 passenger cars to the Group's companies, a car hire service for external customers, and the sale of used cars.

Daily volumes: transport of 350 thousand chickens, 1000 tonnes of feed and ingredi-ents, 300 thousand day-old chicks

The Management Board of SuperTrans sp. z o.o.:

Tomasz Dąbrowski
President of the Management Board

Jolanta Czaplak
Member of the Management Board

Marcin Palenik
Member of the Management Board

PetRepublic sp. z o.o.

PetRepublic specialises in the production of pet food, offering over 400 varieties of wet food and treats for dogs and cats. Two own brands are being developed within its structure – PetRepublic and Frendi. Contract manufacturing is also carried out under private label for business partners. The Company's products are distributed to international markets and are available in 37 countries across four continents, including Europe, the Middle East, North Africa and Canada.

PetRepublic's production site is located in Koluszki (Łódzkie Province) and has been in operation since 2021. The site has fully automated production lines that meet the highest quality standards (IFS). The site is also ISO 14001-certified.

Production capacity: approx. 56,000 tonnes of products per year

The Management Board of Pet Republic sp. z o.o.:

Jarosław Kowalewski
President of the Management Board

Agnieszka Lewandowska
Member of the Management Board

SuperBuild

The company did not carry out any operational activities in 2024 and 2025.

The Management Board of SuperBuild sp. z o.o.:

Bartłomiej Czarnowski
President of the Management Board

3.4 ESG Committee

GRI 103-2

ESRS MDR-P

Since 27 May 2024, the SuperDrob Capital Group has had an ESG Committee in place, which is responsible for training, coordinating activities related to the implementation of the sustainability strategy, and integrating environmental, social and corporate governance issues into the organisation's operations. The Committee is a key element of the Group's ESG governance structure.

The Committee comprises representatives from key areas of the organisation, including finance, the environment, health and safety, HR, legal/compliance, procurement, quality and operations, which ensures a comprehensive approach to ESG management across the Group's value chain.

Composition of the Committee*:

Committee Leader

Kamil Woźnica
Sustainability and ESG Manager

"E" Leader

Kinga Flis
Environmental Protection Manager

Finance Leader

Beata Kowalska
Member of the Board of SuperDrob, Finance Manager

"S" Leader

Marta Ślubowska
Legal and Compliance Department Manager

Financial Reporting Leader

Ilona Malinowska
Head of Financial Reporting

"G" Leader**

Klaudia Jędrzejczyk-Głębocka
Attorney-at-Law, Corporate Governance and M&A Department Coordinator

Opportunities and Risks Management Leader

Marcin Palenik
Member of the Management Board of SuperTrans

*as of 31/12/2025
**Since 9 June 2026, serving as a temporary replacement for Izabella Kosior-Szewczyk

3.5. ETHICS, COMPLIANCE AND ANTI-CORRUPTION POLICY

The scale of the Group's operations – nearly 2,000 employees on contracts of employment, 18 production sites, and exports to over 50 countries – requires consistent standards of ethics, compliance and responsible business conduct across all the Group's companies.

During the reporting period, the SuperDrob Group based its standards of conduct on the following pillars:

- The organisation's values (Cooperation, Commitment, Company), which form the foundation of its organisational culture.
- Food safety standards (HACCP, IFS Food, BRC Global Standard), which guarantee the highest product quality.
- Health and safety policies ensuring a safe workplace across 18 production sites.
- The requirements of Polish, EU and international law, including anticorruption legislation.

3.6. RISK MANAGEMENT

GRI 102-11, 102-15

ESRS IRO-1

The SuperDrob Group applies the prudence principle both in its day-to-day operations and in its strategic decisions, as well as when launching new products. The specific nature of the food industry, where even a single deviation can have serious consequences for consumer health and a company's reputation, calls for a strict preventive approach.

KEY RISK CATEGORIES

- Operational and biosafety risks – in particular, animal diseases (e.g. avian influenza), which are critical in the poultry sector, as well as technical failures and disruptions to the supply chain.
- Market risks – fluctuations in the prices of agricultural commodities, energy and packaging; inflationary pressure; and exchange rate movements, which are significant given that the company exports to over 50 countries.
- Regulatory risks – new EU requirements (including CSRD/ESRS, the taxonomy, PPWR, EUDR and IED 2.0), changes to national legislation, including food and veterinary legislation.
- Reputational risks – animal welfare, utility audits.
- Geopolitical risks – the impact of international conflicts on supply chains and export markets, particularly in the context of Asian cooperation.
- Climate and environmental risks – the impact of climate change on agricultural production, water availability and energy costs.

RISK MANAGEMENT MECHANISMS

Risk management is carried out at various levels within the organisation:

- Strategic level – the Management Board together with the Supervisory Board; regular reviews of strategic risks and significant investment decisions.
- Subsidiary level – quality, health and safety, and food safety policies implemented at individual production sites.
- Operational level – internal audits, secondparty audits (customers, retail chains) and thirdparty audits (certification bodies).

Launching new products requires going through a multistage validation process, which includes verifying compliance with food legislation, validating recipes and production processes in accordance with HACCP, conducting consumer research, carrying out pilot phases, and assessing reputational risk and ESG impact.

PLANS FOR THE DEVELOPMENT OF THE RISK MANAGEMENT SYSTEM

ESRS MDR-P

As part of our preparations for reporting in accordance with the CSRD/ ESRS, the Group intends to implement, in the coming periods, a formalised Group-wide Risk Management Policy, which includes, without limitations, a risk matrix with assessments of materiality and probability, regular risk reporting to the Management Board and the Supervisory Board, e.g. the mapping of ESG risks in accordance with the double materiality approach.

3.7. Value chain

ESRS SBM-1

The SuperDrob Capital Group's value chain model was developed through a three-stage analytical process. In the first stage, we analysed the value chains of the individual companies subject to reporting – for each of them, we identified core and supporting activities, highlighting the key activities, products and services essential for efficient operation, and customer groups (business customers, consumers and waste recipients), as well as significant sustainability issues related to that particular stage of the chain. In the second stage, the results of the individual analyses were aggregated into a consolidated model of the Group's value chain. In the third stage, we identified the Group's key stakeholders and the sustainability issues that have a significant impact on the Group and/or its stakeholders.

The core of the value chain consists of the SuperDrob Capital Group's own processes – everything that takes place within the Group, from the purchase of raw materials, supplies and services from suppliers, through breeding, production and service processes, and the sale of products to customers. The earlier (upstream) stages of the supply chain consist of operations carried out by other entities – ranging from livestock rearing and crop cultivation, the manufacture of materials, packaging and means of production, through the supply of utilities and services necessary for the operation of the processing plants. The stages subsequent to the Group's activities (downstream) include everything that happens to the product after it leaves the Group: distribution, sale, the use (consumption) phase, and the end of the product's and its packaging's life cycle.

Upstream – deliveries

Higher up the value chain are suppliers of three categories of resources. The first group comprises **suppliers of raw materials** for food and feed production: hatching eggs and chicks, poultry (livestock), cereals and feed ingredients, soya, fish and seafood, food ingredients (additives, spices, vegetables), animal by-products (ABP) used in the production of animal feed, as well as finished products (functional drinks). We source our raw materials primarily from Polish breeders, farmers and suppliers; a notable exception is fish and sea-food, which are imported mainly from Norway, Vietnam and Ecuador, thereby extending the geographical reach of our supply chain.

The second category comprises **suppliers of materials and means of production**: packaging (film, cardboard, tins), veterinary medicines, industrial chemicals, bedding and auxiliary materials, manufacturing and agricultural machinery, passenger cars and vans, and IT equipment, as well as energy resources – water, gas, electricity and fuels.

The third category is **providers of services** essential to the Group's operations: veterinary services, HR services (process outsourcing), construction services, cleaning of facilities and production sites, mechanical and maintenance services, transport and freight forwarding services, laboratory services, consultancy and legal services, leasing and rental services, as well as financial and insurance services.

SuperDrob Group – in-house processes

The Group's core activities cover the full poultry production cycle – from hatching and broiler rearing on farms, through slaughter, cutting and processing, to the production of ready-made meals and convenience foods – as well as the processing of fish and seafood, the production of animal feed and functional mixes, batter and spice mixes, and wet food for dogs and cats. A distinctive feature of our business model is the high degree of vertical integration: a significant proportion of the flows within the supply chain take place between Group companies – feed from the ŁukPasz production site and chicks are delivered to farms, livestock from the farms to the slaughterhouses and processing plants, whilst service companies (including veterinary and transport services) provide support to the other entities within the Group. This integration enhances control over quality, food safety and animal welfare at each stage of the chain.

In addition to manufacturing, the Group provides veterinary, transport and freight forwarding services, cleaning services for livestock facilities and production sites, and the letting of warehouse and office space; the Group also carries out trading activities involving the import and export of raw materials and finished products. Operational activities are supported by processes carried out within the Group: procurement, research and development, quality control, marketing and advertising, warehousing and logistics, sales and customer service, import and export, communications and PR, as well as support processes – strategic management, finance, accounting, management accounting, administration, HR, IT support, legal services, sustainability and technical support.

Downstream – sales, use, waste

The Group's products are sold through B2B partners and distributors: hypermarkets, supermarkets, discount stores, wholesalers and the e-commerce channel. Poland is the main market; a significant proportion of revenue is generated by exports, including to the United Kingdom, Germany, France, Denmark, the Czech Republic and Ukraine. A consumer is any person who purchases and consumes the Group's products from distributors or B2B partners; in the case of pet food, consumers are those who purchase the food and their pets. The final link in the chain is the industrial and municipal waste collectors. Within the value chain, we distinguish between postproduction waste (including ABP), packaging waste, end-of-life products and waste generated in logistics processes – we analyse their management in the context of the circular economy.

The element that joins all the links in the chain is transport: the logistics of supplying raw materials and other materials to the Group, internal transport between companies, and the distribution of products to customers. Transport services are provided by a transport and freight forwarding company belonging to the Group (within Poland, the European Union and the United Kingdom) and by external carriers.

Stakeholders in the value chain

For each stage of the chain, we have identified key stakeholders involved in its processes. At the upstream level, these include breeders and farmers, suppliers of ingredients, materials, products, services and utilities, subcontractors and local communities. The Group's own processes involve employees, local communities, public authorities, financial institutions, non-governmental organisations, regulators and certification bodies, business partners, Group companies, shareholders and the media. At the downstream level, the key stake-holders are business customers, distributors, consumers, competitors and waste recipients.

Sustainability issues in the value chain

The value chain analysis made it possible to assign ESG issues that are material from the perspective of an impact and/or finances to the individual levels of the value chain – it constituted a direct contribution to the double materiality analysis described in this report.

GRI 102-9

ESRS SBM-1

UPSTREAM

Deliveries

Breeders and farmers, suppliers of ingredients, materials, products, services and utilities, subcontractors, local communities

Eggs

Poultry

Media

Soybean

Packaging

Cereals and feed ingredients

manufacturing and agricultural machinery

Fish and sea-food

Cars and vans

veterinary medicines

food ingredients

Services
veterinary, HR, construction, cleaning of facilities, mechanical, advisory etc.

GRUPA LIPCO FOODS

in-house processes

The Group's employees, local communities, public authorities, financial institutions, NGOs, regulators and certification bodies, business partners, Group companies, shareholders, the media

Production
poultry, fish and seafood , feed and functional mixtures, wet food for dogs and cats

Provision of services
veterinary, transport and freight forwarding, cleaning livestock facilities and production sites

Processes
procurement, B+R, quality controlmarketing and advertising, warehousing and logistics, sales and cus-tomer service, imports and exports, communications and PR, strategic management, finance, accounting, controlling, administration, HR, IT support, legal services, sustainable development, technical support

DOWNSTREAM

Sales and distribution, use, waste

Business customers, distributors, consumers, competitors, waste collectors

B2B partners

Distributors

Consumers

collectors of industrial and municipal waste

TRANSPORT

3.8. Stakeholder involvement

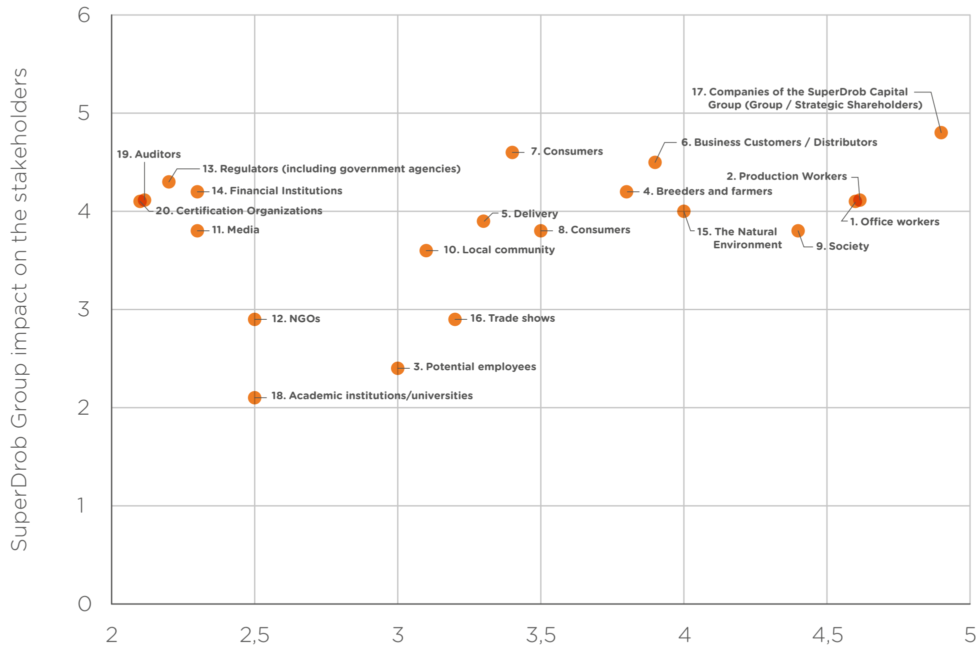
GRI 102-40, 102-42, 102-43, 102-44

ESRS SBM-2

AValue chain analysis serves as a starting point for identifying the Group's key stake-holders and understanding the relationships between the various stages of operations and their environment. Every link in the chain – from the sourcing of raw materials, through production and distribution, to the end customer – involves a specific group of stakeholders that the Group affects and, at the same time, depends on. Therefore, the next step was a stake-holder analysis, which provides a better understanding of their expectations, their impact on the Group's operations, and the areas requiring particular attention from a sustainability perspective.

The SuperDrob Group identifies its stake-holders based on five criteria: interdepen-dence, influence, geographical proximity, representation, and legal and contractual responsibility. The stakeholder map includes:

Stakeholder's impact on the operations of SuperDrob Group



Stakeholders	The SuperDrob Group's impact on stakeholders	The Stakeholders' impact on the SuperDrob Group
Employees	The Group provides its employees with employment, and therefore a remuneration and nonmonetary benefits. Through its HR initiatives, the Group helps to improve its employees' standard of living and their levels of job satisfaction and fulfilment.	**Nature of the impact:** They enter into a formal contract with the Group and affect the Group's performance. High employee turnover or employee dissatisfaction can lead to downtime and quality issues. Motivated and skilled employees play a key role in creating value for the Group.
Prospective employees	Through its activities (including in the area of employer branding), the Group can encourage potential employees to apply for vacant positions. A wellstructured recruitment process has an impact on their level of satisfaction.	**Nature of the impact:** They do not have formal contracts with the Group. They can affect the length and success of recruitment processes.
Breeders and farmers	Longterm contracts with a meat producer can provide suppliers with financial stability. Ending their cooperation could result in significant losses for them. Requirements regarding the quality of raw materials affect suppliers' production standards and farming practices.	**Nature of the impact:** They enter into formal contracts with the Group. The quality of the raw materials they supply affects the quality of the end product. Poor relationships with suppliers or problems in the supply chain can lead to production downtime and a decline in meat quality.
Suppliers	The Group's activities, policies and requirements affect its relationships with suppliers and the way they conduct their business. The Group may commission audits of suppliers to ensure that they meet the required quality and safety standards (including food safety). By placing orders, the Group influences its suppliers' profitability and financial stability, and the termination of the business relationship could result in significant losses for them. An increase in order volumes may, in turn, require them to make organisational changes and undertake new investments. The group can negotiate lower prices, which affects suppliers' margins, and can also expect improved logistics, shorter delivery times and minimised transport costs, which requires them to adapt their operational processes.	**Nature of the impact:** They enter into formal contracts with the Group. The products and services they provide support the Group's operational activities (including product quality, operational efficiency and production costs). Suppliers of products and services that are key to the Group's operations (e.g. production machinery or packaging) have significant bargaining power, which leads to higher costs. The bargaining power of less critical suppliers (e.g. industrial chemicals) is correspondingly lower. Working with reliable suppliers who can guarantee a steady supply is crucial for the smooth running of production, meeting deadlines and fulfilling market requirements.
The Group and strategic shareholders	The Group's financial results, such as profits and losses, have a direct impact on its value, which is important to investors.	**Nature of the impact:** They enter into formal contracts with the Group. They can dictate the terms of strategic decisions, such as investments in new technologies, the development of new products or expansion into other markets. These entities influence one another.

Business customers/ Distributors	The relationship between the Group and its business clients is crucial for both parties – it underpins the quality of the products supplied, the reliability of deliveries and the commercial terms agreed upon. Through its activities, the Group influences not only its own profitability but also its customers' operations, and the quality of the products it offers translates into consumer satisfaction. By setting prices, the Group has a direct impact on its customers' margins and profits. Through flexible payment terms, discounts and special offers, it can build distributor loyalty and encourage them to increase their orders. By ensuring timely and reliable deliveries, it supports customers' operational continuity and prevents downtime in their businesses. Joint marketing initiatives (special offers, advertising campaigns, new product launches) can boost sales and raise awareness. By introducing innovative products that meet consumer needs (e.g. reducedfat products, meat substitutes, organic or certified products), the Group gives distributors access to new market trends, which can enhance their competitiveness.	**Nature of the impact:** They sign a formal contract with the Group and are the main customers for the offered products. Depending on the value of the contract, they may influence pricing strategy, product packaging, as well as product availability and special offers.
Consumers	Consumers are the final link in the value chain – they are the ones who consume the products manufactured by the Group. The Group affects them through the quality of its products (including their safety), the range of products, the prices charged to business clients, sustainable practices and corporate social responsibility.	**Nature of the impact:** They do not sign any formal contracts with the Group. However, their preferences may influence the Group's product range (including organic certification, ethical animal husbandry practices and reducing the processing of products). Negative consumer reviews may affect the Group's sales and reputation.
Competition	The Group's actions may influence competitors' strategies (e.g. opening a new distribution channel, launching new products, obtaining certification). The greatest impact is being observed in the poultry meat production sector. Companies can also work together to tackle common problems through chambers of commerce or trade associations.	**Nature of the impact:** Competitors' actions may influence the Group's strategies (including its marketing strategies).
Local community	Production activities have a direct impact on the standard of living of communities located near production sites – they affect, amongst other things, noise levels, odour nuisance, pollution levels and traffic volumes.	**Nature of the impact:** They do not sign any formal contracts with the Group. The nature of these mutual relationships remains important from an operational perspective. Any tensions may lead to social unrest, such as protests, conflicts or boycotts. The local community also can lodge complaints with public authorities and influence investment processes, including, in particular, the development or expansion of production sites.

Media	Given the scale of its operations, the Group has no noticeable influence on the media – the Group does not sponsor television programmes nor is it significantly involved in press conferences. The Group targets its advertising mainly at business clients via personalised channels. Selected companies within the Group (e.g. PetRepublic) are investing more in media promotion, thereby ensuring brand recognition and an increase in sales.	**Nature of the impact:** They do not have any formal contracts with the Group other than for marketing purposes. They can affect the Group's image – both positively and negatively. However, a response is mainly required in crisis situations.
NGOs	The group may collaborate with nongovernmental organisations as part of its corporate social responsibility (CSR) strategy. Broadly speaking, the Group's impact is not significant in this case.	**Nature of the impact:** They do not sign any formal contracts with the Group. They can exert pressure on the Group by organising media campaigns.
Regulatory bodies (including public administration)	The Group pays taxes in Poland, thereby contributing to the funding of the administration and public services. By creating jobs, it has an impact on unemployment levels and the economic development of the regions. The Group takes part in public consultations and, furthermore – mainly through industry organisations – can collaborate with the regulatory bodies on drafting regulations and on the implementation of social and economic projects.	**Nature of the impact:** They do not sign any formal contracts with the Group. They affect the Group indirectly by imposing requirements to comply with (e.g. production standards, veterinary inspections or emission limits). Failure to comply with the regulations may result in penalties, the closure of production sites or damage to the Group's reputation. Local administration have greater influence in areas where production takes place.
Financial institutions	The greater the Group's capital requirements, the greater its impact on financial institutions, which must adapt their lending products and assess the risks associated with financing.	**Nature of the impact:** They enter into formal contracts with the Group, providing it with the funding necessary for its operations. Access to capital has a crucial impact on the Group's development. They may set conditions, for example, by refusing to provide financial support for projects that are not environmentally sustainable.
Natural environment	The Group may have a negative impact on the environment through greenhouse gas emissions, water consumption and pollution, land degradation and poor waste management. However, it can reduce its negative impact by taking steps to protect the environment.	**Nature of the impact:** The environment is regarded as a socalled 'silent' stakeholder – it does not fight for its own interests. However, it may affect the Group through climate change, climaterelated risks, etc.
Industry organisations	The Group can have an impact on industry standards by working with organisations to establish regulations on food quality and safety. By actively taking part in activities that promote the sector, they can contribute to its development.	**Nature of the impact:** They do not have any formal contracts of significant importance with the Group. They affect the Group by setting market standards, supporting education, providing information on trends and regulations, and lobbying at a political level. They can also help shape the Group's image through promotional campaigns of the entire industry. Sometimes companies have to align their practices with the recommendations of industry organisations in order to maintain their membership and enjoy the associated rights or benefits.

Academic institutions	The Group may provide financial support for the institutions' research activities and make its resources available for the research being carried out. The Group enables students to broaden their knowledge through work placements and internships, and involves them in realworld projects, allowing them to put theory into practice. It also allocates funds for research grants under dedicated programmes.	**Nature of the impact:** They do not have any formal contracts of significant importance with the Group. Collaboration with universities can enhance the Group's prestige and open up opportunities to access research grants, which may help boost its competitiveness. Offering internships and work placements broadens the pool of potential employees and helps to identify their needs.
Auditors	The Group exerts direct influence over auditors by commissioning them to carry out financial, operational or compliance audits. The Group has a significant impact on the efficiency of the audit process by providing auditors with the necessary documents, financial data and other required materials – the accuracy and completeness of the information provided directly affect the effectiveness of their work and the audit results. It is worth noting, however, that auditors are required to uphold their independence and professional ethics, which limits their susceptibility to the Group's influence.	**Nature of the impact:** They enter into formal contracts with the Group. External auditors do not interfere with the management of the Group – their role is strictly limited to independently assessing the organisation's compliance with regulations, standards and best practice. Its role is to provide an objective view of the Group's operations, rather than to determine its policy or strategy.
Certification bodies	The Group affects certification bodies through its choice of the entity carrying out the certification process, which determines the scope of cooperation and indirectly affects the operations and financial results of those entities.	**Nature of the impact:** They enter into formal contracts with the Group, but act as service providers (on a voluntary basis). The influence of individual organisations is significant, as appropriate certification enables the Group to operate in the market.

Engagement of individual groups takes place through various channels and at varying frequencies – ranging from day-to-day operational communication, through regular satisfaction surveys, audits of business partners and clients, and meetings of statutory bodies, to CSR activities and open meetings with local communities.

3.9. DOUBLE MATERIALITY ANALYSIS

GRI 102-46, 102-47

ESRS IRO-1, SBM-3

OUR APPROACH TO MATERIALITY ASSESSMENT

Although the report was prepared in accordance with the GRI Standards, the starting point for determining its content was a double materiality analysis, carried out in accordance with the methodology of the European Sustainability Reporting Standards (ESRS) and the EFRAG guidelines (Implementation Guidance IG1: Materiality Assessment). This approach is consistent with the requirements of GRI 3 Standard: Material topics for 2024-2025 – the concept of impact materiality, which forms the basis of the GRI Standards, is fully incorporated into the double materiality analysis, which we have further expanded to include a financial perspective.

Double materiality has two dimensions:

Impact materiality – an issue is material from the perspective of an impact if it involves an actual or potential, positive or negative impact of the Group on people or the environment. Impact materiality is assessed based on the severity of the impact on people and the environment – rather than based on its consequences for the company and its financial performance. The scope of the assessment covers impacts related to the Group's own operations and its upstream and downstream value chain, including impacts exerted through our products and services, as well as business relationships.

Financial materiality – an issue is material from a financial perspective if it has, or may have, a material financial impact on the Group: it affects cash flows, results and financial position, access to financing or the cost of capital in the short- (up to 1 year), medium- (1-5 years) or long-term (over 5 years).

A sustainability issue meets the criterion of double materiality if it is material from the perspective of an impact, from a financial perspective, or from both perspectives simultaneously.

In our analysis, we took into account the full value chain described in subsection 3.7.

DOUBLE MATERIALITY ASSESSMENT PROCESS

We carried out the process in six stages:

Understanding the context – analysis of the business model, strategy, stakeholders, products, location, business relationships, value chain, legal requirements and market benchmark.

Identification of impacts, risks and opportunities (IRO) – drawing up a list of impacts, opportunities and risks associated with the Group's operations, each of which has been assigned to a specific link in the value chain and a specific time horizon (short-, medium- or long-term).

Assessment of each IRO – in accordance with the ESRS methodology, in terms of impact materiality and financial materiality, according to the scales set out below.

Prioritisation – identifying the most material issues from the perspective of an impact, the financial perspective or both, using a severity and likelihood matrix (in accordance with EFRAG IG1, section 123).

Validation with the Management Board – verification and approval of the analysis results by the Group's Management Board.

Selection of topics for disclosure - translating material issues into the scope of the report's disclosures.

INVOLVEMENT OF INTERNAL STAKEHOLDERS – WORKSHOPS

The identification of impacts, risks and opportunities was carried out in a workshop format with the participation of the management staff responsible for the Group's various areas of activity. Workshop participants:

- mapped the risks (negative impacts) and opportunities (positive impacts) **generated by the SuperDrob Group to the outside** – the environment and communities (inside-out perspective, materiality of impact), e.g. the risk of poultry-borne diseases arising from poor hygiene or the risk of unethical conduct in business relations;
- mapped the risks and opportunities **generated by the environment towards the Group** (outside-in perspective, financial materiality) – the environment, society and the business environment – **towards the Group**;
- assessed the identified factors using standardised scoring scales.

Risks estimated for the Group's first ESG report and examples of market practices were additionally used.

Completeness check – list of ESRS topics (AR16)

In order to ensure the analysis was comprehensive, we cross-referenced the list of factors we had identified ourselves with the list of sustainability issues set out in requirement AR 16 of the ESRS 1 standard, which covers topics, subtopics and sub-sub-topics from all ESRS thematic standards (including climate change, pollution, water and marine resources, bio-diversity and ecosystems, the circular economy, own employees and those in the value chain, affected communities, consumers and end-users, and business operations). For each item on the list, we assessed whether it was relevant from the perspective of the Group's operations – if so, it was assessed using the same methodology as the factors we had identified ourselves. The list was used for guidance only and did not replace the organisation's own process of identifying material issues.

Assessment methodology

We have classified each impact as either positive (opportunity) or negative (risk), and as either actual or potential – although a single issue may involve both positive and negative impacts, as well as actual and potential ones, at the same time. The assessment criteria varied depending on the nature of the impact:

Nature of the impact	Assessment criteria
Negative real	scope (coverage), scale (severity), irreversibility
Negative potential	probability, scope, scale, irreversibility
Positive real	scale, scope
Positive potential	probability, scale, scope
Financial materiality	probability, potential financial consequences

Grading scales adopted

All criteria were assessed on a scale of 0-5.

Scope (coverage) of impact – given the nature of our operations, we define the scope of impact in terms of the number of people affected (e.g. the number of people who could potentially suffer harm as a result of the risk of food contamination) (EFRAG IG1, section 113):

0	no coverage (0 people)
1	the immediate surroundings of the workplaces (up to 10-100 people)
2	region/province (500-50,000 people)
3	national scale (1-10 million people)
4	European scale (10-100 million people)
5	global scale (over 100 million people

Scale of impact (severity) – how serious the impact is, e.g. the extent to which access to basic necessities or freedoms is infringed (EFRAG IG1, section 113): from 0 (no severity) through 3 (moderate severity) to 5 (very high severity).

Irreversibility – the extent to which the effects can be remedied, e.g. through compensation (EFRAG IG1, section 113): from 0 (easily and quickly reversible in full) to 5 (irreversible).

Probability: from 0 (impossible) through 1 (very unlikely) to 5 (very likely, bordering on certain).

Potential financial implications – in relation to the Group's EBITDA (approx. PLN 140 million):

0	no significant financial impact (less than 0.7% of EBITDA)
1	impact on EBITDA of PLN 1–3 million
2	impact on EBITDA of PLN 3–6 million
3	impact on EBITDA of PLN 6–15 million
4	impact on EBITDA of PLN 15–40 million
5	impact on EBITDA of more than PLN 40 million (over 28.5%)

Reasons for financial scale calibration

The highest level of the financial scale has been calibrated based on the Group's actual experience in 2022–2023, when we faced a sharp rise in energy costs – a significant component of our operating costs. Geopolitical factors, primarily Russia's aggression against Ukraine, have led to a sharp rise in energy costs for the Group's companies.

Despite its difficult financial situation, the Group was not at risk of insolvency, nor was it forced to carry out collective redundancies. However, the disruption to financial stability forced the postponement of certain key investments and, as a result, led to a greater focus on improving the energy efficiency of production facilities. We treat this case as a benchmark example of a significant financial risk caused by an external factor, and we have used it to make the thresholds of the adopted scale more realistic.

ANALYSIS RESULTS – DOUBLE MATERIALITY MATRIX

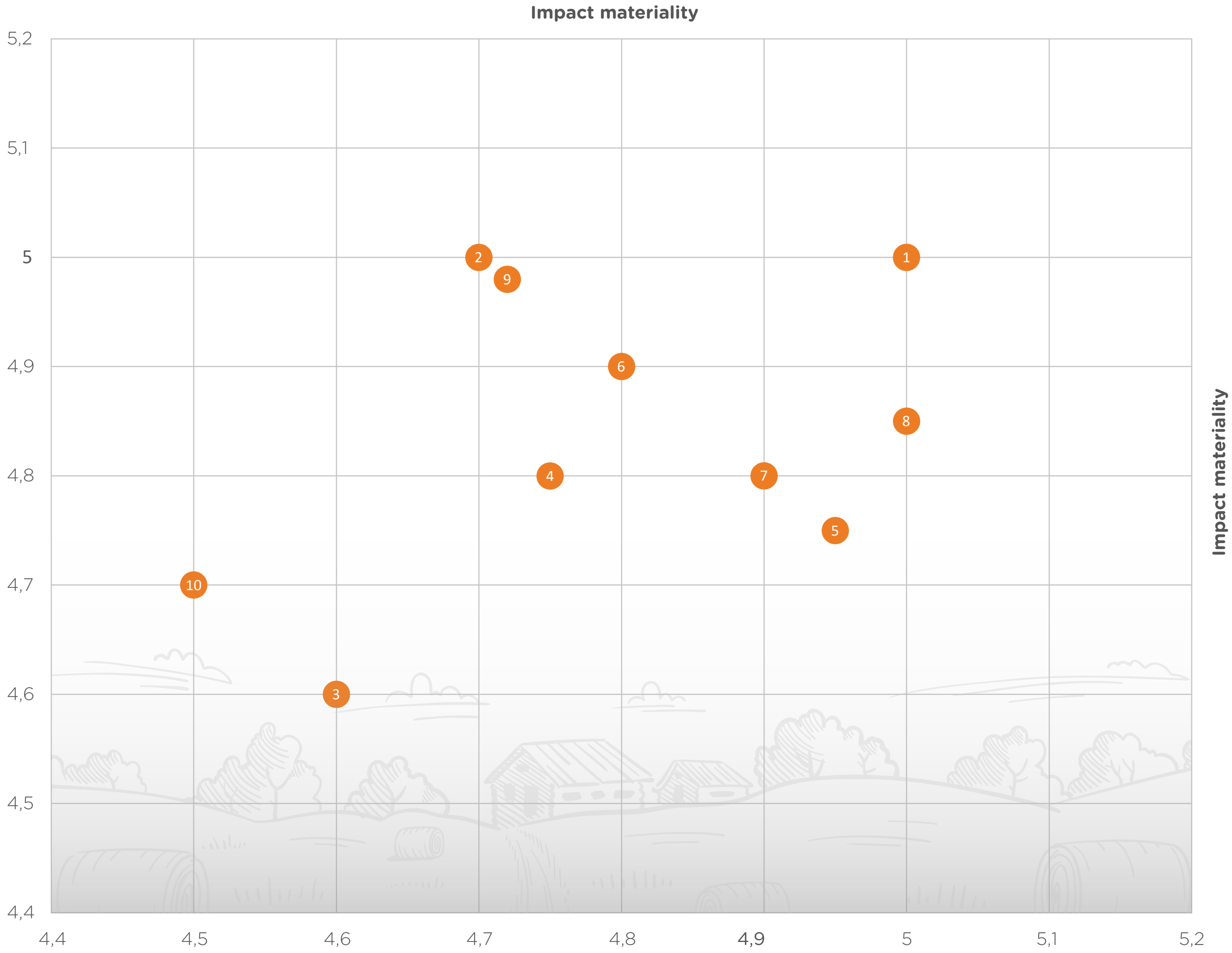
GRI 103-1

ESRS GOV-5

As part of the analysis, we assessed **28 topics (IROs)** identified during the workshops and cross-referenced against the AR 16 list in the ESRS 1 standard. We have adopted a value of **3.5** as our working materiality threshold – we consider a topic to be material if its impact score or financial result reaches at least said value (the 'or' logic, in accordance with the principle of double materiality). The materiality criterion was met by **28 topics**, of which 14 are falls within double materiality. The matrix below shows the 10 most material topics ac-cording to their combined score; the horizontal axis represents financial materiality, whilst the vertical axis represents the impact materiality.

Nr	ESRS	Temat
1	S4	Food safety and quality
2	E1	Rising energy, gas and fuel prices
3	G1	Circular Economy
4	G1	Availability of employees and skills
5	S2	Regulatory compliance, reporting and penalties
6	E4	Liquidity, inflation, exchange rates, interest rates and payment congestion
7	G1	Supply chain stability and accountability
8	S1	Animal health and welfare in the poultry supply chain
9	E5	Markets, key customers and competition
10	S1	Health and safety at work

Double materiality matrix – 10 most material ESG topics



Nr	ESRS	Topic (own definition)	Combined score	Description
1	S4	Food safety and quality	5.00	Disclosure G1/S4: concentration of customers and sales channels, price pressure, competition, customer requirements regarding quality and ESG, market diversification, exports, and measures to strengthen commercial relationships and revenue resilience.
2	E1	Rising energy, gas and fuel prices	4.85	Disclosure E1/financial area: energy and fuel consumption, exposure to energy/gas prices, efficiency measures, contracts and hedging, investments to reduce energy intensity, and the impact on production costs and product prices.
3	G1	Circular Economy	4.85	Disclosure E5: organic waste and its management. Packaging weight by material, recyclability, proportion of recyclate, compliance with PPWR/ESPR, safety of materials intended to come into contact with food, eco-design, collaboration with suppliers and a roadmap towards more circular packaging.
4	G1	Availability of employees and skills	4.85	Disclosure S1: workforce structure, employee turnover, recruitment for critical roles, skills gaps, training, career development pathways, benefits and retention initiatives.
5	S2	Regulatory compliance, reporting and penalties	4.85	Disclosure G1: compliance oversight model, register of requirements and owners, monitoring of legislative changes, ESG/financial/statistical reporting processes, audits and penalties, escalation mechanisms, and a plan to strengthen data and internal controls.
6	E4	Liquidity, inflation, exchange rates, interest rates and payment congestion	4.85	Disclosure G1/risk management: exposure to exchange rates, inflation, interest rates and receivables, liquidity policy, payment terms, hedging, stress scenarios, and the link to business model resilience.
7	G1	Supply chain stability and accountability	4.85	Disclosure S2/G1: map of critical suppliers, eligibility criteria, supply continuity, traceability, audits, ESG and quality requirements, transport and geopolitical risks, and measures to diversify supply; Code of Conduct for Suppliers and Business Partners.
8	S1	Animal health and welfare in the poultry supply chain	4.85	Disclosure E4/S2/G1: biosecurity and supply chain continuity, animal disease monitoring, requirements for farms/suppliers, animal welfare, audits, crisis response, cost and reputational risks, and metrics: audit results and corrective actions.
9	E5	Markets, key customers and competition	4.85	Focus area G1/S4: customer and sales channel concentration, price pressure, competition, customer requirements regarding quality and ESG, market diversification, exports, and measures to strengthen commercial relationships and revenue resilience.
10	S1	Health and safety at work	4.60	Disclosure S1: health and safety system, occupational risk assessment, training, accidents and nearmisses, LTIFR/TRIR/absenteeism, preventive measures, audits, consultation with employees and management responsibility.

A full list of the topics included in the analysis, together with the combined score

We included a total of 28 topics in the analysis. The combined score is the higher of the two figures: the impact score and the financial score. The topics in the top ten are highlighted in the table.

No.	ESRS	Topic (own definition)	Combined score
1	S4	Food safety and quality	5.00
2	E1	Rising energy, gas and fuel prices	4.85
3	G1	Circular Economy	4.85
4	G1	Availability of employees and skills	4.85
5	S2	Regulatory compliance, reporting and penalties	4.85
6	E4	Liquidity, inflation, exchange rates, interest rates and payment congestion	4.85
7	G1	Supply chain stability and accountability	4.85
8	S1	Animal health and welfare in the poultry supply chain	4.85
9	E5	Markets, key customers and competition	4.85
10	S1	Health and safety at work	4.60
11	E1	Greenhouse gas emissions and energy intensity of production	4.60
12	E3	High water consumption and industrial effluent	4.35
13	E5	Production, post-slaughter and packaging waste	4.35
14	E2	Water, soil and air pollution	4.35
15	G1	Quality of documentation and reliability of suppliers	4.30
16	S1	Terms of employment, pay and absence	4.30
17	S4	Changes in consumer preferences and pressure on meat products	4.30
18	S4	Data protection and cybersecurity	4.15
19	G1	Greenwashing, environmental communication and claims	4.15
20	S2	Human rights, diversity, discrimination	4,15
21	E1	Extreme weather events and operational disruptions	4.15
22	S3	Public acceptance of green investments	4.00
23	E1	Renewable energy investments, PV, biogas plant and energy recovery from waste	3.80
24	E4	The impact of livestock farming and agricultural purchases on biodiversity	3.80
25	E3	Sustainable fishing and the availability of fish raw material	3.80
26	E5	Food waste and process optimisation	3.80
27	S3	Relations with local communities	3.80
28	E2	Chemicals and ammonia in cleaning and refrigeration processes	3.75

4. RESPONSIBLE BUSINESS PRACTICES

GRI 106-12, 102-17, 103-2

ESRS G1-1, G1-2

4.1. ETHICS AND RESPONSIBILITY IN THE VALUE CHAIN

Within the SuperDrob Group, responsible business practices underpin long-term growth and building trust in our relationships with stakeholders. As a food production group operating across multiple sectors, following a 'farm-to-table' model and working with an extensive network of business partners, we regard ethical standards as one of the key elements of managing our organisation and the entire value chain. Responsibility for quality, safety, transparency and the way we conduct our business does not end at the gates of our own plants – it also extends to our relationships with suppliers, subcontractors and other partners involved in the creation of our products.

In response to the Group's growth, increasing operational complexity and rising regulatory and social expectations, we updated our internal Code of Ethics during the reporting period and then – as a natural extension of this process – implemented the Supplier Code of Conduct. Both documents form a coherent set of principles that define expectations regarding behaviour within the organisation and extend these to the entities that make up our supply chain.

INTRODUCTION OF THE SUPPLIER CODE OF CONDUCT

The Supplier Code of Conduct has been drawn up as a document setting out the minimum standards of cooperation expected of suppliers and other business partners who contribute to the Group's value chain. Its aim is to ensure that commercial cooperation is based not only on quality and operational criteria, but also on a shared understanding of corporate responsibility.

The document covers key areas relating to ethical and responsible business conduct, including respect for human rights and labour rights, combating discrimination and forced labour, ensuring safe working conditions, compliance with the law, counteracting corruption and malpractice, ensuring product quality and safety, environmental responsibility, and transparency in business relations. In this way, the Supplier Code of Conduct serves as a practical tool for clarifying expectations of entities working with the Group and for supporting a systematic approach to supply chain risk management.

The Code initially applied to suppliers providing services directly at our production sites. Our aim for the upcoming years is to ensure that all our suppliers are required to read the Code and comply with it. This objective is supported by making the Code a mandatory annex to commercial contracts. At the same time, we plan to reinforce this process through educational initiatives aimed at raising awareness of the principles and values set out in this document.

The introduction of this document is of particular importance, given our Group's broad and diverse supplier ecosystem. A complex supply chain, encompassing various business segments and a wide range of raw materials, supplies and services, requires clear, common standards for collaboration. The Code helps to standardise these expectations, whilst strengthening dialogue with business partners and establishing a transparent basis for commercial relationships.

CONSISTENCY OF STANDARDS THROUGHOUT THE VALUE CHAIN

ESRS MDR-P, S2-1

The update to the Code of Ethics and the implementation of the Supplier Code of Conduct form part of a single, coherent process. The first of these documents sets out the principles of responsible conduct within the organisation, whilst the second extends them to the Group's business environment. In this way, the SuperDrob Group is building a shared foundation of values and standards, encompassing not only its employees and co-workers but also the partners involved in creating value at subsequent stages of the supply chain.

This approach is particularly significant in the food industry, where a company's responsibility is closely linked to the transparency of raw material origin, process safety, working conditions, the quality of business relationships, and the impact of its operations on the environment and society

4.2. EFFECTIVE COMMUNICATION

Within the SuperDrob Group, the PR & Public Affairs department fulfils a number of functions: it streamlines the flow of information and strengthens the organisational culture. At the same time, it builds relationships with the wider community, the education sector and the industry. It also provides advisory, managerial and strategic support to the Segments and Areas operating within the matrix structure. The framework for this work is set out in the 'Corporate Communications Strategy', which is updated annually.

We view PR and Public Affairs in a broader sense than simply imagebuilding – as a tool for achieving the Group's business objectives and fulfilling its commitments in the area of sustainable development. During the period under review, the PR Department primarily supported the social pillar of ESG: it enhanced staff wellbeing, promoted health and physical activity, strengthened relations with local communities, developed internal communication and built the Group's brand recognition.

Area	ESG goal	Examples of activities in 2024-2025	Significance for stakeholders
Internal communication	Better access to information, cascading of ESG priorities, health and safety, and risks	Development of an intranet and content repositories, and regular management meetings	Greater transparency and more efficient day-to-day cooperation
Wellbeing and employee engagement	Promoting healthy habits and social integration	The 'Ogarnij się na wiosnę' (Get Fit for Spring) programme, promoting sporting activity, communicating staff achievements	A stronger sense of belonging and a culture of care
Local and social relations	Building trust and brand presence in the local community	The 24-hour run in Otwock, supporting the Volunteer Fire Brigade, the cycling group, family events and the foundation	Closer ties with local communities
Education and responsible communication	Raising awareness and combating disinformation	Cooperation with universities, scholarships, the Academy of Knowledge, participation in conferences and congresses, cooperation with industry and business organisations	Strengthening brand credibility and the social value of activities

Communication activities are not just an add-on to business – they are a tool that also supports the achievement of social objectives. As we see it, the social pillar of ESG begins with employees: with their access to reliable information and their meaningful involvement in the life of the organisation. That is why, as part of our internal communications, we are developing, amongst other things, an intranet which provides quick access to information about the Group, engages a wide range of internal stakeholders, and helps to foster our organisational culture. At the same time, we focus on initiatives that foster dialogue and develop skills, such as staff meetings and training sessions.

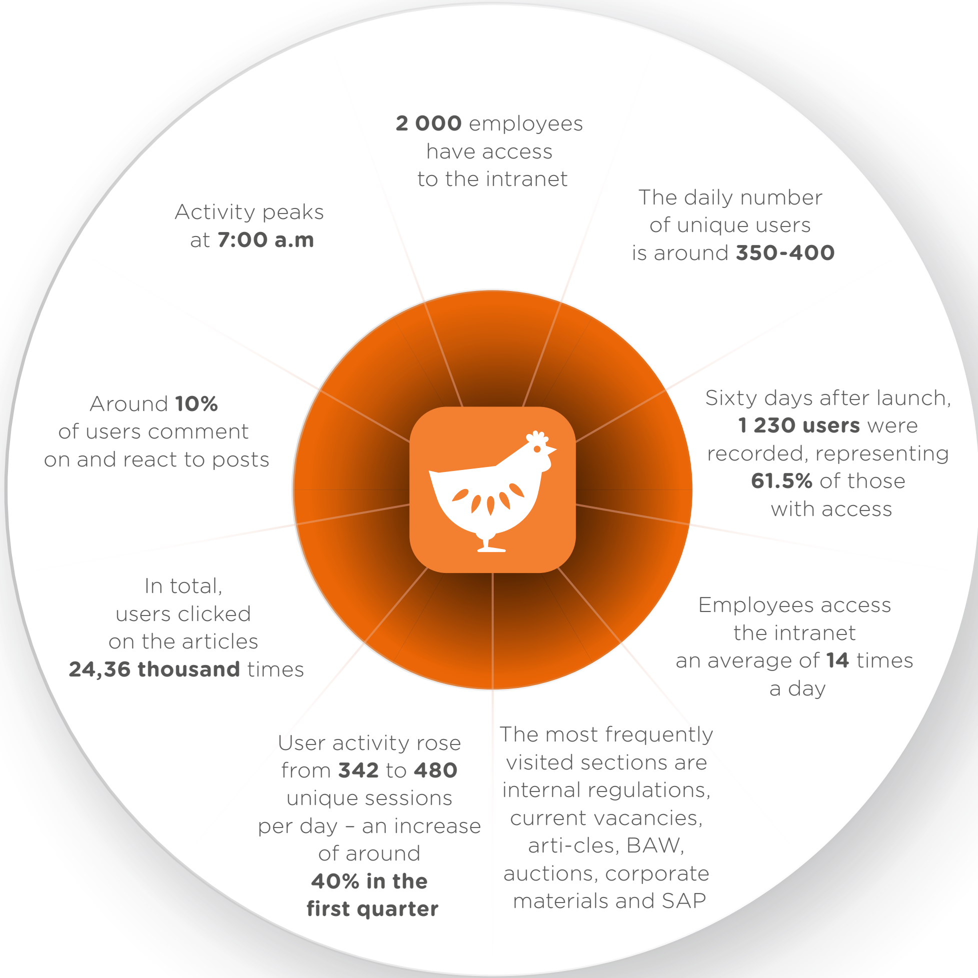
INTERNAL COMMUNICATION AND TRANSPARENCY

In 2025, we launched a new version of the company intranet – a well-organised hub for internal information. From an ESG perspective, this is of crucial importance: employees now have easier access to procedures, regulations, contacts and up-to-date information, whilst the organisation has gained greater transparency. The intranet is also a reliable source of knowledge, which reduces the risk of spreading false information and acts as a line of defence against disinformation.

Internal communication is also strengthened by regular management meetings, which serve to cascade knowledge, ESG priorities, risks and health and safety issues. This is evidence of our organisation's maturity in terms of communication: information does not remain at central level, but is passed on to the teams.

No.	Values/figures	Interpretation
Number of active users	1 230 after 60 days	1 230 users out of 2 000 people with access
Page views / traffic	24 360 clicks on articles	Employees enter on average four times a day
User activity	342 → 480 unique sessions / day	An increase of around 40% in the first quarter
Daily number of users	around 350-400 people a day	A consistent level of daily use
Highest activity	7:00 a.m.	Activity peaks at the start of the working day

The intranet in figures:



WELLBEING AS AN ELEMENT OF RESPONSIBLE COMMUNICATION

The 'Ogarnij się na wiosnę' (Get Fit for Spring) programme is a regular health promotion campaign run by the PR & Public Affairs Department. It links internal communication with a tangible impact on the team's health and wellbeing: a multistage educational and information campaign goes hand in hand with initiatives involving external experts, resulting in concrete changes in health and behaviour.

In 2024, the programme involved 74 participants, and in 2025, 75 participants. The data shows that in 2024, the total weight loss was 30.5 kg and the loss of body fat was 33.2 kg. In 2025, these figures were 37.5 kg and 16.6 kg respectively. The documents also describe qualitative effects, including improved sleep, increased energy, reduced fatigue, undergoing medical tests and improved test results. Results such as these clearly demonstrate that wellbeing communication can support both prevention and employee engagement.

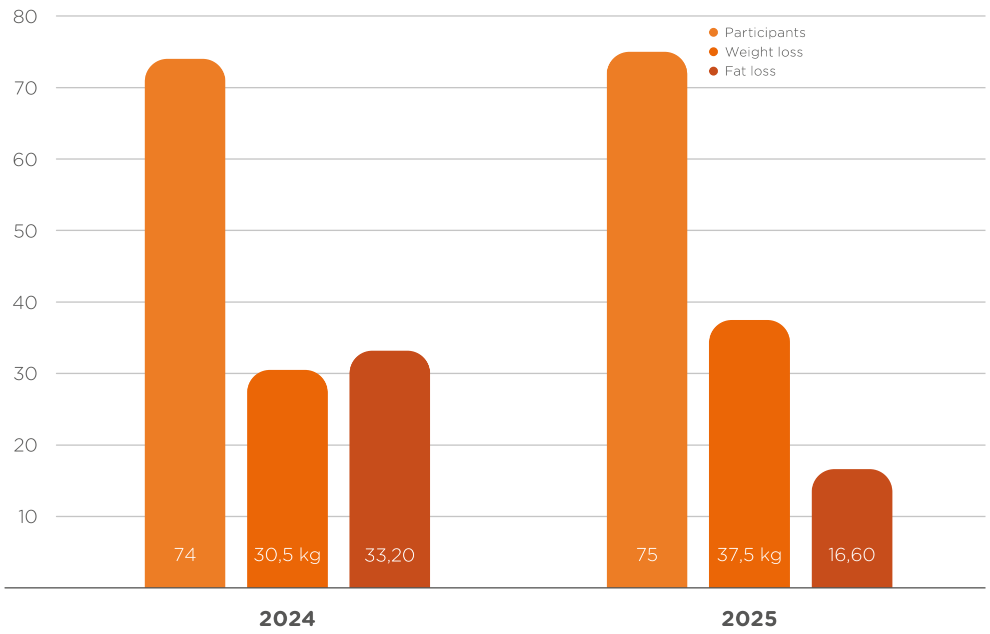


Figure 1. Community involvement, local engagement and family activities

Indicator	2024	2025	Year-on-year change	Comment
Number of participants	74	75	+1	maintaining the programme's scale and continuity of communication
Total weight loss	30.5 kg	37.5 kg	+7.0 kg	visible health benefits of the programme
Overall body fat reduction	33.2	16.6	-16.6	the health effects are still evident, although their pattern differs from that of the previous year
Muscle mass	-0.7	-5.4	a sharper decline in 2025	an area requiring a cautious interpretation – the indicator should not be assessed without taking the broader health context into account
Additional effects	VFL -21, water +3.5	VFL -9.3, BMI -11.4	N/A	The data show the programme's impact on physiological parameters

COMMUNITY INVOLVEMENT, LOCAL ENGAGEMENT AND FAMILY ACTIVITIES

PR activities clearly extend beyond the company and also encompass the local community. It is important to adopt an approach that focuses on relationships with the communities affected by or supported through the organisation's activities, on processes of dialogue, and on how to respond to their needs.

A notable example is the 24-Hour Run in Otwock, which we have supported on a regular basis since 2023. In 2024, the event attracted 532 participants, and in 2025, at least 545 participants, together covering 4362.4 km. The support was not limited to formal sponsorship – it also included the provision of T-shirts, relaxation areas and motivational and educational activities for the employees. In subsequent editions of the run, the Group's employees will take part with their whole families.

Activities that are more closely linked to the everyday lives of employees and local residents are also important: collaboration with the Volunteer Fire Brigade and the fire service's participation in training activities, support for the local cycling club in Karczew, initiatives in aid of the foundation, and family events such as Children's Day at the zoo, organised by the Group's brands: BeFoodie and Norso. Such initiatives strengthen the Group's image as a locally-based organisation and help build relationships at a personal level

Initiative	Description of operation	Social significance
24-hour Run in Otwock	sponsorship, relaxation area, employee engagement	integration, health promotion, local relations
Support for the Volutary Fire Brigade and crisis education	involving the fire service in employee training	increased safety awareness
A local cycling group in Karczew	support for sporting activities and a healthy lifestyle	building relationships with the community
Children's Day at the Zoo	an event for employees' children	strengthening family ties and employer branding
Charities and community initiatives	including, amongst others, Bal Sternika (Steersman's Ball)	positioning the brand as socially responsible

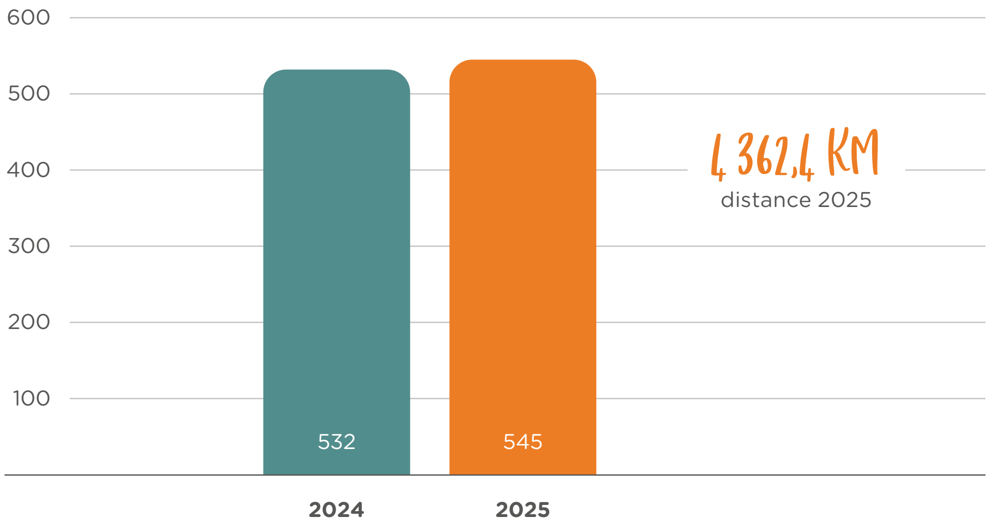


Figure 2. 24h marathon in Otwock – event scale

SUPPORTING EDUCATION AND SHARING EXPERT KNOWLEDGE

Education is a key area of focus for the PR and Public Affairs Department – carried out both in collaboration with universities and foundations, and through the Group's experts' participation in conferences, trade fairs and congresses, as well as by developing its own educational programmes.

In the food sector, acting as an expert is one way of fostering dialogue with stakeholders and cementing a brand's image as an authority: it requires a subjectmatter, responsible approach to industry and social issues, as well as matters of national strategic importance – including food security, energy security and demographic challenges.

In 2024, 11 experts from the Group at various levels took part in industry conferences, speaking in a total of 23 discussions, panels and presentations. In 2025, the number of experts rose to 14, whilst the number of presentations remained at 23 – so the number of people representing the Group externally is growing.

The project Akademia Wiedzy (Knowledge Academy) – developed by the PETFOOD Segment Marketing team, managed by Pet Republic – also has an educational focus. The Academy provides pet owners with expert advice, videos, podcasts and practical tips on animal welfare.

The value of these initiatives lies in the fact that brands share genuine expertise – they provide content that is useful to the audience, rather than merely promoting their image.

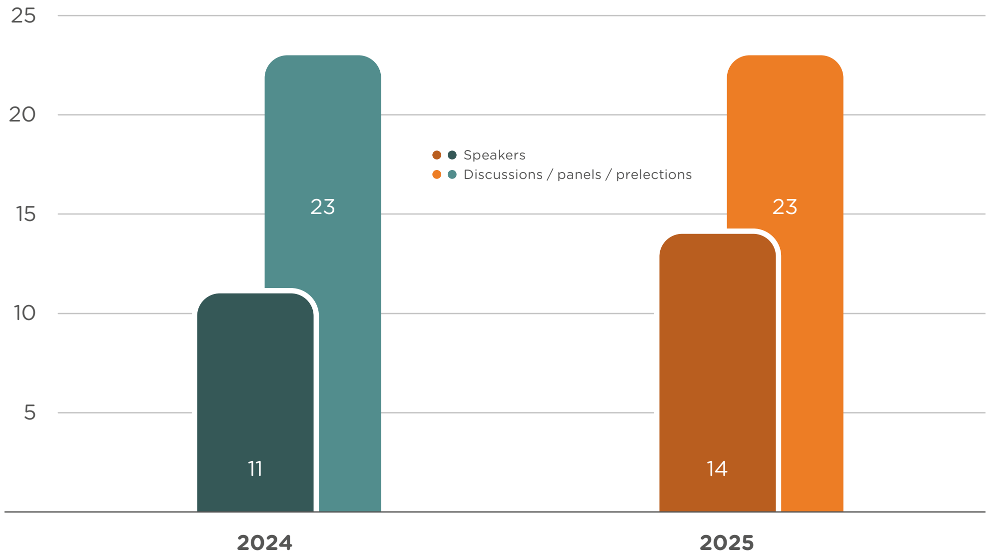


Figure 3. Conference activities in 2024-2025

DEVELOPMENT PROGRAMMES AND COLLABORATION WITH UNIVERSITIES

Another key element of responsible communication is demonstrating how the organisation supports the development of young people and builds bridges between education, local government and the labour market. In this context, the 'Młodzi w Łodzi' (The Young in Łódź) programme plays an important role.

The four-year summary lists a total of 15 people covered by the programme, and in the 2025/2026 academic year, five scholarships were awarded with a total value of PLN 40,000. Information on work placements and employment for some of the programme participants provides added value. This shows that communication surrounding the programme is not based solely on declarations of educational support, but has a tangible impact on development and recruitment.

5. OUR SUCCESS IS OUR STAFF

GRI 102-8, 401-1

ESRS S1-1

Our employees are a pillar in building our organisation's value and implementing our sustainable development strategy. In 2024–2025, we continued our efforts to create a working environment based on dialogue, safety and opportunities for professional and personal development.

Total number of employees by gender:

	2024	2025	% change
Women	1 064	966	9,2%
Men	1 094	1 001	8,5%
Total	2 158	1 967	8,9%

Total number of employees by employment duration and gender:

2024	Women	Men	Total
Employees on fixed-term contracts	266	313	579
Employees with permanent contracts	801	778	1 579
Total	1 067	1 091	2 158

2025	Women	Men	Total
Employees on fixed-term contracts	235	262	497
Employees with permanent contracts	731	739	1 470
Total	966	1 001	1 967

Total number of employees by full-time equivalent and gender:

2024	Women	Men	Total
Full-time	999	1 057	2 056
Part-time	68	34	102
Total	1 067	1 091	2 158

2025	Women	Men	Total
Full-time	941	982	1 930
Part-time	25	19	37
Total	966	1 001	1 967

5.1. Dialogue and development as our path to creating a good working environment

GRI 401-2

Researching to listen, listening to understand

We carried out our first satisfaction survey in 2022. It marked the start of our journey and was an important step towards fostering openness and creating space for dialogue throughout the organisation. We consistently analyse the results of each edition and translate them into concrete actions. In 2025, we carried out our fourth survey, the results of which were 38% higher than in the previous year (2024-2025), demonstrating that the initiatives we have implemented are effectively meeting the needs of the organisation and its employees.

In response to the findings of our research, we are expanding our development and training programmes. We have launched a training platform, ensuring equal access to training and professional development activities – regardless of where you work or your role. We organise webinars as well as in-house and external training courses that support skills development in a practical way. We also secure EU funding for training projects, which enables us to carry out development initiatives on a larger scale. As part of our activities, we also support the development of language skills as an important element in facilitating day-to-day work.

We also take steps to support recruitment and build our employer brand. We are expanding our presence on social media, reaching candidates exactly where we are looking for them.

We are also expanding our range of benefits and social support. In response to our employees' needs, we are also expanding access to benefits and social support by developing the Company Social Benefits Fund across further Group companies.

All these activities form part of our ongoing efforts to build an organisation based on dialogue, development and cooperation.

5.2. Attractive employer

Creating a supportive working environment remains one of our key priorities as an employer. We are committed to ensuring that our employees can thrive within an organisation that recognises their needs not only in a professional context, but also in terms of their health, wellbeing and personal circumstances.

Programmes promoting health and wellbeing are a regular feature of our employee initiatives, including the 'Ogarnij się na wiosnę' (Get Fit for Spring) wellbeing programme mentioned earlier. Initiatives of this kind help raise awareness of health issues and encourage staff to make positive changes to their daily routines. These initiatives are complemented by access to medical care, which also includes the option of receiving support from a psychologist and a psychiatrist.

At the same time, we are expanding the range of benefits and the scope of support available through the Company Social Benefits Fund. This enables us to respond more effectively to the diverse needs of our staff, e.g. supporting those employees who face particularly challenging life circumstances. Our aim is to create a workplace where employees feel that their needs are recognised and where the organisation remains open to providing practical support.

Work-life balance

We consistently support a healthy work-life balance for our employees. Recognising the importance of stable employment, we base the vast majority of our employment relationships on employment contracts – 75 per cent of which are openended contracts.

As a Group with a family heritage, we also recognise the special importance of family life. We are therefore taking steps to support employees returning to work after parental leave. We offer, amongst other things, the option to reduce working hours, flexible working hours and – where the nature of the role allows – greater opportunities to work in a hybrid model.

We support equal and fair treatment

We are continuing our efforts to promote equal treatment and foster a positive working environment. Our aim is to ensure an environment based on respect, openness and respect for the dignity of every employee, regardless of gender, age, background, nationality, religion, beliefs, sexual orientation, health, disability or other personal characteristics.

In 2025, one confirmed case of discrimination was recorded. In response to this incident, corrective measures were implemented – training was conducted and the person responsible was removed from the team management role.

GRI 406-1

ESRS S1-17

Number of discrimination cases

2024	2025
0	1

We are systematically raising awareness among our employees with regard to standards of conduct, responsible communication and preventing breaches of equal treatment principles. We are building a working environment based on trust, which enables our staff to raise concerns and ensures they have access to support in situations requiring a response from the organisation.

A key tool in combating irregularities is the organisation's reporting platform, which enables staff to report potential breaches, including cases of discrimination, workplace bullying, breaches of ethical principles, conflicts of interest or other behaviour that fails to comply with applicable standards. The platform is available not only to employees, but also to our business partners, which promotes transparency in business relationships and strengthens trust throughout the entire supply chain.

Every report is handled with due care, whilst respecting confidentiality and protecting the person making the report. The purpose of this mechanism is to identify risks as quickly as possible, respond to irregularities and improve internal procedures in the area of ethics.

Recruitment and rotation

Employment dynamics, encompassing both recruitment and staff turnover, constitute a significant aspect of human capital management and a key factor in assessing an organisation's stability. The increase in employment is primarily due to the organisation's growth and rising staffing requirements. By creating an environment that fosters longterm collaboration, we aim to build a stable and experienced team. This stability not only leads to greater operational efficiency, but also strengthens an organisational culture based on commitment, loyalty and shared development.

RECRUITMENTS :

GRI 401-1

ESRS S1-6

Total number of employees by gender (headcount)

2024	Women	Men	Total
Number of employees	801	683	**1 484**
Number of new re-cruits	129	132	**261**
Percentage of new recruits	16,1%	19,33%	**17,59%**

2025	Women	Men	Total
Number of employees	731	643	**1 374**
Number of new recruits	99	112	**211**
Percentage of new recruits	13,54%	17,42%	**15,36%**

Total number of employees by age group (headcount)

2024	<30	30-50	>50	Total
Number of employees	153	772	559	**1 484**
Number of new recruits	0	143	48	**191**
Percentage of new recruits	0%	18,52%	8,59%	**12,87%**

2025	<30	30-50	>50	Total
Number of employees	154	724	496	**1 374**
Number of new recruits	57	122	32	**211**
Percentage of new recruits	7,0%	16,85%	6,45%	**15,36%**

DEPARTURES

GRI 401-1

ESRS S1-6

Total number of employees by gender (headcount)

2024	Women	Men	Total
Number of employees	801	683	**1 484**
Number of employee departures	115	90	**205**
Employee departure rate	14,36%	13,18%	**13,81%**

2025	Women	Men	Total
Number of employees	735	639	**1 374**
Number of employee departures	639	128	**264**
Employee departure rate	18,5%	23,0%	**19,21%**

Total number of employees by age group (headcount)

2024	<30	30-50	>50	Total
Number of employees	160	768	556	**1 484**
Number of employee departures	25	101	79	**205**
Employee departure rate	15,63%	13,15%	14,21%	**13,81%**

2025	<30	30-50	>50	Total
Number of employees	156	723	495	**1 374**
Number of employee departures	47	116	101	**264**
Employee departure rate	30,13%	16,04%	26,4%	**19,21%**

TALENT ACQUISITION

As part of our talent acquisition efforts, we are consistently developing our partnerships with vocational schools and universities, and implementing programmes that enable students to gain their first work experience. As a result, we have significantly expanded the scale of our work placements – in 2023 we carried out 32 projects, and by 2025 more than 70 people had already completed work placements at our facilities.

We complement these activities with initiatives aimed at attracting talent in the long term, such as scholarship schemes (e.g. 'Młodzi w Łodzi' [The Young in Łódź]) and participation in events for school and university students, which enable us to build relationships with future employees whilst they are still studying.

Another key aspect is our presence in the labour market – over the course of the year, we take part in an average of 10 recruitment fairs across Poland, during which we speak to hundreds of candidates interested in working for our Group. At the same time, we make use of internal talent acquisition channels, including internal recruitment and an employee referral scheme.

Our activities are systematic in nature and form an integral part of our talent acquisition strategy, drawing on a variety of sources – from partnerships with educational institutions, through industry events, to internal referral schemes. This enables us to build a candidate pool effectively and enhance the efficiency of future recruitment processes.

COMPETENCE DEVELOPMENT AND HUMAN CAPITAL MANAGEMENT

The role of HR in implementing the ESG strategy (2024-2025)

Growing employee skills is one of the key pillars of the SuperDrob Capital Group's ESG strategy. The HR department plays a central role in the design, coordination and evaluation of training and development activities, addressing both the organisation's needs and employees' individual development pathways.

GRI 404-1

ESRS S1-13

2023	women	men	total
total number of training hours	846	1 233	**2 079**
number of employees	830	806	**1 636**
average number of training hours per employee	1,02	1,53	**1,27**

2024	women	men	total
total number of training hours	3 139	2 323	**5 462**
number of employees	1 064	1 094	**2 158**
average number of training hours per employee	2,95	2,1	**2,52**

2025	women	men	total
total number of training hours	7 230,5	5 710,5	**12 941**
number of employees	1 063	938	**1 967**
average number of training hours per employee	6,8	6,1	**6,58**

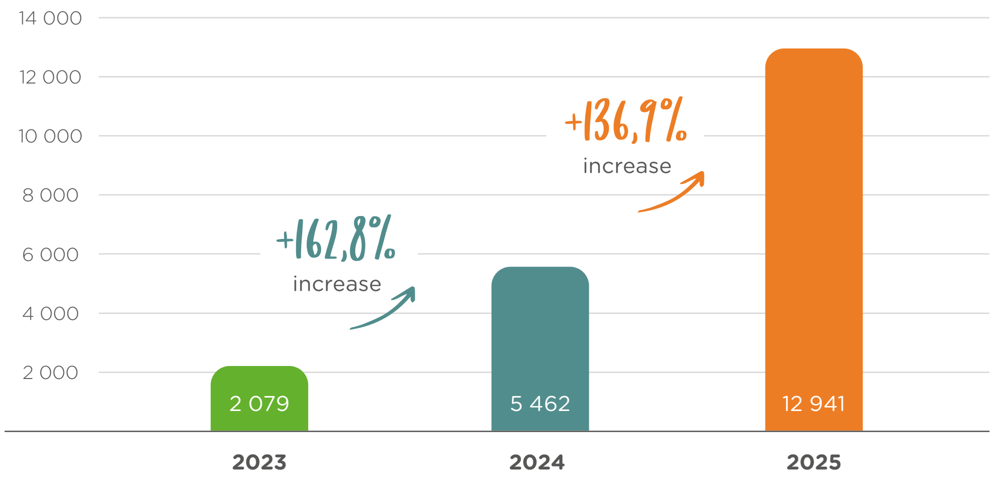


Figure 4. total number of training hours

Given the specific nature of the Group's operations and its organisational structure, we have decided to introduce an additional, customised performance indicator for development activities, namely the average number of training hours per participant. We decided that this indicator better reflects the actual intensity of this area. In the case of GRI 404-1 ('Average number of training hours per employee'), the data are provided in relation to the total number of employees, which may distort the picture of training activity. The approach adopted allows for a more accurate assessment of the actual level of engagement of training participants.

2024	women	men	total
total number of training hours	3 139	2 323	**5 462**
number of participants	492	432	**924**
average number of training hours per participant	6.4	5.4	**5.9**

2025	women	men	total
total number of training hours	7 230,5	5 710,5	**12 941**
number of participants	1 063	938	**2 001**
average number of training hours per participant	6,8	6,1	**6,47**

DEVELOPMENT OF LANGUAGE SKILLS – ETUTOR

In response to the organisation's needs relating to the internationalisation of its operations and the development of communication skills, the HR department/team launched an e-learning platform for language learning – **eTutor** – in the first half of 2024.

2024	2025
87 active users	**110** active users
929 hours of study	**1 341,7** hours of study

The HR department managed the platform's implementation, communication with staff, activity monitoring, result reporting and administration.

Expansion of the training programme for 2024-2025:

- Launch of the **LipCo Academy** – a one-year development programme for senior management, run in collaboration with the Kozminski University;
- In-house training courses as part of the 'Finanse dla niefinansistów' (Finance for Non-Financial Professionals) series;
- **Safe Driving** training for staff using the company fleet – nearly 100 participants;
- training in **artificial intelligence** for staff across the Group.

LIPCO LEARN – A STRATEGIC HR DEVELOPMENT PLATFORM (2026)

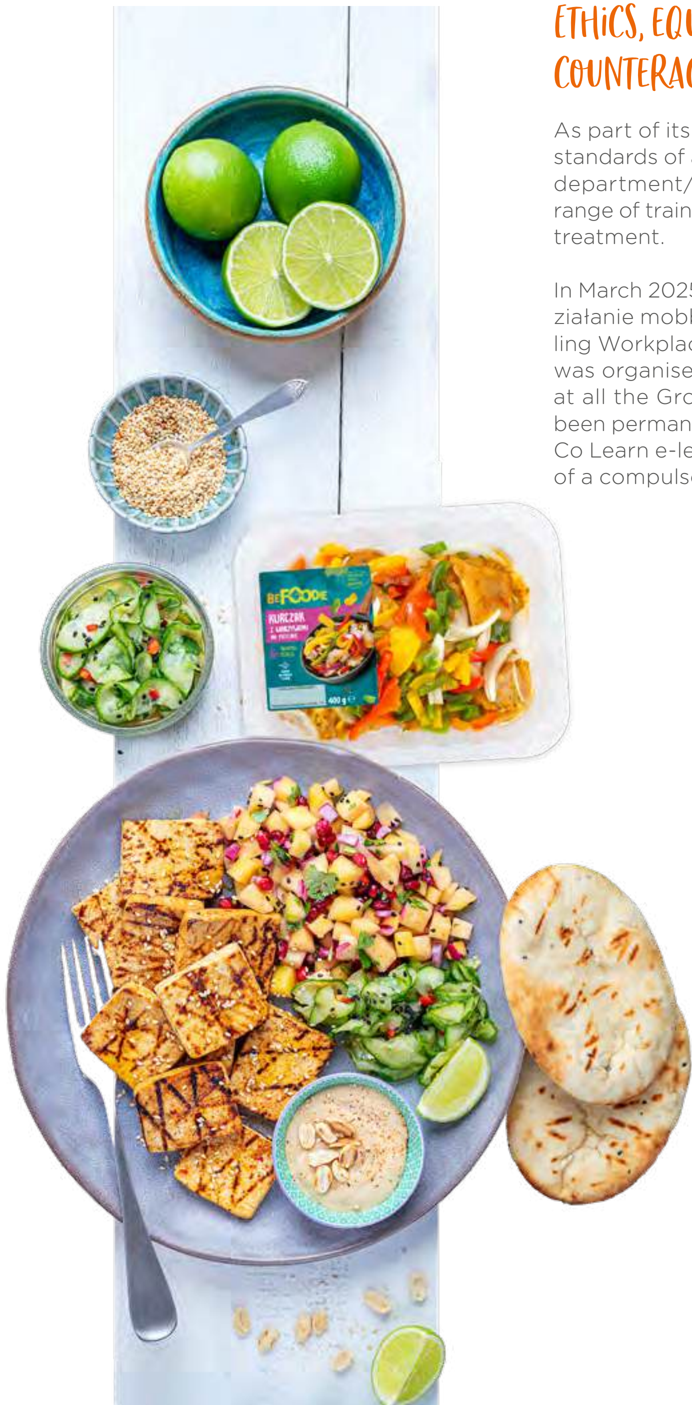
In 2025, HR initiated and led the work on implementing a new, centralised training platform, **LipCo Learn**, which was finally launched in early 2026.

The aim of the platform is:

- standardisation of training processes within the Group,
- improving access to knowledge,
- ensuring flexible, longterm access to educational materials.

The platform currently offers:

- **30 interactive e-learning courses (SCORM)** covering, amongst other things, personal skills, cybersecurity, ethics and combating discrimination;
- educational materials, presentations and video recordings from in-house training sessions
- a series of compulsory training sessions on internal regulations.



ETHICS, EQUALITY AND COUNTERACTING DISCRIMINATION

As part of its commitment to upholding the standards of a responsible employer, the HR department/team is actively expanding its range of training courses on ethics and equal treatment.

In March 2025, a webinar entitled 'Przeciwdziałanie mobbingowi i dyskryminacji' (Tackling Workplace Bullying and Discrimination) was organised, which was available to staff at all the Group's sites. This topic has now been permanently incorporated into the LipCo Learn e-learning programme in the form of a compulsory interactive training course.

6. Safety, quality and responsible manufacturing

6.1. Our staff safety

Health and safety at work remains one of the key elements of our organisational culture. At the SuperDrob Group, we regard the development of our employees' skills as an integral part of creating a safe and responsible working environment. That is why we consistently organise both in-house and external training courses, develop the Health and Safety Leaders programme, and run educational initiatives aimed at employees at various sites.

Group results

GRI 403-2

ESRS S1-14

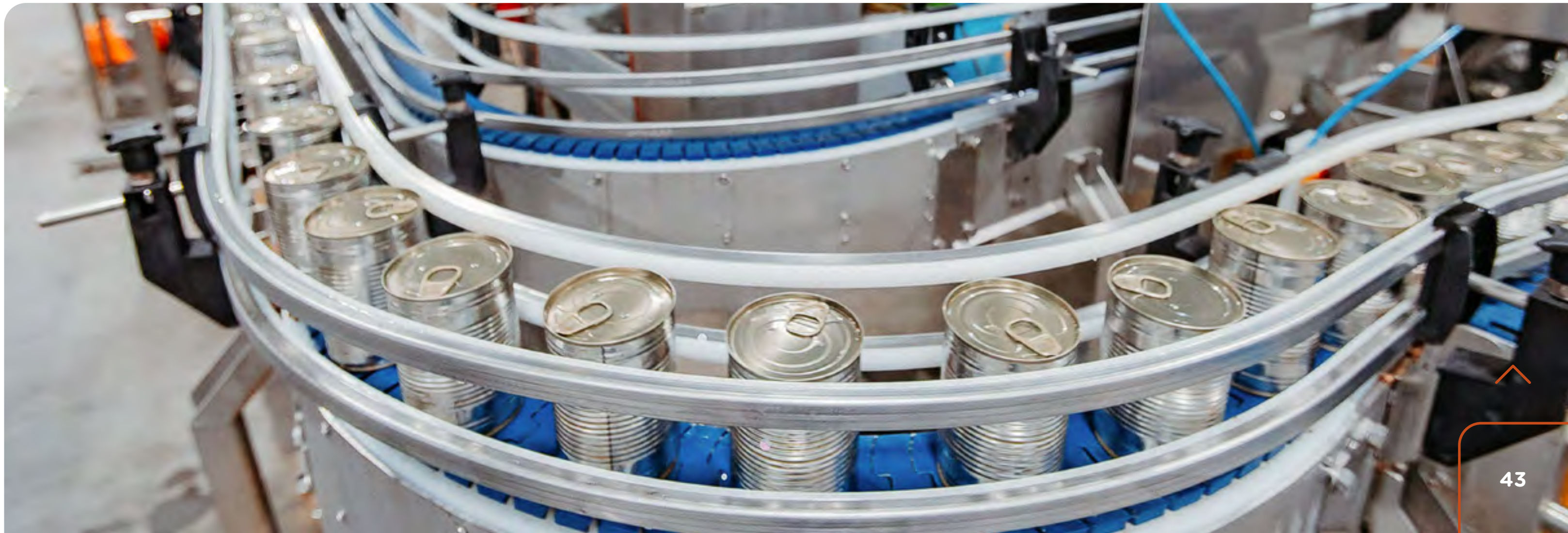
Across the Group as a whole, a total of 44 workplace accidents were recorded in 2024-2025 (24 in 2024 and 20 in 2025), resulting in 44 people being injured. During the reporting period, there were no fatal or serious accidents at any of the companies – all incidents were minor accidents.

Rate (Group)	2024	2025	Total
Total number of accidents at work	24	20	**44**
including fatal accidents	0	0	**0**
including serious accidents	0	0	**0**
including minor accidents	24	20	**44**
Total number of people affected	24	20	**44**

Accident rates by company

Due to recent structural changes within the Group and the relatively recent centralisation of the health and safety area, we do not yet have fully harmonised data across the organisation as a whole. Consequently, for the purposes of this report, the analysis is based on data from SuperDrob, which – as the entity with the largest scale of operations – has a key influence on health and safety within the Group.

This approach allows for a reliable and representative presentation of issues relating to health and safety at work. At the same time, the priorities for the coming years include the further standardisation of reporting systems and the implementation of a consistent, global approach to the collection and analysis of health and safety data across the entire Group. The vast majority of events are centred on SuperDrob S.A. (16 accidents per year), which is due to the nature of production and the highest level of employment. In the other companies, the number of accidents is negligible or zero. The table shows data for all 16 companies.



Company	Accidents 2024	Accidents 2025	Victims 2024-2025	Notes
Afarm Sp. z o.o.	0	0	0	
Avet Sp. z o.o.	1	1	2	
BrinkBev Sp. z o.o.	0	0	0	
CPF Culinar Sp. z o.o.	0	2	2	
CPF Poland Sp. z o.o.	0	0	0	
Chi Mei Food Europe Sp. z o.o.	0	0	0	
FoodPort Sp. z o.o.	0	0	0	
PetRepublic Sp. z o.o.	6	1	7	
Plant-Tec Europe Sp. z o.o.	1	0	1	
Stofarm Sp. z o.o.	0	0	0	
SuperBuild Sp. z o.o.	0	0	0	
SuperDrob S.A.	16	16	32	main manu-facturing company
SuperDrob Fermy	0	0	0	
SuperTrans Sp. z o.o.	0	0	0	
ŁukPasz Sp. z o.o.	0	0	0	
RAZEM Grupa	24	20	44	

In 2025, we maintained the number of workplace accidents at the 2024 level (16 incidents), whilst the number of days lost due to accidents fell from 648 to 622 and the accident severity index improved from 40.50 to 38.88

Indicator (for SuperDrob S.A. only)	2024	2025	Year-on-year change
Number of accidents	16	16	0
Total number of days of absence due to accidents	648	622	−26
Accidents resulting in sick leave of up to 30 days	10	12	+2
Accidents resulting in sick leave of more than 30 days	6	4	−2
Employment	1 484	1 374	−65
Frequency indicator	10,78	11,64	+0,50
Severity index	40,50	38,88	−1,62
Nearmiss events	25	13	−12

In 2025, we continued the Health and Safety Leaders programme within the Group, which aims to strengthen the safety culture through the exchange of experiences, best practices and solutions that can be implemented across different sites. In May and June, representatives from the various locations undertook further study visits and working meetings. The development of practical skills in terms of responding to threats also remains a key element of our work. At the facility in Goleniów, we ran a firstaid training course that combined theory with practical exercises. The participants refreshed their knowledge of cardiopulmonary resuscitation, how to deal with choking, and the correct use of a defibrillator, for both adults and children. This training enhances staff readiness to respond appropriately in situations where health and life are at risk.

In June, a specialist fire safety training course was held at the site in Lublin for people designated to tackle fires and evacuate employees. The training covered not only the causes of fires, methods of preventing hazards and emergency procedures, but also the practical use of firefighting equipment and the rules for activating the Fire Alarm System. The training programme has been expanded to include topics relating to first aid.

At the same time, we developed our technical skills relating to safety when working with machinery. A training session on technical machine safety and fostering a safety culture was held at the site in Karczew. The classes, led by an independent external expert, enabled participants to deepen their understanding of the risks associated with the operation of production machinery and how to mitigate them. Initiatives of this kind help to reduce the number of accidents and raise awareness in areas that might otherwise go unnoticed in everyday life.

Development activities also included the participation of representatives from our health and safety team in external expert events. In June, the Health and Safety Manager, the Health and Safety Specialist and the Fire Safety Inspector took part in a research and training seminar for health and safety staff at the Bogdanka mine. The training provided them with an opportunity to broaden their knowledge in areas such as biological and chemical hazards, the analysis of workplace accidents, and the exchange of experiences with representatives from other organisations. Another key aspect of our work is communicating safety rules in a way that is clear and accessible to all staff. The health and safety guidelines drawn up within the Group are made available at various sites in the form of posters and leaflets in five languages, which helps to establish common safety standards and makes it easier for employees working in different areas of the Group's operations to access key information.

We also carry out educational activities outside our immediate working environment. In view of the summer holiday season, we reminded our employees of the key rules for riding bicycles and scooters safely, whilst promoting responsible and mindful leisure activities. As a result, we see safety from a broad perspective — treating it as a value that encompasses not only the workplace, but also the everyday choices and behaviour of our employees.

Total number of accidents in 2024–2025 at SuperDrob S.A. (main production company)

Type of event	2024	2025
Number of fatal accidents (incidents)	0	0
Number of serious accidents (incidents)	0	0
Number of minor accidents (incidents)	16	16

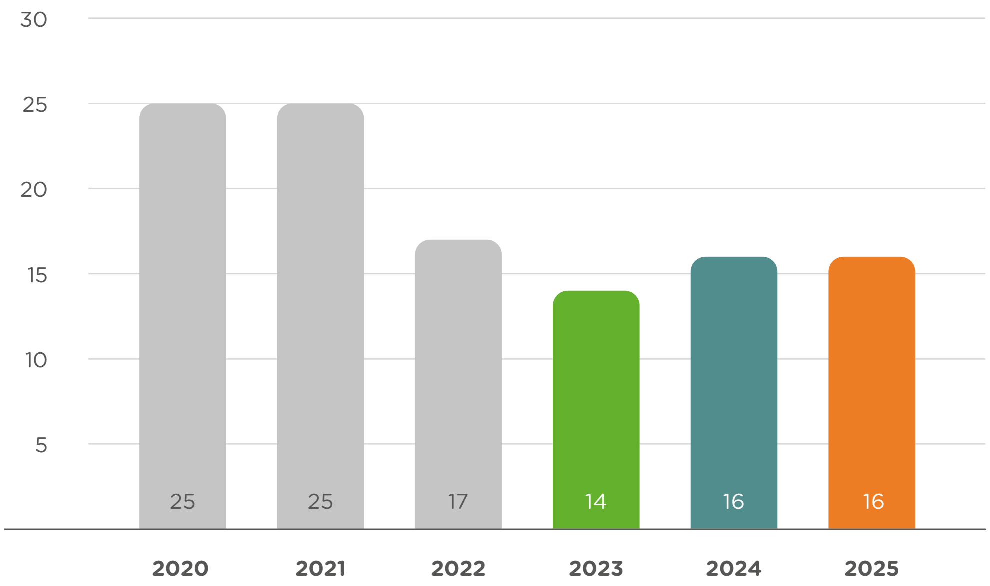


Figure 5. Accident rates and a comparison for 2024–2025 at SuperDrob – the parent company.

WIn 2025, 16 workplace accidents were recorded at SuperDrob's production sites – the same number as in 2024. At the same time, the number of days of sick leave arising from accidents fell from 648 to 622, and the number of incidents resulting in sick leave of more than 30 days fell from 6 to 4. The frequency ratio rose from 10.78 to 11.28, mainly due to a lower number of employees (1,484 →1,419), whilst the severity ratio improved from 40.50 to 38.88.

Indicator	2024	2025	Year-on-year change
Number of accidents	16	16	0
Total number of days of absence due to accidents	648	622	-26
Accidents resulting in sick leave of up to 30 days	10	12	+2
Accidents resulting in sick leave of more than 30 days	6	4	-2
Employment	1 484	1 419	-65
Frequency indicator	10,78	11,28	+0,50
Severity index	40,50	38,88	-1,62
Near-miss events	25	13	-12

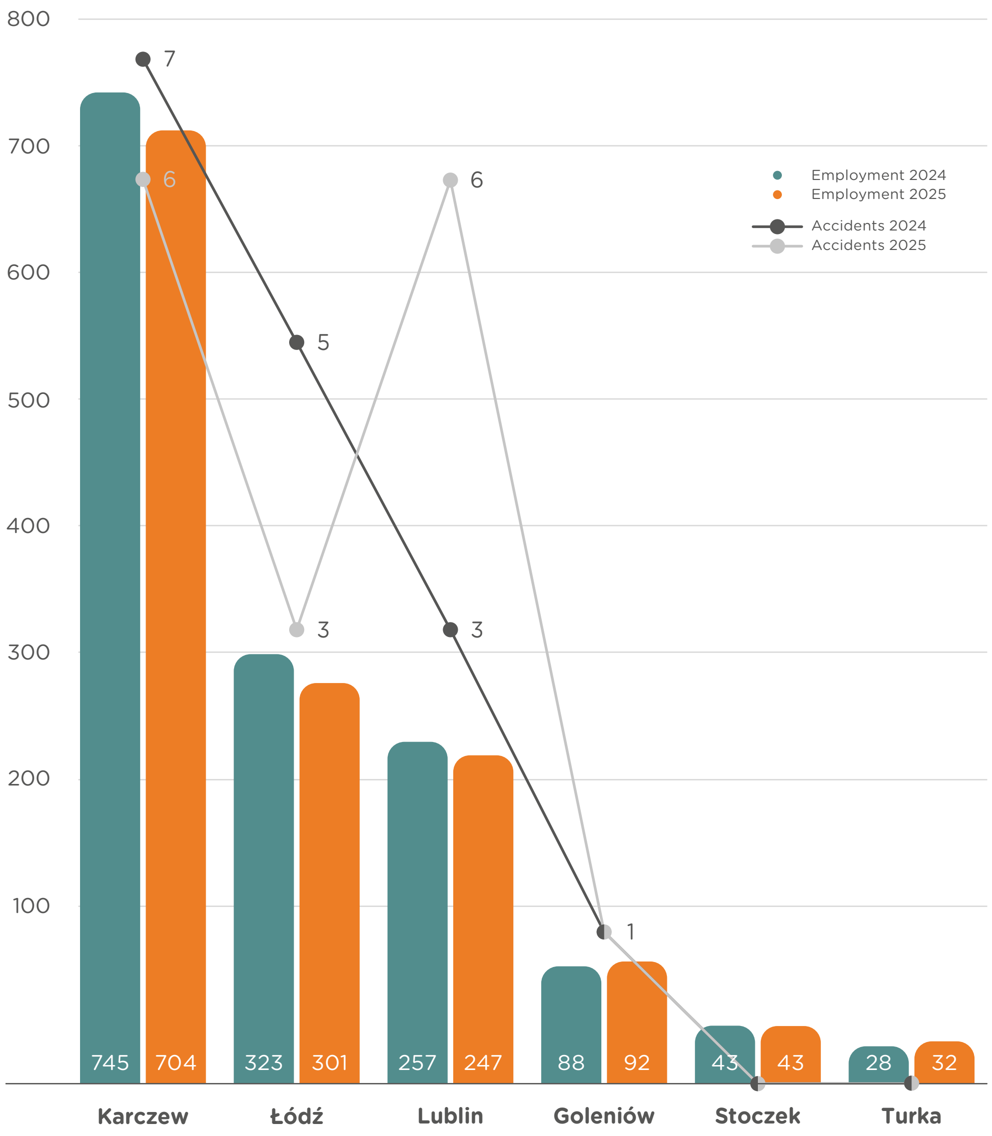


Figure 6. Employment and Number of Occupational Accidents by Location

INJURIES AND CAUSES OF ACCIDENTS IN 2025

The most common consequences of accidents in 2025 were cuts, bruises and superficial injuries (5 incidents each, accounting for 32% of all cases). There were three cases each of open wounds and fractures (19% each). Human factors accounted for the dominant group of causes: inattention while moving around and rushing (4 events each, 25% each).

Injury	Count	Share
Cut wounds	5	31%
Bruises and superficial injuries	5	31%
Open wounds	3	19%
Fractures	3	19%

Cause	Count	Share
Failure to exercise due care	4	25%
Haste	4	25%
Failure to comply with health and safety regulations	2	12%
Failure to use PPE	2	12%
Impact from a falling container	2	12%
Slippery surface (weather conditions)	2	12%

ACCIDENT RATES BY LOCATION

Karczew had the highest number of employees and, at the same time, the highest accident rate. Compared with 2024, the number of accidents fell in Goleniów (7 → 6) and Karczew (5 → 3), whilst an increase was recorded in Lublin (3 → 6).

Data comparison by location

Location	Employment 2024	Accidents 2024	Employment 2025	Accidents 2025	Average for 2024	Average for 2025
Karczew	745	7	704	6	9,40	8,52
Łódź	323	5	301	3	15,48	9,97
Lublin	257	3	247	6	11,67	24,29
Goleniów	88	1	92	1	11,36	10,87
Stoczek	43	0	43	0	0,00	0,00
Turka	28	0	32	0	0,00	0,00

In 2025, no workplace accidents were recorded at the sites in Stoczek and Turka

WE MAKE SURE OUR EMPLOYEES ARE SAFE

We regard health and safety as one of the cornerstones of responsible management. We focus on accident prevention, raising staff awareness and the continuous improvement of working standards. In 2025, we continued our training, prevention and organisational activities, whilst also developing new initiatives to strengthen our safety culture:

- By 2027, we plan to implement ISO 45001:2018 in order to streamline and further develop our health and safety management system;
- We have equipped our facilities with defibrillators and are developing our firstaid capabilities;
- We have carried out two drills with the Volunteer Fire Brigade and conduct mock evacuations;
- We hold quarterly health and safety consultations and involve employees in improving safety measures;
- We organise health and safety competitions and educational campaigns that raise awareness of the risks;
- Every two years, we organise health and safety and first-aid training courses;
- We celebrate accident-free years and promote a positive approach to safety;
- We have produced videos on the risks faced by workers in five languages: Polish, Ukrainian, English, Spanish and Russian;
- Each site has a dedicated health and safety committee, which already has 250 members;
- We run training courses for health and safety leaders selected last year following a series of health and safety workshops;
- We organised another edition of the 'Odblaski' (Reflectors) campaign – 'Be safe, be visible';
- We have been compiling accident reports and sharing them across the sites;
- We have fitted additional spherical mirrors;
- We have remarked and signposted the access routes;
- We have drawn up 10 health and safety rules;
- We ran the 'Stay Safe During the Holidays' campaign;
- We have produced informative presentations on various topics relating to hazards and how to prevent them.

In addition, the sites monitor the working environment, update occupational risk assess-ments, implement first-aid and fire safety measures, and conduct internal and external audits to help maintain high health and safety standards.

The safety of our staff remains our top priority. We develop solutions that support day-to-day work, enable a rapid response in emergency situations, and help build a sustainable safety culture across the organisation.

Area	2024	2025
Training courses	forklift trucks, first aid, fire-fighting equipment, oxygen masks, works at height	forklift trucks, first aid, fire-fighting equipment, oxygen masks and gas-tight suits, works at height, machinery safety
Internal health and safety audits	over 130	over 150
Campaigns and initiatives	health and safety workshops, a health and safety slogan competition, 'Odblaski' (Reflectors), a film promoting health and safety principles	health and safety leaders, "Odblaski" (Reflectors), post-accident alerts, spherical mirrors, access routes, the 10 health and safety rules, screen messages

Employee representation on health and safety committees

GRI 403-1

ESRS S1-14

A formal health and safety committee operates at SuperDrob S.A., where its members are appointed by order of the President of the Management Board. The committee's remit includes, amongst other things, analysing accident rates and reviewing the provision of workwear, work footwear and personal protective equipment. Meetings are held once a quarter. In the other companies, health and safety committees are not required, as the workforce does not exceed the threshold of 250 people, above which this requirement applies.

In both years, human factors were the predominant cause of accidents; therefore, measures such as training, safety alerts, health and safety representatives and traffic management are tailored to our Group's risk profile.

6.2. Process and product safety

GRI 103-1, 103-2

ESRS S4-1, S4-4, 2 IRO-1

Quality within the SuperDrob Group is not just about compliance with legal requirements or GFSI standards. This is a way of working where every mistake – even those invisible to the customer – is an opportunity to learn. Behind these figures lie the day-to-day efforts of more than a dozen quality control departments spread across ten sites, laboratory tests, audits and specific operational decisions.

Individual sites vary in terms of scale, production profile and the maturity of their quality management systems – ranging from facilities with a history of GFSI certification stretching back several years, through to those commissioned in 2024, and including brokerage and distribution entities that are only just planning to implement the standards.

This chapter covers all the manufacturing and operational companies within the SuperDrob Group that operate in the food, pet food and drinks sectors.

Company/Site	Business profile	Key certificates
Chi Mei Foods Europe	Production of gyoza and Asian food products (plant commissioned in 2024)	HACCP, BRC (2025), Modules 11 and 13, Costco
CPF Culinar	Fishery products (including seafood and fish)	MSC/ASC, IFS, Global-G.A.P.
Food Port	Brokerage / distribution of raw materials	IFS Broker (to be implemented in 2026)
Pet Republic	Pet food	IFS, MSC, ASC, ISO 14001:2015
Plant Tec	Production of batter and marinades	BRCGS v9
SuperDrob Goleniów	Poultry processing, ready meals, breaded products	BRC, IFS, QS BRC
SuperDrob Karczew	Poultry slaughterhouse and processing	Genesis, BRC, Halal
SuperDrob Lublin	Poultry slaughterhouse and processing	Genesis, IFS, BRC, Halal
SuperDrob Łódź	Poultry processing, ready meals, breaded products	BRC

Quality management system

The system in all our production sites is based on HACCP, supplemented by the require-ments of GFSI standards (primarily BRCGS and IFS), customer policies and the SuperDrob Group's internal procedures. Between 2024 and 2025, this system underwent a number of changes – in some sites it was refined and updated, whilst in others it was built practically from scratch. underwent significant changes; in some facilities, it was refined and updated, while in others, it was built practically from scratch.

QUALITY MANAGEMENT SYSTEM

The system in all our production sites is based on HACCP, supplemented by the requirements of GFSI standards (primarily BRCGS and IFS), customer policies and the SuperDrob Group's internal procedures. Between 2024 and 2025, this system underwent a number of changes – in some sites it was refined and updated, whilst in others it was built practically from scratch.

Activities at individual sites:

- **Plant Tec:** In 2024, a complete set of quality documentation was drawn up; in 2025, an update process took place as part of the system's continuous improvement.
- **SuperDrob Lublin:** In 2024, measures introduced included, without limitations, guidelines for the slaughter of poultry from protection zones (HPAI), and the validation of the freezing process and the allergen control process. In 2025, guidelines were added relating to an alleged outbreak of avian influenza and the transport of frozen products for key customers.
- **SuperDrob Łódź:** In addition to the BRCGS international standard, the policies required by key customers were implemented in 2024-2025.
- **Chi Mei:** The HACCP system was implemented in 2024, and full BRC certification, in-cluding Modules 11, 13 and Costco, was carried out in 2025.
- **SuperDrob Karczew:** In 2024, procedures were implemented for the slaughter of poultry from restricted zones (ND, HPAI) and for special slaughter.
- **Food Port:** Work is currently underway to implement the HACCP system and (at Food Port) the IFS Broker standard – implementation is scheduled for completion in 2026.
- **Pet Republic:** The measures implemented between 2024 and 2025 improved the efficiency of Category 3 raw material utilisation, reduced production waste and enhanced process stability through the standardisation of process parameters and improved weight control

CHALLENGES

The parallel operation of mature systems at the SuperDrob sites in Karczew, Lublin and Łódź, alongside the development of systems from scratch at the Chi Mei, Plant Tec and Food Port sites, represents both a significant value and a challenge for the Group. This value stems from the ability to transfer knowledge and experience; however, the challenge lies in the varying pace of development and differing customer requirements, which make it impossible to apply a one-size-fits-all management approach.

RESEARCH AND QUALITY CONTROL

Laboratory testing is one of the most quantifiable elements of a quality system. In 2024, the Group's production sites carried out a total of over 14,000 tests – ranging from microbiological and physicochemical analyses to heavy metal and water testing. In 2025, this figure was lower (around 10,500), but the decline itself is not bad news – it reflects greater stability in processes and well-refined schedules.

Number of quality audits at individual sites (2023–2025).

Site	2023	2024	2025	Main research categories
Brink Bev	0	0	2	Additional tests at the start of operations
Chi Mei	—	4	202	Microbiology, water, heavy metals, chemistry
CPF Culinar	1 520	1 650	1 829	Product shelf life, physical chemistry, microbiology
PetRepublic	2 046	2 806	3 346	Microbiology, water, heavy metals, chemistry
Plant Tec	—	101	79	Microbiology, storage tests, swabs following C&D
SuperDrob Goleniów	2 074	2 383	1 624	Microbiology and physical chemistry, environmental research
SuperDrob Karczew	3 290	3 280	1 375	Mainly Salmonella (official and internal testing)
SuperDrob Lublin	1 600	1 640	1 555	Mainly Salmonella – official and internal testing
SuperDrob Łódź	3 070	4 949	3 815	Microbiology, water, heavy metals, chemistry

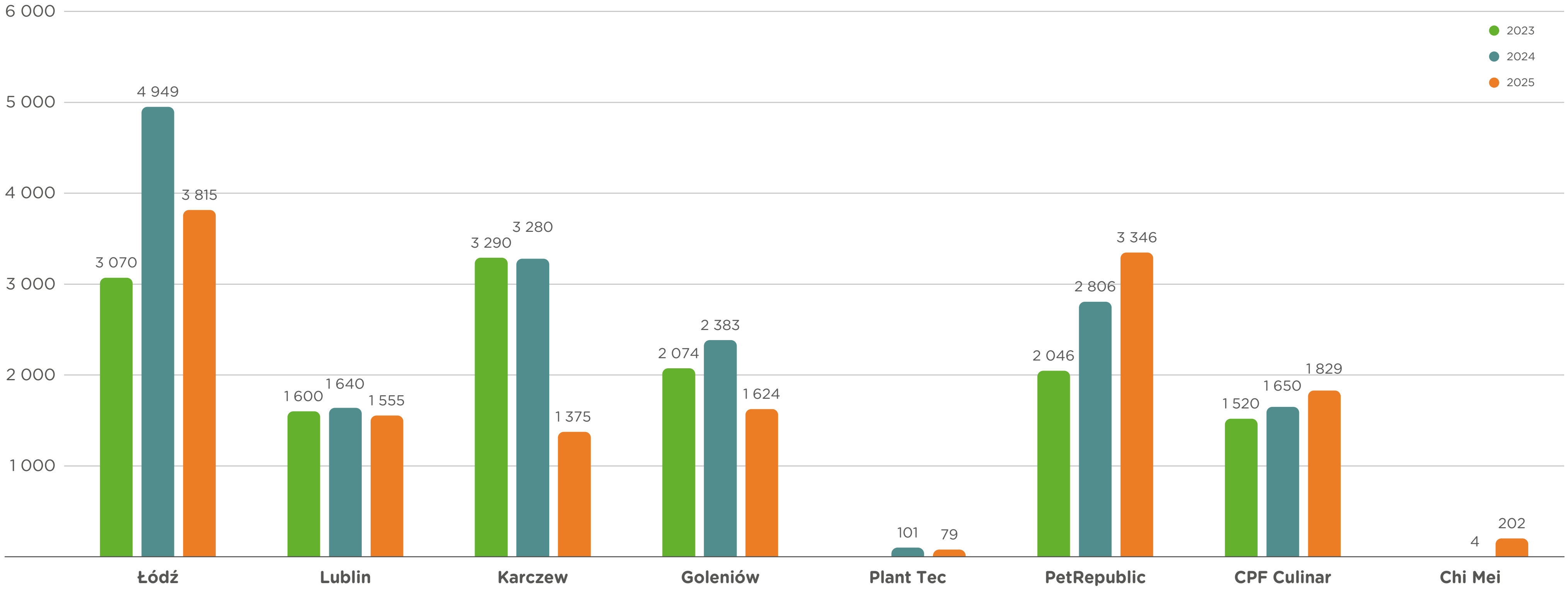


Figure 7. Number of quality audits at individual sites (2023–2025).

In 2024, nearly 5000 tests were carried out in Łódź, as a result of intensive microbiological testing and a new autoclave pasteurisation process (steam sterilisation). We attribute the decline in 2025 to the stability of the processes: once a process is well under control, there is no need to monitor it as frequently.

At the slaughterhouses in Karczew and Lublin, we are seeing an improvement in the situation regarding Salmonella control, which confirms the effectiveness of the supervisory and preventive measures being taken. Monitoring activities focus primarily on testing for Salmonella, which remains a key area for ensuring food safety. A noticeable decline in the test count in Karczew in 2025 (from 3280 to 1375) is due to the optimisation of the approach and a return to a level of testing in line with legal requirements – in previous years, 100% of livestock farmers were tested, whereas from 2025 onwards, tests are being carried out in accordance with Regulation 2073/2005. The implementation of an updated Salmonella programme is planned for 2026, which will enable measures to be targeted even more effectively and further improve their effectiveness.

At Chi Mei, four tests were carried out in 2024 – the first year of operations. In 2025, the number rose to 202. This is a natural trend for a new site and shows that the quality system at Chi Mei has been successfully implemented.

The CPF Culinar site is the only location where the number of tests is increasing every year (1520 → 1650 → 1829). In 2024-2025, additional physicochemical and microbiological tests were introduced in line with new customer requirements. In addition, very rigorous monitoring of the ingredients (seafood) was carried out, which provides an even greater guarantee of product safety. In 2025, a requirement was introduced to test every batch of ingredient. In practice, this means a higher level of assurance regarding the safety of the product as it enters the process.

QUALITY AUDITS

For us, audits form part of our systematic learning process – they enable us to assess the effectiveness of our processes, respond promptly to deviations and verify our level of compliance with the requirements of external stakeholders.

Internal quality audits (2023-2025).

Site	2023	2024	2025	Comment
SuperDrob Karczew	28	31	31	Stable level.
SuperDrob Lublin	22	21	21	Stable level, with a focus on technical and hygiene aspects
CPF Culinar	12	21	21	An increase of almost double that of 2023.
Pet Republic	10	14	16	A more proactive approach to risk has been implemented, the intervals between audits have been shortened, and the scope has been extended to include areas that were not previously audited. The intensification of audits contributes to the 'zero tolerance for non-conformities' strategy
Plant Tec	—	20	20	A new audit system introduced from 2024.
Chi Mei	—	2	18	Rapid expansion of the audit system; plans to double the number of inspections for the presence of foreign bodies by 2026
SuperDrob Goleniów	13	10	10	Outside the schedule – regular hygiene audits (once a month)
SuperDrob Łódź	N/A	client audits and standards audits completed	client audits and standards audits completed	Client audits and GFSI standards audits

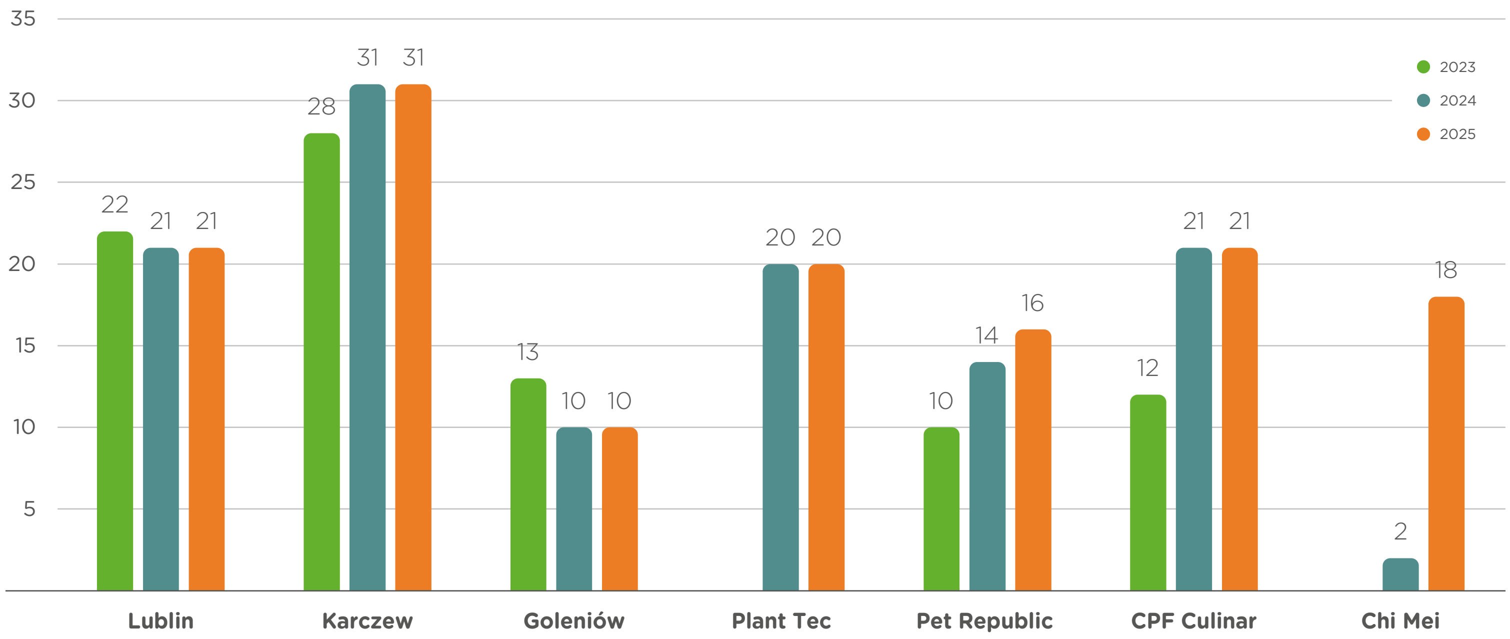


Figure 8. The number of internal audits at individual sites.

THE MOST COMMONLY IDENTIFIED AREAS FOR IMPROVEMENT

The site in Łódź is particularly noteworthy, as 358 incidents relating to the risk of the presence of foreign bodies were recorded there in 2025. The identified challenges confirm the need to continue modernization efforts and replacement investments aimed at further strengthening the safety and stability of production processes. The organisation treats this area as a priority, incorporating it into both its investment plans and its preventive measures relating to quality management and food safety.

At the Chi Mei site, 34 internal nonconformities were identified, relating mainly to foreign body inspections, including instances where metal fragments were detected during screening processes. In response to the audit findings, the frequency of audits has been increased, and these have been included as one of the key priorities in the 2026 quality action plan.

At the sites in Karczew and Lublin, which have the most wellestablished internal audit systems, the number of nonconformities identified remains stable. The observations reported are mainly of a documentary and administrative nature, which confirms the high level of stability of production processes and the effectiveness of the existing supervisory mechanisms.

At CPF Culinar, the areas requiring further improvement relate primarily to GMP/GHP standards. The site consistently implements measures aimed at raising employee awareness and further optimising production processes in order to enhance food safety and product quality. This area remains one of the key quality priorities in the plans for 2026 as well.

EXTERNAL AUDITS AND CLIENT AUDITS

ESRS GOV-5

All of the Group's production sites undergo regular client audits, certification audits and inspections carried out by external bodies. These processes constitute a key part of the food quality and safety management system, whilst also fostering cooperation with existing and new business partners. The growing number of clients and diverse market requirements mean that quality standards, procedures and internal policies at individual sites must be adapted on an ongoing basis.

In 2025, the Łódź site underwent a series of client and standards audits, including BRC audits and audits carried out by clients and trading partners such as Żabka, KEPAK, Westbridge, Musgrave, SNS, KFC, Volatys, Morrisons and Iceland. The high level of auditing activity stems from the rapid growth in commercial cooperation and the site's openness to new clients and the quality requirements of various markets.

The sites in Lublin and Karczew have retained their BRC, Genesis and Halal certifications, confirming the stability and maturity of their existing quality and food safety management systems. At the same time, these sites regularly undergo client audits and inspections relating to export requirements and retail chain standards.

At Chi Mei, in addition to implementing the BRC standard, the site has also obtained approvals from the State Veterinary Inspectorate and the State Sanitary Inspectorate. At the same time, the site is developing its partnerships with clients who require high standards of product quality and safety.

Between 2024 and 2025, CPF Culinar succeeded in aligning with the new version of the IFS Food standard (April 2023) and also maintained its MSC/ASC certification for fish products. The site also continued to carry out customer audits and activities aimed at improving quality standards and the traceability of ingredients.

Complaints

Complaints are the most direct form of feedback we receive. We cannot reduce these to a single figure for the entire Group, as the nature of the sites varies considerably – a complaint regarding a raw product is handled differently from one concerning readymade meals, and yet differently from one relating to fish products supplied to retail chains. In 2024, the Group's production sites received a total of around 880 complaints, and in 2025, around 1,020.

Number of complaints between 2023 and 2025:

Site	2023	2024	2025	Comment
SuperDrob Łódź	116	134	139	An increase linked to the launch of a new product range (ready-made meals, soups)
SuperDrob Lublin	322	304	466	An increase in 2025, mainly in the 'missing/incorrect product' category
SuperDrob Karczew	237	270	273	Long-term downward trend (2021: 597, 2022: 409)
CPF Culinar	286	161	122	A marked decline following the end of herring production in 2025.
Pet Republic	99	164	418	In 2025, a significant increase resulting from higher production volumes, the extension of reporting to include logistics, transport and commercial complaints, and a rise in complaints about products in sachets in the first half of 2025
Plant Tec	n/d	11	9	A decline accompanied by an increase in production volume
Chi Mei	n/d	0	7	First complaints following the full ramp-up of production
SuperDrob Goleniów	4	4	2	A low and stable level of complaints
Food Port	n/d	0	1	Start of business, single complaint
Brink Bev	n/d	0	0	No complaints

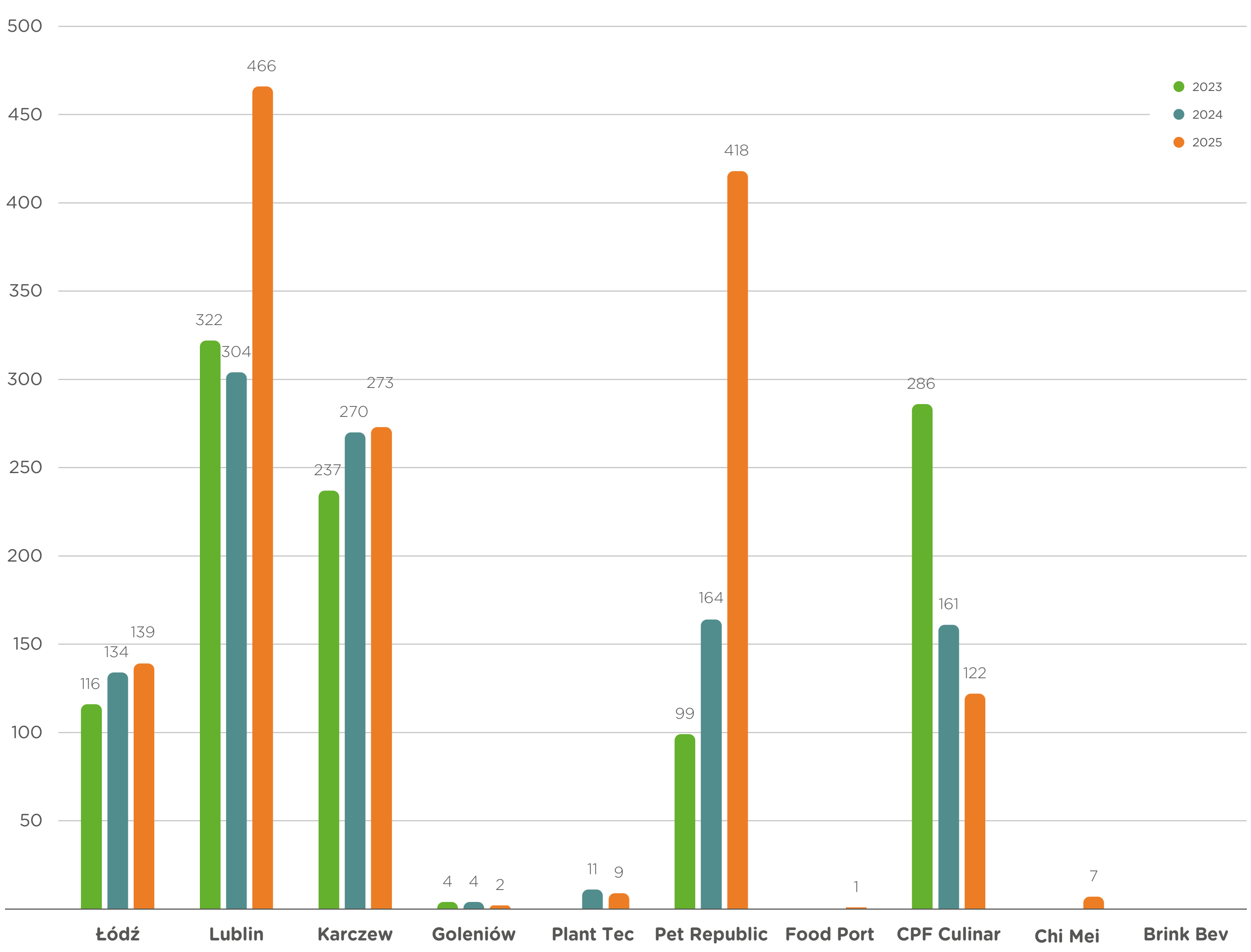


Figure 9. External complaints – breakdown by site.

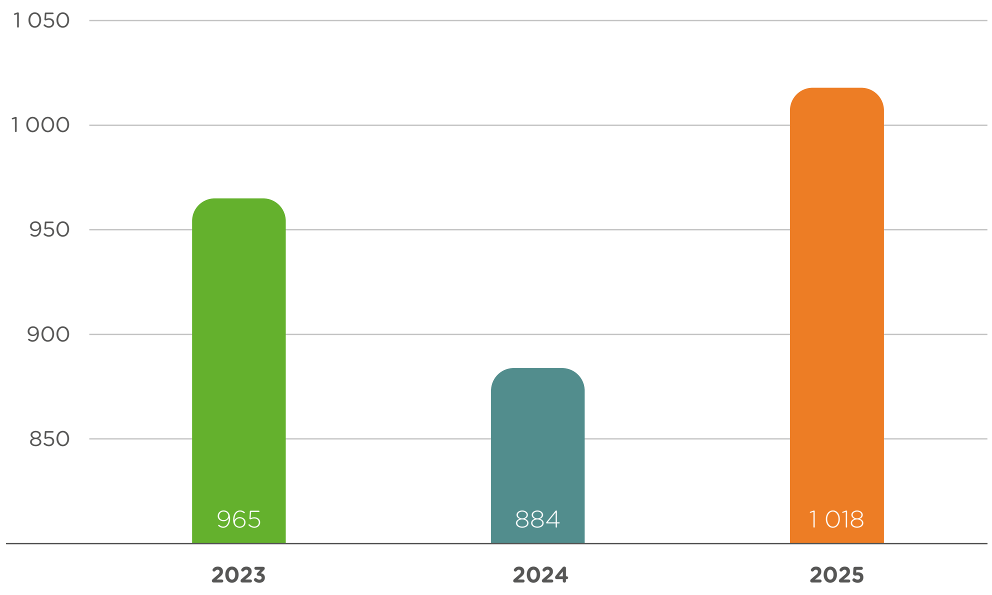


Figure 10. Overall trend in external complaints within the SuperDrob Group (2023–2025).

WHAT LIES BEHIND THESE FIGURES?

The analysis of quality-related complaints is one of the key elements in assessing the effectiveness of quality and food safety management systems. Both customer complaints and internally identified non-conformities are monitored, which enables the identification of areas requiring corrective, investment and organisational measures.

In 2025, 66 complaints were recorded at the Łódź site. Analyses carried out by the quality department indicate that one of the main limitations is the effectiveness of the X-ray inspection system currently in use. Consequently, an investment was recommended involving the purchase of a modern X-ray unit with higher detection efficiency, as well as further modernization of infrastructure and production lines.

The Karczew site has maintained a stable level of complaints in recent years (237 in 2023, 270 in 2024 and 273 in 2025). The current level indicates a sustained improvement in the effectiveness of quality initiatives, as well as the positive impact of infrastructure investment and programmes aimed at improving production processes.

At CPF Culinar, a steady decline in the number of complaints was observed – from 286 in 2023, through 161 in 2024, to 122 in 2025. One of the key factors contributing to this improvement was the decision to discontinue the production of herring products, which had historically generated the highest number of complaints. These results confirm that product decisions and portfolio management have a significant impact on the organisation's quality risk profile.

Despite the rapid expansion of its manufacturing operations, Plant Tec has also seen an improvement in its quality indicators. The number of complaints fell from 11 to 9, and the most frequently reported issues concerned the sensory characteristics of semifinished products. In response, the site carried out technological measures in 2025 aimed at further stabilising the quality parameters of its products.

At Chi Mei, 7 complaints were recorded in 2025. As part of the improvement measures, plans are in place to increase the number of internal audits relating to foreign body inspections and to further strengthen the quality requirements for suppliers of stuffing and vegetables in 2026.

Incidents and corrective actions

Within the Group, a quality incident is defined as an event requiring the initiation of escalation procedures, such as a product recall, a notification via the RASFF system, a critical complaint or the implementation of additional safety measures. All identified incidents are subject to root cause analysis and an assessment of the effectiveness of corrective and preventive actions.

In 2024-2025, the number of quality incidents remained low relative to the scale of the Group's operations and production volumes. The highest number of reports was recorded at sites with the largest production scale and the greatest number of markets and customers served.

At the Lublin site, 2 RASFF notifications were recorded in 2024, whilst in 2025 there were 6 notifications. These incidents resulted in a temporary hold on a batch of products. In Karczew, 6 RASFF notifications were recorded in 2024, and a similar level was maintained in 2025 – 6 RASFF notifications and one critical complaint. Despite the occurrence of isolated incidents, the audit data indicate a gradual improvement in the effectiveness of the quality supervision system. The number of nonconformities identified during external audits has fallen steadily (67 in 2023, 45 in 2024 and 39 in 2025), confirming the effectiveness of the improvement measures implemented. In the case of internal audits, the level of noncompliance remained low and stable.

At Plant Tec, one incident involving the contamination of pepper with metal filings was identified in 2025. The incident was handled in accordance with escalation procedures and resolved at management level, with additional verification of the ingredient control process.

At the Goleniów site, a single incident involving the dispatch of blocked goods to a client was recorded in 2025. The client was informed immediately, and the product was collected and secured in accordance with the applicable quality procedures.

At the sites in Łódź – CPF Culinar, Chi Mei, Food Port and Brink Bev – no significant quality incidents requiring escalation were recorded during the period under review.

An example of the effectiveness of the measures implemented is the site in Lublin, where the recommendations arising from system review No. I/2024 were successfully implemented, which contributed to a reduction in the number of reports in selected risk areas in 2025. The organisation regards the quality incidents analysis as an element of the continuous improvement of food safety systems, contributing to the quality culture across the Group.

Training and skills development

A quality system is only as effective as the people who operate it. Between 2024 and 2025, we ran training courses at virtually all our production sites – ranging from induction training for new recruits to specialist courses for HACCP teams and internal auditors.

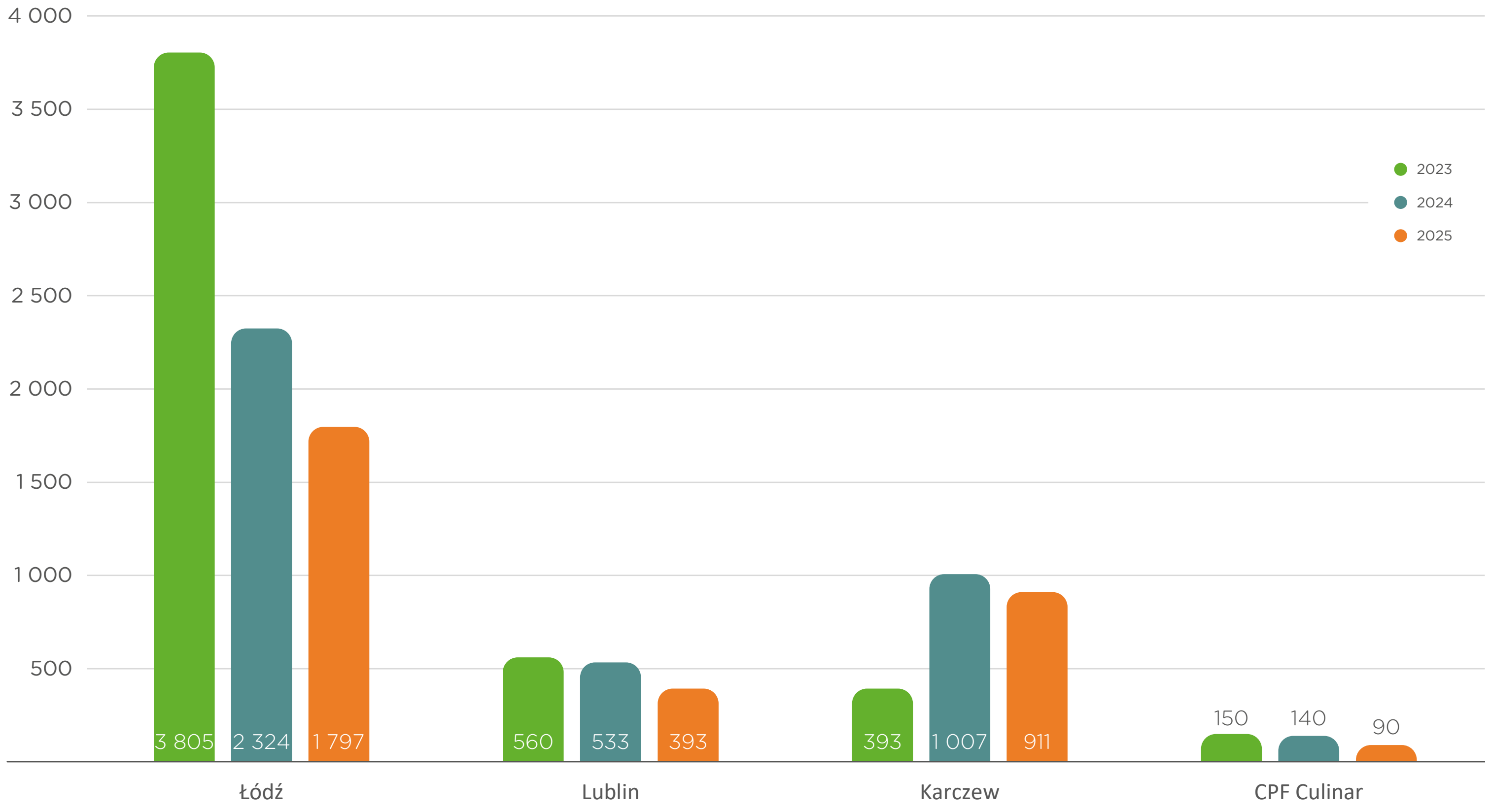


Figure 11. Number of employees trained at individual sites (2023-2025).

Main training topics

In addition to the standard topic range (HACCP, GHP/GMP, Food Defence, Food Fraud, allergens, food labelling), the years 2024-2025 saw the introduction of topics reflecting new client requirements and new processes:

- **CPF Culinar:** training on the new CCP2 critical control point and the inclusion of topics relating to the Global G.A.P. standard
- **Plant Tec:** training in the areas of cleaning validation, BRCGS v9 requirements and food labelling, with an increasing training budget.
- **Chi Mei:** training on the HACCP system, foreign body inspections, allergen management, and, in 2025, also on the BRC standard, Module 11 and the MSC/ASC certification programme.
- **SuperDrob Łódź:** A consistent schedule covering HACCP, GHP, GMP, in-house procedures and clients' quality policies.
- **SuperDrob Lublin:** Training on the requirements of the IFS, BRC and Halal standards, as well as on poultry welfare issues, including aspects of Food Safety Culture.
- **Pet Republic:** The site has raised its quality standards and fostered a culture of 'quality awareness.' In 2024, the training programme was expanded to cover risks and updates to the IFS. A year later, dedicated training courses were introduced for the launch of the AluPack line, alongside work standardisation and expanded PRPs.

In Łódź, the number of trained staff fell (3805 → 2324 → 1797), mainly due to the relocation of the raw meat products processing department to another site. In Karczew, on the other hand, we are seeing an upward trend – a total of 1007 people trained in 2024 and 911 in 2025. At the new sites (Chi Mei, Plant Tec), the lower figures are simply due to smaller teams, but the growth rate is clear.

CERTIFICATIONS AND QUALITY STANDARDS

Certifications are not just 'pieces of paper' – these are specific systems supported by audits, corrective actions and requirements that are updated annually. In 2024-2025, our certification landscape underwent rapid changes:

Certificates and quality standards within the SuperDrob Group (2024-2025).

Standard / certificate	Scope and sites
BRCGS	Sites with the GFSI standard in place: SD Goleniów, SD Łódź, SD Lublin, SD Karczew, Plant Tec, Chi Mei (since 2025)
IFS Food / IFS Broker	SD Łódź, SD Lublin, CPF Culinar; IFS Broker in preparation for Food Port (to be implemented in 2026)
Genesis	SD Lublin and SD Karczew slaughterhouses – all company-owned farms are certified
Halal (PIH)	SD Lublin, SD Karczew, SD Łódź – slaughter and production in accordance with Halal requirements
MSC / ASC	CPF Culinar – fish products from a certified supply chain
GlobalG.A.P.	CPF Culinar – topics added to the training and audit agenda in the years 2024–2025
BRC modules	Chi Mei: module 11 (raw materials flow), module 13, Costco module
QS	SD Goleniów – in 2025, the renewal of the certification was completed

6.3. REDUCTION OF LOSSES AND WASTE

We view quality assurance not only as eliminating non-conformities in the final product, but also as minimising ingredient wastage during its production. Between 2024 and 2025, we implemented a number of optimisation programmes, including, but not limited to:

- The introduction of processing for out-of-specification products (rather than treating them as waste);
- Recovery of batter from the production line;
- Optimisation of packaging thickness;
- A clearance sale of finished goods that do not meet all the requirements of the client's specifications, but are safe and of full value to other recipients.
- Ongoing monitoring of utilities (water, energy, cooling).

At CPF Culinar, we have implemented production process calculations that enable us to accurately determine ingredient wastage. At the Goleniów site, corrective measures included, without limitations, phasing out poorquality disposable protective clothing and changes to packaging – which led to a reduction in complaints regarding foreign bodies.

6.4. ANIMAL WELFARE

ESRS G1-2

At the poultry slaughterhouses – in Lublin and Karczew – the idea of animal welfare en-compasses not only ethical considerations, but also has a direct impact on the quality of the ingredient and the final product. In 2024, 143 audits of poultry farms and loading inspections were carried out at both sites, and in 2025 this figure rose to 199.

Specific results:

- **Improved loading quality:** Thanks to the involvement of specialist companies, we have seen a 4.14% fall in the number of bone injuries.
- **Monitoring ventilation and litter quality:** In 2025, we expanded our measurements of gas concentrations (CO_2, NH_3) and increased the number of farms using pellets as bedding. Result – a 9.3% reduction in the number of footpad dermatitis cases.
- **Genesis Certification:** All of our own farms remain covered by Genesis certification. In 2024 and 2025, there were no new requirements in this area, but we continue to run regular training courses for farmers on biosecurity and animal welfare.
- **Increasing employment in the welfare department:** We have expanded our animal welfare and supply chain quality control team, which has resulted in closer contact with farms and a faster response to any issues.

Every percentage point of improvement in animal welfare has a tangible impact on production efficiency, resulting in fewer ingredient losses and fewer endcustomer complaints. The 9.3% reduction in footpad dermatitis is not just a matter of ethics – it also means a higher quality class of the product.

PRIORITIES FOR THE COMING YEARS

A further reduction in the number of quality complaints

In particular, in the area of foreign bodies and complaints relating to missing or faulty products. In Łódź – through investment in more advanced X-ray detection and improvements to the infrastructure. In Lublin – by tightening supervision of the packaging and dispatch stages. At Chi Mei – by doubling the number of internal audits relating to foreign bodies and the requirements placed on filling suppliers.

Strengthening documentation oversight

In most organisations, documentation errors are the most common type of non-conformities identified via internal audits. We plan to digitise key registers and standardise formats across our sites.

Developing food safety competence and culture

We are continuing our training on the Food Safety and Quality Policy. Every year, we celebrate World Food Safety Day on 11 June

Implementation of standards

From 2026, Food Port will operate in accordance with the IFS Broker standard, which will ensure a consistent, high level of GFSI standard compliance across the Group.

Animal welfare as a quality factor

The aim is to further reduce the number of foot crush injuries and bone damage by increasing the number of farms using pellets, further automating air quality measurements, monitoring water and bedding quality, and developing the animal welfare team.

Reducing utility consumption

A 3 per cent year-on-year reduction in water consumption per tonne of finished product through process optimisation. This is an objective that combines quality and environmental considerations.

6.5. WE SUPPORT EACH AND EVERY ONE OF OUR BREEDERS

GRI 102-9

ESRS SBM-1, S2-1

As part of our ongoing commitment to improving breeding practices and enhancing the comfort and welfare of our animals, we are systematically expanding our team of zootechnicians and specialists to support our breeders. Our mission is to build long-term, partnership relations founded on trust, expert knowledge and shared responsibility for the quality and safety of production.

Our specialists regularly visit partner farms, carry out audits and share best practices in the areas of animal welfare, biosecurity and production efficiency.

Between 2024 and 2025, we worked with 204 breeding partners:

17

breeding farms

187

broiler farms

STANDARDS, AUDITS AND INSPECTIONS

Our team of zootechnicians plays an active role in inspections and audits at all stages of rearing, including inspections carried out whilst the animals are being loaded. If, in the course of these activities, the animal health specialists consider that additional support is required, they visit the farms even more frequently to ensure that all breeding processes are carried out in accordance with our standards.

In addition, our zootechnicians provide training for farmers and staff responsible for load-ing. The continuous professional development of our team of experts enables us to provide consultancy and audit services of the highest standard.

CONTINUOUS DEVELOPMENT AND INNOVATION

The complexity of the process in the field of animal welfare motivates us to work continu-ously on improving our expertise, implementing new technologies and training our staff. We invest in:

- regular training on animal welfare, biosecurity and the latest industry standards;
- modern systems for monitoring conditions on farms (temperature, humidity, air quality);
- digital tools to facilitate communication between breeders and the team of zoo-technician;
- cooperation with scientific centres in the field of poultry welfare research.

6.6. CYBERSECURITY

ESRS G1-1, 2 GOV-5

Within the SuperDrob Group, cybersecurity, privacy protection and the responsible use of digital technologies are regarded as key areas that affect the organisation's operations and its relationships with stakeholders. These include the protection of personal data throughout the value chain, strengthening organisations' resilience to digital threats, and the ethical use of artificial intelligence technologies. A key element of this approach is the development of an information security culture through raising staff awareness and improving their skills.

COMMITMENTS AND POLICIES

Employees are required to use only authorised, company-provided tools when processing confidential data, including client data and contractual information. Access to advanced artificial intelligence tools is granted only to staff who have undergone training in their safe use.

EMPLOYEE SKILL DEVELOPMENT

As part of its digital skills development programme, the company has launched two complementary training modules available to all employees across the group.

The cybersecurity training programme covers three subject areas: recognising advanced phishing techniques (including scams involving QR codes and cloud services), managing metadata in Microsoft Office documents, PDF files, photos and email communications, and maintaining a safe digital presence on social media. The training course on the use of artificial intelligence tools covers the practical applications of solutions such as Microsoft Copilot, NotebookLM and Perplexity.ai, as well as generative tools, and includes guidance on creating safe prompts and identifying the risks associated with the use of artificial intelligence.

PRIVACY AND DATA PROTECTION

The educational programme addresses the risks associated with the protection of personal data and trade secrets. Staff training covers recognising attempts to phish for information, guidelines on minimising digital traces in documents sent outside the organisation, and identifying threats such as deepfakes and manipulation created using artificial intelligence. Employees are prohibited from entering confidential data (including customer and contract data) into external, unverified artificial intelligence tools.

TECHNOLOGY RISK MANAGEMENT

The company identifies four key categories of risk associated with the use of artificial intelligence: leaks of confidential data; model hallucinations leading to the generation of false information; the use of technology to create fake content (deepfakes, phishing); and the risk of placing excessive trust in automatically generated content. In response to these risks, the organisation upholds the principle that individuals are responsible for the content they publish and share – artificial intelligence is treated as a tool to support, rather than replace, an employee's judgement.

6.7. Security – so that everyone can feel safe

GRI 410-1

ESRS S1-17, G1-1

Physical security is one of the key pillars of responsible organisational management. We are therefore doing our utmost to ensure a high level of security for everyone on the premises of our offices and production sites.

Between 2024 and 2025, we worked with four reputable security agencies with experience in providing security services to large organisations. All the organisations we work with declare their commitment to respecting human rights and have internal policies and procedures governing this area.

When selecting partners, we pay particular attention to ensuring that their activities are in line with our values and standards regarding respect for workers' rights and ethical working conditions. For us, working with security agencies is not only a means of ensuring operational security, but it also contributes to responsible value chain management.

As part of our collaboration with security agencies, we do our best to support staff seconded to work at our sites. We are negotiating to ensure that as many people as possible are employed under an employment contract. Our aim is to foster stable employment conditions, build positive relationships and strengthen employees' sense of security, including in areas where work is carried out by external contractors.

Throughout the year, security staff undergo additional training, such as certified first aid, the use of firefighting equipment, and guidelines on communication and conduct when dealing with third parties on the premises.

7. The environment and sustainable development in the agri-food sector

ESRS IRO-1, E1, E2, E3, E5

The transition towards circular economy represents a key direction for the development of the agri-food sector, in which our organisation operates. The nature of this sector, based on intensive use of resources and complex supply chains, means that a circular approach is of particular importance from the point of view of both environmental and operational efficiency.

Circular economy involves a shift in approach to resource management – moving away from a linear model towards solutions that enable the value of resources to be utilised more fully throughout their entire life cycle. Within our Group, this approach is put into practice through activities relating to product and packaging design, process optimisation, waste reduction and the development of solutions for the recovery and reuse of materials.

This includes activities relating, amongst other things, to product and packaging design, process optimisation, reducing waste, and increasing the rate of material recovery and reuse. This approach not only helps to reduce our negative environmental impact, but also contributes to building greater efficiency and resilience in our operations.

The initiatives we undertake in the area of circular economy are part of a continuous process of improvement and are tailored to the specific nature of our operations and technological constraints. We strive to ensure that the solutions we implement are sustainable, measurable and integrated with our business processes. That is why circular economy constitutes the cornerstone of our sustainable development strategy, setting the direction for our future actions.

GRI 306-2

ESRS E5-5

Total weight of waste by type and disposal method

	Weight of waste in 2024 [Mg]		Weight of waste in 2025 [Mg]	
	non-hazardous waste	hazardous waste	non-hazardous waste	hazardous waste
Recycling	1 510,72	296,71	1 448,66	183,82
Recovery (including energy recovery)	6 780,66	28,21	8 552,28	0,25
Incineration (or use as fuel)	1 071,73	4,06	1 029,54	4,57
Landfilling	1,38	0	0	0
TOTAL	**9 364,49**	**328,98**	**11 031,53**	**188,64**

7.1. ENVIRONMENTAL MANAGEMENT

ESRS E1-2, MDR-P

ENVIRONMENTAL POLICY AND ISO CERTIFICATION

A key step in streamlining our approach to environmental issues was the adoption of the Group's Environmental Policy, which formalises our commitments and the direction of our actions in this area. This document confirms that, as a Group, we are committed to minimising our negative impact on the environment, supporting the achievement of the Paris Agreement's objectives, and adopting an approach consistent with the principle of not causing significant environmental harm.

The Policy also sets out priority areas for action, such as:

- reducing energy consumption;
- reduction in CO2 emissions;
- the gradual implementation of environmental standards;
- reducing the amount of waste; and
- promoting the circular economy.

The environmental policy forms the basis for the effective management of environmental aspects, their identification, the monitoring of objectives and processes, and the integration of environmental requirements into the operations of the Group's companies. The document also emphasises the importance of the rational use of electricity, heat and water, assessing the environmental impact of planned investments, and investing in technologies that reduce the negative impact of operational activities.

The next natural step in the development of this approach is to prepare for the implementation of an ISO environmental management system. We view this process as a stage in the organisation's continued development in the environmental field – moving from projectbased and operational activities towards a more structured, systemic management model. The implementation of the standard is intended to streamline the processes even further, to harmonise the approach across different companies and locations, and to strengthen a culture of continuous improvement in the environmental field. At the time of publication of this report, the PetRepublic site in Koluszki holds ISO 14001 certification. The implementation of ISO 14001 certification at the Group's four largest sites is planned for 2027.

Environmental policies and initiatives apply to all companies within the Group. The Plant-Tec site in Dąbrówka Wielka is proud to have signed the International Declaration on Cleaner Production and participated in the Cleaner Production Academy since March 2024.

7.2. WATER MANAGEMENT

Water is one of the key resources used in the Group's operations, which is why we strive to use it as efficiently and responsibly as possible. At the same time, the specific nature of food production – including stringent hygiene requirements and high safety standards – means that the scope for reusing water in production processes is, in many cases, limited.

For this reason, we focus on finding solutions wherever water does not come into direct contact with the product. A system for washing containers used to transport live animals serves as an example, whereby the water used for washing is mechanically pretreated and then recirculated for reuse. Solutions of this kind enable us to gradually reduce our consumption of this valuable resource and form a key part of our approach to optimising utility consumption.

GRI 303-1

ESRS E3-4

Total water consumption by source

	2024	2025
Groundwater	1 417 926	1 309 821
Municipal water supply	105 377	66 176
Total	1 523 303	1 375 997

A series of measures implemented over the last two years has yielded a tangible result in the form of **a 9.7% reduction in water consumption in the production process.** This result is particularly significant in the context of the Group's expanding operations. Effective water resource management, including the ability to reuse water in processes, is a priority in our efforts towards responsible resource management.

GRI 306-1

ESRS E3-4

Wastewater discharge point [volume in m³]:

To municipal utilities

2024	2025
1 293 974	1 197 632

Wastewater treatment method [volume in m³]:

To municipal utilities

2024	2025
1 292 888	1 181 184

7.3. UTILITIES AND EMISSION MANAGEMENT

GRI 302-1

ESRS E1-5

Total energy sales [MWh]:

	2024	2025
Electricity	2,1	5,5
Steam	15 033,61	11 804,17
Total	15 035,7	11 809,7

GRI 302-1

ESRS E1-5

Total energy consumption [MWh] from non-renewable and renewable resources (whether own or purchased), broken down by type of resource:

	2024	2025
Coal	10 381	9 765
Natural gas	58 232,8	48 814,7
Heating oil	1 008,1	1 162,1
Diesel fuel	70,5	75,5
Biomass	0	3 589,5
Solar energy	2,1	134,6
Total consumption	69 694,5	63 541,5

	2024	2025
Total energy consumption from own generation or purchased energy [MWh]	89 826,7	86 632,3

7.4. Circular economy

The commissioning of the Group's own biogas plant in March 2025 was an important milestone for the Group in implementing projects that are in line with the circular economy philosophy. This investment is tailored to the specific nature of our business and enables us to use our own waste streams to generate energy. The biogas plant operates continuously at the SuperDrob site in Lublin, serving as a practical example of resource utilisation within a circular economy model and of reducing the negative environmental impact of our operations.

A detailed analysis of the waste streams across the entire organisation helped to design this investment and allowed for selecting the appropriate composition of the feedstock for the plant. For years, we have been striving to manage byproducts and waste in such a way as to maximise resource efficiency and find valuable uses for them. As a result, waste, which was previously seen mainly as an operational challenge, has become a valuable raw material for biogas production.

The commissioning of the plant has not only increased the energy selfsufficiency of one of our sites, but has also enabled it to be powered by a renewable energy source, thereby helping to reduce direct emissions. We regard the experience gained from operating the biogas plant as a starting point for further development in this area. In the coming years, we aim to roll out these plants to more sites, strengthening resource efficiency and supporting the Group's green transition.

7.5. Carbon footprint

GRI 305-1, 305-2

ESRS E1-6

In view of the organisation's rapid growth and structural changes within the Group – involving the expansion of its operational activities and the incorporation of new entities into the SuperDrob Group – it became necessary to adjust the approach to calculating the carbon footprint. Previously, calculations of emissions for Scope 1 and Scope 2 were carried out at the level of a selected part of the Group's operations, which did not fully reflect the current scale and operational structure of the organisation as a whole.

In order to ensure consistency, comparability of data and compliance with best reporting practices (including the GHG Protocol approach), the base year used for emissions calculations has been updated. The new base year (2026) covers the full scope of the SuperDrob Group's operations, including all its significant constituent companies. This change enables more accurate monitoring of progress in reducing emissions and better management of risks and climate targets across the organisation as a whole.

It should be emphasised that the organisation is currently in the process of developing and standardising its approach to emissions management across the Group. Consequently, we are currently not ready yet to set out long-term climate targets covering the full scope of our operations (Scope 3). However, preparations are under way, covering the development of teams, methodologies and data collection systems, as well as the integration of new companies into the reporting process, which will enable a more comprehensive and mature approach to carbon footprint management in the coming years.

Total greenhouse gas emissions (Scope 1 and 2)

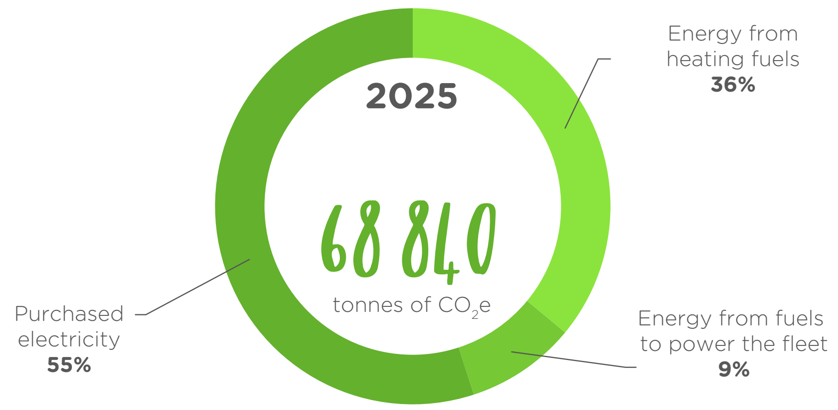


Figure 12. Share of individual sources in total GHG emissions in 2025

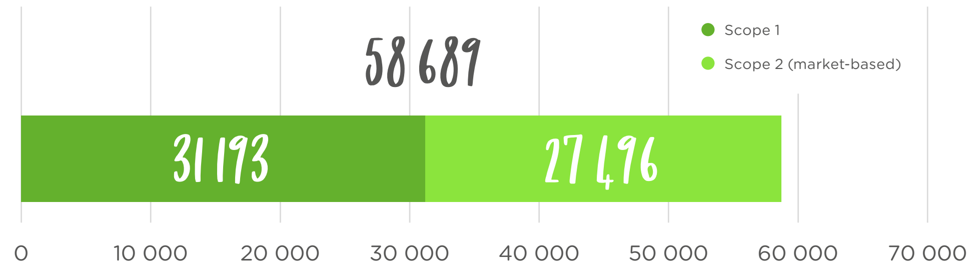


Figure 13. Total emission according to Scope (market-based)

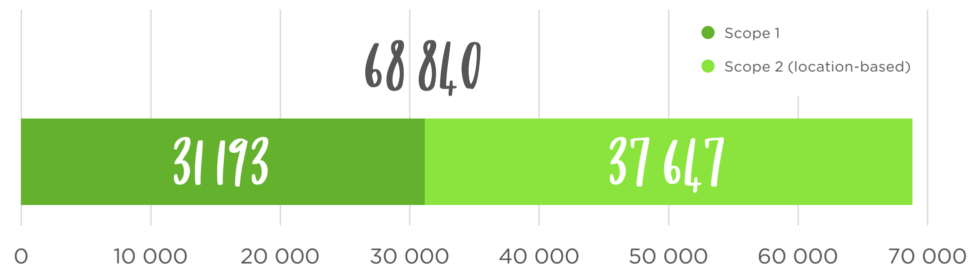


Figure 14. Total emission according to Scope (location-based)

7.6. TRANSITION PLAN

GRI 305-5

ESRS E1-1, E1-4

In view of the rapid organisational changes and the Group's ongoing development, only a short-term plan is presented at this stage; this will be updated progressively as the scope of operations stabilises and more comprehensive and comparable data becomes available.

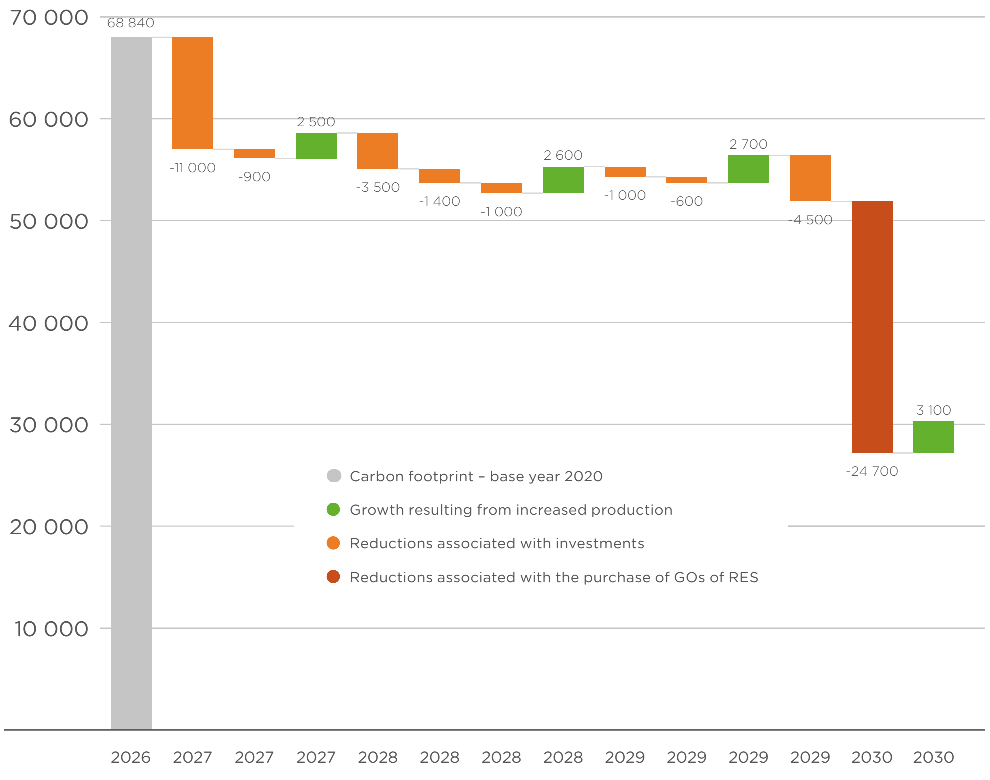


Figure 15. Short-term decarbonisation plan 2026-2030

Reducing greenhouse gas emissions

2026	**68 840**	**Location**	**Base year**
2027	-11 000	Karczew	Decommissioning of the coalfired boiler house in Karczew
2027	-900	Goleniów	Upgrades to heating and cooling systems
2027	2 500	Grupa	Growth resulting from increased production
2028	-3 500	Karczew	Biogas plant II
2028	-1 400	Karczew, Łódź	Upgrades to heating and cooling systems
2028	-1 000	Żeromin	New refrigeration system
2028	2 600	Grupa	Growth resulting from increased production
2029	-1 000	Lublin	PV installation
2029	-600	Stoczek	Energy storage system
2029	2 700	Grupa	Growth resulting from increased production
2029	-4 500	Lublin	Biomethane plant
2030	-24 700	Grupa	Purchase of Guarantee of Origin for electricity (50% in total)
2030	3 100	Grupa	Growth resulting from increased production
zostaje	31 140		In line with the targets set out in the 2030 plan – a reduction of around 55% compared with 2026

Projects completed in previous years:

Company/ site	Action/initiative	Savings in 2024 [t]	Savings in 2025 [t]
A-Farm	Replacing the lighting with LED lighting	-	100 000
Plant-tec Europe	Purchase of a utility monitoring system through the installation of electronic utility metering	53 290	53 290
Stofarm	Photovoltaic system	-	100 000
SuperDrob Lublin	Purchase of new condensers	-	520 000
SuperDrob Łódź	Sunday shutdown of the ammonia compressors	-	124 800
SuperDrob Łódź	Operational optimisation of the boilers and the CF2 steam generator	-	122 750
SuperDrob Łódź	Thermal insulation of process pipework	588 463	0

GRI 302-4

ESRS E1-3

Reduction of energy consumption

	2024	2025
Oszczędność [GJ/MWh]	641 753	1 609 303

GRI 305-7

ESRS E1-6

Emissions of NOx, SOx, and other significant compounds released into the air

Emission category	2024 [t]	2025 [t]	Year-on-year change
NOx	304 205	210 227	30,9%
SOx	48 937	45 322	7,4%
Persistent organic pollutants (POPs)	0	0	-
Volatile organic compounds (VOCs)	23 169	20 094	13,3%
Hazardous air pollutants (HAP)	0	0	-
Particulate matter (PM)	15 625	14 758	5,5%
TOTAL – total weight [t]	391 935	290 401	25,9%

7.7. Raising environmental awareness

GRI 102-12

ESRS E1-3

Environmental education as part of the Group's corporate responsibility

In 2025, the Group became involved in a partnership to publish an educational book for children entitled 'Róbmy biogaz' (Let's Make Biogas), which contributes to a nationwide educational campaign under the patronage of the Poznań University of Life Sciences. The project was aimed at pupils in grades 1-3 of primary school, and its aim was to introduce the youngest children to issues relating to renewable energy sources, how biogas plants work, the importance of biogas and biomethane, and the role of the circular economy. The campaign's outcome was not only the book, but also worksheets, activities and lesson plans for teachers, and the materials were distributed to hundreds of schools across Poland.

Building environmental awareness both within and outside the organisation

Within the SuperDrob Group, growing environmental awareness means not only investments and policies, but also the systematic development of employees' knowledge and skills. We therefore continued our educational initiatives aimed at various groups of employees during 2024–2025.

Our experts shared their knowledge at industry conferences, promoting the exchange of experiences and the dissemination of best practice within the agrifood sector. They took part in expert panels held as part of key events such as the European Economic Congress in Katowice, the Food and Retail Market Forum, the ESG Innovators' Forum, the Energy Efficiency Congress and the Biogas Congress.

At the same time, educational initiatives were targeted at employees in various roles. During the management workshops, senior staff took part in sessions on sustainable development, which strengthens the organisation's ability to integrate environmental issues into its decision-making and management processes. Some of the office employees took part in a climate mosaic training course, which improves the understanding of the causes and effects of climate change, as well as the links between human activity and the natural environment. Meanwhile, some staff members from the technical departments took part in environmental protection training courses designed to strengthen their practical skills in carrying out their operational duties.

Local initiatives and staff engagement

We also pursue our strategic objectives and internal policies through smaller, day-to-day initiatives.

From 2025, to mark Earth Day, we organise a collection of small electronic waste at our sites. The campaign raises awareness that environmental responsibility starts with simple, everyday actions. An employee who brings electronic waste for collection receives a plant seedling as a gift, symbolising care for the environment.

The direction for the coming years

ESRS E2-4

In the coming years, we aim to further develop an integrated approach to environmental issues across all the Group's companies and segments – so as to combine regulatory compliance, operational efficiency, climate targets and practical actions. Our ambition remains to conduct our business in a sustainable manner, whilst maintaining the highest product quality and acting responsibly towards future generations.

We are continuing along the path set out in the previous reporting period, prioritising initiatives in the areas of the circular economy, water management, emissions reduction, decarbonisation and the development of packaging with a higher proportion of recycled content. This initiative is currently being pursued through the implementation of internal policies, investment in biogas plants, training both within and outside the organisation, and preparations for the implementation of international certification standards.

7.8. PACKAGING AND THE USE OF RECYCLED MATERIAL

ESRS E5-3, E5-5

In 2024-2025, we continued our efforts to reduce the environmental impact of packaging by increasing the proportion of recycled materials and selecting solutions that support the circular economy. This direction remains consistent with the Group's declared approach to reducing its environmental impact and developing circular practices.

The list of projects comprises **25 unique packaging solutions** which either use recycled material or specify its proportion in the material composition. Our portfolio includes four levels of total recycled content: **30% PIR, 40% PCR, 73% MIX AND 99% PCR. Out of the 25 packages analysed, 24** were deemed suitable for recycling.

Our technologists commission microbiological testing of new packaging proposals for existing or new product projects at accredited external laboratories in order to guarantee the highest quality when it comes to the safety of the materials used in the packaging. Safety is at the core of everything we do, and despite our best efforts, it is not always possible to design packaging that is both recyclable and maintains a high level of barrier performance. In situations where the packaging must provide appropriate barrier properties or thermal resistance, it is necessary to use a multimaterial laminate. Their use does not preclude the possibility of recycling the packaging.

PIR, or postindustrial recycled material, is of a higher purity than that obtained from postconsumer waste. It is a type of plastic derived from the manufacturer's production processes, which is subsequently cleaned, recycled and reused in the manufacture of new products.

PCR, or postconsumer recycled plastic, is a material derived from the recycling of used packaging and other plastic products. It is plastic that has been used by consumers, for example, collected from yellow recycling bins. Once this type of plastic has been collected and processed, it can be reused in the manufacture of new products.

Plastic derived from postindustrial recycling (PIR) or postconsumer recycling (PCR) is a key component of the circular economy, in which raw materials are reused. The use of such raw materials contributes significantly to reducing waste and minimising the negative impact on the environment.

A key feature of our portfolio is the variation in the proportion of recycled material depending on the type of packaging and its intended use. The highest proportion of recycled material was achieved in two transparent rPET trays for chilled Gyoza products, where the PCR content is 99%. In the Finished Products category, however, C PET trays dominate, with a 73% total recyclate content, comprising – depending on the format – 18-23% PIR and 50-55% PCR. In the Seafood segment, rPET containers containing 40% PCR are used across four products, whilst in the Gyoza segment, LDPE films containing 30% PIR remain the most common solution.

Key figures:

- **41 product items** included in the list and **25 unique packaging solutions.**
- **19 projects** are based on solutions containing **30%** recycled content, **15 projects** on **73%, 5 projects** on **40%**, and **2 projects** on **99%**.
- In terms of the sales volume of the products included in the list, 85.7% is accounted for by items labelled as recyclable, whilst **14.3%** is accounted for by a single **PET/PE** product labelled as non-recyclable.

Breakdown of implementations by area

Area	Number of projects	Share of product sales volume*	Key packaging solutions	Recycling status
GYOZA	21	80,8%	mainly **LDPE** films containing **30% PIR**; plus 2 **rPET** trays containing 99% PCR and 1 **PET/PE** bag containing **30% PIR**	most items are labelled as recyclable; 1 item is labelled as non-recyclable (contains recycled material)
Ready Meals	16	16,9%	**C PET** trays containing **73% recycled material** and an **rPET** container made from **40% PCR**	all items are labelled as recyclable
SEA FOODS	4	2,2%	**rPET** container containing **40% PCR**	all items are labelled as recyclable

* The sales volume refers to the weight of products sold in 2025 included in the dataset, and not to the weight of the packaging itself.

ESRS E2-4

In the coming years, increasing the share of recyclable solutions across our highest-volume packaging formats remains a natural direction of our efforts. At the same time, we are taking steps to increase the proportion of recyclate in the materials we use and to gradually phase out solutions that are less conducive to recycling – to the extent permitted by quality and technological requirements. Another key aspect of our operations is optimising material usage by reducing the thickness of plastic packaging, to the extent that this can be achieved without compromising the safety and functionality of the product.

8. The Henryk Lipka 'Uskrzydlamy' Foundation for Social Development

GRI 106-12, 102-17, 103-2

ESRS S3-1, S3-4

The Uskrzydlamy Foundation was established in 2017 to support the families of employees of the SuperDrob Group. Over time, the scope of its activities has expanded significantly. Today, after nine years of operation, the Foundation provides assistance to those in need throughout Poland and beyond. The Foundation's portfolio of activities is very broad – we help children, families and people in difficult circumstances – supporting them in their day-to-day challenges and in pursuing their passions and interests. We believe that caring for children and families means caring for the future of the next generations.

In 2025, the Foundation changed its name to "Fundacja Rozwoju Społecznego Uskrzydlamy imienia Henryka Lipki"; Henryk Lipka, a visionary and the founder of Super-Drob – the company that gave rise to our foundation – became the foundation's patron. Henryk Lipka was a man deeply committed to the development and support of local communities and to building an organisation based on respect, responsibility and sensitivity to people's needs.

The Foundation's projects

Projects in Poland

The 'Rozwiń skrzydła' (Spread Your Wings) Scholarship Programme

The scholarship programme is one of the Foundation's key initiatives, aimed at the educational development of children and young people. This support has already reached 300 children. Support is provided to pupils and students who excel in their academic performance, artistic achievements or sporting accomplishments.

The programme promotes: equal opportunities in education; the development of futureoriented skills; social mobility, i.e. the opportunity to break free from difficult life circumstances; and the integration of workers' families, particularly migrant families.

Jastarnia for Families

Jastarnia for Families has become a regular event in our summer holiday calendar. In partnership with the 'Dobrze, że jesteś' Foundation, we organise weeklong holidays for families and children who have limited opportunities to go on holiday. Every year, we organise a 7-day holiday for around 60 people.

Day Camps under the Wings

We organise 5-day day camps for the children of the Group's employees during the summer and winter holidays.

'Uskrzydlamy' Workshops

Social skills workshops include educational, creative, psychological and integrational activities. The activities help to develop soft skills, creativity, teamwork and a sense of agency in children and young people.

SuperFestiwal Kultur

The festival celebrates the cultural diversity of the Group's employees. This is the Foundation's largest initiative – in 2025, the event was attended by participants from 16 countries, who showcased their national traditions, cuisines, music and dance, costumes and cultural symbols. The project fosters integration amongst employees from different countries, as well as tolerance and intercultural dialogue.

Partnership with the Panda Foundation

As part of our partnership with Warsaw Zoo, our employees can enrol their children in the ZOOuniwerek educational programme free of charge. In addition, several hundred people a year make use of free tickets to Warsaw Zoo.

Our support also includes the adoption of animals at Warsaw Zoo – a mouse-deer (Uskrzydlamy Foundation), storks (SuperDrob company), the lowland gorilla Azizi (BeFoodie brand), and the African penguins Nor and So (Norso brand).

Food aid

Every year, we donate around 100 tonnes of food produced by our Group to charity – since we began operating, we have already donated almost 400 tonnes.

The 'Anioły Fundacji' Project

The project is based on providing individual support to children and young people facing difficult life circumstances. Donors sponsor a specific child, providing monthly funding for: medical treatment and/or therapies; educational, sporting or artistic activities; trips and rehabilitation.

Employee volunteering

At the SuperDrob Group, every employee is entitled to an extra day off to take part in employee volunteering activities.

We organise blood donations

Every year, we organise blood drives at our sites. In 2024 and 2025, we collected 18 and 21.7 litres of blood respectively.

We promote physical activity – Uskrzydlamy Runners

Uskrzydlamy Runners brings together people who exercise at their own pace – without the pressure to achieve results, but with a focus on health, relationships and the positive energy that sport brings to everyday life. We support participants' involvement in sport and their grassroots initiatives.

The Foundation funds starter packs for nationwide running events, such as the Wiązowski Half Marathon, and supports cycling initiatives, such as Kaszubia Velo.

In 2025, we also supported 11 youth sports clubs, such as LKS Stowarzyszenie Mazur Karczew, UKS Piątka Lublin and LKS Różyca Koluszki.

Every year, we take part in the 'Wszyscy Do Wioseł' (Everyone to the Oars) campaign organised by the Legia Foundation. Thanks to the participants' sporting commitment, funds are being raised for important social causes, such as online safety for young people and cancer prevention.

Support for older people

The Foundation conducts programmes aimed at older people, including support with day-to-day needs, the organisation of social gatherings, and educational and cultural activities. The aim of the project is to encourage older people to remain active and minimise the risk of their social isolation.

Meetings for senior citizens

For several years now, the Foundation has been organising events for senior citizens – both outdoors and in the form of social gatherings, including at Warsaw Zoo and during a picnic in Celestynów. Their main aim is to provide an opportunity for the Group's senior members and retired employees to chat and spend time together.

ŻAGLE Campus

The Uskrzydlamy Foundation is supporting the construction of the ŻAGLE Campus – the new building of a boys' school run by the STERNIK Association for the Support of Education and the Family in Józefów, near Warsaw. Plans include modern classrooms, a sports hall, a play-ground, and dedicated recreational and sports grounds.

For many years, the ŻAGLE School has been implementing an educational model based on close cooperation with parents and the holistic development of young people. Alongside academic learning, other important aspects here include personal development, character building, nurturing talents, sport and fostering a sense of responsibility.

Campus Bemke

The Uskrzydlamy Foundation, together with the SuperDrob Group, supported the Campus Bemke Foundation's initiative – an educational village in Klecza Dolna near Wadowice. This is a place designed with children, young people and the local community in mind, where young people can learn through experience, develop their interests and spend their time in a meaningful way.

The Uskrzydlamy Foundation has also become involved in the 'Wakacje z Pasją' (Holidays with Passion) project, which consists of educational activities run as part of the Campus, giving children and young people the opportunity to develop their passions and spend their holidays actively.

'Nasze jabłko, Twoje zdrowie'

'Nasze jabłko, Twoje zdrowie' (Our Apple, Your Health) is an initiative to encourage people to make simple, healthy choices every day. We deliver apples to many places across Poland so that as many people as possible can benefit from them. We choose local produce – the apples come from Polish orchards in the Czerska Valley.

'A Heart for Christmas' Campaign

This is our Christmas initiative, in which each heart-shaped Christmas ball on the Advent tree represents a specific child supported by the Uskrzydlamy Foundation. It is a truly special way to bring warmth into their lives and put a smile on their faces. In 2025, thanks to the commitment of donors and the Group's staff, Christmas presents were prepared for nearly 90 people.

Art in a hospital setting

We conduct projects that transform hospital interiors into spaces that are more patient-friendly. In collaboration with the Ronald McDonald Foundation and the artist Sława Tchórzewska, we have decorated three delivery rooms at the Children's Clinical Hospital of the University Clinical Centre of the Medical University of Warsaw.

Support in Africa

The Uskrzydlamy Foundation also pursues its objectives outside Poland and Europe. It actively collaborates with international organisations and local partners in Africa. Its initiatives focus primarily on developing education and improving the living conditions of local communities. The measures being taken include both infrastructural investments – such as the construction and expansion of schools and improving access to water – and support for care institutions and nutrition programmes. Projects carried out in countries such as Kenya, Tanzania, Chad and Zambia address the basic needs of local people, helping to increase access to education, improve safety and promote selfreliance.

Schools in Kenya

Together with the Philanthropic Consortium, we have carried out two major educational projects in Kenya: the expansion of the school in Kithatu and the construction of a new school in Mijomboni.

In **Kithatu, we have extended the existing school** run by the Missionary Sisters of the Holy Family. New classrooms, a library, technical facilities and additional toilets have been built. The school can accommodate 380 children. We have purchased a 5000-litre water tank, which ensures the school's day-to-day running. We also purchased a minibus to transport the children – especially the youngest ones, who previously spent several hours a day just walking to school. The school farm has also been expanded; here, the children learn the basics of farming, while the vegetables, milk and eggs produced there are used in school meals.

A new school with a preschool section was built **in Mijomboni**. This ensures that local children have access to education in safe and dignified conditions.

The kitchen in Subuki

In Subuka, Kenya, at the school run by the Missionary Sisters of the Holy Family, we completed a project to build a new, sturdy kitchen, where meals are prepared every day for hundreds of children.

22 wells in Chad

Thanks to the collaboration between the Uskrzydlamy Foundation, the Group, the Samarytanka Foundation, the Secretariat for Overseas Missions of the Priests of the Sacred Heart, and Rev. Stanisław Worwa – we succeeded in building 22 wells in various locations across Chad. For local communities, this is an opportunity to live healthier and more hygienic lives.

Don Bosco Makululu – support for the children's centre

The Uskrzydlamy Foundation has supported the Don Bosco Makululu centre, run by the Salesians, in one of Zambia's poorest neighbourhoods.

Several dozen children are in the centre's ongoing care. The Salesians also run a primary and secondary school for hundreds of extremely poor pupils, for whom even a nominal school fee can be a barrier.

The Foundation's support enabled the purchase of food and the development of a local farm (including fish fry and feed), as well as the construction of a solar-powered cold store linked to processing facilities. This makes it possible to store food safely, improve work organisation and boost local production.

Ukraine

Therapeutic support for families from Ukraine

WAs part of the 'Wojna i trauma' (War and Trauma) project, carried out in partnership with the Totalizator Sportowy Foundation, we supported a therapeutic retreat for the wives and children of Ukrainian soldiers.

We also support the 'Anioły Radości' (Angels of Joy) therapy programme, which has provided assistance to children and families in as many as 14 regions – mainly from villages and towns near the front line. Between May 2022 and September 2025, 242 meetings took place, and support was provided to 14,380 children and 8620 families.

Support for the Children's Home in Zhytomyr

We supported the children's home in Zhytomyr by donating equipment for an outdoor gym. In addition, we invited children from the children's home to take part in a summer camp in Jastarnia.

Field kitchen in Lviv

Since the start of the war, we have been supporting a volunteer field kitchen near Lviv, where meals are regularly prepared for civilians and soldiers on the front line.

Support for hospices in Lithuania

We support the Blessed Father Michał Sopoćko Hospice in Vilnius – the first and only inpatient hospice for adults and children in Lithuania, which also provides home care throughout the country. The hospice provides free, comprehensive care for people in the terminal stages of their illness, regardless of their age, background or life circumstances, offering both medical and emotional support to patients and their families.

Support for the Polish community in Kazakhstan

We support a group of young Poles living in Kazakhstan who play an active role in their local community and work to preserve their Polish heritage.

9. ABOUT THE REPORT

GRI 102-50, 102-52, 102-53, 102-54, 102-55, 102-56

ESRS BP-1, BP-2

The SuperDrob Group's Sustainability Report contributes to the organisation's strategic approach to managing its environmental and social impact, as well as corporate governance issues. This document reflects not only the Group's current ESG activities and performance, but also the direction of its transformation towards a more responsible and resilient business model that takes into account the expectations of customers, regulators and other stakeholders.

In preparing this report, account has been taken of current regulatory trends in sustainability reporting, in particular the principles of the CSRD and the European Sustainability Reporting Standards (ESRS). The structure of the report and the scope of the information disclosed have been aligned with this framework as far as possible; however, the report does not yet constitute a full report prepared in accordance with the ESRS. This publication is work in progress and represents another step toward building a comprehensive ESG reporting system across the Group.

The SuperDrob Group is consistently developing its approach to ESG management and reporting, treating transparency as one of the key elements of responsible business practice. Although there is no formal reporting obligation under the CSRD at the time of writing, the organisation is taking steps to anticipate regulatory requirements and is preparing for their full implementation. This approach includes, amongst other things, the development of ESG governance structures, the implementation of a double materiality analysis, and the systematic improvement of the quality and scope of the nonfinancial data collected.

The report covers the period from 1 January 2024 to 31 December 2025. All the data presented relate to the specified reporting period, unless otherwise stated in the report.

In preparing this report, every effort was made to take into account the perspective of the entire value chain, including the identification and assessment of environmental and social impacts, as well as the risks and opportunities associated with the company's operations. This report primarily presents the issues deemed material based on the double materiality analysis. At the same time, to ensure maximum transparency and offer stakeholders a complete picture of our operations, we have included certain topics that do not strictly meet formal materiality criteria, but remain important due to our specific business model or stakeholder expectations.

This report has not been subject to any external verification or audit.

SuperDrob Capital Group
ul. Zajęcza 2b,
00–351 Warszawa

Contact person

GRI 102-53, 102-4

We would be happy to answer any questions you may have about the report:

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Addresses of all locations

GRI 102-3, 102-4

Head Office – Group Management Board Office / Headquarters of Brink Bev S.A. / Head-quarters of Chi Mei Food Europe Sp. z o.o. / Headquarters of CPF Poland S.A. / Headquar-ters of LipCo Foods Interna-tional S.A. / Headquarters of SuperBuild Sp. z o.o. / Headquar-ters of SuperDrob Fermy Sp. z o.o.

Zajęcza 2B, 00–351 Warszawa

Production Site of SuperDrob S.A. / He-adquarters of SuperDrob S.A. / Headqu-arters of A-Farm Sp. z o.o. / Headquarters of StoFarm Sp. z o.o.

Armii Krajowej 80, 05–480 Karczew

Production Site of SuperDrob S.A. Łódź Branch / Production Site of Chi Mei Food Europe Sp. z o.o.

Traktorowa 180, 91–203 Łódź

Production Site of SuperDrob S.A. Lublin Branch

Zimna 2, 20–952 Lublin

Production Site of SuperDrob S.A. Gole-niów Branch

Prosta 20, 72–100 Goleniów

Poultry Hatchery

Stoczek 44, 07–104 Stoczek

Poultry Hatchery

Turka 238, 22–258 Lublin

Production Site of ŁukPasz Sp. z o.o.

Strzelnicza 9, 21–400 Łuków

Headquarters of Avet Sp. z o.o.

Graniczna 51, 07-100 Węgrów

Production Site of CPF Culinar Sp. z o.o. / Headquarters of Food Port Sp. z o.o.

Tuszyńska 15, 95-080 Żeromin

Headquarters of SuperTrans Sp. z o.o.

Przemysłowa 2, 05-480 Karczew

Production Site of PetRepublic Sp. z o.o.

Nasienna 22, 95-040 Koluszki

Production Site of Plant-Tec Europe Sp. z o.o.

Dąbrowska 1, 95-100 Dąbrówka Wielka

Indicator No.	Indicator title	Required at CORE level	Page	Description
Profil organizacji				
GRI 102: General Disclosures (2016)				
102-1	Name of the organization	CORE	3	
102-2	Description of the organization's activities, main brands, products and/or services	CORE	6	
102-3	Location of the organization's headquarters	CORE	74	
102-4	Location of operations	CORE	73, 74	
102-5	Ownership structure and legal form of the organization	CORE	5	
102-6	Markets served	CORE	3	
102-7	Scale of operations	CORE	3	
102-8	Information on employees and other people performing work for the organization	CORE	35	
102-9	Description of the supply chain	CORE	18, 59	A value chain was developed for the entire Group.
102-10	Significant changes during the reporting period concerning the organization's size, structure, ownership form or value chain	CORE	GRI table	The reporting boundary was expanded to include new companies and adapted to CSRD requirements.
102-11	Explanation of whether and how the organization applies the precautionary principle	CORE	15	
102-12	External economic, environmental and social declarations, principles and other initiatives adopted or supported by the organization	CORE	68	
102-13	Membership in associations and organizations	CORE	GRI table	KRD, PRG, Polish Association of Sustainable Agriculture and Food
102-14	Statement from senior decision-marker	CORE	4, 5	
102-15	Description of key impacts, opportunities and risks		15	
102-16	Organizational values, code of ethics, principles and standards of conduct	CORE	4, 5	
102-17	Mechanism for seeking advice and clarifying concerns about ethics		29, 70	

Governance				
102-18	Governance structure of the organization, including committees reporting to the highest governance body	CORE	5, 6	
Stakeholder engagement				
102-40	List of stakeholder groups engaged by the reporting organization	CORE	19	
102-41	Employees covered by collective bargaining agreements	CORE	GRI table	No company-level collective bargaining agreements are in force within the Group.
102-42	Basis for identifying and selecting stakeholders engaged by the organization	CORE	19	
102-43	Approach to stakeholder engagement, including frequency of engagement by stakeholder type and group	CORE	19	
102-44	Key topics and concerns raised by stakeholders and the organization's response, including through reporting	CORE	19	
Reporting practice				
102-45	Entities included in the report that are included in the consolidated financial statements	CORE	5	
102-46	Process for defining report content and aspect boundaries	CORE	5, 24	
102-47	Identified material topics	CORE	24	
102-48	Explanation of the effects of any restatements of information contained in previous reports, including the reasons and impacts (e.g., mergers, acquisitions, change of base year/reporting period, nature of operations, measurement methods)	CORE	GRI table	No restatements were made to the reports for 2023 and 2024.
102-49	Changes in reporting	CORE	GRI table	Changes to the reporting structure, completion of the DMA, update of the stakeholder map, and a new base year for the carbon footprint.
102-50	Reporting period	CORE	GRI table, 73	01.01.2024 - 31.12.2025
102-51	Publication date of the most recent report (if published)	CORE	GRI table	07.2024
102-52	Reporting cycle	CORE	73	Biennial
102-53	Contact point for questions regarding the report	CORE	73	
102-54	Statement on whether the report was prepared in accordance with the GRI Standards under the Core or Comprehensive option	CORE	73	
102-55	GRI content index	CORE	73	
102-56	Policy and current practice regarding external assurance of the report	CORE	GRI table, 73	The report was not subject to external assurance.

Management approach				
103-1	Explanation of topics identified as material, including an indication of limitations	CORE	26, 49	
103-2	Management approach and its elements	CORE	14, 29, 49, 70	
103-3	Evaluation of the management approach	CORE	5	
106-12	Values, Principles, Standards and Norms of Conduct within the Organization	CORE	29, 70	
Topic-specific disclosures				
Environmental topics				
GRI 302: Energy (2016)				
302-1	Energy consumption by the organization, including the types of fuels used		64	
302-4	Reduction of energy consumption		67	
GRI 303: Water (2016)				
303-1	Total water withdrawal by source		63	
303-2	Water sources significantly depleted by excessive withdrawal		GRI table	We comply with the requirements of the permits obtained.
GRI 305: Emissions (2016)				
305-1 305-2	Total direct greenhouse gas emissions		65	
305-5	Reduction of GHG emissions		66	
305-7	Emissions of NOx, SOx and other significant substances released into the air		67	
GRI 306: Effluents and Waste (2016)				
306-1	Total volume of wastewater by destination		64	
306-2	Total weight of waste by type and disposal method		62	

Social topics				
GRI 401: Employment (2016)				
401-1	New employee hires and departures		35, 38, 39	
401-2	Benefits provided to full-time employees that are not available to temporary or part-time employees		36	
GRI 403: Occupational Health and Safety (2016)				
403-1	Percentage of the total workforce represented in formal joint management-worker health and safety committees that advise on and monitor occupational health and safety programs		GRI table, 49	48 people, 2.4%
403-2	Rates of injuries, occupational diseases, lost days and absenteeism, and number of work-related fatalities		43	
GRI 404: Training and Education (2016)				
404-1	Average number of training hours per year per employee		40	
GRI 406: Non-discrimination (2016)				
406-1	Total number of discrimination incidents and corrective actions taken		GRI table, 37	One case
GRI 410: Security Practices (2016)				
410-1	Percentage of security personnel trained in the organization's policies and procedures concerning human rights aspects relevant to operations		GRI table, 61	The SuperDrob Group does not employ security staff directly; they are employees of security companies contracted to provide these services.

Standard	Disclosure	Disclosure title	Topic	Report page
ESRS 2	BP-1	General basis for preparation of sustainability statements	General information	5, 73
ESRS 2	BP-2	Disclosures in relation to specific circumstances	General information	73
ESRS 2	GOV-1	Role of the administrative, management and supervisory bodies	Corporate governance	4, 5, 6
ESRS 2	GOV-5	Integration of sustainability-related performance in incentive schemes	Corporate governance	26, 54, 60
ESRS 2	SBM-1	Risk management and internal controls over ESG reporting	Corporate governance	3, 4, 5, 16, 18, 59
ESRS 2	SBM-2	Strategy, business model and value chain	Strategy	19
ESRS 2	SBM-3	Interests and views of stakeholders	Strategy	24
ESRS 2	IRO-1	Material impacts, risks and opportunities and their interaction with strategy and the business model	Strategy	15, 24, 49, 62
ESRS 2	MDR-P	Description of the process to identify and assess material impacts, risks and opportunities	Materiality	14, 15, 29, 63
ESRS E1	E1-1	Policies adopted to manage material ESG matters	Management of impacts, risks and opportunities	62, 66
ESRS E1	E1-2	Transition plan for climate change mitigation	Climate change	62, 63
ESRS E1	E1-3	Policies related to climate change mitigation and adaptation	Climate change	62, 67, 68
ESRS E1	E1-4	Actions and resources related to climate policies	Climate change	62, 66
ESRS E1	E1-5	Climate-related targets	Climate change	62, 64
ESRS E1	E1-6	Energy consumption and energy mix	Climate change	62, 65, 67
ESRS E2	E2-4	Gross skope 1,2,3 and total GHG emission	Climate change	62, 68, 69
ESRS E3	E3-4	Pollution-related targets	Pollution	62, 63, 64
ESRS E5	E5-3	Targets related to water and marine resources	Water and marine resources	62, 69

ESRS E5	E5-5	Resource use and circular economy - indicators	Circular economy	62, 69
ESRS S1	S1-1	Policies related to own workforce	Own workforce	35
ESRS S1	S1-6	Characteristics of the undertaking's employees	Own workforce	38, 39
ESRS S1	S1-13	Training and skills development	Own workforce	40
ESRS S1	S1-14	Occupational health and safety indicators	Own workforce	43, 49
ESRS S1	S1-17	Incidents, complaints and severe human rights impacts	Own workforce	37, 61
ESRS S2	S2-1	Policies related to workers in the value chain	Workers in the value chain	29, 59
ESRS S3	S3-1	Policies related to communities affected by the undertaking's operations	Affected communities	70
ESRS S3	S3-4	Actions addressing impacts on communities	Affected communities	70
ESRS S4	S4-1	Policies related to consumers and end-users	Consumers and end-users	49
ESRS S4	S4-4	Actions addressing impacts on consumers and end-users	Consumers and end-users	49
ESRS G1	G1-1	Business conduct policies and corporate culture	Business conduct	5, 29, 60, 61
ESRS G1	G1-2	Management of relationships with suppliers	Business conduct	29, 58

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Opracowanie graficzne:

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