GRANOLIO d.d.
Code of Corporate Governance Questionnaire for 2025

CODE CHAPTER NO.	CODE CHAPTER	QUESTION NO.	QUESTION FROM THE CODE	LINK TO COMPANY WEBSITE (mandatory if the answer iz Yes)	ANSWER	EXPLANATION
1.	1. Leadership/Collaboration	1.	The company’s articles of association and/or other internal regulations set out clearly the authorities of the supervisory and management boards in accordance with the relevant legislation and the arrangements by which the two boards cooperate?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
1.	1. Leadership/Collaboration	2.	The company’s articles of association (and/or other internal regulations) are freely available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The Company's website contains the Statute and a part of the internal acts prescribed by the Corporate Governance Code or applicable laws. The Company plans to expand the available acts during 2026.
1.	1. Leadership/Collaboration	3.	The supervisory board adopted a decision setting out the categories of decisions and legal transactions that require the supervisory board’s prior approval and those decisions regarding which the management board is required to consult with the supervisory board before making a decision?		YES	
1.	1. Leadership/Collaboration	4.	The summary of the decision is freely available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	A summary of the decision is available in the Statement on the Application of the Corporate Governance Code
1.	1. Leadership/Collaboration	5.	The company’s articles of association and/or internal regulations provide for the supervisory board’s prior approval when making major decisions that affect the company’s strategy, expenditure, risk exposure and reputation?		YES	

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1.	1. Leadership/Collaboration	6.	The company's articles of association and/or internal regulations stipulate that the supervisory board and its committees have timely access to documents, premises, senior management and employees when necessary for the performance of their duties?		YES	
1.	1. Leadership/Collaboration	7.	The management board reported to the supervisory board at regular intervals on the company's operating performance, financial situation, major financial and other risks, its resilience and the results of its engagements with shareholders and other stakeholders?		YES	
1.	1. Leadership/Collaboration	8.	The management and supervisory boards agreed on the content, format and frequency of these reports?		YES	
1.	1. Leadership/Collaboration	9.	The articles of association and/or internal regulations stipulate that the president of the management board must notify the supervisory board if an event occurs or seems likely to occur that has the potential to affect the company's performance, financial position or reputation?		YES	
1.	1. Leadership/Rules of Conduct	10.	The supervisory board approved the code of conduct (or other internal regulation) that establishes the rules of conduct to be followed by members of the management and supervisory boards, employees and others acting on behalf of the company?		YES	

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1.	1. Leadership/Rules of Conduct	11.	The code of conduct (or other internal regulation) contains provisions that ensure an inclusive work environment, equal opportunities for different genders and the prohibition of any form of YES discrimination, as well as the rules of conduct and measures to be taken if they are breached?		YES	
1.	1. Leadership/Rules of Conduct	12.	The code of conduct (or other internal regulation) is freely available on the company's website?		NO	The company plans to make the document available in 2026.
1.	1. Leadership/Rules of Conduct	13.	The supervisory board oversees the implementation and monitors the effectiveness of the code of conduct (or other internal regulation)?		YES	
1.	1. Leadership/Rules of Conduct	14.	The code of conduct (and/or other internal regulation) takes into account recommendations on responsible business conduct as set out in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable implementing OECD Due Diligence Guidance for Responsible Business Conduct?		PARTIALLY	The provisions of the Ordinance largely reflect the fundamental principles of these Guidelines, particularly in the areas of human rights protection, corruption prevention, conflict of interest and environmental protection. The Company plans to align the Ordinance with the OECD Guidelines in 2026.
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	15.	Members of the management and supervisory boards are prohibited from participating in decision-making where they have a conflict of interest?		YES	
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	16.	The company adopted a policy for managing conflicts of interest?		YES	

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2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	17.	The supervisory board gave prior approval to the policy for managing conflicts of interest?		YES	
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	18.	The policy for managing conflicts of interest is freely available on the company's website?		NO	The company plans to make the policy available on its website during 2026.
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	19.	Members of the supervisory board are obliged to inform the entire supervisory board that they are in an existing or potential conflict of interest?		YES	
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	20.	Members of the management board are obliged to inform the president of the supervisory board and other members of the management board of an existing or potential conflict of interest?		YES	
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	21.	The supervisory board is obliged to keep a record of all notifications relating to an existing or potential conflict of interest, including the description of the actions taken and the outcome of the actions taken as regards any existing or potential conflict of interest?		YES	
2.	2. Duties of Management and Supervisory Board Members/Conflict of Interest	22.	Members of the management and supervisory boards have an obligation to inform the president of the supervisory board if they consider that another member of the management or supervisory boards has not declared an existing or potential conflict of interest, or to inform the deputy president of the supervisory board if it concerns the president of the supervisory board?		YES	

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2.	2. Duties of Management and Supervisory Board Members/Prohibition of Competition	23.	Members of the supervisory and management boards do not engage in activities that compete with the company's business, either on their own or another's behalf?		YES	
2.	2. Duties of Management and Supervisory Board Members/Prohibition of Competition	24.	Members of the supervisory and management boards are not members of the management or supervisory boards of companies which engage in activities that compete with the company's business?		YES	
2.	2. Duties of Management and Supervisory Board Members/Prohibition of Competition	25.	Members of the supervisory and management boards do not own significant holdings in companies that compete with the company's business?		YES	
2.	2. Duties of Management and Supervisory Board Members/Prohibition of Competition	26.	Members of the management and supervisory boards who own holdings in companies with which the company is in competition have informed the company secretary of such holdings?		NO	Members of the Supervisory Board and Management Board do not have significant stakes in companies with which the company is in competition.
2.	2. Duties of Management and Supervisory Board Members/Prohibition of Competition	27.	Details about the holdings owned by the supervisory and management boards in companies that compete with the company's business are freely available on the company's website?		NO	Members of the Supervisory Board and Management Board do not have significant stakes in companies with which the company is in competition.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	28.	No transactions involving members of the management or supervisory boards and the company (or persons related to either party) can be made without prior approval of the supervisory board?		YES	
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	29.	The fair value of each material transaction, as defined by law, must be confirmed by an independent expert prior to any such transaction?		YES	

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2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	30.	An independent expert's report on the fair value of each material transaction must be made freely available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	There were no significant material transactions.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	31.	If the supervisory board appointed a special committee in accordance with the law or authorised the audit committee to decide on prior approval for entering into related party transactions, the members of such committee meet the independence requirements prescribed for members of the supervisory board?		NO	The Supervisory Board did not appoint a special committee.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	32.	If the supervisory board appointed a special committee in accordance with the law or authorised the audit committee to decide on prior approval for entering into related party transactions, the members of such committee are independent of persons and transactions subject to the prior approval?		NO	The Supervisory Board did not appoint a special committee.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	33.	The company adopted procedures for the approval and disclosure of transactions between members of the management or supervisory boards and the company (or persons related to either party)?		NO	The Company does not have an act, but the obligation arises from legal regulations and the Conflict of Interest Management Policy. The Company plans to adopt the relevant procedures during 2026.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	34.	The audit committee reviews the effectiveness of these procedures once a year?		NO	Procedures have not been adopted.

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2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	35.	The company publishes information on its website without delay regarding related party transactions that require prior approval of the supervisory board, for transactions of the company and for transactions of subsidiaries with related parties of the parent company?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The company publishes all transactions that, according to Art. 263.a of the ZTD are considered transactions with related parties persons and other transactions will be announced when judge that it is necessary.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	36.	The notice of a related party transaction contains at least information on the nature of the relationship with the related party, the names of the related parties, and the date and value of the transaction?	[redacted]	PARTIALLY	The company publishes all transactions that, according to Art. 263.a of the ZTD are considered transactions with related parties persons and other transactions will be announced when judge that it is necessary.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	37.	Such transaction notice is available to the public for at least five years on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	38.	The management board prepares a report on related party transactions once a year, with the content as prescribed by the Companies Act?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	Management reports on the amount and nature of transactions with related persons in the total amount, and the extension scope of reporting will be assessed in accordance with significance and relevance of information.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	39.	The auditor audited the report on related party transactions and submitted the signed report to the management board of the company?	[redacted]	PARTIALLY	The auditor audited the report on the amount and nature transaction in the total amount.
2.	2. Duties of Management and Supervisory Board Members/Related Party Transactions	40.	The supervisory board examined the report on related party transactions, took a position on the audit results, and informed the general meeting thereof in its report submitted to the general meeting?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	41.	The supervisory board is responsible for appointing and dismissing members of the management board and for recommending candidates for members of the supervisory board to the general meeting?		YES	
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	42.	The supervisory board adopted formal and transparent procedures for appointments to both management and supervisory boards and for the selection of senior management?		YES	
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	43.	The supervisory board adopted a succession plan?		PARTIALLY	The Supervisory Board and the Management Board continuously monitor and ensure succession options for Management Board members and key executives, however, the act has not been adopted. The adoption of the act is planned for 2026.
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	44.	Procedures for appointment to the management and supervisory boards and for the selection of senior management contain objective criteria for appointment or selection, giving priority under the same conditions to the underrepresented gender?		PARTIALLY	The criteria and conditions in question are not included in the procedures for appointment to the Management Board and the Company will include them in the procedures it plans to adopt during 2026.
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	45.	A prior assessment of the impact on gender equality of the procedures for appointment to the management and supervisory boards, the selection of senior management, and the succession plan was carried out?		NO	The Company plans to assess the appropriateness of conducting an assessment when adopting new procedures.
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	46.	A prior assessment of the impact on gender equality of the procedures for appointment to the management and supervisory boards, the selection of senior management, and the succession plan was published free of charge on the company’s website?		NO	The Company plans to assess the appropriateness of conducting an assessment when adopting new procedures.

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3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	47.	The representation of at least 40% of members of the underrepresented gender on the supervisory board or on the supervisory and management boards together was ensured?	[redacted]	YES	33.3% representation in the Supervisory Board is ensured in accordance with the Companies Act.
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	48.	If the representation of at least 40% of members of the underrepresented gender was not achieved, the company took measures to achieve the prescribed representation and adopted a plan and a deadline for achievement that may not exceed two years from the occurrence of the gender imbalance?	[redacted]	NO	33.3% representation in the Supervisory Board is ensured in accordance with the Companies Act.
3.	3. Appointment of Management and Supervisory Board Members/Role of the Supervisory Board	49.	All measures taken by the company, the plan and the deadline for achieving the prescribed representation of the underrepresented gender, together with an explanation as to why the percentage was not achieved, are published in the company's annual report?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	NO	33.3% representation in the Supervisory Board is ensured in accordance with the Companies Act.
3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	50.	The nomination committee oversees the appointment process for the supervisory and management boards to ensure that it is fair, transparent and non-discriminatory, that it promotes diversity, inclusiveness and equal opportunities, and that it manages to achieve a balanced representation of both genders?	[redacted]	NO	Nomination Committee not established
3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	51.	The nomination committee developed role and candidate descriptions for each vacancy consistent with the profile of the management or supervisory boards, as well as identified and recommended suitable candidates to the supervisory board?	[redacted]	NO	Nomination Committee not established

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3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	52.	When seeking independent members of the supervisory board, the nomination committee confirmed that the candidates are independent and determined the independence criteria (as defined in Appendix A)?		NO	Nomination Committee not established
3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	53.	The nomination committee drew up a succession plan for the reappointment or replacement of members of the supervisory and management boards in consultation with the president of the relevant board?		NO	Nomination Committee not established
3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	54.	The nomination committee monitored progress in achieving the target percentage of female members on the supervisory and management boards and in senior management?		NO	Nomination Committee not established
3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	55.	The nomination committee monitored the policy of the management board on the selection and appointment of senior management?		NO	Nomination Committee not established
3.	3. Appointment of Management and Supervisory Board Members/Role of the Nomination Committee	56.	The nomination committee monitored the internal evaluation and the survey on workers' perceptions of gender equality and equal opportunities in the company?		NO	Nomination Committee not established

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3.	3. Appointment of Management and Supervisory Board Members/Election of Supervisory Board Members at the General Meeting	57.	When proposing candidates for the supervisory board to the general meeting, the company includes all information from Article 19 of the Code in the general meeting materials and makes it available free of charge on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The Supervisory Board has assessed the suitability of the candidates in accordance with legal regulations and the Policy for the selection and assessment of the fulfilment of requirements for Supervisory Board members and has published the candidates' CVs and the decision on selection with a suitability assessment, which the Company considers sufficient. When next proposing candidates for the Supervisory Board, the Company plans to expand the information on the proposed candidates by explaining how the candidate contributes to the profile of the Supervisory Board, the balanced representation of both genders, information on the ownership of the Company's shares, an explanation of the independence of the member and information on other activities of the candidate.
3.	3. Appointment of Management and Supervisory Board Members/Election of Supervisory Board Members at the General Meeting	58.	The proposal for the election of members of the supervisory board must also include, for each proposed member, information on whether they are independent within the meaning of the provisions of Article 255, paragraph 6 of the Companies Act, or why the supervisory board considers the candidate to be independent and on the basis of which criteria from the Companies Act/Code?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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3.	3. Appointment of Management and Supervisory Board Members/Election of Supervisory Board Members at the General Meeting	59.	In case of nomination of a current supervisory board member, the materials for the general meeting also include all information from Article 20 of the Code?		NO	The company plans to deliver the above information to as part of the materials for the main assembly on the occasion of the next nomination of the current member.
3.	3. Appointment of Management and Supervisory Board Members/Election of Supervisory Board Members at the General Meeting	60.	The information from Articles 19 and 20 of the Code is freely available on the company's website also in cases when appointing workforce representatives or other supervisory board members not elected by shareholders at the general meeting?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The company plans all information from Art. 19 and 20 do available for all candidates on the next occasion proposals of NO members
4.	4. Supervisory Board and Its Committees/Responsibilities of the Supervisory Board	61.	The tasks of the supervisory board include: appointing and dismissing members of the management board and ensuring succession planning; contributing to the development of, and approving the company's strategy, business plan and budget; and monitoring the management board's performance in achieving its objectives and the manner in which it carries out its duties, including how it engages with shareholders and other stakeholders?		YES	Succession planning is not explicitly stated in the Company's bylaws.
4.	4. Supervisory Board and Its Committees/Responsibilities of the Supervisory Board	62.	The tasks of the supervisory board also include ensuring at least 40% of the underrepresented gender on the supervisory board or on the supervisory and management boards together?		YES	

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4.	4. Supervisory Board and Its Committees/Composition of the Supervisory Board	63.	The supervisory board developed a supervisory board profile which specifies the minimum number of members and the combination of age, gender, skills, knowledge and education, as well as professional and practical experience that is required in the supervisory board?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Composition of the Supervisory Board	64.	The supervisory board includes members with different genders, ages, backgrounds and experience to ensure different perspectives in decision-making and the balanced representation of both genders?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Composition of the Supervisory Board	65.	The majority of all supervisory board members are independent in accordance with the definition in Appendix A of the Code?	[redacted]	NO	The Supervisory Board is currently composed of three members, one of whom is independent.
4.	4. Supervisory Board and Its Committees/Composition of the Supervisory Board	66.	Either president or deputy president of the supervisory board are independent?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Composition of the Supervisory Board	67.	If the majority of supervisory board members are not independent, the supervisory board adopted measures, a plan, and a deadline for achieving independence that may not exceed two years from the date on which the majority of supervisory board members were not independent?	[redacted]	NO	The Company believes that the existing structure of the Supervisory Board ensures effective supervision and will adopt the relevant measures, plan and deadline if it assesses that the need arises.

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4.	4. Supervisory Board and Its Committees/Composition of the Supervisory Board	68.	All the measures taken by the company to achieve supervisory board independence, the plan and the deadline for achieving independence, together with an explanation as to why the independence has not been achieved, are published in the company's annual report?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The Company believes that the existing structure of the Supervisory Board ensures effective supervision and therefore has not taken or adopted the measures, plan and deadline in question, and is publishing the same in the annual report.
4.	4. Supervisory Board and Its Committees/Chair	69.	The president of the supervisory board has the tasks specified in Article 26 of the Code?		YES	
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	70.	The supervisory board established a nomination committee?		NO	The company believes that the existing method of appointment appropriate and the nomination committee will establish if assess that there is a need for it.
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	71.	The supervisory board established a remuneration committee?		NO	The Company believes that the current method of approving remuneration is appropriate and a remuneration committee will be established if it deems it necessary.
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	72.	The supervisory board established an audit committee?		YES	
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	73.	The supervisory board stipulated the mandate and activities of each committee?		YES	Only for the audit committee that has been established
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	74.	Each supervisory board committee consists of members who have the necessary skills, knowledge and education, as well as professional and practical experience to carry out the functions of that committee effectively?		YES	Only for the audit committee that has been established

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4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	75.	Each supervisory board committee has at least three members?	[redacted]	YES	Only for the audit committee that has been established
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	76.	The majority of the members of each committee are independent in accordance with the definition in Appendix A of the Code?	[redacted]	NO	One of the three members of the Supervisory Board is independent.
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	77.	Members of the management board are prohibited from being members of supervisory board committees?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	78.	The independence of supervisory board committees was ensured through independent supervisory board members?	[redacted]	NO	One of the three members of the Supervisory Board is independent in the established Audit Committee.
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	79.	The job description of each committee of the supervisory board is available free of charge on the company's website?		NO	The company plans to publish a job description of the only established company Audit Committee on the website of the company in 2026.
4.	4. Supervisory Board and Its Committees/Supervisory Board Committees	80.	The company includes a report on the work of each supervisory board committee in the annual report, including information on the number of meetings held, the committee members, and the independence of each committee member?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
4.	4. Supervisory Board and Its Committees/Time Commitment	81.	The minimum expected time commitment of each supervisory board member was specified on their appointment?	[redacted]	PARTIALLY	The minimum time load is determined in at the time of appointing members of the NO, however, it is not about that adopted act.
4.	4. Supervisory Board and Its Committees/Time Commitment	82.	In the annual report, the company published a record of each supervisory board member’s attendance at the meetings of the supervisory board and its committees?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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4.	4. Supervisory Board and Its Committees/Time Commitment	83.	The company’s articles of association and/or internal regulations provide for the obligation of supervisory board members to inform the company secretary of their membership on the supervisory or management boards of other companies?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	84.	Supervisory board meetings are held at least every three months?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	85.	The supervisory board adopted a work plan that includes the timing and agenda of future meetings?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	86.	Supervisory board committees meet as often as necessary to discharge their responsibilities effectively, and regularly report to the supervisory board on their activities?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	87.	Supervisory board meetings may be held without the presence of management board members when the supervisory board considers it appropriate?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	88.	Members of the management board are not present at meetings where the supervisory board discusses the performance and remuneration of the management board and its members?	[redacted]	NO	It is common practice for members of the Management Board to participate in Supervisory Board meetings. However, the Supervisory Board may hold a meeting or a specific part of a meeting without the presence of members of the Management Board, especially when discussing the performance results and remuneration of the Management Board and its members, when it deems it necessary.

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4.	4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	89.	Persons who are not members of supervisory board committees may participate in committee meetings only at the invitation of the committee?		YES	
4.	4. Supervisory Board and Its Committees/Support	90.	The company designated an individual to perform the activities of a company secretary?		YES	The Company has designated a person who will perform the duties of the Company Secretary under Article 33 of the Code, however, the Company has not adopted an act to this effect, nor is there a Company Secretary position in the Job Classification.
4.	4. Supervisory Board and Its Committees/Support	91.	According to the articles of association (or other internal regulations), the company secretary is responsible for ensuring that the supervisory board complies with its procedures, advising the supervisory board on governance matters, supporting the president of the supervisory board and helping the supervisory board and its committees?		YES	The Company has designated a person who will perform the duties of the Company Secretary under Article 33 of the Code, however, the Company has not adopted an act to this effect, nor is there a Company Secretary position in the Job Classification.
4.	4. Supervisory Board and Its Committees/Quality and Timeliness of Information	92.	All materials required for a meeting of the supervisory board or a supervisory board committee are provided to all its members at least one week before the meeting?		PARTIALLY	The Company's Articles of Association stipulate that materials be delivered one week before the meeting, but in exceptional cases, with the consent of the Supervisory Board, materials may be delivered in a shorter period of time.
4.	4. Supervisory Board and Its Committees/Quality and Timeliness of Information	93.	Supervisory board meeting minutes are made available to all supervisory board members?		YES	

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4.	4. Supervisory Board and Its Committees/Quality and Timeliness of Information	94.	The minutes of supervisory board meetings contain information on the voting results, including details of how individual members voted?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Quality and Timeliness of Information	95.	The supervisory board is entitled to receive information/advice from parties outside of the company at the company's expense if the supervisory board considers it necessary to carry out its duties effectively, and the procedure for doing so is specified in internal regulations adopted by the management board with prior approval by the supervisory board?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Training and Development	96.	All supervisory board members received induction training into their role on appointment?	[redacted]	PARTIALLY	Upon appointment, the members of the Supervisory Board are familiarized with the rules of procedure of the Supervisory Board and their legal obligations, especially with regard to the management of inside information. The Company plans to conduct formal training upon their next appointment.
4.	4. Supervisory Board and Its Committees/Training and Development	97.	All supervisory board members undergo ongoing training and education to further develop and improve their skills and knowledge?	[redacted]	YES	
4.	4. Supervisory Board and Its Committees/Training and Development	98.	The ongoing training of supervisory board members covers the topics of business sustainability, responsible business conduct and achieving a balanced representation of both genders on the supervisory and management boards and in senior management?	[redacted]	YES	

CODE CHAPTER NO.	CODE CHAPTER	QUESTION NO.	QUESTION FROM THE CODE	LINK TO COMPANY WEBSITE (mandatory if the answer iz Yes)	ANSWER	EXPLANATION
4.	4. Supervisory Board and Its Committees/Training and Development	99.	Supervisory board members receive regular updates and briefings from the management board and experts on matters relevant to the company and to their duties as supervisory board members?		PARTIALLY	They receive when relevant materials exist.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	100.	The supervisory board evaluated its effectiveness and composition in the past twelve months?		PARTIALLY	The Supervisory Board has considered the matter, but a formal assessment will be conducted when the Supervisory Board deems it necessary.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	101.	The supervisory board evaluated the effectiveness and composition of its committees in the past twelve months?		PARTIALLY	The Supervisory Board has considered the matter, but a formal assessment will be conducted when the Supervisory Board deems it necessary.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	102.	The supervisory board evaluated the individual performance of its members and the members of its committees in the past twelve months?		PARTIALLY	The Supervisory Board has considered the matter, but a formal assessment will be conducted when the Supervisory Board deems it necessary.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	103.	The evaluation was led by the president or by the deputy president of the supervisory board if the president is not independent?		PARTIALLY	The Supervisory Board has considered the matter, but a formal assessment will be conducted when the Supervisory Board deems it necessary.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	104.	The evaluation of the supervisory board and its committees included an assessment of all the circumstances from Article 43 of the Code?		PARTIALLY	The Supervisory Board has considered the matter, but a formal assessment will be conducted when the Supervisory Board deems it necessary.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	105.	The evaluation of the supervisory board and its committees identifies whether there is a need for improvements in the operation and preparation of their meetings?		PARTIALLY	The Supervisory Board has considered the matter, but a formal assessment will be conducted when the Supervisory Board deems it necessary.

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4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	106.	The annual report includes a report on the evaluation of the supervisory board and its committees?		NO	The annual report will include an evaluation report of the supervisory board and its committees when the Supervisory the board conducts a formal evaluation.
4.	4. Supervisory Board and Its Committees/Supervisory Board Evaluation	107.	The report on the evaluation of the supervisory board and its committees includes how the evaluation was carried out, whether external assessors were employed and who was consulted during the process, as well as a summary of the actions taken or to be taken as a result of the evaluation?	[redacted]	NO	Since a formal evaluation has not yet been conducted, a report detailing the evaluation method and actions taken will be prepared when the Supervisory Board deems a formal evaluation necessary.
5.	5. Management Board/Responsibilities of the Management Board	108.	The management board has the responsibilities specified in Article 45 of the Code?	[redacted]	YES	
5.	5. Management Board/Responsibilities of the Management Board	109.	The management board set the percentage of the underrepresented gender in senior management as a target to be achieved in the next five years?	[redacted]	YES	
5.	5. Management Board/Responsibilities of the Management Board	110.	The set percentage of representation of the underrepresented gender in senior management, together with an explanation of why it was selected, why the percentage was not achieved, if applicable, the measures the company is taking to achieve it, the plan and deadline for achievement, which may not exceed five years, and the progress achieved against the plan were published in the annual report?		PARTIALLY	The annual report published information on the target number of members of the underrepresented gender on the Management and Supervisory Boards, and the target of at least one member of the underrepresented gender by 2025 has been achieved. The company plans to revise the plan in 2026.

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5.	5. Management Board/Responsibilities of the Management Board	111.	The management board adopted the rules of procedure of the management board which define the distribution of responsibilities and the manner of cooperation between management board members, including procedures for conducting meetings and adopting decisions?	[redacted]	YES	
5.	5. Management Board/Responsibilities of the Management Board	112.	The rules of procedure of the management board must be approved by the supervisory board?	[redacted]	YES	
5.	5. Management Board/Responsibilities of the Management Board	113.	In the case of groups, the management board of the parent company ensured effective oversight of the activities of the other companies in the group and the existence of appropriate intra-group cooperation?	[redacted]	YES	
5.	5. Management Board/Responsibilities of the Management Board	114.	In the case of groups, the management board of the parent company ensured there are rules setting out the scope, responsibilities and reporting arrangements at the parent company and subsidiary level, as well as rules to prevent conflicts of interest?	[redacted]	PARTIALLY	There are no formally adopted rules regarding the scope of activities, responsibilities and reporting procedures, and the implementation of legally compliant and timely reporting is the responsibility of the Management Board and the finance managers of the Company and its subsidiaries.
5.	5. Management Board/Responsibilities of the Management Board	115.	In the case of groups, information about the supervision system and intra-group cooperation, as well as the intra-group rules of action are available free of charge on the company's website?		NO	The Company has not adopted the relevant acts and will adopt them when it deems it necessary.

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5.	5. Management Board/Responsibilities of the Management Board	116.	In the case that no management control agreement has been concluded, the management board of a subsidiary prepared a report on the company's relations with related companies within the first three months of the business year?		NO	The report in question is planned for 2026.
5.	5. Management Board/Responsibilities of the Management Board	117.	The report of the management board of a subsidiary on relations with related companies contains all legal transactions that the company undertook in the previous year with the controlling company or its related companies, or according to instructions in the interest of those companies, as well as all other actions that it undertook or failed to undertake in the past year according to instructions of those companies?		NO	The report in question is planned for 2026.
5.	5. Management Board/Responsibilities of the Management Board	118.	The report of the management board of a subsidiary on relations with related companies contains, for both legal transactions and other actions, all information prescribed by Article 497, paragraphs 1 and 2 of the Companies Act?		NO	The report in question is planned for 2026.
5.	5. Management Board/Responsibilities of the Management Board	119.	The auditor audited the report of the management board of a subsidiary on relations with related companies and submitted the signed report to the management board of the company?		NO	The report in question is planned for 2026.
5.	5. Management Board/Responsibilities of the Management Board	120.	The supervisory board examined the report of the management board of a subsidiary on relations with related companies, took a position on the audit results, and informed the general meeting thereof in its report submitted to the general meeting?		NO	The report in question is planned for 2026.

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5.	5. Management Board/Composition	121.	The supervisory board ensures that the management board maintains a profile that specifies the minimum number of members and the combination of members of a given age, gender, skills, knowledge and education, as well as professional and practical experience, taking into account the need to ensure a balanced representation of both genders?	[redacted]	NO	The Supervisory Board ensures that the management board has a sufficient number of members to effectively carry out its responsibilities, but estimates that it is currently not necessary to adopt a formal act on the management board's profile to effectively carry out its responsibilities, since the management board has been operating effectively in its current composition for many years.
5.	5. Management Board/President	122.	The responsibility of the president of the management board for all activities under Article 49 of the Code is stipulated?	[redacted]	YES	
5.	5. Management Board/Limits on Other Appointments	123.	The company’s internal regulations provide that members of the management board must obtain prior approval from the supervisory board before accepting an appointment to join a board of a company that is not part of the same group?	[redacted]	YES	
5.	5. Management Board/Limits on Other Appointments	124.	Members of the management board hold no more than two positions in management or supervisory boards of companies that are not part of the same group?	[redacted]	YES	
5.	5. Management Board/Management Board Evaluation	125.	In the past twelve months, the supervisory board evaluated the effectiveness of the arrangements for cooperation between the supervisory and management boards, and the adequacy of the support and information it receives from the management board?	[redacted]	YES	
5.	5. Management Board/Management Board Evaluation	126.	The results of the evaluation of the arrangements for cooperation between the supervisory and management boards are included in the annual report?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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5.	5. Management Board/Management Board Evaluation	127.	At least once a year, the management board evaluated its own effectiveness and that of its individual members, applying the same criteria and avoiding any form of discrimination?	[redacted]	NO	The Management Board plans to implement subject-based performance appraisals in 2026
5.	5. Management Board/Management Board Evaluation	128.	The management board reported to the supervisory board the conclusions of the evaluations of its own effectiveness and that of its individual members?	[redacted]	NO	The Management Board plans to implement subject-based performance appraisals in 2027
6.	6. Remuneration of Management and Supervisory Board Members/Role of the Remuneration Committee	129.	The remuneration committee recommends to the supervisory board the remuneration policy for management board members at least every three years, taking into account the amount and structure of the remuneration of senior management and the workforce as a whole, having carried out a preliminary assessment of the effects of that policy on the equality of remuneration of different genders for equal work and/or work of equal value?	[redacted]	PARTIALLY	The Remuneration Committee has not been established. The relevant assessments are planned to be carried out when adopting the next Management Board remuneration policy.
6.	6. Remuneration of Management and Supervisory Board Members/Role of the Remuneration Committee	130.	The remuneration committee recommended to the supervisory board the remuneration for management board members based on an assessment of the company's and their individual performance, taking into account the equality of remuneration of different genders for equal work and/or work of equal value?	[redacted]	PARTIALLY	The Remuneration Committee has not been established. The relevant assessments are planned to be carried out when adopting the next Management Board remuneration policy.

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6.	6. Remuneration of Management and Supervisory Board Members/Role of the Remuneration Committee	131.	The remuneration committee recommended to the supervisory board the remuneration policy for supervisory board members and carried out a preliminary assessment of the effects of that policy on the equality of remuneration of different genders for equal work and/or work of equal value, and that policy was submitted for approval by the general meeting?		PARTIALLY	The Remuneration Committee has not been established. The relevant assessments are planned to be carried out when adopting the next Management Board remuneration policy.
6.	6. Remuneration of Management and Supervisory Board Members/Role of the Remuneration Committee	132.	The remuneration committee monitored the amount and structure of remuneration of senior management and the workforce as a whole, taking into account the equality of remuneration of different genders for equal work and/or work of equal value, and made recommendations to the management board on its policies?		PARTIALLY	The Remuneration Committee has not been established.
6.	6. Remuneration of Management and Supervisory Board Members/Role of the Remuneration Committee	133.	The remuneration committee oversaw the preparation of the annual remuneration report required by law for approval by the supervisory board?		PARTIALLY	The Remuneration Committee has not been established. The relevant assessments are planned to be carried out when adopting the next Management Board remuneration policy.
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Management Board Members	134.	The supervisory board determined the annual remuneration of each management board member, based on the recommendations of the remuneration committee and in accordance with the approved remuneration policy?		PARTIALLY	The Remuneration Committee has not been established.

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6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Management Board Members	135.	The remuneration policy is non-discriminatory, consistent with sustainability objectives, and prepared in accordance with the relevant legal requirements?		YES	
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Management Board Members	136.	Levels of remuneration for management board members take into account the agreed strategy, risk appetite, the economic environment in which the company operates, the fulfilment of sustainability objectives, and the pay and conditions of employees within the company?		YES	
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Management Board Members	137.	The remuneration policy prescribes that a member of the management board may not dispose of shares awarded to them as part of the remuneration package for at least two years from the day on which the shares were awarded to them?		NO	The restriction in question will be included in the policy receipts when the Company deems it necessary
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Management Board Members	138.	The remuneration policy prescribes that a member of the management board may not exercise share options awarded to them as part of the remuneration package for at least two years from the day on which the options were awarded to them?		NO	The remuneration policy does not provide for the granting of stock options.
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Management Board Members	139.	The remuneration policy includes provisions specifying the circumstances in which part of a management board member’s remuneration would be withheld or recovered?		NO	Retention or return of receipts is not provided for in the receipts policy.

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6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Supervisory Board Members	140.	Levels of remuneration for the president of the supervisory board and other supervisory board members reflect their time commitment and responsibilities, including the time commitment and responsibilities in supervisory board committees?	[redacted]	YES	
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration of Supervisory Board Members	141.	The company's remuneration policy and/or internal regulations prohibit the inclusion of variable elements or other performance-related elements in the remuneration of the supervisory board?		YES	
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	142.	The company adopted a remuneration policy for the supervisory board, management board, and senior management?		YES	
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	143.	The company carried out an assessment of the effects of remuneration policies on the equality of remuneration of different genders?		NO	The assessment in question is planned to be carried out during 2026.
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	144.	The remuneration policy was approved by shareholders at the general meeting?		YES	
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	145.	The approved remuneration policy of the company is freely available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	146.	The assessment of the effects of remuneration policies on the equality of remuneration of different genders is freely available on the company's website?		NO	The assessment in question is planned to be carried out when adopting the next remuneration policy.
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	147.	The annual remuneration report includes information on the remuneration of all individual members of the supervisory and management boards, with the content as specified in Article 60 of the Code and the Companies Act?	[redacted]	NO	Data on the receipts of members of the Supervisory Board and the Management Bord were published in the total amount in the financial reports of the Company Questionnaire
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	148.	The annual remuneration report includes information on the manner of determining the remuneration policy for the management board, the link between remuneration and long-term results, sustainability and resilience of the company, the structure and parameters for calculating the remuneration for the management board, the compliance of remuneration of the management board with the remuneration of senior management and the workforce as a whole, and the reasons for deviating from the implementation of the remuneration policy for the management board, if applicable?	[redacted]	NO	Data on the receipts of members of the Management Board and the Supervisory Bord were published in the total amount in the financial reports of the Company
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	149.	The annual remuneration report includes information on the remuneration of each member of supervisory board committees who is not a member of the supervisory board, if applicable?	[redacted]	NO	All members of the Supervisory Bord committe are members of the Supervisory Board
6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	150.	The annual remuneration report is freely available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	Data on the remuneration of the members of the Management Board and Supervisory Board are published in total in the annual financial report of the Company.

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6.	6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	151.	The auditor's report on the examination of the annual remuneration report is freely available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	Data on the remuneration of the members of the Management Board and Supervisory Board are published in total in the financial report of the Company.
7.	7. Risk, Internal Control and Audit/Role of the Supervisory Board and Management Board	152.	The management board adopted, upon prior approval by the supervisory board, a risk management policy specifying the nature and extent of the risks the company needs to and is willing to take in order to achieve its long-term strategic objectives?		NO	Risk management is carried out through existing internal procedures and regular activities of the management and supervisory boards, which include the identification and monitoring of key business risks. Given the size and complexity of the business, the Company considers the existing framework to be adequate.
7.	7. Risk, Internal Control and Audit/Role of the Supervisory Board and Management Board	153.	The risk management policy takes sustainability matters into account?		NO	Risk management is carried out through existing internal procedures and regular activities of the management and supervisory boards, which include the identification and monitoring of key business risks. Given the size and complexity of the business, the Company considers the existing framework to be adequate.
7.	7. Risk, Internal Control and Audit/Role of the Supervisory Board and Management Board	154.	The company's articles of association and/or internal regulations prescribe the management board's responsibility for identifying the major financial, operational and external risks associated with achieving the strategy and sustaining the company's activities, and for maintaining adequate risk management and internal control systems to manage and mitigate those risks?		YES	

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7.	7. Risk, Internal Control and Audit/Role of the Supervisory Board and Management Board	155.	The management board reports regularly to the supervisory board on the status of the major risks?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	156.	The audit committee monitors the integrity and completeness of the financial statements and accounting policies of the company and other formal announcements relating to the company's financial performance?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	157.	The audit committee monitors the integrity and completeness of corporate sustainability reports and sustainability reporting policies and other formal announcements relating to the company's sustainability-related performance?	[redacted]	NO	The company is not obliged to prepare a corporate sustainability report.
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	158.	The audit committee monitors the implementation of tax planning, including the distribution of tax on profit from cross-border activities?	[redacted]	YES	The audit committee supervises the implementation of the tax planning in accordance with legal obligations, including income tax data, while the Company does not makes a profit from cross-border activities.
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	159.	The audit committee monitors the effectiveness of the company's internal financial controls?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	160.	The audit committee ensures the adequacy, independence and effectiveness of the external audit function?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	161.	The audit committee ensures the independence and adequacy of the internal audit function?	[redacted]	NO	The internal audit function has not been established.
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	162.	The audit committee monitors the implementation of actions identified as a result of external and internal audit and its own monitoring?	[redacted]	PARTIALLY	The internal audit function has not been established.

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7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	163.	The supervisory board (or a separate supervisory board committee or the audit committee) undertakes activities to monitor the effectiveness of the company's overall internal control and risk management systems?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Role of the Audit Committee	164.	The supervisory board (or a separate supervisory board committee or the audit committee) monitors the application of the procedures for reporting breaches of the law or the company's code of conduct?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Relations with the External Auditor	165.	The audit committee oversees the process of selecting and appointing the external auditor in accordance with the requirements of the law, and makes recommendations to the supervisory board on the choice of the external auditor and the terms of their appointment?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Relations with the External Auditor	166.	In the past twelve months, the audit committee approved the work plan of the external auditor covering the scope and materiality of the activities to be audited?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Relations with the External Auditor	167.	The audit committee meets with the external auditor as needed to discuss issues identified in the course of the audit and to monitor the quality of the services provided?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Relations with the External Auditor	168.	The audit committee monitors the independence and objectivity of the external auditor?	[redacted]	YES	

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7.	7. Risk, Internal Control and Audit/Relations with the External Auditor	169.	The audit committee approved a policy on the provision of permitted non-audit services by the external auditor and monitors the implementation of that policy?		NO	The audit committee approves the services of the external auditor that are not audit services, however, the Policy act on permitted non-audit services is planned to be adopted during 2026.
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	170.	The audit committee reviewed the effectiveness of the risk management and internal control systems as a whole at least once a year?		YES	
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	171.	The audit committee made recommendations to the supervisory and management boards of the company regarding the effectiveness of the risk management and internal control systems, as necessary?		YES	
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	172.	In its annual report, the company stated how the supervisory board conducted supervision regarding the effectiveness of the risk management and internal control systems?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	173.	In its annual report, the company described which significant internal controls were not effective, as well as measures and activities taken or proposed for their improvement?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	174.	The company maintains an effective risk management system that ensures reliable risk identification, measurement, responses, reporting, and monitoring?		PARTIALLY	There are no formally adopted procedures. Internal business control and risk management partly performs through the activities of the business function Controlling, a partly through the activities of the management body of the Company and external auditors and certification societies

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7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	175.	The risk management system covers all the risks that the company faces or may face, including climate and environmental risks, health crises, disruptions in supply chains, geopolitical tensions, tax risks, cybersecurity risks and risks related to the use of digital technologies, as well as financial and operational risks?	[redacted]	PARTIALLY	There are no formally adopted procedures. Internal business control and risk management partly performs through the activities of the business function Controlling, a partly through the activities of the management body of the Company and external auditors and certification societies
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	176.	The company designated clear internal responsibilities for maintaining the risk management system, as well as a clear procedure for maintaining contact between responsible persons and the audit committee?		PARTIALLY	There are no formally adopted procedures. Internal business control and risk management partly performs through the activities of the business function Controlling, a partly through the activities of the management body of the Company and external auditors and certification societies
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	177.	The company established an internal audit function with responsibility for supervising the effectiveness of internal control systems, including the management of risks?		NO	Internal business control and risk management it is partly performed through the activities of the business function Controlling, and partly through the activities of the management body Company and external auditors and certification Society

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7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	178.	The audit committee approved the internal audit plan in the past twelve months?	[redacted]	NO	Internal business control and risk management it is partly performed through the activities of the business function Controlling, and partly through the activities of the management body Company and external auditors and certification Society
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	179.	The audit committee received the internal auditor's reports and monitored the implementation of their recommendations?	[redacted]	NO	Internal business control and risk management it is partly performed through the activities of the business function Controlling, and partly through the activities of the management body Company and external auditors and certification Society
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	180.	The audit committee is obliged to recommend the appointment or dismissal of the head of the internal audit function to the supervisory board?	[redacted]	NO	An internal audit function has not been established.
7.	7. Risk, Internal Control and Audit/Risk Management and Internal Control	181.	Where there is no internal audit function, the audit committee reviewed the need for such a function as part of its review of the internal control system in the past twelve months?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Whistleblowing	182.	The management board, with the prior approval of the supervisory board, adopted procedures for reporting breaches of the law, the company's code of conduct, or unethical behaviour, including cases where there is a suspicion of a breach or the possibility of one occurring?	[redacted]	YES	

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7.	7. Risk, Internal Control and Audit/Whistleblowing	183.	The procedure ensures that employees or external stakeholders do not suffer negative consequences if they report suspected misconduct, and that the identity of the whistle-blower remains protected?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Whistleblowing	184.	The procedures comply with the rules on the protection of whistleblowers, gender equality, protection against any form of harassment, and anti-discrimination?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Whistleblowing	185.	A detailed description of the procedure for reporting breaches of the law, the company's code of conduct, or unethical behaviour is freely available on the company's website?		NO	The rulebook on the protection of whistleblowers has been published on the Company's notice boards and it is planned to be published on the company's website in 2026.
7.	7. Risk, Internal Control and Audit/Whistleblowing	186.	The management board appointed a person in charge of resolving reported irregularities?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Whistleblowing	187.	The company's articles of association and/or internal regulations prescribe the management board's duty to immediately report all identified irregularities to the supervisory board, arrange the measures to be taken, and inform the supervisory board of the results of the implemented measures?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Whistleblowing	188.	The company's articles of association and/or internal regulations prescribe the management board's duty to inform the whistleblower of the results of the implemented measures, unless otherwise regulated by the relevant regulation?	[redacted]	YES	

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7.	7. Risk, Internal Control and Audit/Whistleblowing	189.	The company's articles of association and/or internal regulations prescribe the management board's duty to ensure the protection of the whistleblower's identity and the protection against possible retaliation?	[redacted]	YES	
7.	7. Risk, Internal Control and Audit/Whistleblowing	190.	The audit committee reviewed the effectiveness of the whistleblowing procedure and its application at least annually?	[redacted]	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	191.	All information that the company is required to disclose in accordance with the law, listing rules, the Code and its own articles of association is freely available on the company's website?	[redacted]	PARTIALLY	Part of the data prescribed by the corporate code management is not available. Information about who they are the data is contained in the notes section for each individual data of the Compliance Questionnaire for issuers of shares.
8.	8. Disclosure and Transparency/Use of the Company Website	192.	The company's website is easily accessible, available to end users, clear and user-friendly?	[redacted]	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	193.	The company's annual report is available on the company's website?	[redacted]	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	194.	The half-year and quarterly reports and other financial information required to be disclosed are available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	195.	Sustainability-related information that can reasonably be expected to influence the investor's valuation of the company or their investment or voting decisions is available on the company's website?		NO	The company is not obliged to prepare a corporate sustainability report.

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8.	8. Disclosure and Transparency/Use of the Company Website	196.	Information on the terms of reference, composition and members of the supervisory board and its committees, and the management board, including information on the independence of each individual board member and the criteria for their independence is available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	Information on the rules of operation of the Supervisory Board and committees and the composition of the Supervisory Board committees is planned to be made available during 2026.
8.	8. Disclosure and Transparency/Use of the Company Website	197.	The company's articles of association and other internal regulations in accordance with the Code are available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The Company's website contains the Statute and part of the internal acts prescribed by the Corporate Governance Code.
8.	8. Disclosure and Transparency/Use of the Company Website	198.	The company's policies on environmental and social impact, human rights, including children's rights, inclusive working environment, corruption and bribery, and discrimination are available on the company's website?		NO	The Company plans to make the policies available on the Company's website during 2026.
8.	8. Disclosure and Transparency/Use of the Company Website	199.	The company's code of conduct and details of how to report suspected misconduct are available on the company's website?		NO	The Company plans to make the policies available on the Company's website during 2026.
8.	8. Disclosure and Transparency/Use of the Company Website	200.	The organisational chart detailing the position of the company within the group, if the company is part of a group, including intra-group policies, is available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	201.	Information on any cross-shareholdings involving the company is available on the company's website?		NO	The company only publishes data on the first 10 shareholders which are publicly available.
8.	8. Disclosure and Transparency/Use of the Company Website	202.	The report on corporate income tax information is available on the company's website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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8.	8. Disclosure and Transparency/Use of the Company Website	203.	The report on related party transactions is available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The report is available in the total amount by nature transactions.
8.	8. Disclosure and Transparency/Use of the Company Website	204.	The report on the company’s relations with related companies is available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The report is available in the total amount by nature transactions.
8.	8. Disclosure and Transparency/Use of the Company Website	205.	Information on the concluded shareholders’ agreements, including detailed information on who the parties to the agreement are, what is the basic purpose of the concluded agreement and how it is achieved, as prescribed by law, is available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The company acts in accordance with the provisions of the Capital Market Act and relevant capital market regulations regarding the publication of information about the agreements in question and considers the same to be sufficient. Such notices are available on the Company's website.
8.	8. Disclosure and Transparency/Use of the Company Website	206.	Details of changes in the shareholdings of supervisory and management board members, other persons discharging managerial responsibilities, as well as persons closely associated with them, notifiable under applicable laws and regulations, and any related party transactions are available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The Company does not maintain a consolidated overview of all the aforementioned information in one place, however, it publishes information on the transactions in question in accordance with the provisions of the Capital Market Act and relevant capital market regulations, which the Company considers sufficient. Such information is available on the Company's website.
8.	8. Disclosure and Transparency/Use of the Company Website	207.	The remuneration policy for members of the supervisory board, management board and senior management, as well as the annual remuneration report are available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The receipt policies of members of the NO and the Board are available at websites, while the annual report on receipts was not assembled.

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8.	8. Disclosure and Transparency/Use of the Company Website	208.	The company’s dividend policy is available on the company’s website?		NO	The company has not developed a dividend policy.
8.	8. Disclosure and Transparency/Use of the Company Website	209.	The risk management policy, including information on the nature and effectiveness of the related due diligence procedures and measures, is available on the company’s website?		NO	The Company has not adopted an act. Risk management is carried out through existing internal procedures and regular activities of the management and supervisory board, which include identification and monitoring of key business risks. Given the size and complexity of the business, the Company considers the existing framework to be adequate.
8.	8. Disclosure and Transparency/Use of the Company Website	210.	A calendar of events for the next twelve months, including dates of the general meeting, publication of financial results, dividend payments and investor conferences, is available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	211.	All materials related to the general meeting, including the decisions of the meeting, are available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
8.	8. Disclosure and Transparency/Use of the Company Website	212.	The name and contact details of the persons in charge for investor relations are available on the company’s website?		NO	Investors can contact the company via the official contact address, and investor-related inquiries are forwarded to the investor relations contact person.
8.	8. Disclosure and Transparency/Use of the Company Website	213.	The company ensured that the information on the website is kept up to date and published in accordance with time limits prescribed by law and regulations?		YES	
8.	8. Disclosure and Transparency/Use of the Company Website	214.	All information on the website is freely available in the Croatian language?		YES	

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8.	8. Disclosure and Transparency/Use of the Company Website	215.	All information on the website is freely available in the English language?	[redacted]	YES	
8.	8. Disclosure and Transparency/Annual Report	216.	The company's annual report contains a record of the number of supervisory board and committee meetings held, and each member's attendance at these meetings?	[redacted]	YES	
8.	8. Disclosure and Transparency/Annual Report	217.	The company's annual report contains information on all shares and other financial instruments of the company held by supervisory and management board members and senior management, notifiable under applicable laws and regulations, and in other companies that compete with the company's business?	[redacted]	YES	
8.	8. Disclosure and Transparency/Annual Report	218.	The company's annual report contains information on all contracts and agreements between members of the management or supervisory boards and the company (or persons related to either party)?	[redacted]	PARTIALLY	The Company publishes the relevant data in the annual report in the total amount by nature of the transaction.
8.	8. Disclosure and Transparency/Annual Report	219.	The company's annual report contains the results of the supervisory board's evaluation of its own effectiveness, and the effectiveness of the arrangements for cooperation with the management board?	[redacted]	PARTIALLY	Formal assessment and assessment results will be contained in the annual report when the Supervisory Board judge that it is necessary.
8.	8. Disclosure and Transparency/Annual Report	220.	The company's annual report contains a report on the work of each supervisory board committee, including information on the number of meetings held, the members of the committee and their attendance record?	[redacted]	PARTIALLY	The full report will be published when the Company deems it necessary.

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8.	8. Disclosure and Transparency/Annual Report	221.	The company’s annual report contains information on the concluded shareholders’ agreements, including detailed information on who the parties to the agreement are, what is the basic purpose of the concluded agreement and how it is achieved, as prescribed by law?	[redacted]	NO	The Company discloses information if it affects voting rights and control over the Company, in accordance with legal regulations.
8.	8. Disclosure and Transparency/Annual Report	222.	The company’s annual report contains a report on gender equality and the fulfilment of the conditions regarding gender balance on the supervisory board, management board and senior management, with an explanation if these are not met?	[redacted]	YES	
8.	8. Disclosure and Transparency/Annual Report	223.	The company’s annual report contains a report on the fulfilment of the conditions relating to the independence of the supervisory board members and the criteria for their independence?	[redacted]	YES	
8.	8. Disclosure and Transparency/Annual Report	224.	The company’s annual report includes a description of sustainability-related objectives determined by the company, and the report on their achievement?	[redacted]	NO	The company is not obliged to prepare a sustainability report.
8.	8. Disclosure and Transparency/Annual Report	225.	The company’s annual report includes information on issued bonds and other concluded debt agreements, including information on the obligations assumed by the company under such agreements, which, in the event of a breach of the terms of the agreement, may limit the rights of the management board and shareholders or require changes in the company’s operations, as well as information on the likelihood of such events occurring?	[redacted]	PARTIALLY	The Company publishes data on indebtedness in accordance with legal obligations.
8.	8. Disclosure and Transparency/Annual Report	226.	The statement of application of the corporate governance code is included in the company’s annual report?	[redacted]	YES	

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8.	8. Disclosure and Transparency/Annual Report	227.	The statement of application of the corporate governance code contains all information prescribed by the Accounting Act?		YES	
8.	8. Disclosure and Transparency/Annual Report	228.	The company ensured that all shareholders, irrespective of the number or class of shares they hold, have equal access to information about the company and how they can exercise and protect their rights?		YES	
9.	9. Shareholders and the General Meeting/Relations with Shareholders	229.	The company has effective formal mechanisms to enable minority shareholders to raise issues directly with the presidents of the supervisory and management boards?		YES	
9.	9. Shareholders and the General Meeting/Relations with Shareholders	230.	Information on formal mechanisms to enable minority shareholders to raise issues directly with the presidents of the supervisory and management boards is freely available on the company's website?		NO	Asking questions is possible via the "Contact" link on the company's website, and additional information on formal mechanisms will be available on the Society's website during 2026.
9.	9. Shareholders and the General Meeting/Relations with Shareholders	231.	The company designated an individual as the investor relations contact for all shareholders, whose responsibilities include ensuring that shareholders receive a rapid response to requests for information?		YES	
9.	9. Shareholders and the General Meeting/General Meeting	232.	The company's articles of association and/or internal regulations do not place any restrictions on the ability of shareholders to convene or participate in a general meeting, or to place items on the agenda?		YES	
9.	9. Shareholders and the General Meeting/General Meeting	233.	The company's articles of association and/or internal regulations provide all shareholders with the opportunity to exercise their votes by proxy without any restrictions?		YES	

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9.	9. Shareholders and the General Meeting/General Meeting	234.	The company’s articles of association and/or internal regulations provide all shareholders with the opportunity to exercise their votes by electronic communication without any restrictions?		NO	The Company considers the existing method of shareholder voting to be appropriate and will enable voting via electronic communication when the Company assesses, or a majority of shareholders decide, that it is necessary.
9.	9. Shareholders and the General Meeting/General Meeting	235.	An explanation of the different means by which shareholders can exercise their votes is included in the documents for the general meeting?		NO	Shareholders at the general meeting may exercise their right to vote only in person or through a proxy, and the manner in which they may do so is specified in the notice of the general meeting.
9.	9. Shareholders and the General Meeting/General Meeting	236.	The company's articles of association or the management board’s decision allow for the general meeting to be held in a hybrid format?		NO	The Company considers the current method of holding the general meeting to be appropriate, and a hybrid holding of the meeting will be enabled when the Company assesses, or the majority of shareholders decide, that it is necessary.
9.	9. Shareholders and the General Meeting/General Meeting	237.	The company's articles of association or the management board’s decision enable shareholders who do not participate in the work of a general meeting to cast their votes in writing or via electronic communication (correspondence voting) after the publication of the invitation to a general meeting but before it is held?		NO	The Company considers the existing method of shareholder voting to be appropriate and will enable voting via electronic communication when the Company assesses, or the majority of shareholders decide, that this is necessary.
9.	9. Shareholders and the General Meeting/General Meeting	238.	The notice of a general meeting was issued no later than 30 days before the general meeting?		YES	
9.	9. Shareholders and the General Meeting/General Meeting	239.	The agenda, resolutions and all other documents required for the general meeting are freely available on the company’s website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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9.	9. Shareholders and the General Meeting/General Meeting	240.	All documents are available in both Croatian and English?	[redacted]	YES	
9.	9. Shareholders and the General Meeting/General Meeting	241.	The company published on its website how shareholders can participate in the general meeting and exercise the right to vote, especially when this right is exercised via electronic communication, and how the company has ensured the legally prescribed conditions for the use of electronic communication?	[redacted]	PARTIALLY	The method of participation in the general meeting is described in the invitation to the general meeting, and voting via electronic communication is not provided for.
9.	9. Shareholders and the General Meeting/General Meeting	242.	The president and deputy president of the supervisory board, the presidents of the supervisory board committees, and all members of the management board attended the general meeting in the past twelve months?	[redacted]	PARTIALLY	The President of the Supervisory Board, who was also the President of the Audit Committee, and the Deputy President of the Supervisory Board were unable to attend due to personal reasons, of which they had previously informed the President of the Assembly.
9.	9. Shareholders and the General Meeting/General Meeting	243.	The external auditor attended the general meeting at which the financial reports were presented?	[redacted]	YES	
9.	9. Shareholders and the General Meeting/General Meeting	244.	The company made the decisions of the general meeting freely available on its website?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
9.	9. Shareholders and the General Meeting/General Meeting	245.	The company made the answers to questions asked at the general meeting freely available on its website within 30 days of the meeting?		NO	No questions were asked at the general meeting held in 2025.

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10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	246.	The supervisory and management boards agreed and adopted policies on assessing the environmental and social impacts of the company's activities, and managing the associated risks, in the entire value chain?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	247.	The supervisory and management boards agreed and adopted policies on the protection of human rights, children's rights and the rights of employees, particularly persons with disabilities, in the entire value chain?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	248.	The supervisory and management boards agreed and adopted policies on creating an inclusive work environment, in particular for persons with disabilities?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	249.	The supervisory and management boards agreed and adopted policies on achieving the work-life balance of employees?		NO	Existing policies will be expanded to cover the issues in question during 2026.
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	250.	The supervisory and management boards agreed and adopted policies on ensuring the equal remuneration for different genders, for equal work and/or work of equal value?		NO	Existing policies will be expanded to cover the issues in question during 2026.
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	251.	The supervisory and management boards agreed and adopted policies on preventing and sanctioning any form of discrimination, especially on the basis of gender and disability, and protecting the persons reporting it?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	252.	The supervisory and management boards agreed and adopted policies on preventing and sanctioning corruption and bribery, and protecting the persons reporting them?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	

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10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	253.	The supervisory and management boards agreed and adopted policies on tax planning which ensure that most of the taxes are paid in the countries where activities are carried out and income is generated?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	PARTIALLY	The policies in question have been agreed upon, and a formal tax planning policy will be adopted when the Company deems it necessary.
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	254.	The supervisory and management boards agreed and adopted policies on communication between the company and the main stakeholders?	https://www.granolio.hr/obavijesti/korporativnoupravljanje/	YES	
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	255.	The supervisory and management boards agreed and adopted policies on the due diligence procedures and measures in the company, its associated companies and, where relevant, its direct and indirect business partners?		NO	The Company believes that the existing mechanisms and procedures ensure sufficient control and risk management, and therefore does not currently plan to adopt additional policies.
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	256.	When agreeing on and adopting the policies specified in Article 88 of the Code, the supervisory and management boards were guided by the recommendations on responsible business conduct as set out in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable implementing OECD Due Diligence Guidance for Responsible Business Conduct?		PARTIALLY	The Company has internal documents that partially cover the OECD guidelines and monitors their implementation. This has proven to be sufficient in practice for risk management, while the alignment of existing and adoption of missing policies with the OECD guidelines is planned for 2026.
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	257.	All policies from Article 88 of the Code are freely available on the company's website?		PARTIALLY	Policies related to achieving work-life balance for workers, ensuring gender equality in remuneration for equal work and/or work of equal value, and tax planning are planned to be adopted during 2026.

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10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	258.	The supervisory and management boards ensured periodic monitoring of the implementation and effectiveness of all policies they agreed on and adopted in accordance with Article 88 of the Code?		PARTIALLY	The Supervisory Board and the Management Board monitor the implementation of adopted policies and take measures in case of deviations, while formal periodic monitoring of their effectiveness is planned to be established during 2026.
10.	10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	259.	When the management board seeks the supervisory board's prior approval on decisions, the supporting documents explain how the recommended action is consistent with the policies set out in Article 88 of the Code?		NO	The explanations in question are planned to be attached to the requests for prior consent in 2026.
10.	10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	260.	The supervisory and management boards jointly identified who they consider to be the company's key stakeholders?		PARTIALLY	The policy on the method of identification has been adopted, and the identification of key stakeholders is planned to be carried out in 2026.
10.	10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	261.	The management board ensured that there are effective mechanisms in place for regular engagement with the key stakeholders, and that the supervisory board is informed of the results of these engagements?.		YES	
10.	10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	262.	The supervisory board is authorised, with prior notice to the president of the management board, to organise meetings with external stakeholders where it considers it necessary?		YES	
10.	10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	263.	The mandate for each supervisory board committee clearly specifies the purposes for which the president of a committee can communicate directly with stakeholders and the procedure to be followed in such cases?		YES	

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10.	10. Stakeholders, Sustainability and Resilience/Internal Training	264.	The company continuously organises training for the supervisory and management boards and all employees regarding gender equality, inclusion of persons with disabilities and children's rights, especially when the structure of employees has changed significantly or when the regulations related to these matters have changed significantly?	[redacted]	PARTIALLY	Training is conducted in relevant areas, as needed, especially in the event of changes in regulations, while the Company plans to establish a formal continuous training program when it deems it necessary.
10.	10. Stakeholders, Sustainability and Resilience/Internal Training	265.	Training is organised in cooperation with competent institutions, civil society organisations or experts dealing with these matters in the field of employment and labour?	[redacted]	PARTIALLY	Training is conducted internally and, as necessary, in cooperation with external experts and relevant institutions.