

Sustainability report 2022

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MESSAGE FROM THE CHAIRMAN OF THE BOARD OF DIRECTORS

*Dear partners,
customers and
collaborators,*

With pride and joy, I present our first annual sustainability report, reflecting our ongoing commitment to sustainable development in agribusiness. Together with my partners and colleagues, we have made it our mission to create an entrepreneurial culture based on partnership, investing financial resources, know-how and passion to support Romanian agricultural entrepreneurs.



Launching our first sustainability report is essential for us as it comes in a particular economic and geopolitical context. The two halves of 2022 could not have been more different, starting from the first half of the year, one in which we found much enthusiasm in the market, but also many opportunities, while for the second part of the year, the tightening of economic and geopolitical conditions, as well as those related to adverse climatic phenomena, have caused instability and uncertainty, generating new challenges.

Each company in our holding boasts extensive know-how accumulated over 25 years. In this long journey, we have gradually developed our expertise and grown organically, understanding the needs and challenges of the agricultural sector. However, we decided together that it was time to take a step forward towards a new business model in agriculture, one that emphasises sustainability.

We are aware of the culture and traditions of Romanian farmers and want to be a viable solution for them. By transferring and sharing our know-how, we encourage the sustainable development of agriculture, promote responsible and efficient practices, and contribute to the sustainable growth of this vital sector for the economy and the environment. At the heart of this partnership are the people - farmers and local communities - to whom we offer support and resources to develop modern, sustainable entrepreneurial agriculture. We aim to bring innovation to this vital industry through a digitised and productivity-enhancing approach.

In 2022, we have started a series of specific analyses to develop a robust and practical sustainability strategy with clear and measurable targets. Based on these analyses, we have identified five strategic sustainability pillars that guide our actions: Development Capital and Investment; Sustainable Agriculture and Trading; Commodities; Natural Capital, and last but not least, Social Capital.

At ROCA Agri RDF, agriculture is not just a business; it is a responsibility to provide quality products while protecting the environment. We have dedicated ourselves to developing a sustainable and responsible company to make a significant difference in the agricultural industry. Sustainability and social responsibility play a crucial role in this process, providing innovative solutions and promoting sustainable practices throughout our network of companies.

Thank you all for your continued support and trust in ROCA Agri RDF. We are determined to contribute to a prosperous future and play a significant role in agribusiness development in Romania.

Florin Deznan
Chairman of the Board of Directors
ROCA Agri RDF

ABOUT THE REPORT



Purpose of the Report

ROCA Agri RDF Holding is committed to ensuring that its operations positively impact society, the economy, and the environment. The company values the importance of considering the effects of its activities on these areas and strives to make responsible decisions that benefit all stakeholders. We decided to get involved in producing our first Sustainability Report, although we are not legally bound to do so. It is appropriate to address specific, defining actions for our approach within the broad field of sustainability.

This Sustainability Report is prepared following the most popular methodology used - Global Reporting Initiative (GRI 2021), while also subscribing to industry-specific standards - Sustainability Accounting Standards Board (SASB) and includes data for 2022, with a reporting period of January 1 - December 31, 2022.

In this report, we will also present our Sustainability Strategy, established and assumed as part of an integrated analysis process of our business, and also show the necessary directions for our strategic development.

The entities included in the reporting process are the companies that are part of ROCA Agri RDF Holding - SC RDF SA, SC RDF Agricultura SRL, and SC Adidana SRL. SC Supplement SRL and SC Dachim SRL are also part of our holding. Still, this sustainability report does not cover the activity of these two companies, which were integrated at the end of 2022.

Reporting framework

In the reporting process, we used Dual Materiality Analysis, a methodology launched by the European Commission in 2019, which supports companies to approach the issue of materiality from two perspectives: analysing both the social and environmental impacts generated on a range of stakeholders and the financial impacts that are passed on to the company.

The Dual Materiality Analysis was conducted in anticipation of the Corporate Sustainability Reporting Directive (CSRD) 2022/2464/EU, which will amend the Non-Financial Reporting Directive (NFRD) starting from the financial year 2024, but to which our holding company is not currently subject. These regulations are transposed into Romanian law by Order of the Minister of Public Finance 1938/2016 with subsequent additions - Order No 3456/2018 and - Order No 1239/2021.

We have also expanded our monitoring and analysis of the impacts we can generate through Carbon Footprint Calculation and climate risk analysis according to the Task Force on Climate-Related Financial Disclosures (TCFD) standards.

Given that this is the first Sustainability Report, there is no question of information reformulation.

The information contained in this report has not been subject to the external audit process.

Acknowledgements

We thank all those who supported us in the production of this **Sustainability Report**, both our colleagues and the team of external consultants from denkstatt Romania and the communication agency NNWW.

Contact

For further information about the report, views, or suggestions for improvement, don't hesitate to get in touch with us at:

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2022 IN FIGURES

| ECONOMIC | RDF | ADIDANA | RDF AGRICULTURA |
|--|-------------------------------|-------------------------------|-------------------------------|
| Turnover (Mil. RON) | 309 | 314 | 15.32 |
| Total operating expenditure (Mil. RON) | 310.3 | 321 | 16.8 |
| EBITDA (Mil. RON) | 3.2 | -3.17 | 0,22 |
| Net loss (Mil. RON) | -8.77 | -8.66 | -0.5 |
| ENVIRONMENT | RDF | ADIDANA | RDF AGRICULTURA |
| Electricity consumed | 275,861 kWh | 51,706 kWh | 0 kWh |
| Fuel consumed by the fleet (diesel + petrol) | 110,140 l | 67,765 l | 261,387 l |
| Fleet kilometres travelled | 941,096 km | 795,068 km | 211,243 km |
| Number of machines used in warehouses | 5 | 8 | 1 |
| Scope 1 emissions | 461,020 kg CO ₂ eq | 200,518 kg CO ₂ eq | 689,886 kg CO ₂ eq |
| Scope 2 emissions (Market-based) | 48,237 kg CO ₂ eq | 10,648 kg CO ₂ eq | 0 kg CO ₂ eq* |
| SOCIAL | RDF | ADIDANA | RDF AGRICULTURA |
| Number of employees | 50 | 58 | 15 |
| Number of new employees | 16 | 27 | 3 |
| Retention rate at the end of the year | 95% | 72% | 100% |

* For RDF Agriculture, the Scope 2 Emissions value is 0 because the space in which the company operates activities is rented.

PRINCIPLES, VALUES, AND GOVERNANCE ROCA AGRI RDF HOLDING

1

An agricultural holding focused on developing agrifood companies with potential in Romania



Agriculture occupies a unique position at the heart of society, the environment, and the economy of the European Union and beyond, contributing to social and economic well-being by providing the materials and food necessary for survival while also significantly impacting the environment.

Within ROCA Agri RDF Holding, we aim to develop an entrepreneurial culture based on partnership, investing financial resources, know-how, and passion. We amplify the potential and accelerate the growth of Romanian agricultural companies and brands so that many Romanian entrepreneurs' dreams become a reality. Our name in the company's articles of association is RDF SA, and last year we changed the trade name to ROCA Agri RDF to highlight the idea of holding investors.

We are a holding company with shares, 60% owned by ROCA Investments and 40% by Mr Florin Deznan.

Our holding company has branches in Șofronea, Arad County, Turda, Cluj County and Pitești, Argeș County. The company also has warehousing centres in Craiova and Constanta and sales teams operating nationwide. We have agricultural production; we sell the full range of agricultural inputs and take in and process cereals.

With the acquisition of Dachim at the end of 2022, we have added new products to our portfolio, such as ELIXIR oils, whose quality has been attested and certified every year with the Superior Taste Award since 2015 by The International Taste & Quality Institute.

Other products that differentiate us from our competitors are soybean hulls and soybean total fat obtained from the processing of soybeans. By using soybean total fat, an energy-protein component, farmers can reduce feed costs. In the future, we plan to market products that differentiate us from our competitors, such as wheat flour, corn flour, vegetables, or any other product that comes from agriculture and can be made available to end consumers.

We operate exclusively in Romania and aim to consolidate and integrate existing companies into the holding company. We also implement a unified Enterprise Resource Planning (ERP) system and streamline the coordination of activities.

In 2022, from an operational point of view, the biggest challenge faced was integrating the teams and businesses of the newly acquired companies with the teams and enterprises of the holding company. Most of our acquisitions have been in businesses complementary to the holding company's business, significantly contributing to the expansion from a business in Western Romania to one with national coverage.

Our agricultural production has increased with the increase in the area used, from 2,000 to 4,000 hectares. This growth has created new challenges regarding the necessary investment in farm machinery and digital monitoring systems for additional regions.

An overview

The agricultural holding company was created in 2019 following the transaction in which ROCA Investments bought a minority stake in Arad-based RDF SA. The holding consists of RDF SA, RDF Agricultura SRL, SC Adidana SRL, SC Supliment SRL and SC Dachim SRL, and ROCA Investments holds a majority 60% stake in the company.

In the autumn of 2022, the transaction concerning the companies Dachim SRL and Supliment SRL was signed, and the transaction was closed at the end of 2022. Through this transaction, we have strengthened our strategic position in the country's centre by expanding the area of grain trade, distributing inputs directly from our warehouses in Turda and consolidating our position as a processor of oilseed products.

We invest in Romanian companies, and we aim to develop new business lines and implement the concept of a One-Stop Shop for farmers and consumers across the entire agricultural sector. By implementing this concept, we will provide small farmers comfort and efficiency in carrying out their daily activities.

By acquiring new companies, we will continue to grow, expanding territorially and diversifying our range of products and services, thus substantially strengthening the Romanian economy.

RDF SA

RDF SA is a 100% Romanian-owned company from Arad, established in 1995, with extensive experience and tradition in the agricultural market. The company sells around 100.000 tons of cereals/year and has all the necessary infrastructure to cover the entire production chain.

For Timis and Arad counties, RDF SA is one of the leading distributors of agricultural inputs consisting of chemical fertilizers, seeds and pesticides.

The company operates in the agricultural sector through four distinct business lines: input sales, grain storage, grain trading and expert advice to farmers to maximize results on their farms. Most seeds are sourced from large producers, ensuring a significant geographical coverage in the supply chain for this business line. The company directly distributes the products: Pioneer, Dekalb, Syngenta, KWS, Limagrain, RAGT, Bayer, Syngenta, BASF and Arysta.

Another of the company's activities is the production of soybean feed. Approximately 70% of the raw material comes from local producers in the Arad - Bihor area, and the rest from local producers in the Alba, Blaj, Hunedoara and Târgu-Mureş area and RDF Agricultura.

The proposed target for full-fat soybean production in 2022 was 1,700 tons/year; for the beginning of 2023, it was 2,000 tons. A certified Food Safety Management System is implemented within the company, according to the ISO 22,000 standard.

RDF SA's primary customers are farmers in Romania and those in Hungary who buy agricultural inputs, and grain trading is done in Romania and countries such as Switzerland, Austria, Italy, and Hungary. Products for milling are traded exclusively in Romania.

RDF Agricultura

RDF Agricultura is the holding company that pursues the development of the agricultural production sector. In 2022, the company operated approximately 2,000 ha and currently serves a farming area of about 4,000 ha of land. The company is digitising the activity, having the possibility to know very well the status of crops, machinery and consumption.

Short-term plans are to continue the modernisation and digitisation of the company and to identify and acquire new agricultural land. More than 70% of the land the company manages in the Arad and Bihor area comes from investment funds, with the remainder being land under lease contracts with individuals. The crops harvested on the land managed by RDF Agricultura are spring crops, such as corn, sunflower or soybeans, and autumn crops, including wheat, barley, rapeseed or rye. The seeds from these crops are marketed through RDF SA.

Adidana

Founded in 1993 in Arges County, Adidana started as a small family business and is now one of the main distributors of chemical fertilizers in South-East Romania.

The company's business model encompasses the supply of inputs, transport, storage, distribution and consultancy to farmers.

The company offers a wide range of products, such as:

- NPK solid chemical fertilizers;
- Nitrogenous chemical fertilizers;
- Foliar fertilizers;
- Granular chemical fertilizers;
- Granular chemical fertilizers with high phosphorus content (100% ammonium nitrogen);
- Seeds;
- Pesticide;
- Fuel.

Adidana owns six warehouses in strategic areas for business - Dolj, Olt, Neamt, Calarasi, Vrancea and the Port of Constanta, close to national and European roads and railways.

| MATERIAL ASPECT | ECONOMIC IMPACT | SOCIAL IMPACT | ENVIRONMENTAL IMPACT |
|---|---|---|--|
| <p>Governance and performance assessment</p> | <p>Governance encloses our holding company's specific internal organizational structures, Risk Management and Legal Compliance. All are essential aspects of our business and significantly impact the ROCA Agri RDF business.</p> <p>We realized that good governance could lead to better business management and increased confidence in the organization, which improves our financial performance and protects the organization's assets. Risk management is a process by which we identify and assess the risks associated with our activities and take steps to manage them. Good risk management helps us avoid financial losses and protect our assets, and through legal compliance, we commit to complying with applicable laws and regulations.</p> | <p>We identify the potential social impact through the loss of trust of employees, customers, investors and business partners, which can affect ROCA Agri RDF's performance in the long term. Also, through our governance structure and performance evaluation, we consider the proper management of our most important resource: people. We are committed to investing in everything that increases the quality of life for our employees and the communities in which we operate. Putting in place systems to manage these resources well and anticipate future actions in this regard helps us be mindful and allocate the time needed to implement and evaluate these actions.</p> | <p>It is essential to our holding to conduct regular audits and assessments to monitor and report on the company's performance in complying with environmental protection and corporate social responsibility laws and regulations. In addition, a proactive approach involving all stakeholders and local communities in the decision-making process can help minimize negative environmental impacts and build a sustainable and durable framework for the holding company's agricultural activities. We want to reduce the negative environmental impact by monitoring and controlling activities that could cause soil, water or air pollution. Such a system can also increase the quality of agricultural products and develop a better relationship with the local community.</p> |



| | | | |
|------------------------------------|--|---|---|
| <p>Economic Performance</p> | <p>Economic performance is of paramount importance and is a benchmark for our business. It directly impacts our revenues and the profitability of the holding company by increasing production and operational efficiency. This can improve not only the financial situation of the holding company but also our employees and the local community. We consider economic impact to achieve optimal economic performance and adopt sustainable strategies and practices based on profitability, investment and competitiveness.</p> | <p>By taking social responsibility and adopting sustainable practices, we earn the trust and loyalty of our customers. Our employees are also a key factor in our economic performance. That's why we invest in their well-being and development, but we also respect and have a social responsibility to the local community. To ensure economic performance, we consider our social impact and adopt sustainable practices to gain the trust and support of our customers, employees and the local community.</p> | <p>At ROCA Agri RDF, we know that a holding company with a strong economic performance in agriculture can have a positive impact on the environment by adopting sustainable practices such as reducing greenhouse gas emissions, using water and soil efficiently, and protecting biodiversity. To manage this impact, we have started extensive calculations to determine our Carbon Footprint and set targets to optimise consumption so that the potential negative impact due to our activities is minimised.</p> |
|------------------------------------|--|---|---|

MATERIAL ASPECT

ECONOMIC IMPACT

SOCIAL IMPACT

ENVIRONMENTAL IMPACT

Business Ethics and Anti-Corruption

Business ethics and anti-corruption are essential material issues that can affect our economy differently. Applicable laws guide all of our holding company's activities. We are guided by the premise that good management of this material aspect leads to increased confidence in the market, fair competition and lower costs for society in general: reduced loss of public money and reduced environmental and health impacts. Thus, we have zero tolerance for deviations, which is part of our business identity.

We strive to have a positive social impact by promoting ethical behaviour throughout our value chain. In doing so, we want to contribute to developing a sustainable and responsible agricultural sector that protects the environment and respects human and animal rights. We want to have a positive impact on the quality of life and well-being of the community by supporting sustainable economic development and avoiding any negative social impact. We, therefore, promote open and transparent communication with our stakeholders, including local communities.

We are an agricultural holding company that promotes business ethics and the fight against corruption, oriented towards responsible and sustainable practices that reduce the negative impact on the environment. We are cautious about applying ethical business principles in all our operational activities that could endanger the climate, water, air or soil by complying with all relevant regulatory rules.



Financing and Investments in Agribusiness

We know that the way we finance and invest in agribusiness has a substantial impact on the economy and the agricultural sector in general. We invest by acquiring and integrating new companies into the development and technology process. In addition, by investing in technology and innovation, we improve productivity, efficiency and competitiveness with other industry players. At the same time, such investments help us reduce the costs and risks associated with our activities.

How we manage finances and investments in Agribusiness has a significant social impact. By creating jobs and investing in technology and innovation, we enhance economic development and contribute to raising the living standards of local communities. In addition, through ethical and responsible practices, such as respecting environmental standards and protecting workers' rights, we build a relationship of trust with local communities, thus contributing to the sustainable development of the regions in which we operate.

At ROCA Agri RDF, we aim to adopt a business model that promotes organic and sustainable agriculture, leading to more farmers following these practices by paying more attention to the environment. As a society, we must take responsibility for our actions' impact on the environment. We must promote sustainable development and take concrete steps to improve farming practices. By doing so, we can remedy the adverse effects caused by previous practices and ensure a better future for generations.

1.1 GOVERNANCE AND PERFORMANCE ASSESSMENT

Explanation of the material aspect

All the companies' activities are based on a professional ethic that ensures compliance with all applicable laws, monitoring risks, creating a quality working environment for employees and taking measures to protect the environment, thus establishing a solid governance structure. Managing these issues properly ensures long-term economic stability.

The activities of the holding company we are part of are supervised by the Board of Directors, which at the time of this report consists of Mr Florin Deznan, who is its chairman, together with two other non-executive members, namely Mr Ioan-Adrian Bindea and ROCA Management. The CEO of the holding company is Mr Alexandru Savin.

The term of office of the members of the Board of Directors is four years, according to the regulations in force, and its members have extensive experience in agribusiness and finance, banking, risk management and private equity.

Performance in terms of environmental impact, how relationships with employees, customers and local communities are managed, and governance criteria are essential themes for the Board of Directors, which is why the Board members requested and approved the development of our sustainability strategy. Due diligence and other processes designed to identify and manage the organization's impact on the economy, the environment and people are supported by executive members. Board meetings are held monthly and at least twice a year, the effectiveness of the organization's processes is reviewed. Currently, in each company that belongs to our holding company, the company's CEO is responsible for managing the organization's impact on the economy, the environment and people.

Both the Human Resources Manager and the Operations Manager are engaged in managing social and environmental issues.



To improve their knowledge and experience of sustainable development, the governance body members take into account local and international agribusiness practices, recommendations from sustainability experts, and information from local and international associations and organizations. In addition, whenever the need for external support is identified on various issues that affect the well-being of our business, we seek advice and counsel from outside the organization by contracting experts in the respective area of expertise.

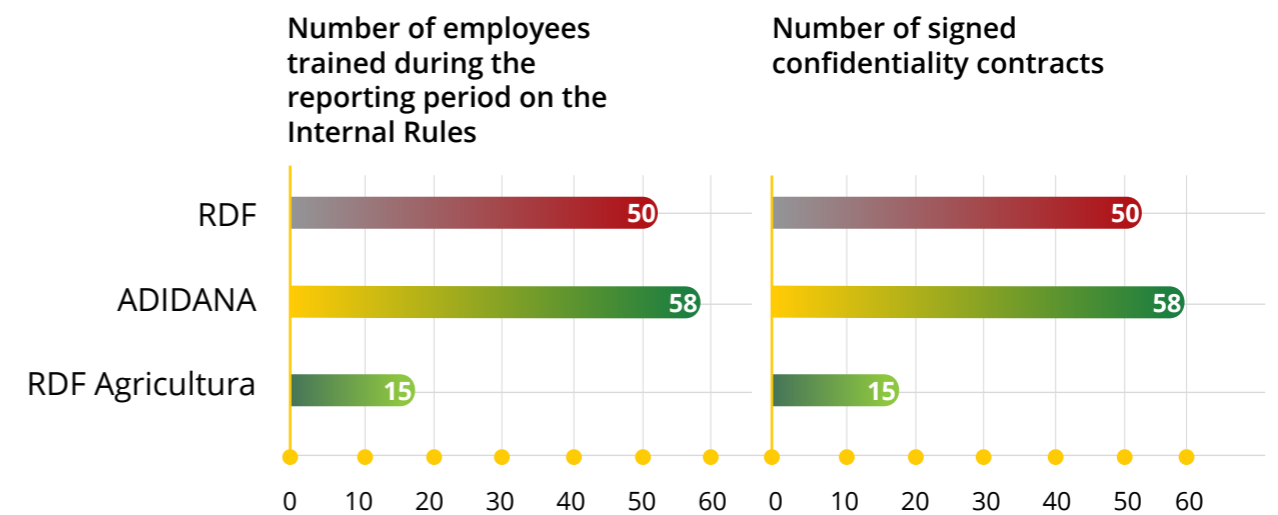
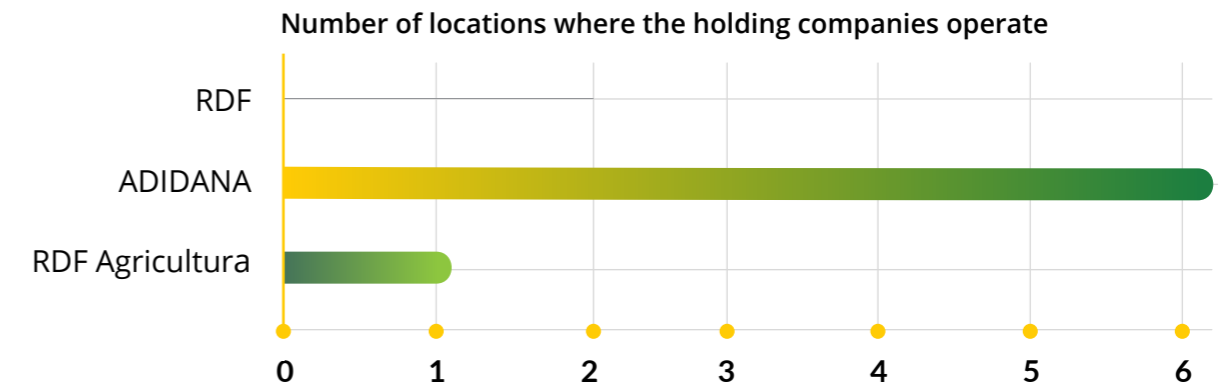
During the reporting period, no performance evaluation on the supervision of the holding company's impact on the economy, the environment and people was carried out. Still, such an evaluation is planned in the coming period.

Conflicts of interest are managed within our holding company through direct and transparent communication with all our stakeholders, considering existing best practices.

The critical concerns at our holding level are multiple and have to do with the smooth running of our business. Optimal management of a holding company has as its main challenge the alignment of all component companies to specific control parameters, all the more so when the activities of the companies are interconnected. So, alignment of information is essential and critical situations are systematically and punctually addressed by the holding CEO, together with the CEO of the companies and, depending on the case, the department managers.

As for the internal policies that underpin a governance structure, we are in the process of implementing them. We aim to develop policies addressing good human resources management, implementation of business ethics systems and fiscal governance regulation. At present, all employees of our holding are guided on work behaviours and accepted attitudes by the company's Internal Regulations.

Throughout the holding, we are guided by the principle of "the right man in the right place", which is a permanent objective. Thus, each company is concerned with identifying those people, either internally or through external recruitment, who have the necessary skills in key areas of activity.



1.2 BUSINESS ETHICS AND ANTI-CORRUPTION

Explanation of the material aspect

In order to achieve business objectives, ethics represents a key factor that substantially contributes to the evolution and progress of companies. In order to create economic value and to avoid the emergence of potential negative impacts, the development of systems for identifying and evaluating corruption-related risks is important.

Although the values and ethical principles, and business practices that guide the business of our holding company have not been formalized, during the reporting period, we were awarded in Deloitte's "Best Managed Companies" program for the way the business is organized and conducted, benchmarked against international best practice based on four key indicators: company strategy, culture and commitment, innovation and resources, governance and financials.

The management of our holding company has defined a set of principles applicable to all activities within our business. These principles are:

- **Quality** - We focus on the quality of people, services and products;
- **Evolution** - We encourage continuous development;
- **Fairness** - We strongly believe that long-term relationships should be based on honesty;
- **Entrepreneurship** - We value initiative, decision-making and responsibility;
- **Unity in diversity** - We value respect, acceptance and cooperation.

ALL THESE PRINCIPLES ARE BROUGHT TOGETHER UNDER THE PHRASE "MORE THAN BUSINESS".

In 2023, we aim to develop an internal reporting system for reporting cases of



corruption or unethical behaviour. The risk we identify at the holding level is related to the large number of companies we manage. Each has its suppliers and collaborators, and the risk of such situations is higher. In this context, we have identified the need to minimize this risk by implementing a uniform control system. Communication on our anti-corruption practices is also carried out within the framework of the Internal Rules.

Today, we support and encourage all employees not to accept behaviours contrary to our values by pursuing ethical and moral business. We have provided an e-mail address where all situations of unethical behaviour are registered: **compliance@rdf-office.ro**. This e-mail address is made available to employees and external collaborators, thus ensuring that our values are spread throughout the value chain.

We believe that employees have the right to exercise their freedom of association, which is why we have encouraged the election of employee representatives. During the reporting period, there was no social partner to negotiate a collective labour agreement. Still, in 2023, a new invitation to negotiate will be made, the idea of an agreement will be promoted constantly, and we will seek its implementation as soon as possible.

In 2022 there were no cases of corruption in our holding company.

1.3 ECONOMIC PERFORMANCE

Explanation of the material aspect

Economic performance is supported by specific procedures for analysing the financial implications of identified risks or opportunities, which may lead to changes in company capital or influence customer demand.

The year 2022 was atypical, marked, among other things, by drought and the war on Romania's borders. Still, nevertheless, we managed to increase turnover by 55% compared to the same period in 2021.

With an ever-expanding portfolio, we are making great strides towards realising our vision of becoming a One-Stop Shop for farmers across the agricultural sector.

Through our work, we bring innovative crop production techniques, quality inputs and good agricultural practices to farmers' doorsteps, helping to develop the local community.

An important concern is legal compliance in terms of our entire tax approach, so our actions are always in line with the rules set by regulators. We believe that correct accounting information ensures that all tax procedures run smoothly.

Tax risk identification and analysis is carried out on an ongoing basis and considers several issues, such as:

- to conclude collaboration contracts with consultancy firms, both with local and national presence;
- setting up a working group, made up of the management of the financial-accounting departments within the holding company, to discuss and analyse both accounting risks and tax implications, as well as changes in tax legislation and their impact on our entities;
- timely implementation of tax registration measures;
- timely submission and payment of tax returns.

Assessment of compliance with tax legislation is carried out regularly and mainly through monthly, half-yearly and annual reviews, which are carried out at the closing of the accounts. At the end of the period (month, half-year, year), the accounting and tax reviews are rechecked by the collaborators contracted for this purpose, in all our endeavours and the case of external reporting, respecting the "four eyes" principle.

The assessment and recording of taxes and duties for which the holding companies are liable for tax purposes are carried out by continuously monitoring the reporting requirements and complying with the tax code, tax procedure code, customs code and local tax regulations.

Holding companies are open and transparent in their dealings with the tax authorities.

Communications with stakeholders are carried out regularly through:

- tax returns submitted to the tax authorities;
- periodic statements on current and fixed assets transmitted to banks;
- monthly and annual reports to the holding company's shareholders;
- information on the performance of the holding companies, which is transmitted on request to suppliers for the analysis of the creditworthiness of the companies.

Financial implications associated with climate risks

TCFD analysis

In FY2022, we started integrating climate risk analysis into the existing risk management process at the holding level. Thus, following the framework developed by the TCFD (Task Force on Climate-related Financial Disclosures), we identified and analysed those climate risks that have the potential to generate substantial changes in the holding company's operations, revenues or expenses.

Following identifying and analysing these climate risks, we have formulated response methods to mitigate them, some of which are specific to particular holding companies. We have carried out all these actions together with the highest structures of the companies, involving senior management and managers of key departments.

There are two main categories of climate risks: physical and transitional. Physical risks fall into two categories: acute (caused by extreme weather events) and chronic (long-term progressive changes in climate patterns). Transitional risks are those business-related risks that arise from social and economic changes resulting from the need to reduce harmful climate impacts and limit global climate change. Our business has not identified any opportunities arising from physical or transitional climate change.

| | | |
|-------------------------|---------------------------|--|
| TRANSITION RISKS | MARKET RISKS | Increased demand for sustainable products |
| | | Increased fuel prices |
| | | Increased thermal agent prices |
| | | Increased electricity prices |
| | | Higher insurance prices |
| | | Increased prices/shortage of raw materials used in agricultural inputs |
| | | High soybean prices |
| | | Increased costs and restricted water quantities |
| | LEGAL RISKS | Extended reporting for GHG emissions |
| | | Limiting the use of specific agricultural inputs |
| | | Extension of crop rotation practice |
| | | Extension of non-productive areas for agricultural land |
| | | Increased recycling targets for packaging placed on the market |
| | | Limiting GHG emissions from the fuel distribution |
| | REPUTATIONAL RISKS | Increasing carbon taxation |
| | | Stepping up whistleblowing unsustainable |
| | | Increasing investor interest in sustainability performance |

| | | |
|-----------------------|----------------------|--------------------------------|
| PHYSICAL RISKS | CHRONIC RISKS | Rising temperatures |
| | | Changes in precipitation |
| | | Atmospheric humidity change |
| | ACUTE RISKS | Increasing heatwaves |
| | | Increasing periods of drought |
| | | Intensification of flooding |
| | | Intensification of hail events |
| | | |

Each of the seventeen transition risks has been identified and defined based on the current context applicable to the company, has been assigned a corresponding risk level based on the magnitude of the impact at the holding company level, and has been assigned a timeframe for fulfilment based on the timeframe in which we anticipated the effects of fulfilling the risk would have the greatest impact on our companies. At the same time, we have prioritized these risks, taking into account the size of the impact on the holding company and the likelihood of the risk being realized. In addition, we have analysed the evolution over time under climate scenarios of the costs of the most important consumption categories contributing to the carbon footprint of Scope 1 at the holding level:

- diesel consumption (for all three companies);
- electricity consumption (only applicable for Adidana and RDF SA).

In addition, we have analysed global soybean price growth trends according to climate scenarios, as the risk of volatility of this commodity is of interest for the new full-fat soybean processing activity implemented in 2022 by RDF SA.

Of the seven physical climate risks identified, six can be analysed in terms of their evolution over time. Thus, we have analysed in terms of climate scenarios, the evolution of climate parameters contributing to the risks. Following the analysis, these were classified into risk grades according to percentage deviations from the reference year and potential impact on the company. The term assigned to each risk was identified according to the highest percentage deviation from the reference year.

For each risk identified, details of the potential impacts it could have on the holding company have been established, including:

- increased operating costs with rising utility costs or rising raw material prices;
- financial losses through the deterioration of company assets or raw materials;
- appearance problems in the chain of the supply chain, like such as such as delays, unavailability or price increases for certain raw materials;
- Potential financial losses due to reduced customer interest in commercial products or reduced investor interest;
- allocation of additional resources to manage new legal provisions.

Running expert scenarios was figured that total holding-level costs for diesel fuel are projected to increase by no more than 4% in the medium term compared to the 2022 baseline year, according to the most ambitious global warming limitation scenario: Net Zero 2050, developed by the Network for Greening the Financial System (NGFS).

According to the same scenario, electricity supply costs will not increase at the holding level by more than 15% in the long term compared to the base year 2022.

These increases translate into small absolute monetary values of total operating expenses at the holding level. However, the start of the project for the installation of two photovoltaic panel systems (with an installed capacity of 400 kwp at the RDF SA Șofronea site and 400 kwp at the RDF Ineu site) will help to address the risk of rising electricity prices.

Regarding rising fuel prices, the financial modelling results do not justify the investment in renewing own fleets and machinery with low polluting/fuel-consuming vehicles.

Other ways we have formulated to address the potential negative impacts of climate risks include allocating resources to create appropriate strategic directions and adapting company activities to various legal and market requirements. For example, we have entered into framework purchase agreements considering the price increase trends for soybean raw material at the national level; thus, a long-term increase of more than 50% is anticipated under the Net Zero scenario.

For more information on climate risk assessment, databases, platforms, climate scenarios and response methods, please visit Climate Risk Report at <https://rocardf.ro/>.



Tax approach

Profitability during the reporting period:

| | EBITDA (Mil. RON) | Net loss (Mil. RON) |
|------------------------|-------------------|---------------------|
| RDF | 3.2 | -8.7 |
| ADIDANA | -3.17 | 8.66 |
| RDF Agricultura | 0.22 | 0.5 |

| | Value of taxes and fees (Mil. RON) | Salaries and allowances (Mil. RON) |
|------------------------|------------------------------------|------------------------------------|
| RDF | 0.23 | 4.27 |
| ADIDANA | 0.37 | 8.75 |
| RDF Agricultura | 0.005 | 1.36 |

The total income from operating and fuel subsidies for RDF Agricultura in 2022 was 2.200.000 lei.

1.4 FINANCE AND INVESTMENTS IN AGRIBUSINESS



Explanation of the material aspect

The success of an agricultural holding depends a lot on financing and investment in the agribusiness sector. By managing this well, new sources of capital can be generated, new partnerships can be forged, and the impact on global warming can be reduced through investment opportunities in new technologies and infrastructure.

We support the agribusiness sector primarily through the nature of the activities carried out by such a holding: the acquisition and development of new companies in the agricultural industry. After acquiring companies, we direct concentrated investments in re-technology and employee skills development.

Regarding the needs of the market in which we operate, demand for food will continue to grow disproportionately. To meet this demand, sustainable production and resource efficiency must be promoted.

During the reporting period, we invested in renewable energy, solar panels and grain and input storage.

Total investment in infrastructure and services in 2022 was approximately 175,000 Euro. We select investment projects in infrastructure and services according to the needs of each line of business.

Investments in infrastructure and services have benefited the holding company by providing a more significant and faster logistics flow for all types of goods and local farmers by providing them with storage space. In the coming years, we plan to invest more in solar panels, storage facilities, and new processing lines. We analyse investment opportunities based on clearly defined criteria, considering profitability, proximity, development costs and other aspects.

Investment in technology and digitization

Within RDF SA, we have focused on developing soybean feed production, a new activity for us. We obtained European funding to purchase the necessary machinery to make this possible.

With this funding, we aim to produce 1,700 tons of full-fat soya in 2022 and reach 2,000 tons annually from 2023. production to reach the targets set by the project will

be done by 2024. In this line of business, the biggest costs are for the purchase of the raw material: soya, which represents about 90% of the production price.

The equipment purchased through European funds is energy-efficient, but in the future, they are aiming to invest in photovoltaic panel solutions to reduce energy costs for this line of business.

At RDF Agriculture, we are in the process of digitizing our business and at the moment there is a clear picture of the status of crops, machinery and consumption. Short-term plans are to continue the process of modernization and digitization of the company and to identify and acquire new agricultural land.

| | Investment in infrastructure and services (Mil. RON) |
|------------------------|--|
| RDF | 1.02 |
| ADIDANA | 1.2 |
| RDF Agricultura | 0 |

1.5 VALUE CHAIN

Identifying all the operations carried out within our Value Chain is crucial for strategically contributing to the smooth flow of our business. Only through a thorough analysis of these activities can we identify the key themes for our operations. Additionally, by establishing the Value Chain, we manage to create a unified approach at the holding level.

At the same time, we know that global food value chains are increasingly joining forces to improve how we produce, process and consume food.

Catalysing and scaling up action in this direction is urgent to provide safe products for a growing world population, transforming food practices into sustainable, resilient and equitable systems. Beyond our responsibility as a player in this market, we are participating and contributing to the transformation of food systems to ensure access to safe products that foster equitable solutions and promote good livelihoods.

Our business lines - Core activities:

| RDF | ADIDANA | RDF Agricultura |
|--|---|--|
| Distribution of Agricultural Chemical Fertilizers and Diesel Trade | Storage and Grain Trading, Milling and Baking, Agricultural Consultancy and Input Sales | Cultivation of Cereals (excluding rice), Leguminous Plants, and Oilseed Plants |

Within RDF SA, we are one of the leading regional distributors of agricultural inputs (chemical fertilizers, seeds and pesticides), being direct distributors of the following products: Pioneer, Dekalb, Syngenta, KWS, Limagrain, RAGT, on the seeds side and Bayer, Syngenta, BASF, Arysta - on the pesticides side.



In the field of chemical fertilisers, we work with domestic suppliers and foreign producers, through whom we import directly.

Our main lines of business are:

- distribution of agricultural inputs (fertilisers, pesticides, seeds);
- trade in cereal products;
- marketing in Romania of flour and bran only;
- soybean feed production.

Through ADIDANA's business model, which is based on a platform that integrates the entire operational process, we provide farmers inputs, transport, storage, distribution and consultancy.

Thus, we focus on the following business lines:

- sale of solid and liquid chemical fertilizers;
- sale of fuel;
- sale of seeds and pesticides.

RDF Agricultura is the holding company through which we pursue the development of the agricultural production sector. We currently farm 4,000 ha of land, and RDF Agricultura will manage any future acquisitions in this sector. The company was spun off from RDF by transferring the agricultural production business.

| | Total number of suppliers | Total number of local suppliers |
|-----------------|---------------------------|---------------------------------|
| RDF | 910 | 882 |
| ADIDANA | 896 | 878 |
| RDF Agricultura | 141 | 135 |

RELIABLE, RESPONSIBLE AND LOCAL SOURCING

Quality products, mainly from local sources. Commitments and collaborations for fair business practices. Supply chain management.



SAFE AND INCLUSIVE WORKPLACES

Increasing employee capabilities and development, ensuring the health and safety of employees and subcontractors.



RESOURCE MANAGEMENT, RESPONSIBLE OPERATIONAL SUPPORT, BIODIVERSITY PROTECTION

Ensuring excellence in production, responsible operations, climate action (reducing consumption and carbon footprint, adapting to the effects of climate change), and protecting shared resources. Water management, fuel management, biodiversity protection, etc.



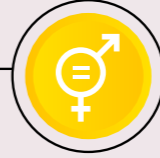
INNOVATION AND RE-ENGINEERING

Creating new ways of working, using new technologies, SMART Agriculture, SMART warehouse management.



RESPONSIBLE PRODUCTION, TRANSFORMATION, TRANSITION, DEVELOPMENT, INTEGRATION

Optimising operations, Responsible and wise investment, Ability to deliver value. NEW BUSINESS AREAS (processing, logistics, etc.).



COLLABORATION - PARTNERSHIPS IN THE SECTOR

Working and growing business relationships with established partners, addressing opportunities and challenges, and exchanging experience. Supporting partners and communicating with local partners in the sector.



RESPONSIBLE TRADING, DISTRIBUTION AND LOGISTICS

Optimising distribution systems. Responsible trading. Supply chain partnerships. Efficient supply chain. Responsible marketing.



COMMUNITY INVOLVEMENT

Local support, stable jobs and supply chain, responsible contribution to environmental protection

STRONG GOVERNANCE

Robust governance mechanism, transparency to stakeholders - policies, human rights, fair business practices business ethics, anti-corruption, etc. Tolerance for misconduct is ZERO.



FOCUSED CLIENT LED

Working with customers to create innovative, enduring solutions supporting sustainable business development. Leading Opportunities.



VALUE ADDED CO-PRODUCT

Conversion of waste into other products for other purposes. Decoupling from the linear economy and moving towards the circular economy and industrial-agricultural symbiosis.



1.6 MATERIALITY ANALYSIS

As part of the Materiality Analysis process, we analysed all operations across our Value Chain to determine the most relevant material issues. We identified the most important themes, adapted to our business model, for the three strategic pillars: ECONOMIC, ENVIRONMENTAL and SOCIAL.

The process of determining material aspects:

1. Analysing the most important topics related to the agricultural sector;
2. Prioritising the most important themes for our holding;
3. Analysis of material aspects;
4. Making the Dual Materiality Matrix;
5. Evaluation of the results obtained;
6. Analysing the risks and opportunities identified throughout the process.

Having identified the themes on which we want to focus our efforts, we have prioritised them according to the current focus of the holding.

We identified 15 material issues as follows:

| ECONOMIC | ENVIRONMENT | SOCIAL |
|--|---------------------------------|---|
| Governance, Risk Management and Compliance | Environmental Risk Management | Employee welfare |
| Economic Performance | Biodiversity | Workplace Incidents |
| Business Ethics and Anti-Corruption | Soil and water well-being | Diversity, equal opportunities and human rights |
| Financing and Investment in Agribusiness | Management Resources | Community Involvement |
| | Hazardous Substances Management | Education and Training |
| | Management deposit | |

The methodology used for this Sustainability Report is the **Dual Materiality** methodology. This methodology is in anticipation of the CSRD (Corporate Sustainability Reporting Directive), which will come into force from 2025, but which we are not currently subject to.

Dual Materiality has encouraged us to evaluate the material issues we have identified and set ourselves from two perspectives: looking at the social and environmental impact that the nature of our activities can have on a wide range of stakeholders and the financial impact each material issue can have on our business.

The three steps with which we conducted the **Dual Materiality Analysis** are:

1. **An internal workshop** – where we assessed the associated social and environmental risks and the potential financial impact associated with our holding company concerning each material aspect.
2. **Interviews with Top-Management** from our holding company. These interviews were attended by:
 - Florin Deznan – Chairman of the Board of Directors, ROCA Agri RDF;
 - Răzvan Boc – CEO RDF Agriculture;
 - Alexandra Veselin – Manager Trading;
 - Adina Hanza – Deputy CEO ROCA Agri RDF.

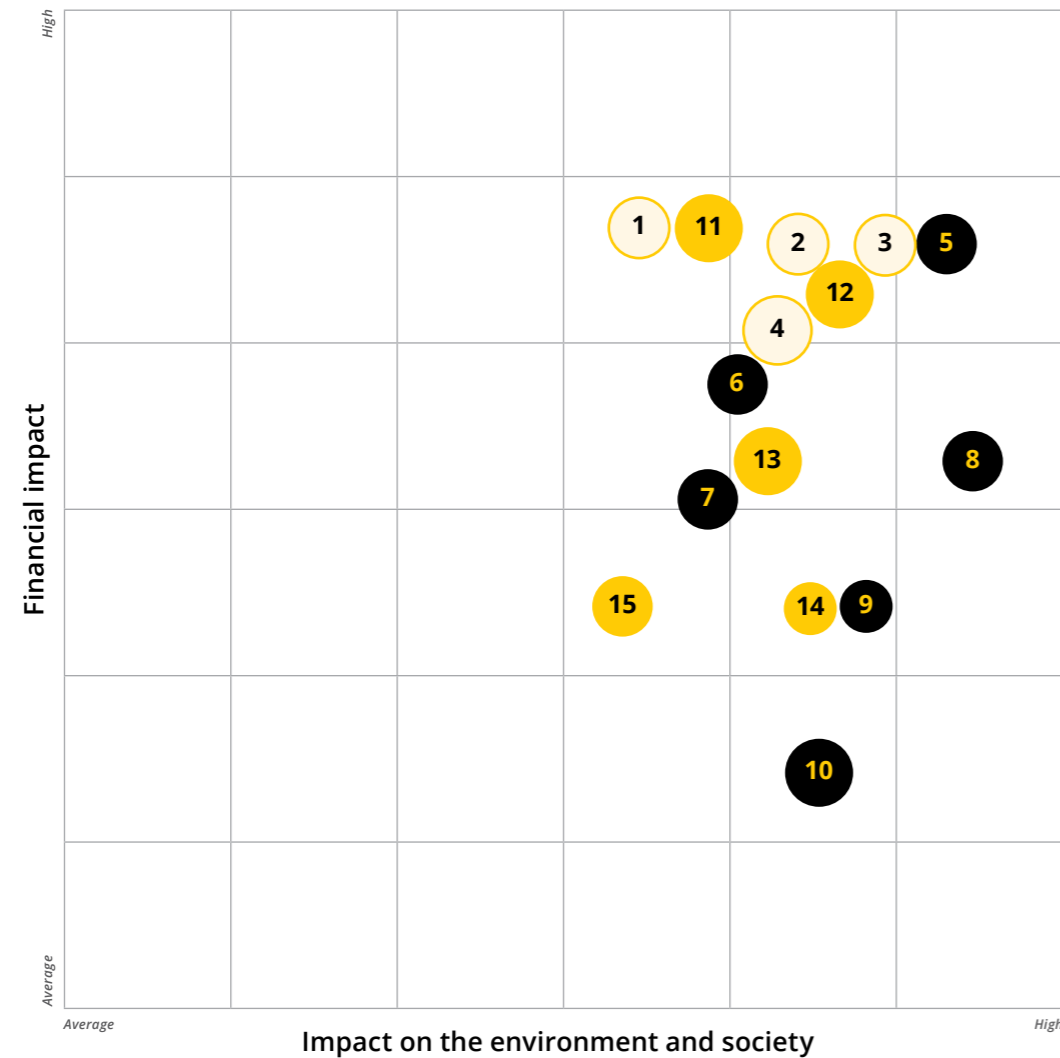
At this stage, we evaluated the material aspects concerning their relevance to our business and scored them from two points of view:

 - **Opportunities** – the level of positive influence from outside the organisation with the potential to help us grow our business.
 - **Risks** – the level of negative influence from outside the organisation that has the potential to affect our business.
3. **External questionnaire** – we sent a questionnaire to the stakeholders and obtained a punctual evaluation from them.

The Dual Materiality Matrix is a mapping of relevant material aspects for our holding company, which is considering:

1. **Inside-Out Perspective** – assessing environmental and social impacts on specific stakeholder groups;
2. **Outside-In Perspective** – internal assessment of the potential financial impact generated by each material aspect;
3. **Relevance to the Business** – the assessment of the relationship between the financial opportunities and risks from outside our holding company associated with each material issue.

Double Materiality Matrix



Material aspects related to the Governance Pillar

- ① Economic Performance
- ② Business Ethics and Anti-Corruption
- ③ Governance, Risk Management and Compliance
- ④ Finance and Investment in Agribusiness

Material aspects related to the Environment pillar

- ⑤ Hazardous Substances Management
- ⑥ Warehouse management
- ⑦ Resource management
- ⑧ Environmental Risk Management
- ⑨ Soil and water welfare
- ⑩ Biodiversity

Material Aspects of the Social Pillar

- ⑪ Employee welfare
- ⑫ Education and Training
- ⑬ Work-related incidents
- ⑭ Community Involvement
- ⑮ Diversity, equal opportunities and human rights

Note - the size of the bullets shows the potential size of the impact on financial capital on specific material themes due to poorly managed risks

RESULTS INTERPRETATION

Relevance for our Business

The material aspects established were very carefully analysed during the interview stage, being assessed from the perspective of opportunities and risks from outside and related to the economic well-being of our business. Thus, we created a clear vision of the most important issues to consider in the next period.

Impact Generated within Communities

The materiality matrix gives a clear picture of the potential environmental and social impact our holding has on the communities in which it operates. We are aware of sensitive areas, and we are aware of the work we need to do to mitigate potential negative impacts.

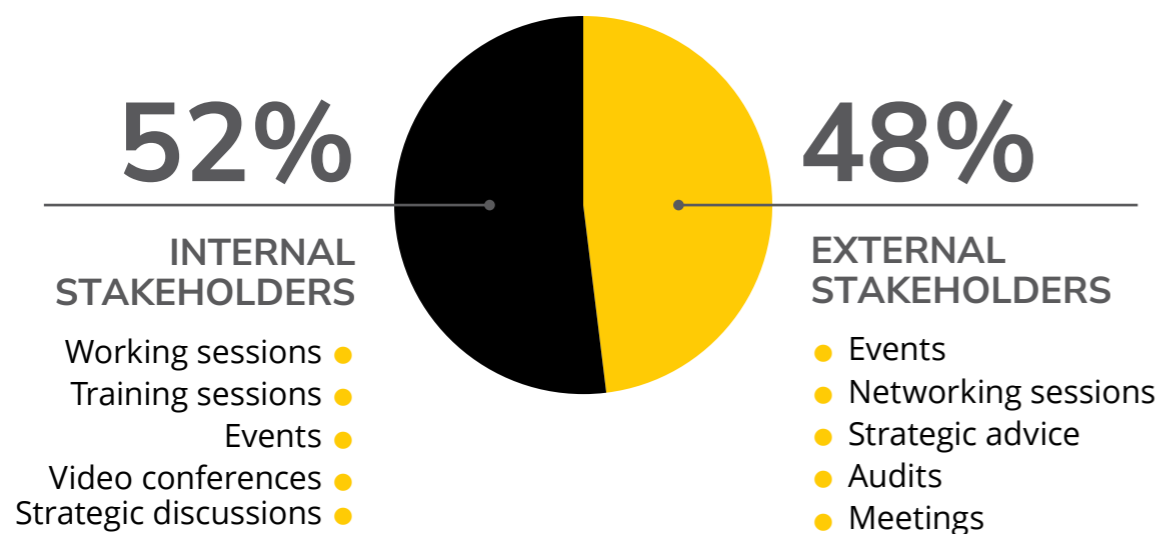
We see the Materiality Matrix as a management tool which forms the basis for our future strategic decisions. We are aware of each result obtained in each of the steps of the Materiality Analysis and will strategically address each action in this regard.

1.7 STAKEHOLDERS

At the holding company level, we attach great importance to long-term partnerships. The process of identifying the most relevant stakeholders has been beneficial in giving us a clearer picture of the stakeholder groups with whom we interact and who can have a significant influence on our activities:

- | | |
|---------------------------------------|---|
| 1. Management | 9. Agricultural Input Suppliers (Commodity) |
| 2. Shareholders | 10. Public Authorities |
| 3. Employees | 11. Herring |
| 4. Consumer / Clients | 12. Banks |
| 5. Agricultural Input Suppliers (R&D) | 13. Competitors |
| 6. Other suppliers | 14. Rating agencies |
| 7. NGO | |
| 8. Media | |

After conducting the external questionnaire, we received 35 responses. To maintain authentic relationships, we employ various forms of interaction that enable us to identify the needs of each stakeholder group proactively:



We are pleased that the groups we identified have been involved and have responded to our questionnaire. Out of the 14 categories, we have received replies from 9 of them. We did not receive replies from the following categories: Agricultural input suppliers (commodity), Lessors, Rating Agencies, Competitors, and Public Authorities. However, we have recorded responses within the 'Other category' group.

Suggestions received from our stakeholders:

- Increased visibility on investment projects undertaken;
- Continued development of business partnerships;
- Involvement in actions aimed at reducing the Carbon Footprint;
- Continue community-oriented actions.

1.8 SUSTAINABILITY STRATEGY

Union's current priorities and benchmarks for a sustainable society. Protecting soil, water, and air can fight against climate change and is part of the transition strategy towards a green economy.

The European Green Deal strategy to achieve climate neutrality by 2050 is about the sustainability of the food and farming system through the **Farm to Fork** plan. It comprehensively addresses the challenges of food systems and recognises the link between human health and the health of the planet, and is also central to the Commission's agenda and the achievement of the Sustainable Development Goals.

Intended to encourage this transition towards a fair food system while simultaneously considering the needs and characteristics of the agricultural sector, **"Farm to Fork"** also comes with a set of its objectives, such as:

- Ensure a positive impact on the environment;
- Contributing to climate change mitigation;
- Ensuring food security, nutrition and public health;
- Facilitating access to sufficient, safe, nutritious and sustainable food for all;
- Maintaining food affordability while generating fairer economic benefits;
- Boosting the competitiveness of the agricultural sector and promoting fair trade.

The European Green Deal strategy also highlights the “untapped potential” of the circular economy in agriculture, where farmers can create new sustainable business opportunities in markets such as:

- renewable energy;
- fertilisers and bio-fertiliser chemicals;
- waste recovery.

The Common Agricultural Policy (CAP) also underpinned the food system, which combines social, economic and environmental approaches to achieve a sustainable agricultural system in the EU between 2023 and 2027.

Topics such as enhancing biodiversity, protecting resources, ensuring healthier soils, facilitating a more sustainable food supply chain, using natural substances and processes and sustainable land use aim to secure the future of agriculture and forestry and build a partnership between them and society.

These objectives put current food systems on a sustainable trajectory and help create new opportunities for all operators in the food value chain.

Customer expectations have evolved and, over time, have led to significant changes. Thus, updating the food system and innovating in the field is essential in adapting to market needs and requirements and represent an opportunity to integrate sustainability into the DNA of every strategy.

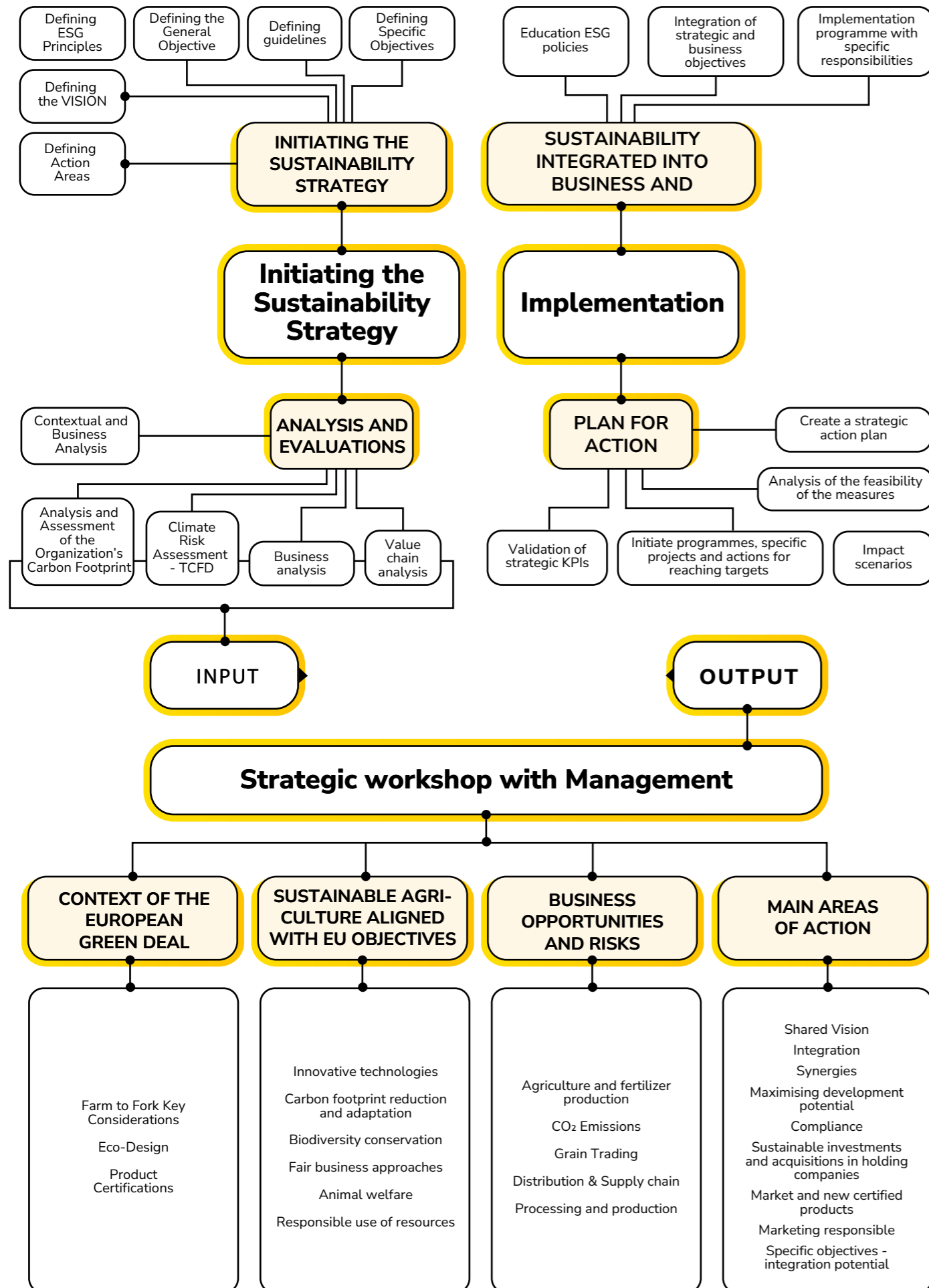
Sustainable Agriculture Goals



In a challenging economic context, we took the first step in developing a sustainability strategy, defined clear objectives, analysed internal and external factors impacting the organisation, and set strategic priorities and guidelines based on ESG frameworks.

We want to gain competitive advantages, but at the same time, we aim to contribute to a stable low-carbon European economy and a healthy community.

We have established two key stages for developing and operationalising the strategy. Stage 1 – “Initiating the Sustainability Strategy”, followed by Stage 2 – “Implementation”.



We started with relevant value chain analyses to define our strategy, identifying the key material aspects of our holding. We continued with a business analysis and contextual analysis to identify risks and opportunities at the micro and macro level, potentially generated by internal as well as external political, economic, social, technological, legal and environmental influences and factors. The contextual analyses have highlighted the potential ESG risks associated with our business and the opportunities for our organisations. In parallel, we have initiated climate risk analyses through the implementation of the TCFD standard, analyses and assessments of the environmental impacts associated with our operations, and determined our carbon footprint for holding companies where the potential influence of majority shareholders is high.

These assessments have been essential in defining both a shared vision and the specific objectives of the sustainability strategy. The involvement of several internal stakeholders has contributed to the process of defining goals so that companies can take them up through the definition of specific internal programmes that contribute to achieving the overall objectives.

During a participatory workshop held in April 2023, the executive management and part of the operational management of the holding companies worked together to define the sustainability strategy. The key was to define the essential pillars of the strategy, the priorities and the ESG principles that could further create a framework at the operational level. Once the principles were determined, we defined our specific objectives for each pillar. Because the materiality analysis identified the relevant material issues in the ESG areas throughout the definition of the strategy, these issues needed to be adequately integrated into the strategy as part of the potential for influence with weighting in positive impact. Thus, some of these issues have been taken up in the pillars of the strategy as guiding principles and relevant to our business.

Following the workshop, there were several working sessions with the organisation’s management for the final agreement of the strategy and finalisation of the “Sustainability Strategy Initialisation” phase. It was agreed that the second phase will be carried out in the second part of 2023 to define concrete programmes, projects and initiatives that will lead to achieving the proposed objectives and targets.

The strategy has targets with a time horizon of 2030. The sustainability strategy and the targets are the umbrellas for the progress of ROCA Agri RDF and its companies.

SHARED VISION

One Sustainable STOP – SHOP for Farmers

Integrated Holding - Comprehensive Approach in the Sustainable Agriculture Segment

| Pillars | DEVELOPMENT AND INVESTMENT CAPITAL | SUSTAINABLE AGRICULTURE AND TRADING | PRODUCTS | NATURAL CAPITAL | SOCIAL CAPITAL |
|--------------------|---|--|---|---|--|
| Priorities | <ul style="list-style-type: none"> High-quality farm and land purchases Priorities Attracting other profile firms to the holding company Development of the production area Development of the logistics area Establishment of Agro IFN SA | <ul style="list-style-type: none"> Ecoclimatic zoning Crop optimisation Digitisation in agriculture Optimisation of farm structures Investment in sustainable technologies (cultivation, drying, storage, crop monitoring - IOT/other) Product Certifications (GLOBALGap GM Plus - ISCC) | <ul style="list-style-type: none"> Research and development applied (on agriculture, fertilizers, etc.); Quality products Certified products Environmental impact assessment on products Green product labelling (Footprint - Eco-labelling) Niche products to retailers; Development of the generic product portfolio; Providing funding to support farmers Focus on customers. | <ul style="list-style-type: none"> Management of own resources Solar energy production Replacing own fleet on LEV (low carbon cars) Circular economy - creating an industrial symbiosis between companies | <ul style="list-style-type: none"> Educate/qualify Leadership Development/ Internal Leadership Programmes Job Shadowing Program Working with local universities to attract and develop new employees Safety of employees and subcontractors Safety of establishments |
| Specific objective | <p>OBS 1: Continued development of processing/production area, especially around existing ones (full-fat soy, oil, hulls).</p> <p>OBS 2: Specific objective: Development of the logistics area. Additional warehouses for the distribution business and silos for the trading business.</p> <p>OBS 3: Purchase additional agricultural land through sustainable means to support responsible growth and meet the growing demand for cereals.</p> | <p>OBS 1: Climate zoning and constant crop rotation for the entire portfolio of leasehold land.</p> <p>OBS 2: Develop crop monitoring systems for all owned land.</p> <p>OBS 3: Re-engineering processes in agriculture.</p> | <p>OBS 1: An annual increase in the number of certified products.</p> <p>OBS 2: Development of new generic products.</p> <p>OBS 3: Development of new products for sale as agricultural by-products.</p> | <p>OBS 1: Reducing CO2 emissions by 20% by 2030 by implementing renewable energy solutions.</p> <p>OBS 2: Develop and implement an action plan for biodiversity protection on company-owned or managed land over the next two years.</p> <p>OBS 3: Create an industrial symbiosis programme between holding companies.</p> | <p>OBS 1: Develop education programmes for farmers and new employees.</p> <p>OBS 2: Providing a safe working environment for employees.</p> <p>OBS 3: Community investment by contributing at least 2% of the annual profit.</p> |

We plan to validate the key performance indicators and define our programmes and projects to help us achieve our objectives during the implementation phase. We will report our progress annually to all stakeholders.

1.9 AWARDS AND AFFILIATIONS

During 2022, RDF SA was awarded the “Best Managed Companies” Romania 2022 by Deloitte.

Affiliations:

RDF SA is affiliated to the following associations:

- National Association of Romanian Bakery and Confectionery Industries (ANAMOB)
- National Association of Combined Feed Manufacturers (ANFNC)

- **RDF SA:** RDF Agricultural Holding’s performance has been recognized in Deloitte’s “Best Managed Companies” Romania 2022 program, which evaluated how the business is organized and managed related to international best practices.
- **RDF SA:** Member of ANAMOB - National Association of Romanian Bakery and Confectionery Industries;
Member of ANFNC - National Association of Combined Nutrition Manufacturers.
- **Dachim:** Member of PLMA - Private Label Manufacturers Association;
Member of Beta Sugar Beet Growers Group;
Member of Vetagro Cluj Cooperativa Agricola;
Associate in the Association of Pesticide Distributors and Importers in Ardeal.



CARE FOR THE ENVIRONMENT



2



At ROCA Agri RDF, we firmly believe in the significant contribution that a clean, healthy and prosperous environment can make to the overall quality of life, both economically and socially. In today's global context, where each of us must do our part to protect and make efficient use of existing resources, we are committed to being actively involved in actions that aim to mitigate negative environmental impacts. We also believe that environmental factors directly influence the agricultural sector, and our experience has shown us this.

Therefore, to generate social, economic and environmental value, but also to increase our competitiveness in a field dependent on many external factors, we decided to secure our business through actions such as:

- Optimise consumption through good resource management;
- Optimal stock management;
- Improve supply chain communication for efficient traceability;
- Implementing effective soil welfare solutions;
- Good management of water resources;
- Optimising crop management actions;
- Optimising actions for good warehouse management;
- Proper management of hazardous substances;
- Analysing energy consumption to find appropriate optimisation solutions.

MATERIAL ASPECTS & ESG IMPACT

| MATERIAL ASPECT | ECONOMIC IMPACT | SOCIAL IMPACT | ENVIRONMENTAL IMPACT |
|--|--|--|--|
| <h2>Environmental Risk Management</h2> | <p>At ROCA Agri RDF, we pay close attention to actions that can have a negative impact on the environment, being aware of the financial implications. So, we take action to optimise activities that present a potential environmental risk, and that may endanger water, air or soil.</p> | <p>We know that by investing in sustainable farming practices, we can help improve food quality, reduce negative impacts on public health and improve the population's health. Environmental risk management can help protect local communities and promote socially sustainable development.</p> | <p>At ROCA Agri RDF, we believe that environmental risk management aims to identify, assess and manage the risks associated with our holding's activities, particularly those related to environmental impacts. We aim to minimise negative impacts on soil, water and air. This can help ensure sustainable and efficient agricultural production in the long term.</p> |
| <h2>Biodiversity</h2> | <p>Biodiversity plays an essential role in our holding. We know that by promoting the conservation and protection of biodiversity, we can achieve significant economic benefits by improving the quality and quantity of production and promoting a sustainable and economically responsible approach. Protecting biodiversity is a key factor in ensuring the long-term success of the holding by protecting agricultural production and increasing crop quality and diversity.</p> | <p>Biodiversity has a significant impact on local communities, playing a key role in providing food and other natural resources and creating jobs. By promoting the conservation and protection of biodiversity, we positively impact local communities, contributing to a healthy living environment and promoting a sustainable and socially responsible approach. Protecting biodiversity can be a significant factor in improving the social well-being of local communities and our holding.</p> | <p>We know the importance of biodiversity in maintaining a healthy and balanced environment. Biodiversity provides vital ecosystem services such as crop pollination and pest control. We aim to positively impact the environment, which is why we promote a sustainable and environmentally responsible approach. Protecting biodiversity is key to ensuring a healthy and sustainable environment for our businesses, local communities, and society.</p> |
| <h2>Soil and Water welfare</h2> | <p>Soil and water well-being is essential for our holding. We adopt farming practices considering soil and water management to optimise and reduce costs. In addition, we believe that investments in infrastructure and soil and water conservation technologies can reduce the risk of natural disasters and improve the resilience of the economic system.</p> | <p>Efficient water and soil resource management contributes to improving local communities' living standards by stimulating increased agricultural production and income. In addition, promoting sustainable and responsible agricultural and water management practices can reduce the risk of disease and the frequency of other public health problems caused by environmental pollution. Protecting and maintaining the well-being of soil and water resources are essential in improving the quality of life and health of the local communities in which we operate.</p> | <p>By adopting sustainable farming practices, we contribute to improving the quality of the environment and creating a more stable and sustainable business environment in the agricultural sector. By monitoring our actions, we prevent the emergence of risks with a negative impact on the environment and contribute to conserving natural resources.</p> |

| MATERIAL ASPECT | ECONOMIC IMPACT | SOCIAL IMPACT | ENVIRONMENTAL IMPACT |
|---|---|--|---|
| <h2>Resource Management</h2> | <p>Proper and efficient management of resources contributes to increasing the economic performance of our holding. We reduce operating costs and minimise losses by adopting effective resource management practices. We know that proper resource management leads to increased efficiency in agricultural production through modern technologies and more efficient farming methods.</p> | <p>Efficient and sustainable resource use positively impacts local communities by reducing the risk of environmental degradation, improving quality of life and ensuring the long-term sustainability of natural resources. At ROCA Agri RDF, we also focus on adopting sustainable agricultural practices that will enhance local communities' health by reducing exposure to pesticides and other toxic substances used in agriculture.</p> | <p>We want to contribute to reducing negative environmental impacts and conserving scarce natural resources by adopting sustainable agricultural practices, such as using renewable energy sources and implementing energy-efficient technologies. Also, recycling and proper waste management programs reduce holding activities' negative environmental impact.</p> |
| <h2>Hazardous Substance Management</h2> | <p>Effective management of hazardous substances is a significant issue within the holding company, as inadequate management can significantly negatively affect the economy, including costs and profitability. By implementing proper management in this area, we reduce the risks of material damage and costs associated with environmental compliance. In doing so, we ensure that we comply with standards and protect the environment while providing our business's efficient and sustainable operation.</p> | <p>We understand that "Hazardous Substances Management" can significantly impact local communities. By taking responsibility in this area, we contribute to improving the quality of life in our communities. By implementing an effective Hazardous Substances Management program, we reduce risks to communities and promote better health and food safety. We are committed to acting responsibly and actively protecting our communities and the environment, adhering to the highest safety and sustainability standards in all our activities.</p> | <p>Effective management of this material and adopting appropriate management practices for hazardous substances contribute to protecting and preserving the environment by reducing pollutant emissions and contamination risks. By taking this approach, we also want to take concrete action to protect the environment.</p> |
| <h2>Warehouse management</h2> | <p>Warehouse management is crucial for the success of the holding, as it enables efficient storage and handling of materials, including fertilisers and pesticides, and reduces the risk of losses or damage. Additionally, by using a proper and secure storage system, we minimise the risks of harm or accidents, which could lead to various repercussions, including economic ones.</p> | <p>By developing and implementing good responsible production and storage practices, we help prevent environmental pollution and protect the health of local communities. Also, by complying with the rules and regulations for the storage of hazardous substances, we improve the confidence of the community and our customers.</p> | <p>We are aware of the nature of our activities and the impact we may have on the environment. It is therefore important for us to implement and carry out responsible storage practices that comply with current environmental regulations in order to minimise any possible negative impact on the environment.</p> |

2.1 ENVIRONMENTAL RISK MANAGEMENT

Explanation of the material aspect

Climate change has become an important issue lately, implying efforts for adaptation and greater resilience in this direction.

Material Aspect Management

The technology packages we offer to our partners cover the products needed to bring agricultural production to maturity. Our specialists regularly go out into the field and decide with the farmers on the necessary measures when situations require crop intervention.

We have storage facilities and laboratories equipped with state-of-the-art equipment, all designed for optimal production flow, allowing us to store a significant number of agricultural products and store them.

We ensure optimised costs and speed in the direct delivery of inputs to beneficiaries while ensuring that when our products are transported on public roads, all applicable regulations are considered so that their quality is not affected.

All plant protection products are distributed and marketed according to the regulations in force. The pesticides we sell comply with all European regulations, and the European Union authorises their toxicity impact on organisms for the reporting period. During 2022, we have taken a proactive approach to placing pesticides on the market. We have decided to stop, as far as possible, the sale of potentially hazardous substances and gradually replace them with safer alternatives, in line with the legal requirements imposed by the European Union.

Packaging waste from plant protection products is collected and managed through the SCAPA - Pesticide Packaging Collection System of AIPROM (Romanian

Plant Protection Industry Association) waste collection, transport and recovery mechanism. The farmers we work with are contractually obliged to use the exact mechanism for the packaging waste generated.

The waste generated is transported for recovery following current legislation. Every month, we report the waste management records to the Environmental Protection Agency, including hazardous waste.

During this sustainability reporting exercise, we have, for the first time, performed the carbon footprint calculation for Scope 1 and Scope 2, following the methodology mentioned in the GHG (Greenhouse Gases) protocol on greenhouse gases. For 2022, we calculated greenhouse gas emissions from natural gas, LPG, diesel, petrol and electricity use.

The baseline period for calculating the carbon footprint for our holding company is 1 January - 31 December 2022. GHG Protocol emission factor values were used for the carbon footprint calculation.

Crops harvested on the land managed by RDF Agriculture are spring crops such as maize, sunflower or soya and autumn crops such as wheat, barley, rapeseed or rye.

The main risks of climate change relate to drought and water scarcity, rising temperatures, the distribution and spread of specific diseases and pests, and rainfall variability.

Adaptation and Resilience to Climate Risks

Between October 2022 and March 2023, ROCA Agri RDF Holding conducted the first analysis of climate risks and associated impacts for its activity. This analysis was developed mainly based on the activities carried out in the financial year 2022 by the holding companies Adidana SRL, RDF Agricoltura SRL, and RDF SA.

The main objectives of the analysis are to reduce the negative impact of climate risks, prepare appropriate ways to address them, explore potential climate-related opportunities, and communicate analysis results to provide transparency for investors, shareholders and other stakeholders.

This report follows the disclosure requirements published by the Task Force on Climate-Related Financial Disclosures (TCFD).

The results of the climate risk analysis will be taken into account, together with the results of the carbon footprint calculation, in the definition of the sustainability strategy of ROCA Agri RDF Holding.

With this initial analysis within the company, climate risks become integrated into the strategic practices at the level of each holding company. They are actively analysed in shaping development directions, targets and actions.

Impacts of Physical Climate Risks

In order to analyze the evolution of physical climate risks over time, specialized international platforms for climate projections were utilized based on scenarios. Physical risks were examined in terms of short, medium, and long-term developments according to climate scenarios. Following the analysis, these risks were categorized by levels of risk and timeframes based on the most significant deviations of parameters according to patterns of evolution, also considering the potential impact on companies within the holding.

Analyses were run for the counties: Constanta, Dolj and Arad, where the most important headquarters and workplaces of the holding companies are located. These areas were considered as they have the most intense activity and contain the most assets of the holding companies.

Specialist platforms were used:

- Climate Impact Explorer, developed by Climate Analytics, based on international climate and climate impact science modelling initiatives, with scenarios developed by the Network for Greening the Financial System - NGFS:
 - **Current Policies:** only currently implemented policies are retained; 3°C+ global warming by 2100 and associated high climate impacts;
 - **Net-Zero 2050:** implementing stringent climate policies and innovation; limiting global warming to 1.5°C through zero net CO2 emissions around 2050.
- Climate Change Knowledge Portal, developed by the World Bank, for modelling climate parameters under socio-economic and political scenarios, with scenarios developed by the Intergovernmental Panel on Climate Change (IPCC):
 - **SSP3-7.0:** rapid growth in population and consumption, with a focus on increasing energy consumption and intensive use of fossil fuels; CO2 emissions doubled by 2100; global warming averaging 3.5°C by 2100;
 - **SSP1-1.9:** focus on decarbonisation and energy efficiency; implement effective implementation of the Paris Treaty; CO2 emissions reduced to net zero around 2050; global warming limited by an average of 1.2°C in 2100.

Impacts of Transition Climate Risks

For the financial analysis of transition risks, the GCAM 5.3 database developed by the Network for Greening the Financial System (NGFS), was used, specific to Romania, considering 2022 as the reference year.

The scenarios used to analyse the evolution of costs are:

- **NZ (Net Zero)**, representing more drastic policies that could help achieve the global goal of limiting global warming to 1.5°C by 2050;
- **NDCs (Nationally Determined Contributions)**, resulting from already announced national climate policy commitments, which are projected to limit global warming to 2.65°C by 2050;
- **CP (Current Policies)**, reflecting only the continuation of currently applicable national policies and regulations, which are projected to result in global warming above 3°C by 2100.

Greenhouse Gas (GHG) Emissions and Carbon Footprint

At ROCA Agri RDF, we are aware of the significant influence climate change has on our business and communities in general. To gain a clearer picture of the environmental impact we may generate through our operational activities, we have engaged in a standardised process of analysing the greenhouse emissions resulting from our holding company's activities.

Based on the consumption analysis, we calculated direct and indirect emissions (Scope 1 and Scope 2).

Direct emissions (Scope 1) for the year 2022

The total amount of emissions generated by company-owned or operated vehicles and from the use of diesel for electricity generation in emergencies - (Kg CO₂eq), (litres)

| Fuel Type | Company | Quantity (litres) | Total (kg CO ₂ eq) |
|--------------|----------------------|-------------------|-------------------------------|
| Diesel | RDF Șofronea | 86,856 | 229,413.836 |
| | RDF Ineu | 7,559 | 19,965.587 |
| | Adidana Argeș | 39,397 | 104,059.164 |
| | Adidana Dolj | 1,739 | 4,593.062 |
| | Adidana Constanța | 2,557 | 6,754.359 |
| | RDF Agricultura | 259,868 | 686,388.345 |
| Petrol | RDF Șofronea | 15,725 | 36,195.713 |
| | RDF Ineu | 0 | 0 |
| | Adidana Argeș | 23,742 | 54,649.151 |
| | Adidana Dolj | 153 | 352.014 |
| | Adidana Constanța | 177 | 406.544 |
| | RDF Agricultura | 1,520 | 3,497.585 |
| LPG | RDF Șofronea | 78 | 115,982 |
| | RDF Ineu | 0 | 0 |
| | Adidana Argeș | 17,652 | 26,304.489 |
| | Adidana Dolj | 1,099 | 1,638.311 |
| | Adidana Constanța | 1,182 | 1,761.327 |
| | RDF Agricultura | 0 | 0 |
| Total | ROCA Agri RDF | 459,303 | 1,176,095.469 |

100% of the fuel used for the fleet comes from non-renewable sources.

The total amount of emissions generated by the heating system - (Kg CO₂eq)

| Fuel Type | Company | Quantity | Total (kg CO ₂ eq) |
|-------------------|----------------------|----------------|-------------------------------|
| Natural gas (kWh) | RDF Șofronea | 326,487 | 65,937.306 |
| | RDF Ineu | 541,652 | 109,392.038 |
| | Adidana Argeș | 0 | 0 |
| | Adidana Dolj | 0 | 0 |
| | Adidana Constanța | 0 | 0 |
| | RDF Agricultura | 0 | 0 |
| Total | ROCA Agri RDF | 868,139 | 175,329.344 |

The total amount of emissions generated by the use of refrigerants (Kg CO₂eq).

For 2022, no refrigerants have been charged to the air conditioning systems in the ROCA Agri RDF.

Indirect emissions (Scope 2) for the year 2022

The total amount of emissions from electricity use (Kg CO₂eq).

| Type of Electric Energy | Company | Quantity (kWh) | Emissions location-based (kg CO ₂ eq) | Emissions market-based (kg CO ₂ eq) |
|-------------------------|----------------------|----------------|--|--|
| Purchased | RDF Șofronea | 221,844 | 48,193 | 38,792 |
| | RDF Ineu | 54,017 | 11,735 | 9,445 |
| | Adidana Argeș | 27,363 | 5,944 | 5,840 |
| | Adidana Dolj | 14,286 | 3,103 | 3,049 |
| | Adidana Constanța | 10,057 | 2,185 | 1,759 |
| | RDF Agricultura | 0 | 0 | 0 |
| Total | ROCA Agri RDF | 327,567 | 71,161 | 58,885 |

This gives us a much clearer picture of how much CO₂ we emit into the atmosphere and helps us set clear targets and objectives.

100% of the electricity consumed comes from the national grid. We have contracts with different operators who supply us with energy from both conventional and renewable sources. The percentage of renewable energy has yet to be centralised.

Optimal Waste Management

The impact that improper waste management can have on the environment is significant. Knowing all this, we are concerned with effectively managing waste sources to prevent any negative impact on human health and environmental factors.

Total Quantity (metric tons) of Waste by Material Type

| | RDF | Adidana | RDF Agricultura |
|---|--------|---------|-----------------|
| Total amount of waste of paper/cardboard | 0.92 t | 0.10 t | 0 t |
| Total amount of waste of recycled paper/cardboard | 0.92 t | 0.10 t | 0 t |
| Total amount of waste of plastic | 2.84 t | 66.5 t | 0 t |
| Total amount of waste of recycled plastic | 2.84 t | 66.5 t | 0 t |

Waste generated in 2022

| | RDF | Adidana | RDF Agricultura |
|--|---------|---------|-----------------|
| Total Quantity (metric tons) of Waste Generated | 68.7 t | 75.32t | 0 t |
| Total Quantity (metric tons) of Household/Municipal Waste | 64.94 t | 8.46 t | 0 t |
| Total Quantity (metric tons) of Household/Municipal Waste Recycled/Recovered | 0 t | 0 t | 0 t |

Waste eliminated in 2022

| | RDF | Adidana | RDF Agricultura |
|---|-------|---------|-----------------|
| Percentage of Recyclable Waste Generated out of Total Waste Generated | 94.5% | 11.23% | 0% |
| Percentage of Waste Eliminated from the Total Waste Generated | 5.47% | 88.76% | 0% |

2.2 BIODIVERSITY

Explanation of the material aspect

The agricultural sector relies on natural processes to create products, methods that can affect the environment. While farms can be managed in ways that minimise damage to the environment, industrial agriculture's focus on productivity can disrupt animal and plant species. Investment in the safest and most up-to-date technologies is essential to reduce impact, together with support for local and regional projects aimed at combating biodiversity loss.

Material Aspect Management

The responsibility for protecting and conserving biodiversity falls directly on our holding company, and we are committed to paying close attention to this.

In the European context, farmland biodiversity is declining, so the European Union is committed to halting this decline by allocating funds to the Common Agricultural Policy.

In 2022, the European Commission approved the National Strategic Plan (NSP) 2023 - 2027 for agriculture in Romania, which aims to improve the results and increasing the performance of Romanian agriculture.

We aim to contribute to the overall objectives of biodiversity protection under the National Strategic Plan for Agriculture by exploring ways to implement sustainable agricultural methods for the efficient management of natural resources (water, soil, air) and biodiversity, as well as the use of nitrogen-fixing plants such as alfalfa, peas or soya.

The most significant impact, which may negatively affect biodiversity, is related to our fertiliser transport and agricultural input storage activities. Thus, we have implemented actions that help us control these operational processes to keep all safety parameters at an optimal level.

2.3 SOIL AND WATER WELFARE

Explanation of the material aspect

The agricultural sector has a duty in addition to the responsible use of soil and water. It is essential to use those technologies and processes to monitor and optimise soil and water protection.

Material Aspect Management

Sustainable agriculture is the efficient production of safe, high-quality agricultural products in a climate-smart way that protects and improves the natural environment and the social and economic conditions of farmers and local communities.

The main components of sustainable agriculture are soil management, crop management, water management, disease/pest management and waste management.

We regularly analyse the soil to ensure its quality and take all necessary measures to improve it.

We have identified desertification and high-water retention in some areas as the main threat to soil health, and we aim to mitigate this risk by taking action.

The organic carbon found in humus is the decisive factor that positively influences soil quality and is the most important source of nutrients for plants. We can improve soil health by restoring the humus layer, reducing the use of solid chemical fertilisers, and using mainly foliar fertilisers.

Excess soil moisture can reduce oxygen in the soil, and plants exposed to excess soil moisture can reduce oxygen in the soil, and plants exposed to excess humidity show the same symptoms as plants under drought stress. That's why we build drainage channels on the edge of agricultural plots. We assess land entering the acquisition/

purchase process through environmental due diligence, ensuring efficient water management.

All the activities of our holding are carried out respecting and protecting land rights.

Water consumption (m³) in 2022

| | RDF | Adidana | RDF Agricultura |
|-------------------------------------|--------|---------|-----------------|
| Total water consumed | 511.68 | 87 | 0 |
| Volume of recycled and reused water | 0 | 0 | 0 |

How water is supplied and disposed of within our companies differs according to the activity carried out, with small quantities of water managed at different sites.

The site with the highest water consumption is the RDF S.A. working point in the locality of Şofronea. Drinking water is supplied commercially, and the water used for sanitary purposes and other business processes is extracted from our boreholes, for which we have a water management permit.

The wastewater resulting from the activity is stored in drainable tanks and handed over to authorised operators for collection and treatment. Rainwater is collected by the internal sewerage network on our site and is discharged into the adjacent sewer, according to the contract with the municipal sewerage network operator.

Per our permits, we carry out laboratory analyses with accredited operators at the request of the authorities to monitor the quality of wastewater to ensure that the results are within the limits set by the national NTPA 002/2002 regulation.

On the other hand, the site with the lowest water consumption is the Adidana site in Isalnita, where drinking water is provided commercially from reusable bottles, and ecological toilets serve the area.

There are also sites where the water supply and discharge are exclusively from a centralised system. Thus, in the case of the Adidana worksite in Constanta, domestic water supply is provided by the port supply network and domestic wastewater is discharged into the port sewage network. In the case of this site, at the request of the authorities, we carry out analyses according to NTPA 002/2002 for the following indicators: pH, suspended matter, biochemical oxygen consumption at five days, chemical oxygen consumption CCO-Cr, extractable substances with organic solvents, biodegradable synthetic detergents.

The workplaces where administrative activities are carried out are connected to centralised water and sewage networks.

Our holding company did not record any incidents of non-compliance associated with water quantity and/or quality during the reporting period.

2.4 RESOURCE MANAGEMENT

Explanation of the material aspect

Resource management involves proficiently overseeing existing resources and employing monitoring, measurement, and foresight tools for needs assessment. Through such analysis, current consumption patterns can be recognised, leading to the formulation of strategies for streamlining all processes. This approach prioritises vigilance toward the impact on both the environment and society as a whole.

Material Aspect Management

Good stewardship of all the resources and materials we use to carry out our business is a priority for our holding company. We are focused on the quality of the materials we use and on optimising the methods by which we do so.

We also implement all necessary measures to avoid genetically modified materials. The plant hybrids we choose to market differ according to each geographical growing area in the country because the average annual rainfall, the occurrence of the last spring frost and the first autumn frost, the amount of rain during the growing season in the wettest or driest month are different from one area to another, and the hybrids to be grown in the sowing season should correspond to the growing area. In addition, all our products are accompanied by a certificate of origin and quality.

All the agricultural inputs we sell comply with local and European legislative requirements.

Through the POIM project, we are switching to clean energy by installing large-capacity photovoltaic panels, and, as a result of digitisation, we have managed to reduce the consumption of paper used in the holding companies.

One of the concerns of our holding company is to control the consumption of fuel, natural gas and electricity to reduce the environmental impact.



The recorded consumptions in the year 2022 were:

Fuel, Natural Gas, and Electricity Consumption within the Holding during the Reporting Period

| | RDF Şofronea | RDF Ineu | Adidana Argeş | Adidana Dolj | Adidana Constanţa | RDF Agricultura | |
|-------------------|--------------|----------|---------------|--------------|-------------------|-----------------|---|
| Diesel (litres) | 86,856 | 7,559 | 39,397 | 1,739 | 2,557 | 259,868 | |
| Petrol (litres) | 15,725 | 0 | 23,742 | 153 | 177 | 1,520 | |
| LPG (litres) | 78 | 0 | 17,652 | 1,099 | 1,182 | 0 | |
| Electricity | (kWh) | 221,844 | 54,017 | 27,363 | 14,286 | 10,057 | 0 |
| | (GJ) | 798.64 | 194.46 | 98.51 | 51.43 | 36.21 | 0 |
| Natural gas (kWh) | 326,487 | 541,652 | 0 | 0 | 0 | 0 | |

Total distance travelled during the reporting period

| | RDF | Adidana | RDF Agricultura |
|---|------------|---------|-----------------|
| Distance travelled by vehicles using petrol fuel (Km) | 270,670.85 | 298,380 | 2,639.06 |
| Distance travelled by vehicles using diesel fuel (Km) | 670,426.98 | 496,688 | 208,604.26 |

Fleet Fuel Consumption (litres)

| | Petrol | Diesel |
|-----------------|-----------|-----------|
| RDF | 15,725 | 94,415.41 |
| Adidana | 23,864.41 | 39,733.2 |
| RDF Agricultura | 1,519.50 | 9,491 |

Fleet fuel consumption (Gigajoules - GJ)

| | Petrol | Diesel |
|-----------------|---------|----------|
| RDF | 520.812 | 3,398.95 |
| Adidana | 790.39 | 1,430.40 |
| RDF Agricultura | 50.33 | 341.68 |

2.5 HAZARDOUS SUBSTANCE MANAGEMENT

Explanation of the material aspect

The management of hazardous substances requires developing and maintaining risk assessment processes through well-defined prevention practices, as well as investments in the efficiency and safety of the transport and storage of hazardous substances.

Material Aspect Management

Because hazardous substances have a high potential to affect health and the environment, we focus on reducing, minimising and/or eliminating the quantity and toxicity of hazardous materials used, stored or disposed of.

The main hazardous chemicals our holding companies use are ammonium nitrate and pesticides.

When we market pesticides, we provide general information on the risks to human health and the environment associated with the use of pesticides, in particular on hazards, exposure, proper storage conditions, safe handling, application and disposal following EU waste legislation, and our pesticide storage facilities prevent accidental releases.

Ammonium nitrate fertilisers are transported following the UN International Recommendations on the Transport of Dangerous Goods and stored in accordance following regulations.

Proper storage of ammonium nitrate is paramount, as this substance poses risks in improper storage, endangering communities in neighbouring areas. To prevent such situations, we get authorisation according to SEVESO standards.

Our employees are trained in transporting dangerous goods, ensuring the safe handling of hazardous chemicals following current regulations. In addition, we constantly carry out simulations with the ISU (Emergency Situations Inspectorate) to address potential unforeseen situations.



2.6 WAREHOUSE MANAGEMENT

Explanation of the material aspect

Effective warehouse management ensures business continuity and good working relationships. Constant stock control and monitoring provide improved efficiency and balance between inbound and outbound operations. Investment in new technologies is essential to prevent accidents, which can lead to pollution of the environment and society in general.

Material Aspect Management

All our warehouses are licensed, checked annually by the state authorities, and use stock management software that helps us to ensure a healthy flow of goods and limit warehousing and logistics costs while supplying in line with demand. Our warehouses also have specially designated areas for storing hazardous substances, and we use authorised handling equipment.

Materials are transported and stored in compliance with the implemented occupational safety rules. We try to optimise warehouse space, and make rational use of the helpful volume of the warehouse, thus reducing the time needed for orders and making our employees' work easier.

Total Warehouse area (m²)

| RDF | Adidana | RDF Agricultura |
|-------|---------|-----------------|
| 6,660 | 24,140 | 0 |

Warehouse Management

| | RDF | Adidana | RDF Agricultura |
|---|-----|---------|-----------------|
| Number of Warehouse Management Systems Used | 2 | 1 | 0 |
| Number of Machinery Used in Warehouses | 5 | 8 | 0 |

OUR COMMITMENT TO SOCIETY

3



At ROCA Agri RDF, we attach great importance to the people with whom we interact and who actively contribute to the smooth running of our business, whether they are employees or external collaborators.

We strive to differentiate ourselves in the marketplace as an employer of choice and recognise that our growth and performance depend primarily on the attention we pay to people.

We understand that the success of our business is achieved through people, and our guiding principle is...

**“take care of people,
so they can take care of
business”**

At ROCA Agri RDF, we aim to create a positive social impact in this respect too:

- We consider our employees to be the most valuable resource we manage.
- We pay great attention and place great importance on all our actions to maintain health and safety in the workplace.
- We make sure we offer competitive salaries.
- We constantly and systematically invest in training programmes for the continuous development of our employees.
- We promote and support diversity within our organisation.
- We use job performance as the main assessment criterion.
- We are making a conscious effort to increase our staff retention rate to 89% per year.

MATERIAL ASPECTS & ESG IMPACT

| MATERIAL ASPECT | ECONOMIC IMPACT | SOCIAL IMPACT | ENVIRONMENTAL IMPACT |
|--|---|--|---|
| <h2>Employee welfare</h2> | <p>Employees are our holding company's most important resource, so employee well-being is critical to the success and profitability of ROCA Agri RDF. Investing in employee well-being improves our productivity and quality of work, reduces absenteeism and improves employee retention. By providing the right working conditions and offering attractive benefits and perks, our holding company can attract and retain the talent and expertise needed to operate successfully in the agricultural industry.</p> | <p>An appropriate pay and benefits policy, together with a safe and healthy work culture, contributes to increased employee satisfaction and loyalty. All of this leads to higher productivity, higher product quality and a better reputation for our company in the community.</p> | <p>At ROCA Agri RDF, we are aware of the link between employee well-being and a healthy environment. We believe that all our actions that aim to monitor the environmental impact of our activities have beneficial effects on our employees. Thus, we are motivated to ensure a pleasant working environment, especially in this respect.</p> |
| <h2>Work-related incidents</h2> | <p>Effective management of this material issue is essential for us, and we make consistent efforts to avoid such incidents while being aware of the financial implications of such undesirable situations. By managing this area well, we reduce the potential for damage to employee productivity and our business as a whole.</p> | <p>At ROCA Agri RDF, we invest in protective equipment, which is changed regularly to avoid accidents or other incidents that may occur. We take all possible measures to ensure that this does not happen because the most crucial aspect for us is our employees' mental and physical integrity, and we are aware of our responsibility in this respect.</p> | <p>We have an accident prevention plan, including providing employees with appropriate training and protective equipment. In addition, we emphasise establishing transparent incident reporting and management procedures, including conducting environmental impact assessments and implementing appropriate remediation measures. In addition, constant performance monitoring and continuous improvement of occupational health and safety systems can help us minimise workplace incidents' environmental impact.</p> |
| <h2>Diversity, equal opportunities and human rights</h2> | <p>At ROCA Agri RDF, we promote diversity, equal opportunities and human rights in all our activities. Encouraging diversity and equal opportunities attracts talented employees, increasing performance and efficiency. Promoting human rights also enhances the reputation and credibility of our holding company, which leads to greater trust among consumers and business partners and, in turn, increased revenues.</p> | <p>By promoting diversity in the workforce, we help improve interpersonal relations and increase employee motivation. By ensuring equal opportunities and respect for human rights, we enhance the image of the holding company in the community and attract and retain talented employees.</p> | <p>Effectively managing this material issue by adopting policies that encourage diversity and equal opportunity attracts a broader range of qualified and talented candidates to our holding company, thereby reducing the negative environmental impact by increasing productivity and reducing the costs associated with inefficiency and waste of resources.</p> |
| <h2>Education and training</h2> | <p>At ROCA Agri RDF, we identify areas where knowledge-building is needed and offer guidance, sales, and training as necessary. We understand that investing in employee development can enhance their skills and competencies, ultimately leading to higher production and profits. Additionally, investing in education and training can help minimize expenses in the long term.</p> | <p>By providing training and education, we contribute to developing our employees' skills and competencies, thereby improving their living standards and increasing their career progression chances. Also, by supporting education and training within the local community, we contribute to increasing the education and skills levels of the local workforce, leading to an increase in jobs and collective well-being in the area.</p> | <p>At ROCA Agri RDF, we want to promote sustainable and responsible farming practices among farmers and agricultural workers. This leads to more efficient resource use, reduced pesticide use, and improved soil and water quality. Therefore, by investing in education and training, we contribute developing sustainable agriculture and protecting the environment.</p> |
| <h2>Community Involvement</h2> | <p>Community involvement is of great interest to us. We pay special attention to this aspect by creating workshops, sponsorships, and investments in social projects. We understand that these actions can have a significant positive economic impact on our holding by strengthening business partnerships and attracting new investments.</p> | <p>At ROCA Agri RDF, we attach considerable importance to this material aspect because we recognize that community involvement helps community development by creating jobs and investing in community projects, such as education or healthcare. We also aim to build a more united community by organizing social and cultural activities and supporting charitable causes and local events.</p> | <p>At ROCA Agri RDF, we strive to positively impact the environment by promoting sustainable and responsible agricultural practices. Hence, our engagement in ecological education projects and nature conservation promotion is essential. These initiatives increase local community awareness and foster positive changes in attitudes toward the environment and agriculture.</p> |

3.1 EMPLOYEE WELFARE

Explanation of the material aspect

The level of productivity and employee satisfaction is directly proportional to the economic success of companies. Our employees are our most important resource, and we constantly strive to increase their well-being and make their time at work both enjoyable and productive.

Material Aspect Management

We are intensely committed to creating and maintaining a favourable environment for all our employees. We are actively dedicated to enhancing the quality of their lives within and outside our holding.

From the very beginning of the recruitment process, we pay attention to how we carry out the activities included in it, taking into account both legal practices and the particular needs of each individual. While still focusing on the well-being of our employees, we maintain motivation and encourage professional development through an objective evaluation process that considers job performance criteria.

Performance Evaluation within Our Holding

We are concerned about the professional activity of each employee within ROCA Agri RDF. We have created an evaluation system, which is carried out according to the internal evaluation procedure, with annual recurrence and is based on three essential criteria: evaluation of the behaviour at work, evaluation of the professional activity carried out and identification of the degree of fulfilment of the established objectives.

We assess workplace behaviour through:

- Employees' ability to work in teams;
- Employees' adaptability to organisational change;
- Employees' adaptability to technological progress;
- Degree of involvement in unforeseen problems arising within the holding company;
- Degree of mastery of new technical skills;
- Active involvement in the implementation of new techniques in the work process;
- Approach to the process of continuous documentation and professional development;
- Compliance with all the provisions of the Health and Safety at Work Act;
- Ability of the employee to assimilate new knowledge associated with professional development;
- Compliance with all fire prevention and fire-fighting procedures at the site work;
- Adopting responsible behaviour that takes into account measures to protect the environment;
- Compliance with the legislation in force;
- Compliance with the Internal Rules.

Work performance evaluation is carried out through:

- Involvement in the process of learning about work activities;
- Examine the level of understanding of the phases in the work processes;
- Knowledge of activities related to certain work processes;
- The accuracy with which work tasks are performed;
- Completion of tasks in compliance with legislative rules and specific requirements from superiors, clients or collaborators;
- Assessment of the ability to organise work activities;
- Evaluation of the efficiency of transmission of the results of the processes work;
- Ability to perform all work tasks in optimal conditions;

Identifying the degree of achievement of set objectives through:

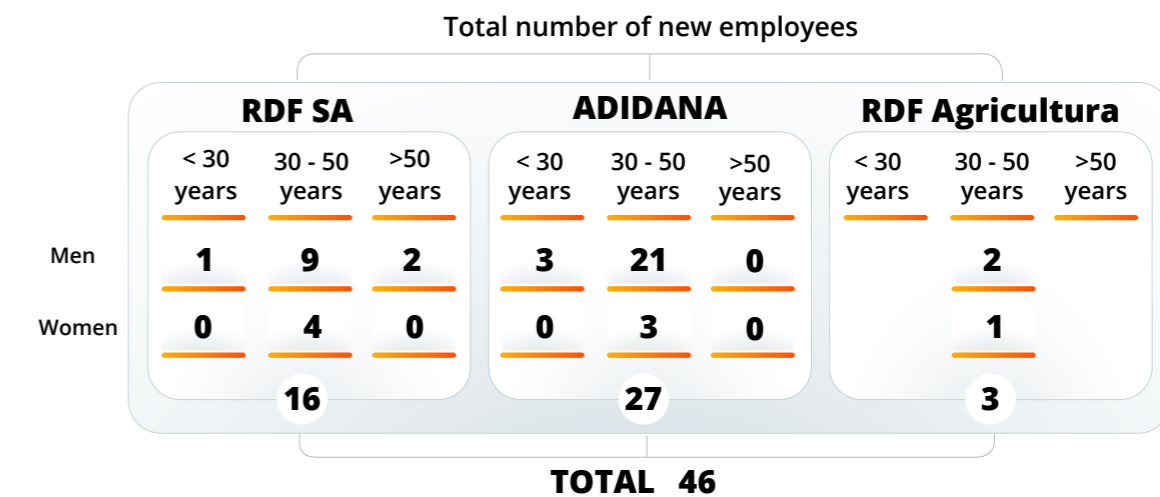
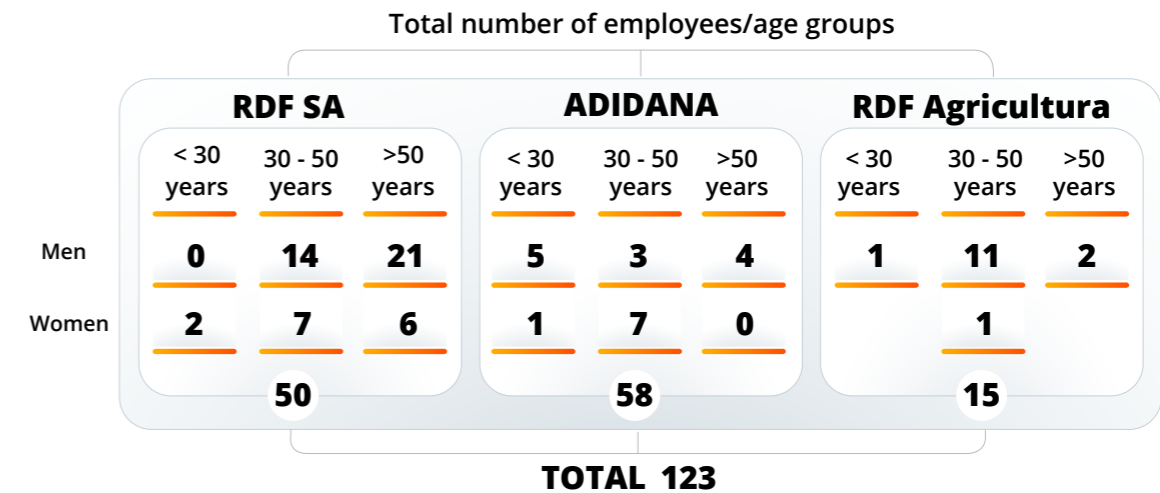
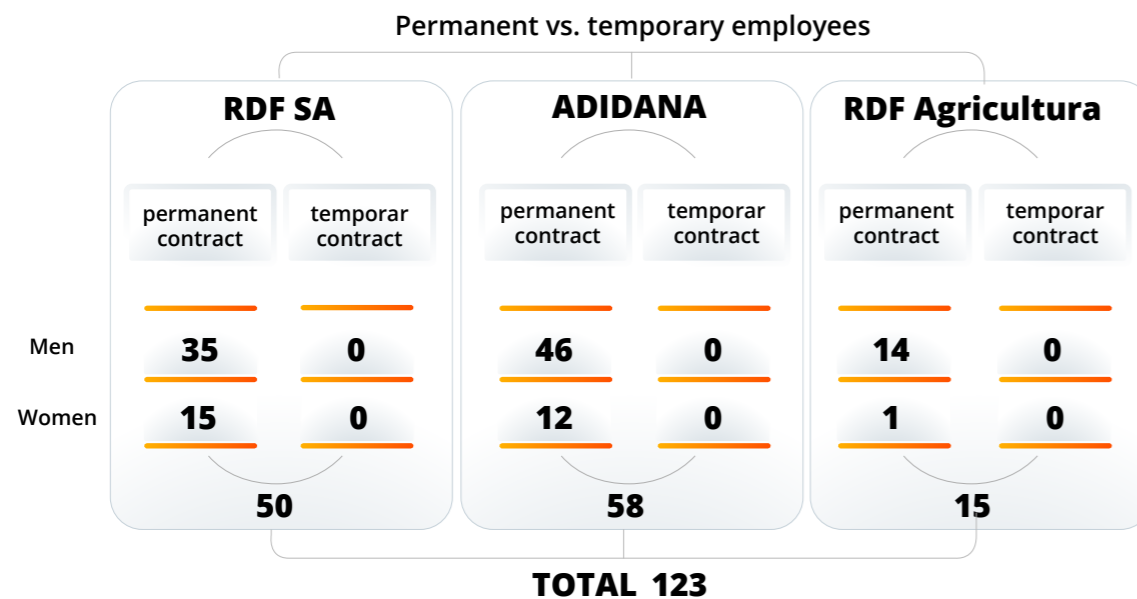
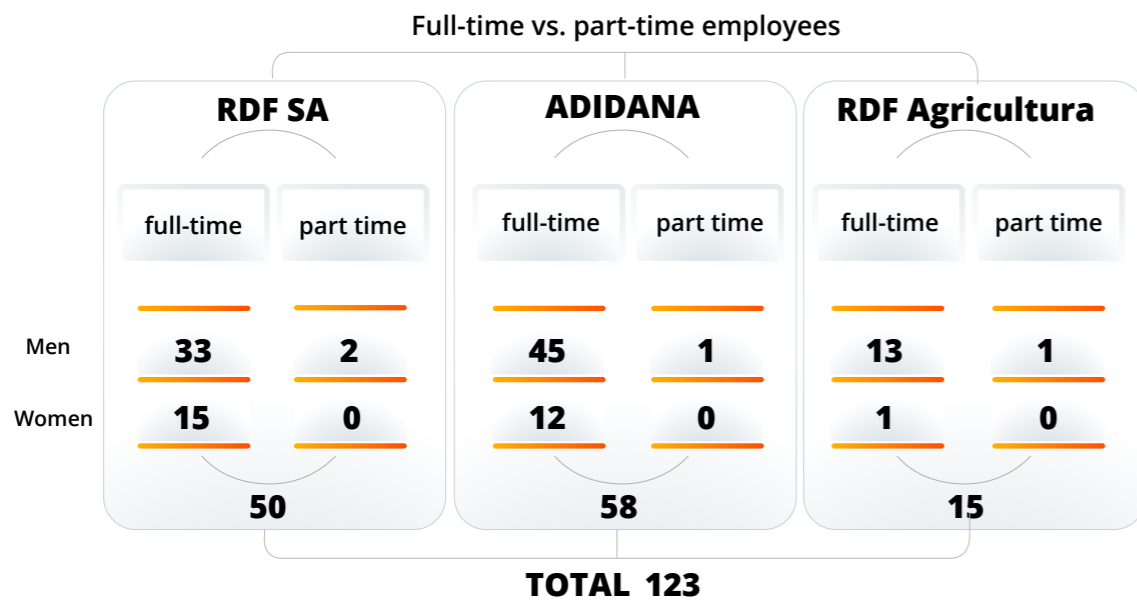
- Knowledge of the objectives assigned to each work activity;
- Quantitative and qualitative knowledge of the work norm;
- Respect the time allocated for meeting objectives;
- Establish the extent to which short, medium and long-term objectives have been met;

This way, we have created a framework in which we can carry out human resource management processes in a way that is oriented towards employees and their needs. In the recruitment process, we are guided by the legal basis and by ensuring diversity, equal opportunities and social inclusion.

For our employees' professional development and growth, we facilitate access to professional development courses and prioritise internal recruitment over external recruitment for new positions within the company.

We are working on performance appraisal practices and how they relate to rewards and development. In 2022, we had no temporary employees, and in terms of benefits offered by our holding company, they are uniform, with no differences between part-time and full-time employees.

The Situation of ROCA Agri RDF Employees in 2022



The total number of new employees in 2022 was 46 people.

The staff turnover rate in the last year was 15% at RDF, 29% at Adidana and 0.06% on RDF Agricultura, the average being 15%.

We ensure that new employees are well-prepared and integrated into the organisation by carefully selecting them during the recruitment period, monitoring the integration process, and evaluating them during the probationary period.

The transition of employees to new roles is done efficiently and effectively through participation in regular training courses.

For the sales team, evaluations are carried out every six months through coaching with the help of regional managers. The assessment is done by a team consisting of an HR representative and a direct supervisor.

This was not the case, but employees who suffer occupational accidents or illnesses can benefit from health care packages provided by the company.

Total number of employees promoted

| | RDF | | | Adidana | | | RDF Agricultura | | |
|--------------|------------|---------------|-----------|------------|---------------|-----------|-----------------|---------------|-----------|
| | < 30 years | 30 - 50 years | >50 years | < 30 years | 30 - 50 years | >50 years | < 30 years | 30 - 50 years | >50 years |
| Men | 0 | 0 | 0 | 1 | 5 | 0 | 0 | 0 | 0 |
| Women | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | | | 7 | | | 0 | | |

Retention rate at the end of 2022 (%)

| RDF | Adidana | RDF Agricultura |
|-----|---------|-----------------|
| 95 | 72,22 | 100 |

One employee at Adidana took parental leave (male), and one employee returned to work after parental leave (female) during the reference period. There were no such situations in RDF SA and RDF Agricultura.

Also, at our holding level, we do not have workers whom our companies do not directly employ.

3.2 WORK-RELATED INCIDENTS

Explanation of the material aspect

We focus on ensuring the health and safety of our employees by creating an optimal working environment, providing appropriate and safe equipment, measures to prevent work incidents and procedures for their assessment.

Material Aspect Management

Workplace incidents are of utmost interest to our holding company, so we focus on avoiding them. Thus, we provide employees at each workplace with occupational health and safety training programmes on specific work-related hazards, activities or dangerous situations, with specific topics for each training phase.

Employees are encouraged to report workplace hazards and dangerous situations by communicating directly with the workplace manager.

We respect the legal provisions on how employees can avoid or refuse work situations that they believe could cause injury or health problems.

Quarterly meetings are held with employee representatives to review occupational health and safety activity.

We assess the potential risks of occupational injury or illness using the nationally accepted method - PECE (Workplace Risk Assessment), with the help of an authorised and qualified assessor, in compliance with the legislation in force.

Health and Safety at work (HSE)

We strive to build an Occupational Health and Safety culture where everyone knows their responsibilities in preventing accidents, avoiding health risks and reducing environmental impact.

The organisation's occupational health and safety procedures and policy are based on assessing risk factors in close connection with the prevention and protection plan for the estimated risks and its own HSE guidelines for the activities carried out within the company.

The management structure responsible for the implementation and monitoring of the occupational health and safety management system consists of the management of the unit, all workplace managers, the Occupational Health and Safety Committee, and external services with expertise in occupational health and safety.

We have identified types of risks related to the four components of the work system: work equipment, workload, work environment and performer. To prevent and manage the identified risks, we continuously improve the working conditions for the work performed by the technical-administrative staff and contribute to improving the microclimate in the storage areas related to the company's workplaces.

All the establishment staff are trained in the three mandatory phases: general introductory training, on-the-job training and periodic training.

At the company level, we have a well-organised OSH committee through which company management and employee representatives discuss quarterly occupational safety strategies to avoid or limit the risks of accidents and occupational diseases.

We identify and manage possible health and safety at work non-conformities through internal checks on the technical condition of work equipment, the age of workers, how training is organised, and internal control reports carried out by designated persons and the external service representative. Following the company's Internal Regulations, sanctions are stipulated for violations of the SHH regulations.

In the event of work-related incidents, an internal committee is set up to investigate them, the composition is determined according to the involvement of management representatives, and, following the legislation in force, we follow the procedure for communicating, investigating and recording these events.

Depending on the specific risks of the work performed, we provide employees with appropriate personal protective equipment (PPE) and training in its use. Personal protective equipment is designed and constructed according to safety standards, has certificates of conformity and is maintained appropriately.

At ROCA Agri RDF, we also ensure that occupational health services cover all employees through regular occupational health check-ups. The HR department schedules and the actual medical check-up occurs within the facility to facilitate employee access.

Through all these actions and activities, we promote and support the health of our employees. In 2022, there were no accidents or occupational diseases in RDF SA, RDF Agriculture and Adidana.

The number of sick leaves in 2022 in the three companies:

- RDF: 388 days
- Adidana: 70 days
- RDF Agricultura: 6 days



3.3

DIVERSITY, EQUAL OPPORTUNITIES AND HUMAN RIGHTS

Explanation of the material aspect

Increased attention to respecting human rights and social inclusion, giving equal opportunities to all, regardless of gender, religion, age or economic situation, is essential. All incidents of discrimination will be analysed, and remedial plans will be implemented.

Material Aspect Management

The principle of diversity and equal opportunities for all employees applies at ROCA Agri RDF. We are convinced that all employees are well-intentioned and sincerely interested in the holding's activities and cooperate by making every effort to ensure its success.

We are interested in the well-being and safety of our employees and want to make the most effective use of their skills, knowledge and abilities. Thus, we offer all employees working conditions appropriate to each activity and exclude any potentially discriminatory attitude. We recognise and support employees' rights to individual and collective bargaining, confidentiality, and protection against unlawful dismissal.

At ROCA Agri RDF, any natural person may enter into an employment contract as an employee from the age of 15, with the consent of his/her parents or legal representatives, for activities appropriate to his/her physical development, skills and knowledge, provided that his/her health, development and professional training are not endangered.

A total lack of discrimination and equal treatment of all colleagues based on professional skills and competencies is the basic principle that strengthens the long-term competitiveness of our holding.

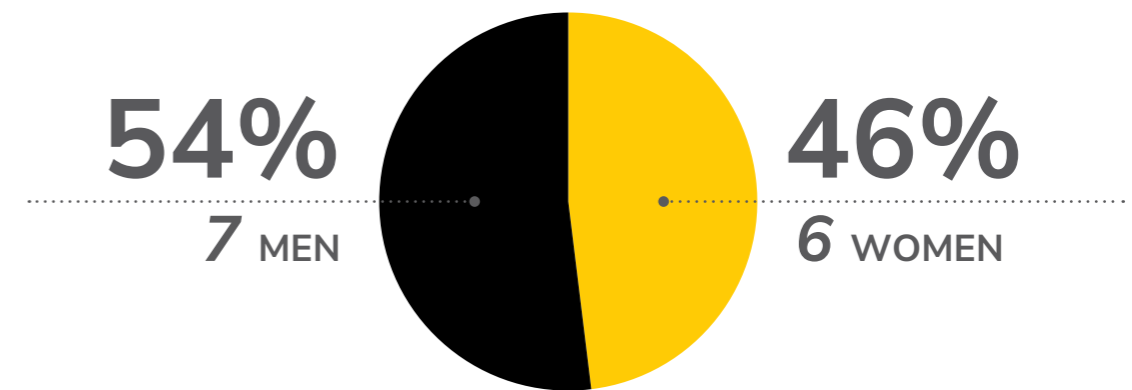
Creating jobs based on diversity, culture, and inclusion offers various perspectives for development. Diversity also plays a key role in attracting young and talented employees. They will soon form the largest segment of the workforce, and we believe that including different experiences and perspectives is essential for their development and that of the team they are part of.

Thus, within our holding company, we encourage participation in professional development sessions, making opportunities available to all.

Diversity of the management team in 2022

Total number of employees in management positions

| | RDF | Adidana | RDF Agricultura |
|--------------|----------|----------|-----------------|
| Men | 2 | 4 | 1 |
| Women | 4 | 2 | 0 |
| TOTAL | 6 | 6 | 1 |



Considering all the aspects mentioned above, there were no reported incidents of discrimination within our holding in the year 2022.

3.4 EDUCATION AND TRAINING

Explanation of the material aspect

The company's success is closely linked to the best-trained employees, so training and professional development programmes and advancement opportunities are needed. It is also essential that the use of materials and machinery in production is done correctly so that any negative impact on the environment and society, in general, is excluded.

Material Aspect Management

We are convinced that only by adopting and implementing education and training practices will we be able to develop our business and accumulate the knowledge that will allow us to set more ambitious goals for the future.

We support the development of our employees through ongoing opportunities, and to ensure the effectiveness of our training programmes, we conduct feedback sessions through specially organised interviews. In this way, we can track skills development and performance evaluation.

In 2022, the percentage of employees receiving annual performance reviews was 100%.

We provide all employees with relevant training programmes tailored to each role.

In 2022, training was conducted for the following roles:

- Agricultural engineer;
- Motorcyclist;
- Members of the management team.

The training programmes had the following themes:

- Use of forklifts;
- Use of transport vehicles;

- Obtaining ISCIR (State Inspection for the Control of Boilers, Pressure Vessels and Lifting Installations) permits;
- Negotiation and sales;
- Leadership.

Furthermore, we undertake a comprehensive process aimed at managing and optimizing the centralization of training needs, taking into account the necessary infrastructure as well – with the courses being held in specially designed training rooms.

Average Duration of Training Programs

The average duration of training programmes aligns with the legislation in force. For Adidana, the average time was 200 hours during the reporting period, while for RDF SA, the annual average of training hours per employee was 22.



3.5 COMMUNITY INVOLVEMENT

Explanation of the material aspect

Social responsibility is a paramount concern when we refer to our relationship with the society, we are a part of.

Material Aspect Management

Involvement in our communities and beyond is integral to the identity of our holding company - ROCA Agri RDF. We do this consistently and systematically, directly committing to support education, sport, art and social causes.

We are also careful that the operational activities carried out by our holding company do not adversely affect the communities in which we operate, managing this potential impact appropriately, both from an economic and social point of view and in terms of caring for the local environment.

In terms of economic inclusion, we support the community in the areas where we operate by providing jobs and contributing to the local economy. Those most at risk are farmers.

In 2022, we have allocated 348,407 lei to support such actions. These included:

- Arad Runs Competition;
- Supporting medical programs through the Dalia Association;
- Supporting charity programs through the Bucuria Association;
- Supporting education and art through the Sabin Drăgoi College of Arts in Arad;
- Supporting sports and youth development through ACS Metropolitan Islanita from Dolj County;
- Supporting excellence in sports through the UTA Football Academy and Sports School Football;
- Supporting social cases by supporting single-parent families in Șofronea and Sinteia Mare - Arad County.

Total Values Allocated to Community Programs in 2022 - Breakdown by Companies

Total Contribution Value for Programs (RON):

| | RDF | Adidana | RDF Agricultura |
|---------------------------|---------------|----------------|-----------------|
| community welfare clarity | | 245,000 | |
| youth development/sport | 2,000 | 11,000 | |
| education | | 5,000 | |
| environment | | | |
| Health | 10,407 | 75,000 | |
| TOTAL | 12,407 | 336,000 | |



MESSAGE FROM THE HOLDING'S CEO

*Dear partners,
customers and collaborators,*

As the CEO of ROCA Agri RDF, my mission is to contribute to building a modern and successful business model by implementing ethical practices for the sustainable development of the holding and the agricultural communities in Romania. We will focus our resources and efforts on providing innovative solutions to farmers to ensure their prosperity.

In the coming years, our goal is to strengthen our national presence and support the continuous growth of the agricultural sector in Romania. Furthermore, we aim to develop an integrated approach to sustainable agriculture, believing Romania can become a strategic player in Europe again. The launch of this inaugural sustainability report demonstrates our unwavering commitment to promoting modern agriculture through transparent and responsible practices.

*Alexandru Savin
CEO ROCA Agri RDF*



4 GRI & SASB INDEX

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