



Sustainability Report

Agro Invest Grupa d.o.o.
for agricultural production,
livestock, tourism, catering,
trade and services

AGRO
INVEST
grupa

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Foreword by the President of the Management Board



Dear readers,



I am proud to present the first Sustainability Report of Agro Invest Grupa. The Report was prepared in accordance with the GRI reporting standards and shows all relevant impacts of Agro Invest Grupa in key areas of sustainability.

This Report is not only an overview of our achievements, but also a testament to our ongoing commitment to creating a better future. In a period marked by significant challenges, such as extreme weather conditions and fluctuations in the global market, Agro Invest Grupa not only managed current business risks but also actively worked to build resilience in light of future climate and economic changes.

The previous year was extremely demanding and difficult in business terms. Our core business is extremely sensitive to extreme weather events, which were not lacking in the past year. In recent years, the number of high temperatures has increased, along with excessive, poorly distributed precipitation. The vulnerability of our region to heat stress in agriculture has risen from 0% to 44%. In 2023, above-average high temperatures were recorded in most months, with significantly less rainfall in September and October, and above-average rain in January, March, May, July, November and December, which underscored the negative impact of abundant and prolonged rains.

In addition, geopolitical events affected the prices of input raw materials, which were at high levels during 2022 and 2023, while the prices of finished products were in decline during 2023. Bad weather conditions also had a negative impact on yields and quality of finished products. All of the above further emphasizes the importance of sustainable business and taking into account all opportunities and risks posed by sustainability factors, along with an additional assessment of risks related to climate change and taking mitigation measures to minimize those risks.

By writing this report, we have further raised awareness and detected areas that require special attention and improvement in our practices.

In 2024, we will develop a sustainability strategy, define key performance indicators that we will monitor within a specified timeframe, and improve and formalize existing practices through regulations and policies.

We are aware of our impact not only on the environment, but also on society and the community, and we are ready to tackle all the challenges that lie ahead in order to ensure a sustainable future and business.

Ivan Pandurević

**President of the
Management Board**

ABOUT US

Agro Invest Grupa d.o.o. (together with all proprietary affiliates hereinafter referred to as the Company) is the owner of a company whose main activity is the agricultural and food industry. The companies are registered and perform their activities in the territory of the Republic of Croatia and Bosnia and Herzegovina (BiH).

The main business areas are arable farming, livestock production and fruit growing, along with fish farming, where the company is the market leader in the Republic of Croatia. In addition, the business includes arable and livestock contract farming, silo business, and wine, animal feed and seed production.

In its operations, the Company follows trends and innovations, while respecting the environment and the centuries-old tradition of agriculture in these areas. It has unique natural resources, and creates a sustainable agricultural production by using a smart approach to agriculture.

11

active companies

560+

employees

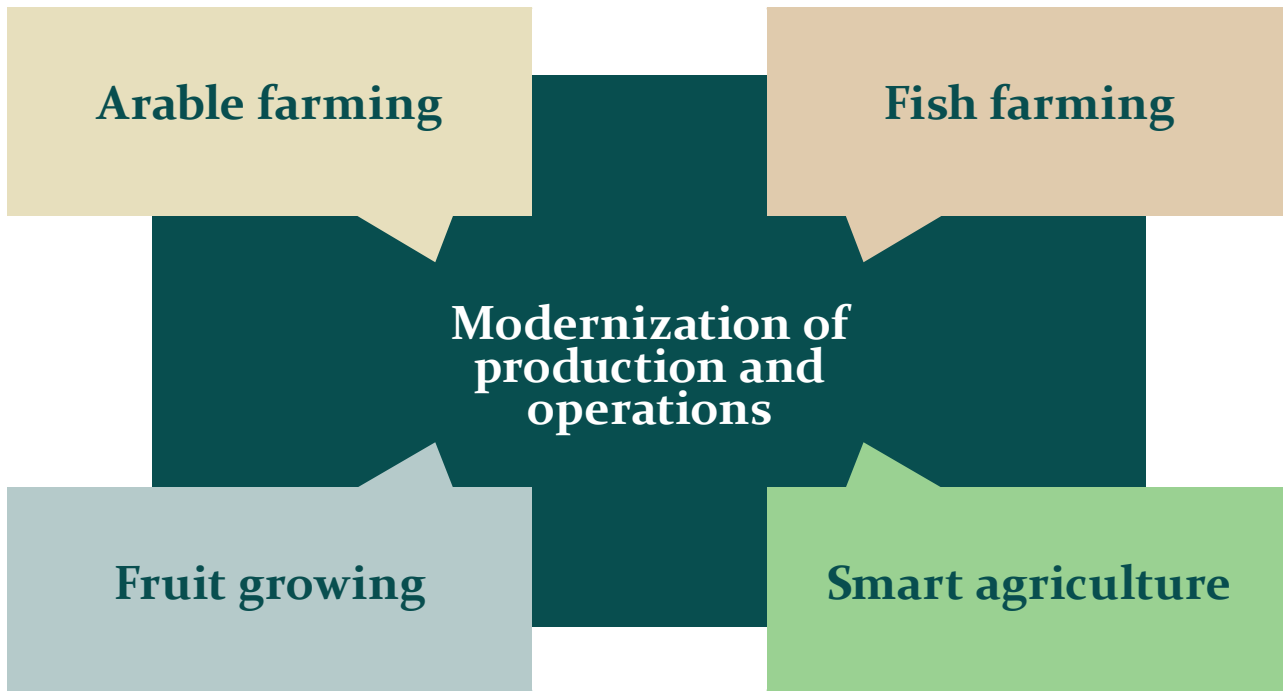
Historical development of the Company:

- In 1958, PPK Valpovo was founded
- In 1964, PPK Orahovica was founded
- In 2009, agricultural production was initiated in BiH
- In 2010, M San Ulaganja becomes the majority owner of PP Orahovica and 50% co-owner of PPK Valpovo
- In 2018, M San Ulaganja take over the entire ownership of PPK Valpovo
- In 2021, AIG group was formed



The core business relates to agricultural production in the following sectors:

- Arable farming 13,535 ha
- Fish farming 6,817 ha
- Fish processing plant, capacity 50 t/day
- Fruit growing 876 ha
- Hazelnut processing
- Viticulture 170 ha
- Cellar with a capacity of 1.6 mil. L
- Livestock farming 1,385 ha / 4,000 cattle
- Silo 118,000 t
- Contract farming 7,937 ha

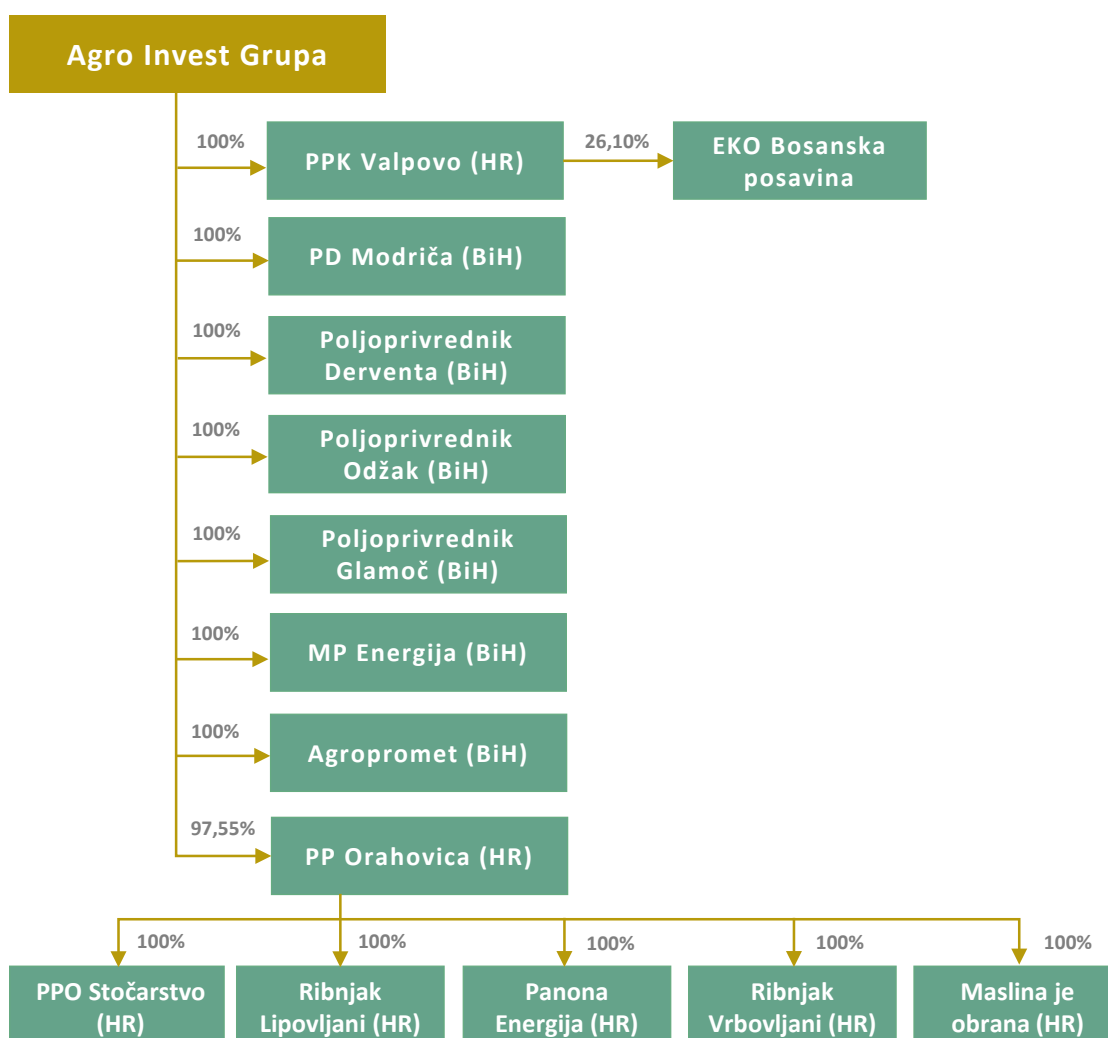




The following stand out as strengths:

- Unique natural resources at disposal
- Highly educated workforce and continuous investment in education
- Investment in technology and modernization of production
- Implementation of modern agriculture through AI technologies
- Adding value – hazelnuts, wine, fish, silos,
- animal feed, seed production
- Stable production with upward trend
- Financial stability

Agro Invest Grupa is a consolidator of companies whose main activity is agricultural production. Agro Invest Grupa includes the following companies: PPK Valpovo and PP Orahovica from Croatia, and EKO Bosanska Posavina, PD Modriča, Poljoprivrednik Derventa, Poljoprivrednik Odžak, Poljoprivrednik Glamoč, MP Energija and Agropromet from BiH.



PP Orahovica d.o.o.

It is situated in the untouched nature of eastern Croatia, in the area between the Drava River to the north and the slopes of Papuk and Krndija to the northwest, along the edges of the UNESCO Geopark Papuk.

In this natural environment, there are hazelnut orchards and grapevines, cows and calves graze, fish are grown. It is a place of great beauty and natural diversity. Therefore, the foundation of PP Orahovica's business is sustainable development, which means optimal use of natural resources and preservation of natural and cultural heritage. Continuous efforts are made to improve business operations and quality in production processes, which, coupled with the natural environment, provides top-quality, healthy local products

The core activities include arable farming, fish farming, fruit growing, viticulture and livestock farming.

Poljoprivrednik Drventa d.o.o.

Access to modern processes of production and processing of the seeds of cereal crops, maize and oilseeds has enabled Poljoprivrednik Drventa to position itself as a significant seed producer in BiH.

State-of-the-art technology is used in production to ensure yield stability, regardless of weather conditions. Careful exploitation of resources ensures complete harmony between nature and production.

The core activities include arable farming, livestock farming and seed production.

PPK Valpovo d.o.o.

Consumers recognize PPK Valpovo's success in delivering high-quality products and services, while partners appreciate the satisfaction derived from long-term cooperation built on the foundations of centuries-old tradition of hard-working and honest Slavonian farmers, as well as the principles of sustainable development.

The competitive advantage lies in the company's own source of raw materials and a closed production cycle, strict control of raw materials and the implementation of the HACCP system at all stages of the value chain, modernized production facilities, tradition and generational knowledge and experience of employees translated into high-quality products with a recognizable name. The main activities are arable farming and livestock farming.

Poljoprivrednik Odžak d.o.o.

Poljoprivrednik Odžak is one of the leading producers of cereal seeds and oilseeds in BiH, with many years of experience in arable and seed production:

- production of mercantile arable crops and oilseeds
- production of seeds of cereal crops (wheat, barley, triticale), oilseeds (soybean, sunflower, flax), maize
- cultivation of hazel seedlings
- storage, processing and sale of arable crops

GRI 2-2

Poljoprivrednik Glamoč d.o.o.

Has many years of experience in arable production and seed production, focused on the production of mercantile arable crops and oilseeds, as well as on the production of seeds of cereal crops (wheat, barley, triticale) and rapeseed.

MP Energija d.o.o.

Specializing in the production of high quality:

- mercantile arable crops and oilseeds
- seeds of cereal crops (wheat, barley, triticale) and oilseeds (rapeseed)

Poljoprivredno društvo Modriča d.o.o.

Arable crops are stored in the silos: rapeseed, soybean, wheat, corn, barley and sunflower.

Modern equipment enables quality control, proper preparation and long-term storage of agricultural products.

Agropromet d.o.o.

Produces top-quality and expertly processed seeds: mercantile arable crops and oilseeds, as well as cereal crop seeds (wheat, barley and triticale).

EKO Bosanska posavina d.o.o. (Eko BP)

Eko BP was founded at the beginning of this century as Poljoprivredna tvrtka in the village of Kulina near Derventa. Over the course of 15 years, significant amounts of agricultural land have been put to use, modern machinery has been purchased, storage facilities and a hazelnut processing plant have been built, a hazelnut orchard of 222 hectares has been planted, along with several warehouses and all necessary accompanying infrastructure.

The production itself consists of the following activities:

- production of mercantile arable crops and oilseeds
- production of seeds of cereal crops (wheat, barley, triticale), oilseeds (soybean, sunflower) and maize
- cultivation of hazel seedlings
- storage, processing and sale of hazelnuts

The Company emphasizes the following as its business philosophy:

PEOPLE – selecting and developing employees who are open, innovative and continuously explore global trends, readily embracing new technological and business innovations. They are driven by the desire to constantly push boundaries.

ORGANIZATIONAL CULTURE – a culture is created within the organization that encourages the adoption and refinement of the best global practices, aiming to achieve maximum efficiency and effectiveness in agricultural production.

SMART PROCESSES – digitizing all business processes and consolidating all digitally available data (weather stations, fields, machines, satellites, drones, etc.) in the reporting system. By using advanced digital technologies such as IoT, machine learning, AI and computer vision, we help people in the process of making timely and optimal decisions in production processes.

RESOURCES – investing in the acquisition of resources that are limited and difficult to access (land, fish ponds,...).

MARKET – the EU market is our domestic market.

FINANCIAL OPERATIONS – financial stability is considered a fundamental pillar of the business.

INVESTMENT DECISIONS – the following parameters guide the decision-making process for long-term investment in a particular area:

- investments are made in production areas with growth potential,
- preference is given to production based on limited space or resources,
- parameters of competitiveness and market position are taken into account,
- avoidance of highly competitive and saturated areas,
- investment is made only in assets that create value and return,
- higher rates of return are sought.



GOVERNANCE

GRI 2-9 GRI 202-2

Governance structure as at 31 December 2023

Agro Invest Grupa



Ivan Pandurević, President of the Management Board

Ivan Pandurević assumed the position of President of the Management Board at Agro Invest Grupa in 2023, bringing with him experience from various industries and project management. His career began in design, and he spent most of his working life at Žito Group, where he had a series of key roles, the last of which was Executive Director for Development, Investments and IT. At his current position, he is responsible for coordinating and managing the business operations of the companies owned by AIG.



Stipo Matic, Member of the Management Board

Stipo Matic has been the director and founder of M San Ulaganja d.o.o. since 2009, the company that played a key role in the acquisition and restructuring of PPK Valpovo and PP Orahovica. In the period from 2016 to 2021, he also served as a member of the Board at PP Orahovica. Today, in addition to Agro Invest Grupa, his portfolio of companies includes M SAN Grupa d.o.o., KING-ICT d.o.o., eKupi d.o.o., and Ured za podršku d.o.o.

PP Orahovica



Saša Breznik, President of the Management Board

In 2017, Saša Breznik became President of the Board at PP Orahovica and operates through leading teams in various segments of agricultural production. He significantly contributes to strengthening business relationships with partners and customers. He developed a team of professionals who brought PP Orahovica to the very top of Croatian agricultural production, becoming a competitive player in the EU market.



Vlado Čondić Galiničić, Member of the Management Board

From 2007 to 2010, Vlado Čondić Galiničić was the Human Resources Manager at M SAN Grupa. In 2010, he became the Director of the company Ured za podršku d.o.o. and held this position until 2017. In the period from 2012 to 2017, he served as a member of the Management Board - Director of PP Orahovica when he moved to the position of Executive Director of Agriculture in the Agrokor/Fortenova Group. In 2021, he returned to the group, joining the Management Board of PP Orahovica, to the position of a member of the Management Board with the main task and responsibility for the operations of agricultural production in BiH.

PPK Valpovo



Ivan Malić, President of the Management Board

Ivan Malić became a member of the Management Board of KING-ICT d.o.o. in 2006 and held that position until 2009. He came to M SAN Ulaganja d.o.o. in 2011, where he started working in the field of agricultural business development within the M SAN Group. He became the President of the Management Board of PPK Valpovo in 2018, and in PP Orahovica he is responsible for the operations of the business verticals of Fish Farming and Livestock Farming.



Slaven Mijatov, Member of the Management Board

Slaven Mijatov started his career in PPK Valpovo in 2005. He became the Executive Director for Legal, Personnel and General Affairs in 2007 and held that position until 2012, when he became a member of the Management Board of PPK Valpovo. In his work, he has been involved in various segments of the company, especially in the stabilization and development of business operations and the optimization and advancement of human resources.

GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-12, GRI 2-13 GRI 2-17 GRI 2-20

The methods of organization and governance of the Company are defined by the Declaration of Establishment from 27 November 2020, amended on 22 April 2021, 17 December 2021 and 13 April 2023.

The governing bodies of the Company are the Management Board and the General Assembly. The Management Board conducts the Company's affairs in accordance with the Declaration of Establishment, the decision of the member of the Company and the mandatory instructions of the General Assembly. The Management Board of the Company comprises one to five members of the Management Board – directors appointed by the decision of the member of the Company, as the sole founder. In the event that two or more members of the Management Board have been appointed, one of them is appointed as the President of the Management Board.

The President of the Management Board and the member of the Management Board represent the Company individually and independently, unless a special decision by the member of the Management Board stipulates that the President or the Member of the Management Board shall represent the Company jointly with the President of the Management Board or other members of the Management Board or jointly with an individual Member of the Management Board who may represent the Company individually and independently.

The President and members of the Company must possess collective knowledge that enables them to adequately cover all relevant business activities of the Company and experience relevant to the area of their competence. In conducting the Company's affairs, the Management Board of the Company is obliged and required to take all actions and make all decisions, in accordance with the Law, which it considers necessary for the successful management of the Company's affairs.

In particular, the Management Board is responsible or competent for:

- Representation of the Company towards third parties
- Establishment and implementation of the Company's business policy
- Change of business address of the Company
- Establishment and termination of branches and representative offices
- Determining the organization of the Company
- Operational business governance
- Keeping the Company's books, including the book of business shares
- Convening the General Meeting, which does not exclude the right of the members of the Company to convene the General Meeting
- Adoption of necessary general acts, when required by law, including the rules of procedure on its work
- Entering into employment contracts with employees of the Company
- Implementation of tasks that are not placed under the competence of another body of the Company, by law, the Declaration of Establishment or a decision of the General Assembly

The General Assembly is the highest body, comprising the member of the Company as the sole founder.

The General Assembly decides on:

- Subject matter of the Company's operations
- Amendment of the Declaration of Establishment of the Company
- Adoption of annual accounts, profit allocation and coverage of losses
- granting of prokura (authorised agency),
- Appointment and dismissal of members of the Management Board – directors of companies and their deputies, and auditors of the Company
- Division and withdrawal of business shares
- Measures of control and supervision over the conduct of business in the Company
- Approval of contracts and legal acts between members of the Management Board and the Company
- Initiating lawsuits against members of the Management Board
- Any other matter specified by law
- Granting power of attorney or any other form of authority to generally represent or delegate other powers to employees of the Company

The amount of the remuneration for the President of the Management Board and the Member of the

Management Board – Director is determined by the member of the Company as the sole founder.

The General Assembly adopts decisions at meetings.

Holding a session of the General Assembly is not necessary if the member of the Company agrees in writing to the decision-making. As long as one member holds all business shares of the Company, they are obliged to draw up a record and sign it immediately after making a decision.

The General Meeting is convened by the Management Board by registered letter, fax or e-mail sent to the member of the Company no later than 14 days before the date of the General Meeting, indicating the place, time and agenda and providing all materials that are the basis for decision-making. The General Meeting may also be convened by the member of the Company if the interests of the Company so require.

As a rule, the General Meeting is held at the Company's headquarters, at the address determined by the convener of the Meeting.

The General Assembly meets at least once a year (regular meeting) and whenever necessary for the interests of the Company (extraordinary meeting).

The General Meeting is chaired by the member of the Company. The Assembly may make decisions if the sole member of the Company is present and makes decisions unanimously, by the votes of the sole member of the Company. During the meetings, minutes are kept and signed by the chairperson and the person who drew them up.

The success of corporate governance is monitored in such a way that all the requirements of the Declaration of Establishment of the Company are met. The issue of compliance with legal regulations is managed by each relevant department within its scope of work, and the plan is to develop a comprehensive sustainability strategy through which management responsibilities for compliance with regulations and an appropriate approach to corporate governance principles will be further specified.

GRI 2-14 GRI 2-17

Authority of supervisory and managerial bodies in the ESG business segment

The Management Board is the highest decision-making body regarding strategies, policies and obligations related to environmental, social and governance (ESG) topics. Each member of the Management Board and each area of the Management must have set goals (KPIs). In addition, the Management Board must adopt a sustainability strategy and integrate

sustainability initiatives into its operations. The Management Board bears legal responsibility for preparing the Sustainability Report.

The Management Board is required to develop expertise in the field of sustainability and understand how ESG relates to the material risks, opportunities and impacts of corporate sustainability.

GRI 2-22 GRI 2-23

Sustainability approach

As a consolidator of companies primarily operating in the food and agricultural industry, Agro Invest Grupa is aware of its impact on the environment through its business activities. For this reason, special attention is devoted to ensuring that business progress contributes to positive environmental, social and governance indicators, without causing negative impacts on the environment and society.

The aim is to create value by ensuring a sustainable business model that makes the Company a valued member of society, promoting personal well-being and respect and care for the environment.

The Company respects the principles of environmental protection prescribed by the legislation governing environmental protection and the *acquis communautaire*, the principles of international environmental law and scientific knowledge, best global practices and professional standards in precaution, environmental and economic sustainability, technological feasibility, resource protection and human health.

After years of neglect of state-owned carp fish ponds, the Company has restored, modernized and put into operation approximately 6000 hectares of carp fish ponds, directly contributing

to the development and sustainability of biodiversity. In agricultural production, efforts are made to reduce potential negative impacts on soil, water, air, climate and biodiversity by applying the so-called green practices that include several elements: crop diversity, ecological focus areas, maintenance of existing permanent grasslands, flower and grass margins.

As mechanisms for saving energy and using alternative energy sources, solar panels are being installed for electricity production for own needs at three fish pond locations, while solar panels on the silos of PP Orahovica and PPK Valpovo, and on the farm in Brođanci, were installed in previous years and play an important role in energy production from renewable sources.

The sustainability approach is also evident through the Company's philosophy, which promotes people, organizational culture, digital solutions and investments in limited and hard-to-reach resources.

A comprehensive sustainability strategy is being prepared to prescribe additional mechanisms for managing corporate principles and community impacts.

APPROACH TO SUSTAINABILITY, GOVERNANCE, BUSINESS ETHICS, MATERIALITY





MATERIAL TOPICS AND DETERMINATION OF MATERIALITY

GRI 3-1, GRI 3-2, GRI 3-3

The assessment of the Company's material impacts was conducted with the aim of identifying economic, social and environmental topics relevant to the Company's operations, providing a clear insight into the most important topics identified by key stakeholders and the Company itself.

The assessment will serve as a starting point for the preparation of the sustainability report and as a basis for the preparation of the sustainability strategy.

Materiality of a topic is the threshold at which a certain topic becomes important for reporting, reflecting its impact on stakeholder decisions and providing an overview of the Company's impact. When topics are defined as material from the point of view of all relevant stakeholders, they also define information that is conducive to the expectations of all stakeholders.

The process of assessing material topics should be carried out as follows:

- Understand the context in relation to impacts (business relationships, business activities, stakeholders, etc.)
- Assess materiality of impacts defined as relevant
- Adopt a threshold for determining the materiality of the impact and define the most important material topics in accordance with the threshold

The assessment was carried out at the beginning of 2024, and the following was done:

- An initial review of the Company's activities and business relations was carried out and the context of sustainability in which these activities take place was determined, which defined the basis for identifying the materiality of topics
- To define the topics assessed as part of the materiality assessment, the actual and potential impacts of the Company in all its business activities were identified, and key stakeholders were concurrently identified

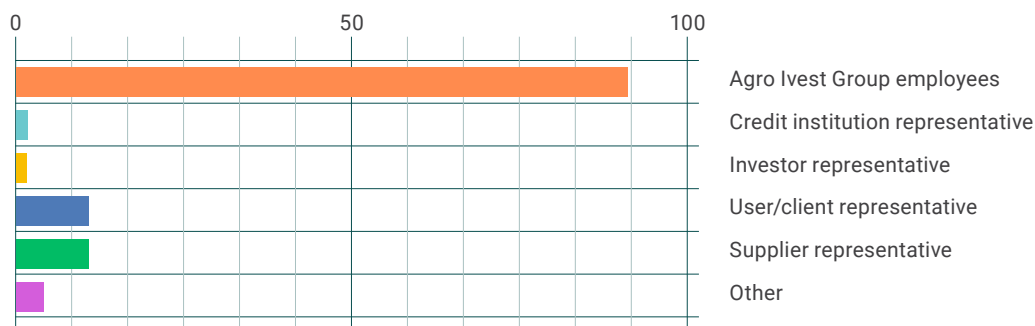
After determining the priority stakeholder groups and all previously mentioned activities and assessments, an online survey questionnaire was prepared and distributed to all identified stakeholders via an online survey in the period from 28 Feb 2024 to 07 Mar 2024.

A total of 123 stakeholders participated in the survey according to the following structure:

DIONIK	ODGOVORI	
Agro Ivest Group employees	72,36%	89
Credit institution representative	1,63%	2
Investor representative	0,81%	1
User/client representative	10,57%	13
Supplier representative	10,57%	13
Other	4,07%	5
TOTAL		123

Material impacts assessment – Agro Invest Grupa

Please determine which stakeholder structure you belong to



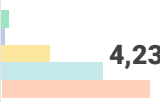
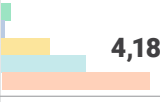
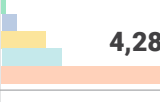
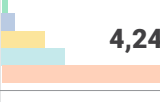
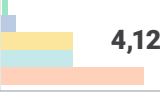
Stakeholders assessed topics from four key areas: environment, governance, social issues and working environment, and business.

No significant discrepancies were observed in the assessment of topic relevance by Company employees and external stakeholders.

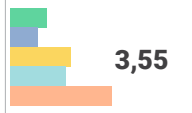
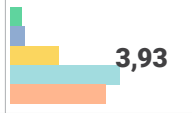
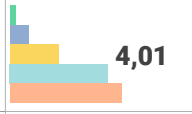
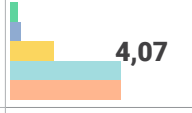
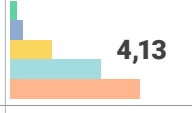
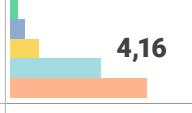
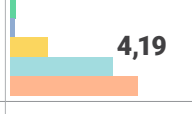
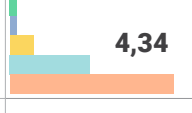
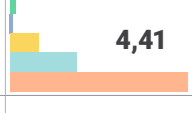
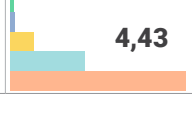
Attached are the results of the joint assessment per each area for each of the 23 topics.

The final phase involves determining the material impacts that need to be reported based on the assessment results, with an average rating of 4.0 taken as the significance threshold.

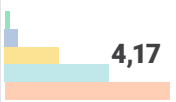
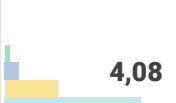
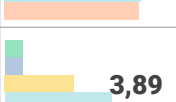
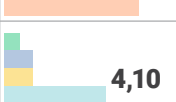
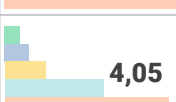
Taking into consideration the business activities of Agro Invest Grupa, evaluate the importance of the following topics (choose 1-5; mark 1 indicates no or insignificant impact, mark 5 indicates significant impact) ENVIRONMENT

	1	2	3	4	5	TOTAL	Weighted Average
Energy management	2,4%	0,83%	15,70%	33,06%	47,93%	121	 4,23
	3	1	19	40	58		
Impact on biodiversity	3,31%	2,48%	16,53%	28,10%	49,59%	121	 4,18
	4	3	20	34	60		
Waste management	1,68%	5,04%	15,13%	20,17%	57,98%	119	 4,28
	2	6	18	24	69		
Management of production waste types	2,50%	5,00%	15,00%	20,83%	56,67%	120	 4,24
	3	6	18	25	68		
Raw materials and materials management	2,52%	5,04%	23,53%	23,53%	47,06%	119	 4,12
	3	6	28	28	56		

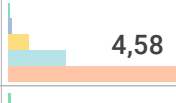
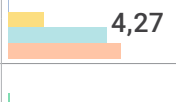
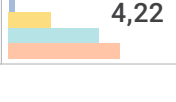
Taking into consideration the business activities of Agro Invest Grupa, evaluate the importance of the following topics (choose 1-5; mark 1 indicates no or insignificant impact, mark 5 indicates significant impact) SOCIAL ISSUES AND WORKING ENVIRONMENT

	1	2	3	4	5	TOTAL	Weighted Average
Child labor	13,22%	9,92%	21,49%	19,83%	35,54%	121	 3,55
	16	12	26	24	43		
Assessment of social issues of key suppliers	4,13%	5,79%	17,36%	38,84%	33,88%	121	 3,93
	5	7	21	47	41		
Diversity and inclusivity	2,48%	6,61%	17,36%	34,71%	38,84%	121	 4,01
	3	8	21	42	47		
Relations with local communities	2,48%	4,13%	15,70%	38,84%	38,84%	121	 4,07
	3	5	19	47	47		
Freedom of association and collective bargaining	2,48%	4,96%	14,88%	32,23%	45,45%	121	 4,13
	3	6	18	39	55		
Non-discrimination policies	3,31%	5,79%	10,74%	32,23%	47,93%	121	 4,16
	4	7	13	39	58		
Education and training	2,54%	2,54%	13,56%	36,44%	44,92%	118	 4,19
	3	3	16	43	53		
Protection of human rights	3,33%	2,50%	8,33%	28,33%	57,50%	120	 4,34
	4	3	10	34	69		
Workplace health and safety	2,48%	1,65%	9,92%	23,97%	61,98%	121	 4,41
	3	2	12	29	75		
Employee management	1,65%	2,48%	8,26%	26,45%	61,16%	121	 4,43
	2	3	10	32	74		

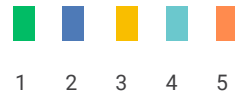
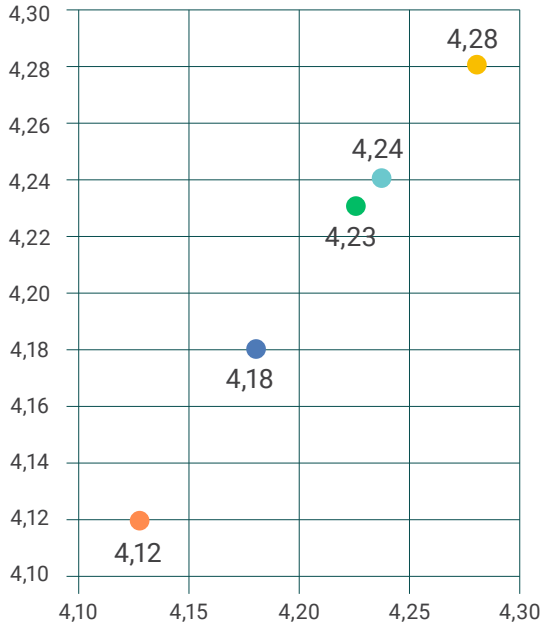
Taking into consideration the business activities of Agro Invest Grupa, evaluate the importance of the following topics (choose 1-5; mark 1 indicates no or insignificant impact, mark 5 indicates significant impact)

GOVERNANCE	1	2	3	4	5	TOTAL	Weighted Average
Governance structure and composition	1,67%	5,00%	15,83%	30,00%	47,50%	120	 4,17
	2	6	19	36	57		
Selection and management of the highest governance body	1,67%	5,00%	15,83%	39,17%	38,33%	120	 4,08
	2	6	19	47	46		
Managing conflict of interest	5,79%	5,79%	19,83%	30,58%	38,02%	121	 3,89
	7	7	24	37	46		
Reward process	4,96%	8,26%	8,26%	28,93%	49,59%	121	 4,10
	6	10	10	35	60		
Anti-corruption policies	4,92%	7,38%	12,30%	28,69%	46,72%	121	 4,05
	6	9	15	35	57		

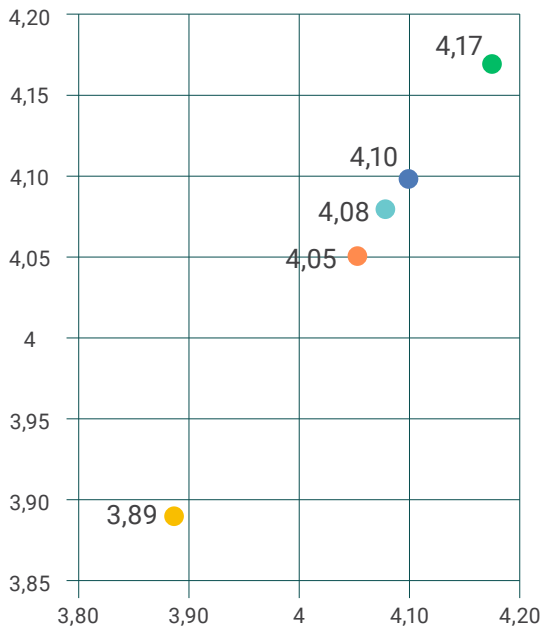
Taking into consideration the business activities of Agro Invest Grupa, evaluate the importance of the following topics (choose 1-5; mark 1 indicates no or insignificant impact, mark 5 indicates significant impact)

BUSINESS	1	2	3	4	5	TOTAL	Weighted Average
Financial results	0,00%	0,83%	8,26%	23,14%	67,77%	121	 4,58
	0	1	10	28	82		
Indirect economic impact	0,83%	0,00%	14,88%	39,67%	44,63%	121	 4,27
	1	0	18	48	54		
Supplier management policies	0,00%	2,46%	17,21%	36,07%	44,26%	122	 4,22
	0	3	21	44	54		

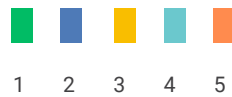
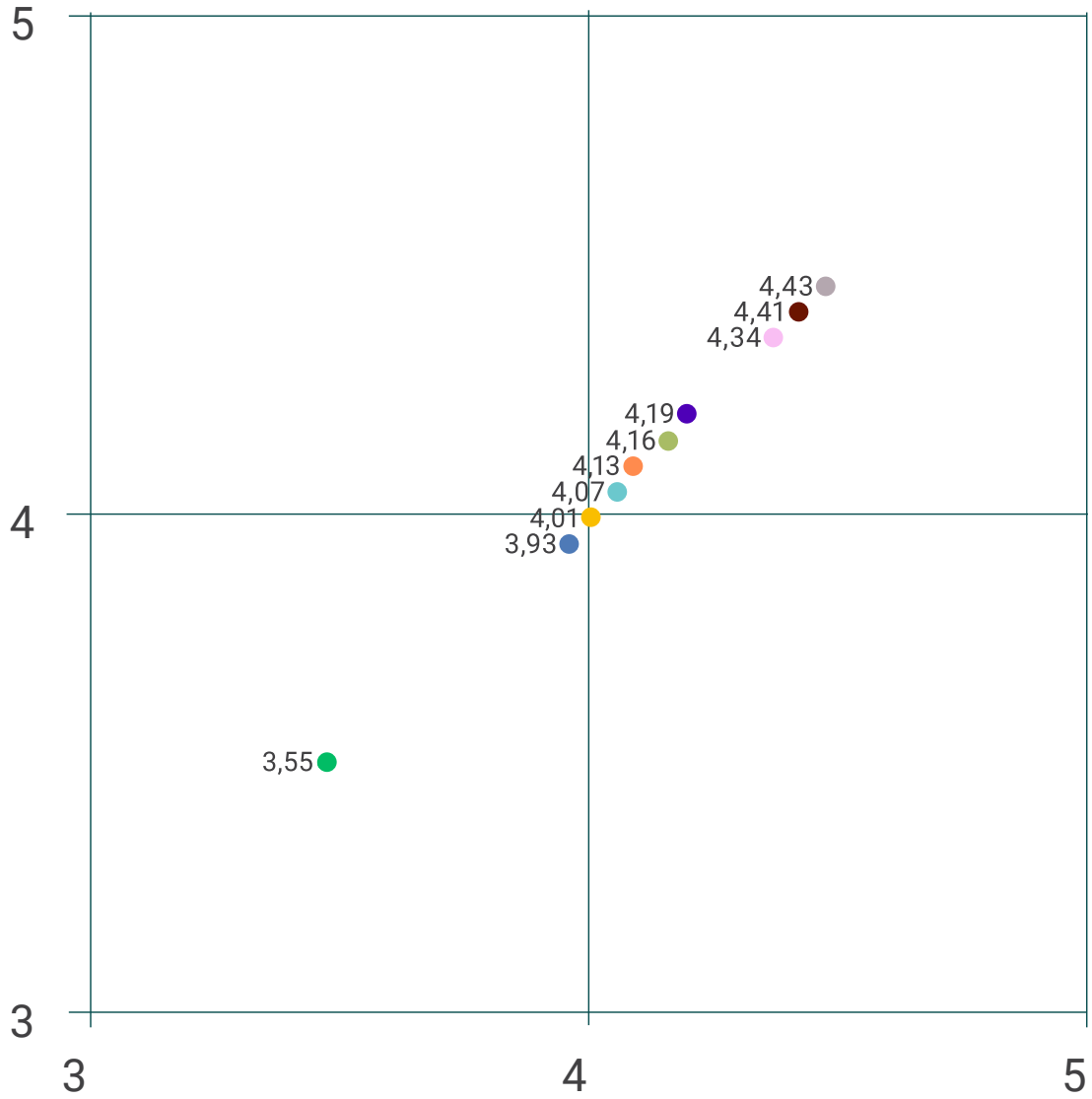
Material topics matrix:



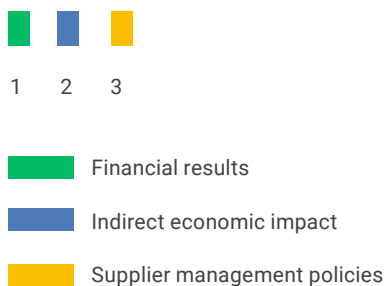
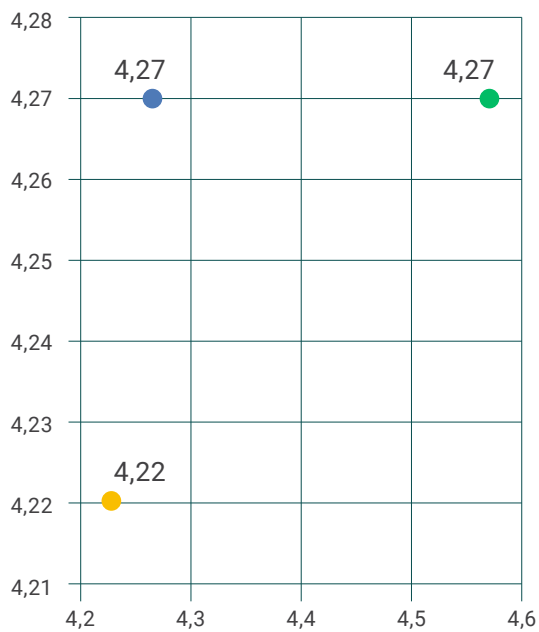
- Energy management
- Impact on biodiversity
- Waste management
- Management of production waste types
- Raw materials and materials management



- Governance structure and composition
- Selection and management of the highest governance body
- Managing conflict of interest
- Reward process
- Anti-corruption policies



- Child labor
- Assessment of social issues of key suppliers
- Diversity and inclusivity
- Relations with local communities
- Freedom of association and collective bargaining
- Non-discrimination policies
- Education and training
- Protection of human rights
- Workplace health and safety
- Employee management





In accordance with the above and the conducted assessment on material topics, determined by both the Company and external and internal stakeholders, the following material topics have been defined:

ENVIRONMENT:

- Energy management 4.23
- Impact on biodiversity 4.18
- Waste management 4.28
- Management of production waste types 4.24
- Raw materials and materials management (circular economy) 4.12

GOVERNANCE

- Governance structure and composition 4.17
- Selection and management of the highest governance body 4.08
- Reward process 4.10
- Anti-corruption policies 4.05

BUSINESS

- Financial results 4.58
- Indirect economic impact 4.27
- Supplier management policies 4.22

SOCIAL ISSUES AND WORKING ENVIRONMENT

- Diversity and inclusivity 4.01
- Relations with local communities 4.07
- Freedom of association and collective bargaining 4.13
- Non-discrimination policies 4.16
- Education and training 4.19
- Protection of human rights 4.34
- Workplace health and safety 4.41
- Employee management 4.43

In this Report, information will be provided on most of the defined topics, depending on the availability of data for the year 2023, through the following chapters: Governance and Business Ethics, Business Activities and Supply Chain, Employees, and Environmental Impact.

GRI 2-29

The Company is aware of the importance of stakeholders for its business and involves them in making important decisions relevant to progress and business development, taking into account their opinions and expertise. Efforts are made to respond to any suggestions, problems or feedback from stakeholders as quickly as possible, thus ensuring an efficient and effective exchange of ideas.

Constant investment is made in quality communication to improve relationships with key stakeholders for sustainable growth. Key stakeholders identified include the Company's employees, credit institutions, investors, clients/users and suppliers. Regular communication occurs with all these stakeholders through various communication channels, reports, surveys, consultations, media, etc.

Ribnjakarstvo

Črneljare.

od 1^{VI} 1922 do 23^{VII} 1938.

NEZ. OJDEK.

GOVERNANCE AND BUSINESS ETHICS

GRI 2-24 GRI 2-15

Code of Ethics

The Code of Ethics sets out the highest standards, rules of conduct and ethical principles that all employees, partners and associates of the Agro Invest Grupa and proprietary affiliates, as well as all other natural and legal entities connected to the Company's business in any way, are obliged to adhere to or act in accordance with.

The Company has not yet adopted the Code of Ethics as an official document, however, the rules of ethical conduct are respected and applied in everyday business.

The basic principles that the Company adheres to include:

- Respect for integrity and dignity and zero tolerance for any form of discrimination, mobbing or harassment
- Zero tolerance for bribery and corruption
- Principle of avoiding and preventing conflicts of interest
- Principle of fair market competition

- Responsible management of assets, business finances and procurement processes
- Zero tolerance for money laundering and financing terrorism
- Confidentiality of personal data and information in business, security of IT systems
- Zero tolerance for the consumption of alcohol, drugs and other addictive substances during working hours
- Principle of environmental protection and human health; business aimed at preserving natural resources and responsibly managing waste based on sustainable development
- Principle of respect for human rights and zero tolerance for forced and child labour
- Principle of transparency in business operations and reporting

The Code of Ethics will be adopted as part of the sustainability strategy related to governance factors.

GRI 2-15 GRI 2-25 GRI 2-26

Although no official complaint procedure has been adopted in case of violation of any provisions of ethical conduct, suspicion of bribery and corruption or potential conflict of interest, all relevant stakeholders who believe that certain provisions or principles have been violated may contact the Management Board of the Company or, in the case of employees, their superiors (if the complaint concerns a direct superior, communication directly to the Management Board is encouraged).

All information received about the complaint, including information about the complainant, is considered strictly confidential and should be treated with due care. Filing a complaint by an employee in good faith cannot be a reason for their sanctioning. Any retaliation against stakeholders,

especially employees, who report potential violations or express concerns in good faith, will not be tolerated. Any suspicion of retaliation must also be reported. Anyone responsible for retaliation against individuals who report suspected unethical behaviour, other non-compliance risks, or business risks will be subject to disciplinary action. Acting on ethical principles and investigating individual complaints does not prevent the implementation of measures within the competence of the Company's Management Board regarding the accountability of employees for breaches of employment, as well as other prescribed forms of employee accountability, and regarding internal control when the conditions for implementing these measures are met by certain behaviours.

GRI 2-15 GRI 2-23 GRI 2-24 GRI 205-1 GRI 205-2 GRI 2-26

Anti-corruption policy

Corruption as a social phenomenon has a strong negative impact on the rule of law and trust in institutions, as well as on the economy, democratic political culture and society as a whole. It has an irrefutably negative impact on the economic well-being and prosperity of all citizens, and therefore activities aimed at recognizing, preventing and combating corruption at all levels are a priority of the state and society as a whole. In 2021, the Republic of Croatia adopted a new Anti-Corruption Strategy for the period from 2021 to 2030, aiming to resume the continuous strategic implementation and enhancement of the anti-corruption measures system. As stated in the aforementioned Strategy, there is no definition of corruption in the Croatian legal system. One of the most commonly used definitions is the abuse of power, position and authority for private gain.

The Company does not yet have an officially adopted anti-corruption policy (it will be adopted in 2024), however, it strongly opposes any form of corruption within the Company and in relations with all relevant stakeholders.

To successfully implement the policy, the key is to adequately inform all employees about ethical behaviour and all forms of corruption, prevention of conflicts of interest, business standards and measures taken to identify and prevent the risks of corruption and manage them.

The policy must establish principles and rules for the identification and prevention of potential corruptive actions and define the procedures in case corruption is detected despite all preventive measures.

The anti-corruption policy will apply to and bind all employees apply to the Company's

operations and activities in all countries where it operates, and all employees are required to read and adhere to it.

The Company has a zero-tolerance attitude towards any form of corruption. Therefore, the Company and its employees may not promise, offer, give or approve, directly or indirectly, bribes or "any value" to anyone, including government officials, employees or representatives thereof, state-owned or controlled entities, private entities or employees of any business entity, and in that way inappropriately influence the action or decision of that person with the purpose of obtaining, preserving or securing any undue benefit for the Company.

All employees of the Company and third parties acting on its behalf are forbidden to offer, solicit or receive bribes or other illegal payments in order to conclude or retain business, are forbidden to engage in money laundering and are obliged to comply with the general principles of combating money laundering, corruption and bribery defined by relevant conventions on combating corruption and money laundering. In its operations, the Company complies with all applicable national and international laws and other regulations governing the subject area. In case of doubt, the Management Board is authorized to clarify or interpret this business policy.



GRI 2-26

Internal irregularity reporting procedure

The Company maintains a zero-tolerance policy towards illegal, unethical or any other actions or practices that violate the business policy, whether committed by its employees or business partners. The Company has adopted the Ordinance on the internal irregularity reporting procedure, which regulates the internal reporting procedure, encourages reporting irregularities, and require employees who notice any suspicious behaviour to report it personally or anonymously. Reports submitted by third parties who have performed work in and/or for the Company are also taken into account.

The Company will appoint a Confidential Person and their deputy for internal reporting of irregularities at the proposal of at least 20% of the Company's employees.

Each employee is responsible for reporting events they believe violate the Company's regulations, even in cases involving a manager.

Preventing or attempting to prevent the reporting of irregularities is prohibited, and the reporting person must not be disadvantaged in any way due to the submitted report. It is prohibited to retaliate, attempt retaliation or make threats of retaliation against the reporting person, related individuals, the Confidential Person and their deputy for

reporting irregularities or public disclosure.

The identity of the reporting person, or any data that may reveal their identity, as well as other data specified in the irregularity report, are accessible only to persons responsible for receiving such reports and their further processing, and must remain protected, unless otherwise agreed with the reporting person. Exceptionally, the identity of the reporting person and any other information may be disclosed only if this is a necessary and proportionate obligation imposed by European Union or national law within the framework of investigations by national authorities or within the framework of judicial proceedings, among other things, to protect the rights of the reported person's defence.

Reporting persons are entitled to protection provided by the Act on the Protection of Persons Reporting Irregularities if they had reasonable grounds to believe that the reported or publicly disclosed information on irregularities was true at the time of the report or disclosure and that this information falls within the scope of the Act, and if they filed a report in accordance with the provisions of the Act through the system of internal or external reporting of irregularities, or publicly disclosed the irregularity.

GRI 205-3

No cases of bribery or corruption were recorded in 2023.

GRI 206 -1

In 2023, no legal actions were initiated for anti-competitive behaviour, anti-trust and monopoly practices

GRI 2-13, GRI 207-1, GRI 207-2, GRI 207-3

Tax management

The Company has adopted a tax policy primarily designed to ensure compliance with all relevant tax regulations in each country in which the Company operates.

The Company actively complies with all external tax regulations and disclosure requirements in all countries of operation. This entails the following:

- All necessary tax returns must be filed by the due date and in accordance with local tax legislation.
 - All necessary tax payments are made in full and on the date due for such payment.
 - All material items in tax returns must be substantiated in terms of documentation and legal interpretation.
 - Any changes to the relevant tax law are to be continuously monitored to assess any implications for the Company.
 - Any data disclosure required by law is fully complied with.
 - All transactions are based on commercial and economic reality (and structures are not used for tax avoidance purposes) and the Company complies with applicable tax law at all times.
 - Appropriate tax advice is sought regarding tax matters from either internal tax experts or external tax advisors.
 - The Company is open to cooperation with the relevant tax authorities in so far as any uncertainty arises in the application of tax law.
- Internal tax experts should be centrally involved in planning, implementing and documenting:
 - Any purchase and sale of business or interests;
 - Any changes in the structure of the Company;
 - Any cross-border financing arrangements;
 - Any significant business transactions;
 - Any significant cross-border trade arrangements; and
 - Any significant processes affecting the fulfilment of tax obligations.

Head of the Tax Department of the SM Group (SM Group: a group comprising companies in which the sole member of the Agro Invest Grupa directly or indirectly exercises control) formulates the approach to tax management. This is regulated by internal regulations at group and local level, which are regularly revised. The Tax Department of the SM Group, together with local financial and accounting staff in the countries where the Company operates, ensures effective internal control over the tax process.

Tax risk management

The Company understands that non-compliance with tax laws could expose the Company to fines, interest on arrears, damage its reputation, disrupt relationships with a wide range of key stakeholders and restrict customs procedures. Tax risk is ideally managed by preventing unnecessary disputes with the tax authority. Tax risks are identified, assessed, managed and monitored through an internal tax risk management process. The aforementioned process provides an appropriate framework for managing the tax compliance risks and transactional tax risks to which the Company may be exposed. There is no defined level of tax risk that the Company is willing to accept. Professional

judgment and expertise will be used to determine how any identified risk should be managed.

In case of uncertainty:

Written advice may be obtained from external tax advisors to support the internal decision-making process; and/or the Company is willing to communicate directly with the relevant tax authorities and/or government representatives for the purpose of obtaining appropriate opinions. Business operations are monitored and reviewed to adjust tax procedures when necessary to ensure compliance with any changes to applicable tax rules and regulations, including transfer pricing guidelines.

Relationship with tax authorities

The Company is committed to a transparent, constructive and trusting relationship with tax authorities in the jurisdictions where it operates.

GRI 2-28

Among the Company's members, PPK Valpovo and PP Orahovica are members of the Croatian Chamber of Economy, the Producer Organization and the Baby Beef Organization, as well as members of the Žitozajednica Association.

PP Orahovica is also a member of CEA (Croatian Employers' Association), CCA (Croatian Chamber of Agriculture) and the Graševina Croatica Association.

GRI 415-1

In 2023, no monetary or in-kind contributions were made directly or indirectly for political purposes.



Panona Mare

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porahovica.hr



BUSINESS ACTIVITIES; DISTRIBUTION CHAIN AND BUYERS



BUSINESS ACTIVITIES

GRI 2-6

In its operations, the Company combines different branches of agricultural activities (arable farming, fruit growing, viticulture, cattle farming and freshwater fishing), but also processing activities (production of food products and beverages).

In line with the diversification of the Company's activities, the product portfolio is wide and includes: cereals (barley, wheat, maize), oilseeds (rapeseed, sunflower and soybean), vegetables (peas, beets, peppers, eggplants, onions and tomatoes), potatoes, hazelnuts, planting material, wine, calves / cattle and freshwater fish - live and processed (carp, grass carp, bighead carp, catfish – European and African, perch) as well as animal and fish feed. In addition to the aforementioned products from own production, various merchandise necessary for agricultural production (seeds, plant protection products, fertilizer) are marketed, as well as agriculture-related services (consultancy in fruit growing, land cultivation, and the reception and storage of cereals and oilseeds).

Markets in which the Company operates

The products that the Company has in its portfolio are present in various markets. In addition to the domestic market, they are also present in the markets of EU member states as well as in the markets of third countries in the region and beyond (Japan, China, Kosovo, Mexico, Peru, Scotland).



GRI 407-1 GRI 408-1 GRI 409-1

Organization supply chain

Carrying out various activities within the Company has led to the creation of an extensive supply chain that ranges from family farms, craft businesses and enterprises at the national level to multinational companies worldwide.

The Company is committed to creating partnerships with the local community and in this direction develops cooperation with local agricultural producers and suppliers, which results in multiple benefits, from the economic development of the local area to energy savings and reducing CO₂ emissions. In addition to stakeholders at the local level, the Company equally approaches all potential suppliers, both in domestic and foreign markets. In selecting suppliers, in addition to the technical-economic aspect (quality and price of procurement items), other factors such as supplier reliability, delivery deadlines, guarantees, required certifications and the supplier's image are also valued. When checking the supplier's image, it is further verified that there are no reports or indications that suppliers use child labour, forced labour or compulsory labour in their business activities.

The Company takes into account the

environmental impact when selecting suppliers and thus chooses environmentally friendly packaging for its products (refers to recyclable packaging).

In terms of energy, the Company is focused on the selection of electronic products and equipment with the highest energy class as well as machinery with the highest possible Euro engine standard, as well as on the use of fuel with a higher share of biodiesel, all for the purpose of minimizing the harmful impact on the environment.

In logistics solutions, the focus is on the maximum utilization of transport capacity.

The goal is to conduct a detailed examination of supplier compliance with the Company's strategic commitments advocating for gender equality, the dignity of every individual and their safe working environment, the prohibition of child and underage labour, environmental awareness, the exercise of the right to freedom of association and collective bargaining, etc., starting from the next year. The intention is to define compliance as one of the criteria for including partners on the list of approved suppliers and ultimately evaluating supplier selection.

GRI 204-1

Taking into account the entire Company, domestic suppliers account for 82.73%, while foreign suppliers account for 17.27% of the total supplier turnover. When calculating and estimating percentages, it is necessary to consider that a supplier based in BiH is classified as a foreign supplier to companies based in the Republic of Croatia, while it is classified as a domestic (local) supplier to companies based in BiH.

Main types of products procured

The wide range of products offered by the Company to the market entails the need to procure various resources, the most important of which are: agro-inputs (seeds/planting material, plant protection products, fertilizers), primary agricultural products (cereals, oilseeds, hazelnuts in shell, grapes), animal and fish feed, raw materials and packaging for industrial production, energy products and spare parts.

The estimated value of payments to the Company's suppliers in the Republic of Croatia in 2023 amounted to EUR 40 million, with 80% of

the total procurement value relating to domestic suppliers, and 20% to foreign ones (suppliers from the Member States of the European Union, but also from third countries: Bosnia and Herzegovina, Serbia, UK, China, etc.).

The estimated value of payments to the Company's suppliers in BIH in 2023 amounted to EUR 8.2 million, with 83% of the total value of procurement relating to domestic suppliers, and 17% to foreign ones (European Union, Serbia, etc.)

The total estimated value of the payment to the Company's suppliers in 2023 was approximately EUR 50 million.

QUALITY AND RELIABILITY OF PRODUCTS AND SERVICES

Quality management systems and product development

The Company has established quality management systems through the IFS Food Standard (Fish Processing) and ISO 22000 Standard (Hazelnut Processing and Winery), whereby the quality and reliability of products and services is assessed through feedback from the market from end consumers and key customers.

In addition to the above quality management systems, the Company has also implemented ISCC and DS soybean standards for oilseeds.

Product development is not strictly defined through a dedicated department; instead, several departments within the Company participate in development (sales, production, quality control, management). A process is underway to hire technologists for product development to standardize the development process. When defining and developing products, sustainability risks and opportunities are taken into account.

The Company also uses guidelines from the implemented ISO 22000 and IFS Food standards to manage product development.

The Company conducts an annual review of the objectives of quality, safety and environmental management, which also includes product development. Through verification of objectives conducted three times a year, the success of product and service development is assessed.

The success of product and service development is evaluated through periodic verification of set objectives. If the development goal is achieved for the year it was set, a new development goal is set at the next objective review. If the goal is not achieved, it is carried over to the following year. For example, in 2023, the goal for fish processing was to complete the industrialization of breaded products production. Since the goal was achieved, a new goal was set for 2024 (to work on developing new flavours for the breaded product line).

GRI 416-2

In 2023, there were no incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services.

GRI 417-1

Requirements for product information and labelling

The labelling of all food products and services in all business units is done in accordance with the prescribed legal regulations to which all products are subject (live and processed fish, wine, hazelnuts and agricultural crops), more precisely, the labelling of products is in accordance with Regulation 1169/2011 of the European Union on the provision of food information to consumers, and the national Ordinance on general labelling or marking of foodstuffs OG 114/2004. Additionally, product labeling is assessed for risk within the internal HACCP system.

In accordance with the aforementioned legal regulations, the Company, as a food business operator, is obliged to declare the source of the components, the content of the product and the manner in which the product is safely used and disposed of.

All products are produced on a natural basis without additives and do not contain substances that have a negative impact on society or the environment.

Instructions for proper disposal of the product packaging are provided on the label in the form of symbols representing the contents of the packaging and a recycling sign if applicable.

The percentage of significant categories of products or services covered by these procedures is 100% since they are all subject to the same procedure.



GRI 2-13, GRI 418-1, GRI 3-3

PRIVACY AND PERSONAL DATA PROTECTION POLICY

Although the Company has not officially published the Privacy and Personal Data Protection Policy, it complies with the Privacy and Personal Data Protection Policy based on Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.

All users of the Company's products and services may contact the Company via the e-mail address of the Data Protection Officer: voditelj@aig.hr and obtain information on the data the Company collects and processes, for what purpose, under what legal basis, with whom and why it shares them, what safeguards it implements, and what are the rights of customers or users as data subjects.

It is respected that each user should have the possibility to ensure the accuracy, completeness and up-to-dateness of their personal data. If the user considers that their personal data is incomplete, inaccurate or not up-to-date, they can contact the Company to the aforementioned e-mail address of the Data Protection Officer: voditelj@aig.hr .

The personal data collected about you is stored in

a secure environment. Personal data is protected against unauthorised access, disclosure, use, alteration or destruction by any organization or individual.

The processed data is stored on Company premises and IT systems, but also sometimes stored on the servers of our trusted service providers.

The Company shall ensure that personal data is kept in a secure place (which includes reasonable administrative, technical and physical protection to prevent unauthorized use, access, disclosure, copying or alteration of personal data), which can only be accessed by authorised persons.

The collected data will only be stored for as long as necessary to fulfil the stated purposes. Personal data will not be stored in a form that allows for identification for a period longer than the Company reasonably believes is necessary for the achievement of the purpose for which it was collected or processed.

In the case of consent given, personal data will be processed until the consent is withdrawn. If a well-founded objection is raised to the processing of personal data based on a legitimate interest, personal data will not be processed in the future.

GRI 418

In 2023, there were no recorded substantiated complaints concerning breaches of customer privacy and losses of customer data.

Economic impact

The economic impact is one of the prerequisites for sustainable operations that create added value for all relevant stakeholders, including employees, as well as the community, investors, and ultimately, the entire economy. This is evident through positive financial results and growth.

The Company sets annual plans that it monitors on a monthly basis. This approach ensures a quick response if any deviations from the set plans are identified, allowing for quick and efficient modifications as needed.

When preparing and adopting the business plan for the next business year, the Company defines the goals and indicators it strives to achieve. Financially, these include business revenue, EBITDA, net profit, as well as other financial indicators such as the net debt to EBITDA ratio, and so on.

The Accounting Department is primarily responsible for managing this segment of business. They document all business events based on credible documentation, while the Controlling Department generates reports from available information and analyses them for the needs of the Management Board and department

heads.

The Management Board makes decisions regarding business plans and, based on proposals from relevant departments, decides on any necessary modifications needed to correct the implementation if there are deviations from the set plans.

When adopting business plans, the Management Board uses the guidelines presented to it by the Supervisory Board, which relate to the strategy and business plans of the Company.

GRI 201-1

Economic value (EUR)	2021.	2022.	2023.
Income	65.984.706,09	86.947.626,39	78.818.760,94
Operating expenses	45.710.716,30	71.836.895,61	69.099.189,99
Employee salaries and benefits	5.887.344,35	6.954.301,02	9.939.673,79
Payments to capital providers	0,00	0,00	0,00
Payments to the state (taxes)	3.821.984,60	4.789.705,49	4.383.150,04
Investments in the community (donations)	34.010,03	70.174,78	42.242,31

GRI 201-2

The Company assesses the financial consequences related to climate change since the primary activity of the Company (agriculture) is under the direct and significant impact of climate change. This primarily refers to adverse agro-meteorological conditions such as prolonged drought periods, periods with excessive precipitation, thunderstorms, etc. These phenomena can negatively impact production with immediate and visible damages to crops and plantations, such as damage from stormy weather, hailstorms, etc., or lead to reduced yields and quality and increased risk of crop diseases caused by periods of excessive rainfall or prolonged drought. Problems in fish production due to water scarcity are also recorded, also as a

consequence of drought periods.

These risks are managed through several aspects, primarily through crop and plantation insurance against all the mentioned risks in several insurance companies.

Of course, it is also necessary to apply long-term protection practices that will nevertheless ensure business continuity despite potential adverse conditions caused by climate change, and therefore select varieties that are more resistant to drought periods and stormy weather, and provide investments to control risks and stabilize production, such as the construction of wells, irrigation systems, etc.

GRI 201-4

The total value of financial support received from state institutions for the Company in 2023 amounted to EUR 14,802,225.28.

GRI 203-1

In addition to the direct effects achieved through specific investments, there are also indirect effects that the Company seeks to monitor. In recent years, significant funds have been invested in integrated and non-integrated photovoltaic power plants that substitute electricity produced from fossil fuels, thereby reducing CO₂ emissions. Significant resources are also invested in the concept of so-called smart agriculture, where the latest technologies, drones, specialized machinery, specialized software, etc. are used to record and analyse agricultural areas, make optimal decisions and perform targeted cultivation, fertilization, crop protection, etc., which leads to a reduced consumption of energy products, artificial

fertilizers and pesticides, with an indirect impact of having a less negative impact on biodiversity, agricultural land, groundwater, etc. It is also worth mentioning additional investments that have indirect impacts on nature and the environment, such as the acquisition of a new foil wrapping machine that significantly saves stretch film and reduces the emission of plastic masses into the environment, a drone for the aerial application of liquid fertilizers and protective agents, which saves energy and reduces pesticide consumption, and a quick freezing machine that reduces energy consumption and refrigerant gases.



EU taxonomy

When submitting the report for 2023, an assessment was made of which economic activities of the Group are acceptable for the Taxonomy and which of these activities are aligned with the requirements of sustainable operation. Agricultural and food activities are currently not covered and classified in the current version of the Taxonomy Regulation and its implementing acts. Agro Invest Grupa's compliance based on

agricultural production will be announced after the European Commission prepares technical analysis criteria for agricultural and food production activities. Until then, compliance will be published for side group activities that are currently classified under the Taxonomy and can be evaluated for their compliance.

Economic activities (1)	2023			Substantial Contribution Criteria						DNSH Criteria (do no significant harm)						"Share of turnover from taxonomy-aligned (A.1) or acceptable (A.2) activities year 2022 (18)"	Enabling Activity Category (19)	Transition Activity Category (20)	
	Code (2)	Turnover (3)	Proportion of turnover, 2023 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				Minimum safeguards (17)
		EUR 000	%	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D/N	D/N	D/N	D/N	D/N	D/N	D/N	%	O	P
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%														0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Transmission and distribution of electrical energy	4.9.	51	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities (A.2.))		51	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Total (A.1. + A.2.)		51	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities (B)		78,288	99.9%																
Total (A + B)		78,339	100.0%																

Economic activities (1)	2023			Substantial Contribution Criteria						DNSH Criteria (do no significant harm)							"Share of OPEX from taxonomy-aligned (A.1) or acceptable (A.2) activities year 2022 (18)"	Enabling Activity Category (19)	Transition Activity Category (20)
	Code (2)	OPEX (3)	Proportion of OPEX, 2023 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)			
		EUR 000	%	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D/N	D/N	D/N	D/N	D/N	D/N	D/N	%	O	P
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OPEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%														0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Road freight transport services	6.6.	1,961	2.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2.3%		
OPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities (A.2.))		1,961	2.7%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%								2.3%		
Total (A.1. + A.2.)		1,961	2.7%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%								2.3%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OPEX of Taxonomy non-eligible activities (B)		70,648	97.3%																
Total (A + B)		72,609	100.0%																

Economic activities (1)	2023			Substantial Contribution Criteria						DNSH Criteria (do no significant harm)									
	Code (2)	CAPEX (3)	Proportion of CAPEX, 2023 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	"Share of CAPEX from taxonomy-aligned (A.1) or acceptable (A.2) activities year 2022 (18)"	Enabling Activity Category (19)	Transition Activity Category (20)
		EUR 000	%	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D; N; N/EL	D/N	D/N	D/N	D/N	D/N	D/N	D/N	%	O	P
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CAPEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%																
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Freight transport services by road	6.6.	157	0.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.2%		
Construction of new buildings	7.1.	362	1.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2.8%		
Renovation of existing buildings	7.2.	1,706	8.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								5.7%		
Installation, maintenance and repair of energy efficiency equipment	7.3.	9	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Installation, maintenance and repair of renewable energy technologies	7.6.	613	3.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3.7%		
Acquisition and ownership of buildings	7.7.	373	1.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
CAPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities (A.2.))		3,220	16.5%	16.5%	0.0%	0.0%	0.0%	0.0%	0.0%								13.4%		
Total (A.1. + A.2.)		3,220	16.5%	16.5%	0.0%	0.0%	0.0%	0.0%	0.0%								13.4%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CAPEX of Taxonomy non-eligible activities (B)		16,267	83.5%																
Total (A + B)		19,487	100.0%																

EMPLOYEES



GRI 2-7

In 2023, the entire company within the region had 671 employees, of which 532 men (80%) and 139 women (20%). Regarding the type of contract, 594 employees (89%) were employed indefinitely, while 77 (11%) were employed on a fixed-term basis.

AGRO INVEST GRUPA

– CONSOLIDATED DATA

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	419	87	490	123	532	139
Fixed-term contract	50	6	57	25	65	12
Indefinite contract	369	81	433	98	467	127
Full-time employment	416	85	480	121	520	137
Part-time employment	3	2	10	2	12	2

PP Orahovica d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	189	57	243	84	283	92
Fixed-term contract	19	3	25	16	22	4
Indefinite contract	170	54	218	68	261	88
Full-time employment	188	57	239	84	281	92
Part-time employment	1	0	4	0	2	0

PPK Valpovo d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	98	17	105	19	113	22
Fixed-term contract	0	2	2	2	7	2
Indefinite contract	98	15	103	17	106	20
Full-time employment	98	15	102	17	108	21
Part-time employment	0	2	3	2	5	1

Agropromet d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	1	0	1	0	1	0
Fixed-term contract	0	0	0	0	0	0
Indefinite contract	1	0	1	0	1	0
Full-time employment	1	0	1	0	1	0
Part-time employment	0	0	0	0	0	0

Eko Bosanska Posavina d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	44	1	52	4	54	5
Fixed-term contract	8	0	5	2	10	2
Indefinite contract	36	1	47	2	44	3
Full-time employment	43	1	50	4	52	5
Part-time employment	1	0	2	0	2	0

Poljoprivredno društvo Modriča d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	4	0	6	0	6	0
Fixed-term contract	2	0	2	0	2	0
Indefinite contract	2	0	4	0	4	0
Full-time employment	4	0	6	0	6	0
Part-time employment	0	0	0	0	0	0

Poljoprivrednik Derventa d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	29	1	27	4	28	4
Fixed-term contract	3	0	3	3	5	2
Indefinite contract	26	1	24	1	23	2
Full-time employment	29	1	27	4	28	4
Part-time employment	0	0	0	0	0	0

Poljoprivrednik Odžak d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	6	2	7	2	6	3
Fixed-term contract	0	0	1	0	1	1
Indefinite contract	6	2	6	2	5	2
Full-time employment	5	2	6	2	5	3
Part-time employment	1	0	1	0	1	0

Poljoprivrednik Glamoč d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	1	0	2	0	2	0
Fixed-term contract	0	0	0	0	0	0
Indefinite contract	1	0	2	0	2	0
Full-time employment	1	0	2	0	2	0
Part-time employment	0	0	0	0	0	0

Agro Invest Grupa d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	0	0	0	0	7	4
Fixed-term contract	0	0	0	0	0	0
Indefinite contract	0	0	0	0	7	4
Full-time employment	0	0	0	0	5	3
Part-time employment	0	0	0	0	2	1

PPO Lješnjak d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	29	9	29	9	29	9
Fixed-term contract	18	1	18	1	18	1
Indefinite contract	11	8	11	8	11	8
Full-time employment	29	9	29	9	29	9
Part-time employment	0	0	0	0	0	0

PPO Stočarstvo d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	1	0	1	0	1	0
Fixed-term contract	0	0	0	0	0	0
Indefinite contract	1	0	1	0	1	0
Full-time employment	1	0	1	0	1	0
Part-time employment	0	0	0	0	0	0

PPK Valpovo Eko d.o.o.

Work force (31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees	2	0	3	1	2	0
Fixed-term contract	0	0	1	1	0	0
Indefinite contract	2	0	2	0	2	0
Full-time employment	2	0	3	1	2	0
Part-time employment	0	0	0	0	0	0

GRI 2-8

In the Company, agency workers are employed by PP Orahovica, with the percentage of such workers in the total work force being 2%. Other members of the Company do not currently employ agency workers.

GRI 401-1

New employee hires and employee turnover

PP Orahovica d.o.o.

Arrivals (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	12	3	45	12	37	13
30-50 years	9	3	28	11	33	13
> 50 years	4	1	11	11	6	5

Departures (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	10	1	13	2	8	5
30-50 years	11	4	10	5	17	2
> 50 years	11	2	7	12	12	3

PPK Valpovo d.o.o.

Arrivals (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	4	0	6	1	5	4
30-50 years	6	0	5	1	10	2
> 50 years	2	1	5	1	4	0

Departures (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	3	2	1	0	2	1
30-50 years	6	1	4	0	6	0
> 50 years	14	0	3	1	7	2

GRI 401-3

Parental leave

Data on parental leave available only for PP Orahovica.

PP Orahovica d.o.o.

Right to parental leave	2021.		2022.		2023.	
	M	F	M	F	M	F
Total number of employees eligible for parental leave	0	2	0	7	1	2
Total number of employees who have utilised their right for parental leave	0	2	0	7	1	2
Total number of employees who returned to work after the end of parental leave	0	2	0	7	1	1
*The return-to-work rate of employees who have utilised their right to parental leave	0	100	0	100	100	50
Total number of employees who returned to work after the end of parental leave and remained employed for 12 months after returning to work	0	2	0	7	0	0
** The retention rate of employees who have utilised their right to parental leave	0	100	0	100	0	0

GRI 2-16, GRI 402, GRI 402-1

Communication with employees, announcements on topics of importance and communication of key issues

Employees within the Company have official e-mail addresses, as well as official (mobile) phones through which most communication takes place. In cases where employees do not need e-mail addresses or work mobile phones due to the job description, managers post notifications on bulletin boards in individual organizational units to ensure all employees are informed. In addition, an Intranet is being developed to cater to the specific needs of the Company, providing employees with easier access to documents, files and other materials necessary for their work. In this way, employees will also be given the opportunity to use various communication tools, such as internal messaging, chats, etc., which is expected

to significantly increase cooperation among employees. In addition, the Intranet will include internal event notifications, a discussion forum, and other project management tools.

The Company includes its employees in making business decisions. Different levels of employees are involved, including managers, middle management and employees at lower hierarchical levels. Employees can be involved in decision-making related to their day-to-day operational activities, strategic planning, product or service development, as well as initiatives aimed at improving work processes. Since regular weekly team meetings are held in all organizational units, along with a monthly meeting at the level of the entire Company, employees have the opportunity to get involved by presenting the problems and challenges they face and proposing actions.

All significant matters are communicated within the legally prescribed time frames, and often in advance through regular meetings.

GRI 2-19, GRI 2-20

Determination of remuneration, equal pay policy and compensation ratios

The entire system of determining incomes and salaries for employees is fully inclusive of the management bodies and they are involved in determining salary increases at the Company level. When determining the remuneration policy, the founder of the Company is consulted,

but other stakeholders and external consultants are not, and the Company acts independently and autonomously in this area.

Although the Company has not officially conducted a survey on the existence of possible differences in salaries between men and women, it is assumed that there are no such differences, because salaries are determined solely based on job complexity, experience, knowledge and achieved results. For this reason, data on pay ratios (the ratio of women's to men's pay and the ratios of standard starting pay to minimum pay) are also not available.

GRI 2-21

Data on the overall annual compensation ratio is not available.

GRI 404-1, GRI 404-2, GRI 404-3

Workplace values, education and development

One of the fundamental values is the creation of an organizational culture that encourages the adoption and refinement of best global practices in agricultural production, with a strong emphasis on people as the foundation of a successful organization. Employees who are selected are open, innovative and continuously explore global trends. The emphasis is on modern technologies in agricultural production and mechanization of the entire process, which can be seen in all working environments of the Company. Therefore, the Company attracts talented individuals from several sectors, whose goal is professional growth and development together with the entire Company.

A comprehensive procedure for managing employee professional development is being developed, and a Human Resources Department is being established to significantly accelerate and facilitate support to employees and managers during the planning, monitoring and evaluation of the professional development process.

Among other things, this will be an effective and fair system for monitoring the professional development of employees, which will include periodic reviews and feedback on work performance, the development of key competencies and individual employee

development plans. The system will include proposing organizational goals and the employee's own development plan, followed by final agreement and formalization of the agreement with the manager. After the specified period, the employee and manager provide an assessment and feedback on the set goals and plan further development.

Surveys are conducted periodically, and work is also being done to develop a communication channel where employees can individually consult with HR colleagues about their own professional development and satisfaction with it as needed.

This area is certainly characterized as one of the key areas considering the importance of professional development of employees and the fact that employees and their competencies are the key to development and progress.

Since the entire Company is relatively young and new, the management system to be established is certainly one of the priorities.

Continuous education and development of employees is encouraged, since the knowledge, skills and development of employees are defined as one of the key areas on which the Company places special emphasis. In line with this, employees have the opportunity to participate in organized internal and external training.

They are free to independently and proactively express interest in attending training, education, specialisation and anything else they consider useful for their professional development. The great importance of the mentor function in the early career of employees has also been identified, so the goal is to provide guidance, leadership and support to new employees at all levels for their faster development. Taking into account the above, the development of a mentoring program for newly hired employees is currently underway.

In 2023, the following were available:

- Internal education - which take place through various internally organized discussions, presentations and lectures
- Internal training (soft skills, general business topics)
- External education - directing employees to professional seminars, courses, workshops, etc.

Currently, there is no official record of the average number of hours of training per employee.

An official performance evaluation procedure is being developed.

GRI 405, GRI 405-1

Diversity, inclusivity and equal opportunities

All individuals, regardless of sociodemographic data, are considered for employment if they meet the required conditions. Women and men have equal opportunities in employment (job advertisements and interviews with selected candidates are not discriminatory; when hiring for a particular position, the qualifications of candidates are taken into account; the job description, or conditions for a particular position that could indirectly suggest the selection of a candidate of a certain gender, do not represent a decisive factor in the selection of a candidate of a certain gender. Women and men have equal access to education and training for the purpose of achieving better success in career advancement. The duration of the employment contract does not depend on the gender of those selected for a specific position. The salary amount determined by the employment contract for the same position is equal for candidates of both genders. Women and men have equal working conditions and are protected from gender discrimination and sexual harassment.

When it comes to ensuring a work environment of equal opportunities, the Act on Gender Equality (ZORS) (OG 116/2003), the Labour Act (ZR) (OG 38/95, 54/95, 65/95, 17/01, 82/01) and other secondary legislation of the Republic of Croatia (RH) adopted in accordance with the aforementioned laws, prohibit all forms of discrimination based on gender. The laws apply to small and large companies, as well as private and public enterprises and institutions, including the Company.

In 2023, there were no women management positions at the Company. A diversity and inclusion policy is planned in the medium term. So far, no goals and performance indicators have been set for diversity in the Company, nor have projects, programmes or initiatives to increase diversity been launched.

Employee engagement surveys are regularly carried out in the Company. The best rated are employee development opportunities, the ability of the organization to retain the most talented employees, and the use of technology in work. On the other hand, employees provided feedback that there should be more focus on improving equipment and resources for more efficient job performance. Based on employee feedback, action plans are being developed and will apply from April 2024.



Agro Invest Grupa (overall)

Total employee diversity (as at 31 Dec)	2021.		2022.		2023.	
	M	Ž	M	Ž	M	Ž
< 30 years	64	18	88	25	99	32
30-50 years	143	36	164	87	178	56
> 50 years	127	29	142	38	140	30

Individually:

PP Orahovica d.o.o.

Total employee diversity (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	35	12	59	18	80	24
30-50 years	87	28	106	40	124	46
> 50 years	67	17	78	26	79	22

PPK Valpovo d.o.o.

Total employee diversity (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	14	3	16	4	18	7
30-50 years	36	4	38	43	44	7
> 50 years	49	10	53	10	51	8

Agro Invest d.o.o.

Total employee diversity (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	0	0	0	0	1	1
30-50 years	0	0	0	0	5	3
> 50 years	0	0	0	0	1	0

PPO Lješnjak d.o.o.

Total employee diversity (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	13	3	13	3	0	0
30-50 years	14	4	15	4	0	0
> 50 years	1	2	1	2	0	0

PPO Stočarstvo d.o.o.

Total employee diversity (as at 31 Dec)	2021.		2022.		2023.	
	M	F	M	F	M	F
< 30 years	1	0	0	0	0	0
30-50 years	1	0	0	0	0	0
> 50 years	1	0	1	0	1	0

GRI 406, GRI 406-1

Non-discrimination

Commitment to non-discrimination and equal rights in the workplace is confirmed by the Collective Agreement. Article 7 of the Collective Agreement states the prohibition of direct and indirect discrimination against individuals seeking employment and those who are employed. Furthermore, it is stated that all employees are equal regardless of gender, age, nationality, ethnic origin, religious affiliation, language, social or economic status (Art. 100).

The Company protects the dignity of employees during the performance of work, by ensuring working conditions free from harassment, sexual harassment or any behaviour that is contrary to the Code of Conduct. If the employee files a complaint regarding the violation of the protection of dignity, the employer, in cooperation with the Human Resources Department, will make a decision on whether

there was a violation of the worker's dignity and take measures to protect their dignity, depending on the severity of the violation.. The measures include a written warning about the obligation to respect the dignity of the worker; a written warning about the possibility of termination of the employment contract in the event of continued violation of dignity or other forms of breach of work obligation; termination of the employment contract; other appropriate measures to protect the dignity of the employee. In the event of discriminatory or other unfair practices, employees may contact their superior directly, and also contact the Human Resources Department, which will then talk to the employee to determine the circumstances, and to the superior as well as the President of the Management Board if necessary. In 2023, there were no reported cases of discrimination.

Collective agreement

The Company has established the practice of concluding collective agreements at the level of individual companies. PPK Valpovo d.o.o. and PP Orahovica d.o.o. have concluded a Collective

Agreement, and the provisions of the Agreement apply to all employees of members of the Trade Union of the Employed in Agriculture, Food and Tobacco Industry and Water Resources Management of Croatia (PPDIV Trade Union), who are employed by the Company.

GRI 403-1, GRI 403-2, GRI 403 -3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8

Well-being, health, workplace safety and work-life balance

The Rules of Operation, Collective Agreement, Occupational Health and Safety Regulation, Fire Protection Regulation and Emergency Management Regulation are regulations and procedures that prescribe how the Company manages issues related to well-being, health and safety at the workplace, covering all Company employees.

The development of the work environment and ensuring health and safety fall within the competence of the responsible persons within the Company and the appointed occupational health and safety expert.

The Occupational Health and Safety Committee has been established within the Company, in which the Commissioner for Occupational Health and Safety also participates.

According to the Occupational Health and Safety Act and the Regulations on Risk Assessment Drafting, the Company is obliged to assess risks to workers' lives and health and determine measures to eliminate or reduce the level of hazards and harm, in order to improve occupational health and safety.

The Company applies occupational health and safety rules using the general principles of prevention:

- risk avoidance
- risk assessment
- prevention of risks at their source
- adaptation of work to workers in relation to workplace design, choice of work equipment

and working methods and procedures in order to alleviate uniform work, work with imposed rhythm, work by effect in a certain time (standard work) and other efforts in order to reduce their harmful effect on health

- adaptation to technical progress
- replacing the hazardous with non-hazardous or less hazardous
- development of a consistent comprehensive prevention policy by linking technology, work organisation, working conditions, human relations and the impact of the working environment

- prioritisation of collective protection measures over individual measures

- appropriate training and informing of workers

For each work process, a risk assessment has been made, serving as the basis for managing safety and health at work, enabling the identification of all hazards, harms and efforts that may harm employees and cause undesirable consequences. It also allows for assessing the severity of these consequences and finding the most suitable solutions for protection against them. Prevention is the guiding principle of risk assessment.

The Company provides medical examinations according to working conditions. The examinations are during working hours and everyone is provided with transportation to the institution. If the medical examination establishes that the employee is not fit for a particular job, they are assigned to jobs for which they have received a certificate of capability and are not allowed to perform jobs for which they have not received certification.

Upon hiring, each employee is informed of all obligations and duties regarding occupational health and safety. The Company also educates all employees who require professional training ((for operating tractors, mowers, saws, self-propelled construction and agricultural machinery...)) through professional training provided by authorized institutions. The Company has provided instructions for the safe handling of machinery and equipment used in business processes. Instructions are available to all employees.

In order to optimize the work-life balance, new hires are encouraged to ensure a fair distribution of workloads among employees, thereby reducing individual burdens. Open dialogue within the Company is encouraged, allowing employees, if necessary, to leave work early with prior notice, work from home, etc., while also being willing to invest additional effort when necessary to achieve Company goals. The importance of maternity and parental support as a key part of family policy is recognized. These measures enable parents to provide adequate care for children from their earliest age and achieve a balance between work and family life. The Company actively sets goals in the segment of achieving work-life balance, focusing on creating a clear job structure and identifying the need to fill positions. At the same time, the goal is to create successors to current employees, ensuring business continuity even in case of absence due to illness, leave or other challenges. This approach further strengthens the balance between private and professional life. In addition, the idea is to encourage open dialogue between employees and their superiors, providing employees with the opportunity to express their views if they believe that the demands placed on them are unrealistic or beyond their capabilities. This approach ensures that the needs of employees are taken into account in

order to maintain productivity and satisfaction in the workplace.

Progress in this area is further planned to be achieved by:

- 1) strengthening communication – proactively encouraging dialogue between management and employees to better understand their needs and challenges
- 2) implementation of a feedback system – through individual discussions with superiors, employees will be able to provide feedback on their working conditions and workload
- 3) managerial education - additional training will be provided for managers on the importance of work-life balance and on ways to support employees

These measures are expected to result in an improved working environment and increased employee engagement.

The availability of non-standard forms of work is not common practice in the agricultural sector as business processes do not allow for it. However, if an employee's job description permits it, the Company is open and responds to employee requests, allowing for remote work and certain flexibility in working hours if necessary for justified reasons. Currently, this is not yet a widespread practice, but acting in accordance with employee requests.

GRI 403-9

Data on work-related injuries in 2023:

Cumulative for all Companies in Croatia

(PP Orahovica, PPK Valpovo, PPO Lješnjak, PPO Stočarstvo)

WORK-RELATED INJURY RATE	Number of injuries / % of injuries						Lost working hours			Lost working days		
	2021.		2022.		2023.		2021.	2022.	2023.	2021.	2022.	2023.
	No.	%	No.	%	No.	%	No.	No.	No.	No.	No.	No.
Total work-related injuries	16	4,34	14	2,77	23	4,5	2325	1327	3112	291	166	159
During work process	15	4,04	14	2,77	23	4,5	2229	1327	3112	279	166	159
Outside work process	1	0,3					96			12		

BiH (EKO Bosanska Posavina)

WORK-RELATED INJURY RATE	Number of injuries / % of injuries						Lost working hours			Lost working days		
	2021.		2022.		2023.		2021.	2022.	2023.	2021.	2022.	2023.
	No.	%	No.	%	No.	%	No.	No.	No.	No.	No.	No.
Total work-related injuries			1					176	2080		22	365
During work process			1					176	2080		22	365
Outside work process												

GRI 403-10

There were no work-related illnesses in 2023.



EMPLOYEE BENEFITS

GRI 401-2

There are no differences in benefits for full-time employees compared to temporary or part-time employees. Similarly, there are no differences in terms of business locations.

The Company offers employees benefits in the form of parental leave and paid leave of up to seven working days in total for important personal needs (marriage, birth of a child, death of spouse or child, death of parents or siblings, voluntary blood donation, serious illness). Additionally, the employee or their family are entitled to financial support in the event of: death of the employee

or an immediate family member, prolonged sick leave exceeding 90 days continuously (annually), the employee's disability according to Croatian Pension Insurance Institute (HZMO) regulations, and the birth of a child. An employee who retires, on any grounds, is paid severance pay.

Employee awards include work performance bonuses, jubilee awards for continuous service with the employer, occasional annual bonuses (Christmas, Easter and holiday bonus), a gift for a child up to 15 years of age, a gift in kind in the employer's products or other goods.

ENVIRONMENTAL IMPACT



GRI 3-3 GRI 304-2 GRI 304-3

Environmental relationship and environmental protection projects

The Company respects the principles of environmental protection prescribed by the legislation governing environmental protection and the *acquis communautaire*, the principles of international environmental law and scientific knowledge, best global practices and professional standards in precaution, environmental and economic sustainability, technological feasibility, resource protection and human health.

The Company has initiated a project to maintain biodiversity in carp ponds and in arable production, moving towards the application of environmentally sustainable technologies, ecological agriculture, innovative technologies that reduce the use of pesticides, reducing dependence on fish meal in fish feeding, reducing water consumption in ponds by raising embankments, and developing ecotourism. Special attention is paid to maintaining biodiversity in fish farming processes and in agricultural production.

Carp ponds are part of the NATURA 2000 ecological network, which aims to provide a favourable conservation habitat for more than 1,000 rare and endangered habitat types of interest to the EU. 90% of the population of some species of water birds (e.g. *Chlidonias hybrida* Whiskered Tern, *Aythya nyroca* Ferruginous Duck) inhabit the ponds. Carp ponds serve as natural habitats due to the abundance of naturally occurring aquatic plants and reeds, necessary for bird nesting, but over the past 30 years, there has been overgrowth and disappearance of wetland habitats in Croatia due

to the abandonment of fish farming in most carp ponds, while the remaining ones have partially dried up due to unpredictable water regimes and increasing droughts, negatively affecting biodiversity.

By reconstructing neglected ponds, replenishing water and starting fish production, the basic preconditions were created for birds to return to their natural habitat, but production processes and activities needed to be adapted and directed towards achieving the goals of preserving the favourable condition of target species and habitats, which is continuously being done.

In agricultural production, necessary for maintaining biodiversity and for the survival of numerous plant and animal species, habitats, ecosystems and landscapes, climate-friendly and environmentally beneficial practices are implemented. These activities aim to "green" larger agricultural areas to a certain extent, i.e. reduce their potential negative impact on soil, water, air, climate and biodiversity. Green practices include three elements: crop diversity, ecological focus areas, and maintenance of existing permanent grasslands.

Organic farming has been established on over 20% of the area in perennial plantations, and organic fertilizers and pheromone traps are used. Field margins (85 ha) have been established on the arable land, and in livestock production, native and protected breeds of domestic animals (9 head) have been preserved.

All of the above has a positive impact on ecosystems / habitats in the following way:

Carp ponds:

- favourable hydrological regime is maintained in areas of large reedbeds and rushbeds and a favourable ratio of reedbeds, rushbeds and open water areas
- production conditions in the fish pond are adapted to the preservation of their ornithological value
- at least one third of the total production area is completely filled with water throughout the year (except in the event of a natural disaster such as drought)
- at least 5% of the total production area is covered with wetland vegetation (reedbeds, rushbeds)
- the reedbeds and rushbeds vegetation is removed by mowing
- at least one plot with a minimum area of 20 ha is primarily non-productive, and at least 85% of its area is filled with water (except in the event of a natural disaster such as drought)
- production of fish is maintained on at least 80% of the total production area, ranging from a

minimum of 500 kg to a maximum of 1200 kg of all species and breeding categories per hectare of such production area

- fish pond plots where colonies of birds (herons, ibises, spoonbills or cormorants) nested in previous years are filled with water from 1 March to 15 August
- mowing of coastal vegetation (reeds and rushes) and removal and mowing of floating vegetation are carried out outside the nesting season from 15 August to 20 April, except for feeding lines that are maintained throughout the growing season, in a way that does not destroy tern nests. The same applies to the period from 15 August to 20 April for the species: ferruginous duck and black-necked grebe, in the period from 31 July to 20 April for the species: whiskered tern and common tern, in the period from 15 August to 15 March for the species: greylag goose, bittern, western marsh harrier, bluethroat, red-crested pochard and bearded reedling, in the period from 15 August to 15 April for the species: gadwall.

Agricultural production:

- Crop diversity – at least three different crops are grown, whereby the main crop must not occupy more than 75% of the arable land, and the two main crops together must not occupy more than 95% of the arable land.
- Ecological focus areas – at least 5% of arable land is used as an ecological focus area by growing nitrogen-fixing crops, catch crops or green cover
- Preservation of permanent grasslands – prohibition of ploughing or conversion of environmentally sensitive permanent grasslands
- Organic farming – reduces the negative impact of conventional agriculture on the environment,

through the preservation of water, air and soil quality, soil fertility is increased, contributing to human and animal health

- Use of pheromone traps – the use of pheromone, visual and feeding traps in pest monitoring significantly reduces the number of insecticide treatments and increases the effectiveness of the insecticides used. The occurrence of pests is related to the climatic conditions of a particular locality and is often in line with the phenophases (developmental stages) of the host plant. The biggest advantage of using this operation is the reduction of environmental pollution by insecticides, which directly affects the increase in the biodiversity of permanent

crops.

- Application of organic fertilizers in permanent crops – the goal of using organic fertilizers is to maintain the content and quantity of nutrients in the soil and in the plant at optimal levels, thereby promoting better vegetative and generative plant development and fruit quality. The use of organic fertilizers in the fertilization of perennial crops reduces the negative effects of agriculture on the environment, increases biodiversity and contributes to the production of a quality and wholesome product.

- Establishment of field margins – they can be a mixture of grasses and flowers, with flower margins providing habitat primarily for pollinators or other insects beneficial for controlling pest populations, while grass margins provide important habitats for feeding and nesting of some bird species, such as buntings or pipits. The establishment of habitats protects various plant and animal species, improves landscape quality and increases overall biodiversity on arable land. Flower margins should contain at least 5 flower species that bloom alternately throughout the growing season. To ensure that beneficial insects have enough pollen and nectar for food, the margins should be left in the field for as long as possible, mowed twice a year: in July and after flowering (from 15 September to 15 October), and ploughed no earlier than 1 October.

- Preservation of the population of endangered native and protected breeds of domestic animals – some breeds are critically endangered and face extinction, and their disappearance reduces biodiversity in agriculture, i.e. the overall biodiversity of rural areas. These are breeds that are originally Croatian, created by the selection and effort of our ancestors for over a thousand years.

Until the ponds were put into operation, they were without water and without birds. By filling the ponds with water and starting fish farming and production in an environmentally and ecologically acceptable manner, reeds

and aquatic plants necessary for bird nesting have been restored, fish farming provides food for birds, and by implementing measures to preserve target species, the natural habitat for birds has been restored, thus improving biodiversity.

In addition to the above, the water coming out of the ponds is of better quality than the water entering the ponds. The incoming water is loaded with nitrates and phosphates, and upon entering the pond, taller aquatic plants and phytoplankton use the nutrient properties for their growth, which is why there are no higher concentrations of phosphates and nitrates in the pond water, or they are lower than in the incoming water.

Silver carp, which is usually grown in combination with carp, indirectly reduces organic matter, nitrates and phosphates, by using green algae in its diet, as well as other algae that use these nutrients for their growth. Aerators are used to increase oxygen concentration to improve water quality.

Biodiversity conservation is part of the Company's policy through the initiation and maintenance of carp production in neglected ponds.

In agriculture, the area under biodiversity conservation measures increases every year.

Procurement of ecological raw materials (fertilizers and plant protection products) and the use of machines for mechanical weed removal reduce the use of herbicides in permanent crops.

GRI 2-27

During the reporting period, no violations of environmental laws and/or regulations were identified, and no significant fines or non-

monetary sanctions were received for violations of environmental laws and/or regulations.

Energy management

GRI 302-1

Energy consumption (location)	2021.	2022.	2023.
Electrical energy (kWh)	5.368.174	5.788.457	4.407.669
Thermal energy (kWh)	11.192.945	10.492.733	8.153.847
Gas (m3)	499.890	499.890	264.015

Data for: PP Orahovica, PPK Valpovo, Poljoprivrednik Derventa, Poljoprivredno društvo Modriča i Eko Bosanska Posavina.

GRI 302-4, GRI 305-5

Measures taken to reduce energy consumption

Solar panels have been installed at the locations of PP Orahovica and PPK Valpovo. In the processes in these companies, approximately 18.0% of the total electricity consumption comes from solar energy production.

Solar panels are being installed for electricity production for own use at 3 fish pond locations:

- Grudnjak, Zdenci - The power of the

photovoltaic power plant is 131.4 kW on the DC side and 115.0 kW on the AC side of the power plant

- Donji Miholjac - Photovoltaic plant with a power of 90 kW (168 kWp)
- Kaniška Iva - The power of the photovoltaic power plant is 173.7 kW on the DC side and 160.0 kW on the AC side of the power plant.



GRI 302-3

Energy intensity

PP Orahovica

Year	2021.	2022.	2023.
El. en. [kWh]	2.635.883	3.576.606	3.083.511
Gas [m ³]	271.669	191.824	89.708
Gas [kWh]	2.624.139	1.542.314	1.679.764
Total [kWh](gas + el. en.)	5.260.022	5.118.920	4.763.275
ENERGY INTENSITY	82,16	79,96	74,40
TOTAL AREA	64019		

PPK Valpovo

Year	2021.	2022.	2023.
El. en. [kWh]	2.230.305	1.795.827	858.212
Gas [m ³]	303.124	290.733	161.609
Gas [kWh]	2.908.355	2.979.103	1.707.519
Total [kWh](gas + el. en.)	5.138.660	4.774.930	2.565.731
ENERGY INTENSITY	102,25	95,01	51,05
TOTAL AREA	50.256		

POLJOPRIVREDNIK DERVENTA

Godina	2021.	2022.	2023.
El. en. [kWh]	208.680	205.128	224.931
Gas [m ³]	17.277	7.871	7.563
Gas [kWh]	182.272	83.039	79.790
Total [kWh](gas + el. en.)	390.952	288.167	304.721
ENERGY INTENSITY	29,93	22,06	23,33
TOTAL AREA	13.063		

POLJOPRIVREDNO DRUŠTVO MODRIČA

Godina	2021.	2022.	2023.
El. en. [kWh]	235.360	142.053	166.024
Gas [m ³]	10.427	9.462	5.135
Gas [kWh]	110.005	99.824	54.174
Total [kWh](gas + el. en.)	345.365	241.877	220.198
ENERGY INTENSITY	67,87	47,53	43,27
TOTAL AREA	5.089		

EKO BOSANSKA POSAVINA

Godina	2021.	2022.	2023.
El. en. [kWh]	57.946	68.843	74.991
Gas [m ³]	0	0	0
Total [kWh](gas + el. en.)	57.946	68.843	74.991
ENERGY INTENSITY			

TOTAL

PP0+PPKV+POLJ DERVENTA+MODRIČA+EKO BOSANSKA POSAVINA

Year	2021.	2022.	2023.
El. en. [kWh]	5.368.174	5.788.457	4.407.669
Gas [m ³]	602.497	499.890	264.015
Gas [kWh]	5.824.771	4.704.280	3.746.178
Total [kWh]	11.192.945	10.492.737	8.153.847
ENERGY INTENSITY	84,52	79,23	61,57

Taking all the data into account, the overall energy intensity ratio for the entire Company is approximately 75.1%. The calculation used data on kWh of thermal energy/m² of the surface of the facilities used in production and non-production processes.

The intensity ratio also includes thermal energy expressed in kWh, electrical energy and gas.

GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4

Climate impact

So far, the Company has not conducted measurements and calculations of greenhouse gas emissions (Scope 1, 2 and 3) or calculations of greenhouse gas emission intensities.

When defining the strategy and forming KPIs for each of the identified key material topics, emission calculations will be included along with defining the base year, and based on the results obtained, goals for planned reductions will be set, along with a plan for achieving them.

Although many initiatives have already been made to primarily reduce emissions in Scope 2 (energy efficiency activities, installation of solar panels...), it is necessary to study in more detail the emissions produced in Scope 1, which the Company has a direct impact on, and to adopt concrete reduction plans. Additionally, emissions in Scope 3 need to be considered and an action plan for potential emission reductions needs to be defined, even though this mostly involves indirect impacts.

GRI 306-1 GRI 306-2

Waste management

Waste management is an integral part of the Company's environmental care.

Waste management in the Company is based on the following principles:

- avoiding the risk of water, soil and air pollution and not endangering biodiversity
- avoiding discomfort caused by noise and unpleasant odours
- avoiding harmful impacts on the landscape or places of special interest
- avoiding the occurrence of explosions or fires

In the production processes, both hazardous and non-hazardous waste is generated.

Hazardous waste generated in the processes includes motor, machinery and lubricating waste oils, oil filters, lead batteries, packaging of plant protection products, toner waste and EE equipment waste.

Non-hazardous waste generated in the processes includes paper packaging, plastic packaging, iron and steel and waste tires.

All generated waste is collected in adequate containers and handed over to authorized collectors, on which the documentation prescribed by legislation is kept.

There is no separate department, but responsible persons for waste management are appointed at all locations where waste is generated in production processes. They communicate all obligations and procedures regarding waste in consultation with the responsible person at the Company level.

The goal is to produce as little waste as possible, especially hazardous waste, and to adequately manage waste according to the already stated principles.

Employees are familiar with their obligations regarding proper waste management. Employees working with pesticides and hazardous chemicals in their processes undergo additional external training for safe handling and proper application of pesticides and safe handling of hazardous chemicals.

For each type of waste, records are kept of the input and output quantities of waste, and waste accompanying notes are issued, containing data for the Company, while the data on the transporter and the recipient are harmonized with them to verify the validity of transport or receipt authorizations. At the end of each year, data on waste quantities are entered into the Environmental Pollution Register.

GRI 306-3, GRI 306-4, GRI 306-5

Waste (kg)	2021.	2022.	2023.	
Hazardous waste (total)	41,73	33,72	25,78	PP Orahovica
	22,33	21,35	6,65	PPK Valpovo
Recycled	24,3	27,56	20	PP Orahovica
	0,98	0,9	6,65	PPK Valpovo
Recovered	17,43	6,18	5,78	PP Orahovica
	21,35	20,45	2,7	PPK Valpovo
Landfilled	-	-	-	
Non-hazardous waste (total)	86,3	188,53	25,78	PP Orahovica
	867,44	465	153,96	PPK Valpovo
Recycled	88,7	20	20,05	PP Orahovica
Recovered	867,44	5,78	5,73	PP Orahovica
		465	153,96	PPK Valpovo
Landfilled	-	-		

In its business, the Company uses materials to package its products, while in the production processes, it utilizes its own raw materials such as fish, hazelnuts, grapes and product packaging. The packaging materials include glass, PVC film, LDPE, PET, PP, paper and cardboard.

Overview of materials used:

Material type	2021.	2022.	2023.
Glass /pcs	983.526	1.398.757	535.334
film/m	217.592	261.293	329.364
LDPE sacks/pcs	-	21.080	5.900
LDPE bags/pcs	173.640	37.860	71.460
PET/PE and PP / pcs	373.340	409.960	144.000
paper/pcs	2.065.783	2.690.716	1.817.935
cardboard/pcs	287.002	454.285	319.042

*table no. 1 - overview of Poljoprivredno poduzeće Orahovica

Material type	2021.	2022.
film/kg	515	776
paper/pcs	216.259	151.421
cardboard/ pcs	4.880	2.460

*table no. 2 - overview of PPK Valpovo



COMMUNITY



GRI 3-3; GRI 413-1

The Company pays special attention to the empowerment of the local community, especially in the field of education, sports and culture. Thus, with the aim of preserving cultural heritage and

encouraging further development of the area in which it operates, nearly 63 thousand euros were invested in 2023.

Member company	Scholarships and paid pupil apprenticeships	Donations	Sponsorships	TOTAL
PPK Valpovo		27.921,24		27.921,24
PP Orahovica	19.321,00	8.669,18	1.500,00	29.490,18
Eko Bosanska Posavina		4.739,68		4.739,68
Agropromet Bosansko Grahovo		587,99		587,99
Poljoprivrednik Odžak		255,65		255,65
TOTAL	19.321,00	42.173,74	1.500,00	62.994,74

IN EUR

Every year, PP Orahovica awards scholarships to successful students in the field of agronomy, and provides opportunities for internships. With the aim of retaining young people in

smaller communities and promoting deficient professions, a total of 11 students were awarded scholarships in 2023, and three students were compensated for completed internships.



In the same year, PPK Valpovo donated to the University of J. J. Strossmayer in Osijek, while Eko Bosanska Posavina supported Nikola Tesla Elementary School and Trol Kindergarten with donations.

The Company is involved in the professional orientation of elementary school students by participating in the trade fair of vocational

professions in Virovitica, where it introduces them to agricultural activities and advises them on further education. It also participates in the Career Day organized by the Faculty of Agrobiotechnical Sciences in Osijek, as a support to students through career counselling.



Since operating in their area, the collaboration of Company members with the local community has been one of the strategic and logical guidelines. With the aim of enriching the tourist offer of the region, PP Orahovica supports the work of the Orahovica Tourist Board by sponsoring the "Orahovica Spring" event, donating financial resources to the "Advent Magic" and "Wine&Run" events.



PPK Valpovo regularly supports local events such as the “Ancient Sports Olympiad” in Brođanci and the work of cultural and artistic societies Valpovo, Šokadija Bocanjevci and Našice City Music with donations.

In 2023, Agropromet Bosansko Grahovo donated funds to the Association for the Preservation of Cultural and Historical Heritage Don Juraj Gospodnetić to help build the cultural and educational centre “Korita”.

Recognizing the sports potential of the places in which they operate, the Company supports with its donations the work of local sports clubs that achieve outstanding sports results.

PP Orahovica supports NK Mladost Čačinci, NK Sloga Zdenci and NK Garić from Garešnica, and the work of the fishing association Klen from Čačinci.

In 2023, PPK Valpovo donated to the most important sports clubs of the region: MNK Mala Mljekara from Valpovo, Volleyball Club Valpovka from Valpovo, RK Valpovka, NK Gaj from Brođanci, NK BSK Termia from Bizovac, NK

Croatia Marjančaci, NK Omladinac Petrijevci, NK Satnica, NK Dubrava Ivanovci and SRD Linjak. Eko Bosanska Posavina supports with its donations the work of the local handball club and the volleyball club Napredak from Odžak with its donations.

Agropromet Bosansko Grahovo supported Pljočarski klub Bosansko Grahovo and the organization of the competition season for 2023. Poljoprivrednik Odžak donated funds to Posavina football club and thus helped organize the football tournament.

Also, members of the Company are actively involved in humanitarian actions to raise funds in the treatment of patients with malignant diseases, they support the work of the Red Cross, religious organizations and voluntary fire departments (DVDs). Through donations, they support associations such as the Ladimirevci Youth Association, the Satnica Pensioners’ Association, the Mammae Club from Osijek (a club for women with breast cancer) and the work of the SOS Children’s Village Ladimirevci.

REPORT INFORMATION

The report is prepared in accordance with **the Global Reporting Initiative (GRI)** standard and methodologically follows its requirements. GRI indicators are marked in all relevant places within the Report, and a detailed index is provided at the end.

The Report is published annually, this time not reviewed; however, in accordance with regulations, the next report will be reviewed under limited assurance.

The Sustainability Report for 2023, in addition to the Financial Statement, provides all Company stakeholders with an in-depth look into the Company's operations, processes and ways in which material topics are managed, shows a strategic approach to sustainable development, projects and initiatives that are implemented with the aim of more effective management of environmental, social and economic impacts.

The financial data are published in the Financial Statement and are not repeated in the

Sustainability Report.

This report primarily covers information related to the Agro Invest Grupa:

Companies in CRO:

- PPK Valpovo d.o.o. (Poljoprivredno prehrambeni koncern Valpovo d.o.o.)
- PP Orahovica d.o.o. (Poljoprivredno poduzeće Orahovica d.o.o.)

Companies in BiH:

- PD Modriča
- Poljoprivrednik Derventa
- Poljoprivrednik Odžak
- Poljoprivrednik Glamoč
- MP Energija
- Agropromet

The data for the Company are presented in a consolidated manner, and where this was not possible, and in order to show certain data in a transparent and more accurate manner, they are indicated separately. The report covers all disclosures, data and indicators:

- Relevant to all Company stakeholders
- Recognized as material topics for the Company's operations
- Disclosures necessary to comply with the requirements of the GRI Standards

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GRI Table of Contents

Usage Statement	Agro Invest Grupa has reported in accordance with GRI standards for the period from 1 January 2023 to 31 December 2023.
Used GRI 1	GRI 1: Foundation 2021

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2-2	Entities included in the organization's sustainability reporting	10,12	
2-3	Reporting period, frequency and contact point	85	
2-4	Restatements of information	85	
2-5	External assurance	/	The report was not audited for the reporting year 2023.; A limited assurance review will be conducted for the reporting year 2024.

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2-20	Process to determine remuneration	17,60	
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2-23	Policy commitments	19,34	
2-24	Embedding policy commitments	33,34	
2-25	Processes to remediate negative impacts	33	
2-26	Mechanisms for seeking advice and raising concerns	33,34,36	
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Disclosure number	Disclosure name	Page number	Remark
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GRI 203 Indirect economic impacts			
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205-2	Communication and training about anti-corruption policies and procedures	34	
205-3	Confirmed incidents of corruption and actions taken	36	

Disclosure number	Disclosure name	Page number	Remark
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Disclosure number	Disclosure name	Page number	Remark
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List of abbreviation

ABBREVIATION	MEANING
AI	Artificial Intelligence
AIG	Agro Invest Grupa
AC	Alternating current
BIH	Bosnia and Herzegovina
DC	Direct current
El en.	Electrical energy
EU	European Union
Ha	hectare
kW	Kilowatt
KWp	Photovoltaic module efficiency during the strongest sun – peak efficiency
etc.	and others
IoT	Internet of Things
LDPE	Low density polyethylene
l (L)	litre
M3	Cubic meter
Mil	Million
NK	Football club
PVC	Polyvinyl chloride
PET PP	Polyethylene polypropylene
CRO	Republic of Croatia
UNESCO	United Nations Educational Scientific and Cultural Organization

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