A. Mintikkis Farm Sustainability Report

Introduction

A. Mintikkis Farm operates in the livestock farming and processing sector, with activities spanning farming operations and related processing facilities. The company's business model is focused on the production and supply of animal products to local and regional markets, supported by long-standing operational, quality and compliance practices.

Sustainability considerations have been embedded in the way A. Mintikkis Farm operates for many years. Particular focus has been placed on areas such as energy use, waste and by-product management, wastewater treatment and compliance with environmental and regulatory requirements. These efforts have historically been driven through daily operational management and continuous improvement, rather than through a formal sustainability strategy.

This Sustainability Statement represents A. Mintikkis Farm's first step in consolidating these ongoing efforts into a single, structured reporting framework. The report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) on a voluntary basis. By choosing to report under the full ESRS framework on its own initiative, A. Mintikkis Farm aims to enhance transparency, establish a clear baseline for future reporting, and create a structured foundation to further strengthen and scale the positive impacts of its activities.

The Sustainability Statement also marks an important milestone in the company's sustainability journey. It supports the development of more formal governance arrangements, strategic objectives, targets and monitoring processes in future reporting periods. The disclosures included in this report are informed by the results of A. Mintikkis Farm's first structured double materiality assessment and are intended to support informed decision-making and continuous improvement over time.

Letter from the Managing Director

I am pleased to present our first Sustainability Statement, which marks an important step in bringing together the many sustainability-related practices that have been part of our operations for years.

Across our farming and processing activities, we have consistently focused on responsible resource use, energy efficiency, waste management and compliance with environmental and regulatory requirements. Until now, these efforts were addressed primarily through operational and compliance-driven processes. This report allows us, for the first time, to consolidate these activities into a single, coherent framework and to view them through a structured sustainability lens.

We have chosen to report in accordance with the full European Sustainability Reporting Standards (ESRS) on our own initiative. We see this not only as a transparency exercise, but as a practical tool to help us strengthen governance, improve consistency, and set a clear framework within which our sustainability efforts can be reinforced and scaled. The ESRS framework provides a robust foundation for identifying what matters most to our business, our stakeholders and the environment in which we operate.

This Sustainability Statement establishes a baseline. It reflects where we are today, while also supporting where we want to go. Looking ahead, we are committed to building on this foundation by further formalising our sustainability strategy, governance structures and targets, with the aim of increasing the positive impact of our activities over time.

I would like to thank our management team and employees who contributed to this first reporting effort and in applying the ESRS framework. I look forward to the continued development of our sustainability journey and to sharing our progress in future reports.

Petros Mintikkis

Managing Director

1 ESRS 2 - General Disclosures

1.1 Basis for preparation

1.1.1 General basis for preparation of sustainability statement [BP-1]

The Sustainability Statement has been prepared in accordance with the European Sustainability Reporting Standards (ESRS)**,** as adopted under the Corporate Sustainability Reporting Directive (CSRD). It covers the reporting period ending 31 December 2025 and represents the undertaking's first sustainability statement prepared under ESRS**.**

The Sustainability Statement has been prepared on an individual basis, consistent with the basis of preparation of the financial statements. The undertaking has no subsidiary undertakings and therefore does not prepare consolidated sustainability information.

The scope of the Sustainability Statement is aligned with the scope of the financial statements and covers the undertaking's own operations. Where relevant for the understanding of material impacts, risks and opportunities, the statement also considers elements of the upstream and downstream value chain, in line with the ESRS principle of connection to impact.

The content of this Sustainability Statement is informed by the undertaking's double materiality assessment, which was carried out during the reporting period in accordance with ESRS requirements. The assessment identified the sustainability matters that are material for reporting purposes and therefore determined the structure and focus of the disclosures included in this statement.

As this is the undertaking's first year of ESRS reporting, certain disclosures are based on qualitative assessments, estimates, and existing operational data, particularly where formalised sustainability processes, metrics or targets are still under development. Where this is the case, the undertaking has provided transparent explanations and has outlined its intention to further enhance data quality, governance arrangements and sustainability management processes in future reporting periods.

1.2 Disclosures in relation to specific circumstances [BP2]

1.2.1 Timeframes & Assessments Horizons

For the purposes of sustainability reporting and assessment of impacts, risks and opportunities, the undertaking applies three time horizons, consistent with ESRS guidance and aligned with internal planning practices:

- Short term: up to 1 year, corresponding to the financial reporting period;
- Medium term: up to 5 years;
- Long term: more than 5 years.

These time horizons are applied consistently across the sustainability statement, including in the double materiality assessment and the analysis of potential impacts, risks and opportunities. No alternative definitions of time horizons are used.

1.2.2 Sources of estimation and outcome uncertainty

For the reporting period, the undertaking has not relied on value-chain data estimated using indirect sources. Disclosures are based primarily on internal operational data, management information and qualitative assessments.

No quantitative metrics disclosed in the sustainability statement are considered to be subject to a high level of measurement uncertainty. Accordingly, there are no significant sources of estimation or outcome uncertainty that would materially affect the reliability of the disclosed information.

As this is the undertaking's first year of ESRS reporting, certain disclosures are qualitative in nature where systems and methodologies are still being developed. The undertaking intends to further enhance data robustness and introduce more quantitative measurement over future reporting periods as sustainability governance and data collection processes mature.

1.2.3 Sources of estimation and outcome uncertainty

This is the undertaking's first year of sustainability reporting under ESRS. Accordingly, no comparative sustainability information for prior periods is available, no adjustments of comparative information have been made, and no differences between previously disclosed figures and revised comparative figures arise.

No prior-period material errors have been identified, and no corrections relating to prior periods are included in the Sustainability Statement. As no sustainability information was reported in earlier periods, disclosures regarding the impracticability of correcting prior-period errors are not applicable.

There have been no changes in the preparation or presentation of sustainability information compared to prior reporting periods.

1.2.4 Use of other standards, incorporation by reference and external assurance

The Sustainability Statement has been prepared exclusively in accordance with the European Sustainability Reporting Standards (ESRS). No other sustainability reporting standards, frameworks or legislation have been applied, and no references to external standards or framework paragraphs are provided.

The undertaking has not relied on European standards approved by the European Standardisation System (ISO/IEC or CEN/CENELEC) for the preparation of the Sustainability Statement.

No disclosure requirements (DRs) or datapoints (DPs) have been incorporated by reference. All required information is presented directly within the Sustainability Statement and related tables.

No external assurance engagement was performed in the reporting period. Accordingly, the undertaking's sustainability reporting data and processes were not verified by an external assurance provider and were not assessed against ISO/IEC or CEN/CENELEC assurance standards.

1.2.5 Phase-in disclosures relating to materiality, strategy, targets, policies, actions and metrics

As part of the double materiality assessment, the undertaking assessed all ESRS topical standards. ESRS E4 (Biodiversity and ecosystems) and ESRS S1–S4 (Own workforce, Workers in the value chain, Affected communities, Consumers and end-users) were assessed and concluded to be not material for the reporting period.

The sustainability matters assessed as material for the reporting period (phase-in) are:

- ESRS E1 – Climate change (Energy);
- ESRS E2 – Pollution (Pollution of air);
- ESRS E5 – Circular economy (Resource inflows including resource use; Waste);
- ESRS G1 – Business conduct (Protection of whistle-blowers).

During the reporting period, the undertaking did not have a formal sustainability strategy. Material sustainability matters were managed primarily through operational and compliance-driven practices, such as energy management actions, waste diversion routes and wastewater treatment. A sustainability strategy is under development, with the intention to formalise strategic objectives, targets and governance arrangements during 2026.

No time-bound targets were set for the reporting period in relation to the sustainability matters assessed as material. Consequently, no progress against time-bound targets is reported. Target setting is expected to be addressed as part of the sustainability strategy development planned for 2026.

Policies and management commitments relevant to the material sustainability matters are primarily embedded in existing environmental management documentation and operational procedures, including those covering energy and resource efficiency, waste management and wastewater treatment. For business conduct topics, the undertaking does not yet have a formal whistle-blower protection policy; formalisation of governance-related policies, including whistle-blowing protection and business conduct policies, is planned during 2026.

No dedicated action plan was adopted specifically as an outcome of the double materiality assessment in the reporting period. Nevertheless, the undertaking implements operational actions relevant to the material matters, including on-site photovoltaic electricity generation, use of biomass pellets for heating, wastewater treatment through a biological station with reuse for irrigation, and waste diversion through rendering, recycling arrangements and external recovery routes. Outcomes and qualitative results of these actions are disclosed under the relevant topical ESRS sections.

The undertaking discloses metrics relevant to the material sustainability matters primarily at topic level, such as energy consumption and renewable generation, waste streams and treatment routes, and wastewater volumes and treatment. These metrics are not currently organised as a strategy-linked KPI framework; they are disclosed to meet ESRS requirements and will be further strengthened as the sustainability strategy and data systems mature.

1.3 Governance

1.3.1 The role of the administrative, management and supervisory bodies [ESRS 2 GOV-1]

The undertaking is governed by a single administrative and management body. There is no separate supervisory body. Oversight of sustainability-related matters, including material impacts, risks and opportunities, is currently exercised collectively by this administrative and management body.

The administrative and management body comprises six executive members, of whom two are female and four are male. The undertaking has no non-executive members and no independent members within the administrative and management body (0% independent). Women represent approximately 33.3% and men approximately 66.7% of members, corresponding to a gender diversity ratio of approximately one female member for every two male members. No additional diversity characteristics are formally monitored or disclosed for the reporting period.

Employee representation at senior management level is ensured through the Chief Financial Officer (CFO), who oversees human resources matters and represents employee-related interests within management discussions.

Members of the administrative and management body collectively bring experience relevant to the undertaking's sector and operations, including livestock farming and processing activities, and applied knowledge of material sustainability topics such as environmental management, health and safety and governance.

No specific individual or committee has been formally designated with sole responsibility for sustainability oversight. Responsibilities for the oversight of sustainability-related impacts, risks and opportunities are not yet formally embedded in board mandates, terms of reference or internal governance policies. The undertaking plans to formalise such responsibilities as part of the development of its sustainability governance framework.

1.3.1.1 Board of Directors

The Board of Directors consists of six executive members, of whom two are women and four are men, resulting in a gender diversity ratio of 33.3% female and 66.7% male. All Board members are executive; there are no non-executive or independent members.

The Board collectively brings extensive experience relevant to the undertaking's sector, operations and geographic context. This includes operational leadership, financial management, regulatory compliance, environmental health and safety, and governance

matters. This experience supports informed oversight of sustainability-related impacts, risks and opportunities that are relevant to the undertaking.

1.3.1.2 Board Committees

No formal Board committees (e.g. audit, risk or sustainability committees) are currently in place. Board-level matters, including sustainability-related topics, are addressed directly by the full Board.

As part of the ongoing development of the undertaking's sustainability governance framework, the establishment of dedicated governance structures, including a sustainability committee, is under consideration for future reporting periods.

1.3.1.3 ESG and sustainability governance arrangements

At present, ESG and sustainability matters are managed through existing management structures rather than through a standalone governance framework. Executive management is responsible for implementing sustainability-related practices within day-to-day operations and for coordinating sustainability reporting activities.

The undertaking plans to further formalise ESG and sustainability governance arrangements as part of the development of its sustainability strategy, scheduled to be advanced during 2026. This is expected to include clearer allocation of responsibilities, defined reporting lines and more structured oversight mechanisms at Board level.

1.3.2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies [GOV-2]

During the reporting period, the administrative and management body was informed about sustainability matters primarily in the context of the preparation of the sustainability statement and the performance of the double materiality assessment. Information was provided on identified material impacts, risks and opportunities, with a focus on environmental topics (climate change, pollution and circular economy) and governance matters related to business conduct.

Management was responsible for coordinating the identification and assessment of sustainability-related impacts, risks and opportunities and for communicating the key findings to the Board. These discussions covered the scope and outcomes of the double materiality assessment, the absence of a formal sustainability strategy or targets for the

reporting period, and the need to progressively formalise governance, policies and processes.

Sustainability matters addressed by the administrative and management body during the reporting period therefore related mainly to:

- oversight of compliance with applicable environmental and regulatory requirements;
- review and validation of the double materiality assessment results;
- consideration of future actions to strengthen sustainability governance, strategy and reporting in subsequent periods.

Formal, recurring reporting on sustainability performance and structured monitoring of sustainability-related actions have not yet been established and are expected to be introduced as part of the planned sustainability governance framework.

1.3.3 Integration of sustainability-related performance in incentive schemes [GOV-3]

During the reporting period, the undertaking did not have any incentive schemes or remuneration policies linked to sustainability matters for members of the administrative, management or supervisory bodies. Sustainability-related performance is not incorporated into fixed or variable remuneration arrangements.

Accordingly, no sustainability-linked incentive schemes exist, and there are no defined characteristics, structures or approval mechanisms related to such schemes. The performance of members of the administrative, management and supervisory bodies is not assessed against sustainability-related targets or impacts, and sustainability-related performance metrics are not used as benchmarks in remuneration policies.

No variable remuneration is dependent on sustainability-related targets or impacts, and no portion of remuneration is linked to sustainability performance. As no sustainability-linked incentive schemes are in place, there is no organisational level at which such schemes are approved, reviewed or updated.

The undertaking recognises the potential role of incentive mechanisms in reinforcing sustainability governance. Consideration of sustainability-linked incentives may form part of future governance and remuneration framework developments as the sustainability strategy matures.

1.3.4 Statement on due diligence [GOV-4]

The undertaking's approach to sustainability due diligence is currently embedded within its general management practices and operational controls rather than formalised through a standalone due diligence framework.

During the reporting period, due diligence activities relevant to sustainability focused on compliance with applicable legal and regulatory requirements, operational controls related to environmental management, and internal oversight of business conduct. The double materiality assessment carried out as part of the sustainability reporting process represented the first structured exercise to systematically identify, assess and prioritise sustainability-related impacts, risks and opportunities across the undertaking's own operations and relevant value chain relationships.

Formal sustainability due diligence processes aligned with recognised international frameworks are not yet in place. However, the outcomes of the double materiality assessment are being used as a foundation for the future development of a more structured due diligence approach, including clearer procedures for identifying, preventing and mitigating adverse impacts and for monitoring the effectiveness of related actions.

1.3.5 Risk management and internal controls over sustainability reporting [GOV-5]

During the reporting period, the undertaking did not have dedicated risk management or internal control systems specifically designed for sustainability reporting. Sustainability-related risks and controls were managed through existing operational, financial and compliance processes rather than through a formalised sustainability reporting framework.

The preparation of the sustainability statement and the performance of the double materiality assessment represented the first structured step towards identifying sustainability-related risks relevant to reporting. Management relied on internal data sources, operational records, regulatory compliance documentation and management judgement to support the accuracy and completeness of disclosures.

Formal internal controls over sustainability reporting, including documented procedures, defined roles and responsibilities, and periodic review mechanisms, are not yet in place. The undertaking intends to progressively strengthen risk management and internal control arrangements for sustainability reporting as part of the development of its sustainability governance framework, with a view to improving data quality, consistency and oversight in future reporting periods.

1.4 Strategy

1.4.1 Strategy, business model and value chain [SBM-1]

1.4.1.1 Business model

The undertaking's core activities comprise livestock farming and related processing operations, including the production and supply of animal products to customers. Operations include farming activities and a slaughterhouse/processing facility, with production organised to serve primarily business customers.

The undertaking does not offer products or services that are banned in any markets in which it operates. It is not active in fossil fuel extraction or processing, chemicals production, controversial weapons, or the cultivation or production of tobacco, and does not generate revenue from any of these activities.

Net revenue for the reporting period amounts to EUR 55 million, all of which is generated within a single ESRS sector corresponding to the undertaking's core agricultural and processing activities. No revenue diversification across multiple ESRS sectors applies for the reporting period.

The undertaking employs 270 employees, representing the total headcount for the reporting period..

1.4.1.2 Markets and customers

The undertaking serves primarily local and regional markets, supplying business customers such as distributors, retailers and food service customers. Customer and market segmentation is managed operationally. No additional material market-specific sustainability differences have been identified for the reporting period.

1.4.1.3 Value chain

The undertaking occupies a central position in its value chain through its farming and processing operations.

The undertaking's value chain comprises:

- Upstream activities, including the procurement of feed, veterinary products, packaging materials, energy, fuel and other inputs necessary for farming and processing operations.
- Own operations, covering poultry farming, slaughtering, processing, storage and internal logistics, as well as on-site energy generation, water treatment and waste management.
- Downstream activities, including distribution of products to customers and the handling of by-products and waste streams through licensed external service providers (e.g. rendering, recycling and biogas facilities).

The sustainability statement covers the value chain to the extent relevant to the undertaking's impacts, risks and opportunities, focusing primarily on own operations and key upstream and downstream relationships where the undertaking is directly connected to sustainability impacts.

1.4.1.4 Strategy and sustainability integration

During the reporting period, the undertaking did not have a formal sustainability strategy. Sustainability-related considerations were addressed mainly through operational practices and compliance activities, including energy management, waste management and wastewater treatment.

The undertaking has not yet defined sustainability-related goals linked to products, customer categories, geographical areas or stakeholder relationships. Consequently, no assessment of products, services, markets or customer groups against sustainability-related goals was performed during the reporting period.

Strategic elements relating to sustainability, including formal goal-setting and integration into strategic decision-making, are expected to be developed and formalised from 2026 onwards as part of the undertaking's sustainability strategy development process.

1.4.1.5 Outputs and outcomes

Outputs consist primarily of animal products supplied to customers. Outcomes include reliable product supply for customers, revenue generation for the undertaking, employment for the workforce, and compliance with regulatory and operational requirements relevant to stakeholders.

1.4.2 Interests and views of stakeholders [SBM-2]

During the reporting period, stakeholder engagement focused primarily on internal stakeholders, reflecting the undertaking's first year of ESRS reporting and the initial execution of the double materiality and IRO assessment. Engagement was conducted with senior management and key operational staff who have direct oversight of, or involvement in, the undertaking's activities and sustainability-related impacts.

Key stakeholders engaged included the Chief Executive Officer, Chief Financial Officer, Quality Manager, ISO Manager, and Fleet and Maintenance Manager. These stakeholders participated in structured internal meetings, operational discussions and workshops as part of the double materiality and IRO assessment process.

At this stage, stakeholder engagement was limited to internal stakeholders. External stakeholder categories (such as suppliers, customers or other value-chain partners) were not engaged in a structured manner during the reporting period.

The purpose of stakeholder engagement was to support the identification and assessment of sustainability-related impacts, risks and opportunities, ensure alignment with operational realities, and inform sustainability reporting and the future development of the undertaking's sustainability strategy.

The outcomes of stakeholder engagement were used to inform and validate the double materiality assessment, confirm the relevance of identified sustainability topics, and support management decision-making related to sustainability disclosures and strategic planning.

The undertaking's understanding of the interests and views of key stakeholders is based on management input gathered during the IRO assessment. Identified stakeholder interests primarily relate to regulatory compliance, operational continuity, energy and resource efficiency, cost stability, and effective management of environmental and governance-related risks and opportunities. These interests are consistent with the material impacts, risks and opportunities identified through the assessment.

No amendments to the business model or overall strategy were implemented during the reporting period as a result of stakeholder engagement or sustainability considerations. However, a sustainability strategy is under development and is expected to be adopted from 2026. This strategy is expected to incorporate stakeholder considerations and material sustainability topics into strategic planning and governance arrangements.

Planned next steps include the formalisation of sustainability governance structures, the development of a sustainability strategy, and the expansion of stakeholder engagement to external stakeholders (including suppliers and customers) during 2026. Future engagement is expected to be conducted through more structured mechanisms, such as

surveys, and may influence relationships with stakeholders and their expectations regarding sustainability matters.

At present, views and interests of stakeholders are communicated to the administrative and management body primarily through management reporting arising from internal assessments. More formal reporting mechanisms are expected to be introduced alongside the expansion of stakeholder engagement and the establishment of sustainability governance structures.

1.4.3 Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]

The double materiality assessment identified material environmental and governance-related impacts, risks and opportunities arising primarily from the undertaking's own operations.

1.4.3.1 Material impacts, risks and opportunities

Material environmental impacts relate mainly to energy consumption, associated air emissions, and waste generation from livestock farming and processing activities. In addition, governance-related topics, including business conduct and the protection of whistle-blowers, were identified as material. These governance topics reflect structural governance gaps and act as safeguards to prevent potential adverse impacts, rather than constituting direct environmental or social impacts.

Material risks include exposure to energy price volatility, environmental compliance obligations, and potential operational disruptions. Material opportunities relate to improved energy efficiency, increased use of renewable energy, waste and by-product valorisation, and the strengthening of governance arrangements to address identified risks.

1.4.3.2 Interaction with strategy, business model and decision-making

Material impacts and risks currently influence operational decision-making, particularly with respect to energy management, waste handling and regulatory compliance. During the reporting period, the undertaking did not have a formal sustainability strategy; sustainability-related considerations were addressed primarily through operational practices and compliance-driven measures. The undertaking plans to respond to

identified impacts, risks and opportunities through the development of a formal sustainability strategy, enhanced governance structures and targeted operational improvements from 2026 onwards.

1.4.3.3 Effects on people and the environment

Negative impacts primarily affect the environment, through energy use, associated emissions and waste generation from own operations. Positive environmental effects arise from waste and by-product valorisation, wastewater treatment and reuse, and on-site renewable energy generation. Governance-related material topics function as preventive safeguards to protect people from potential adverse impacts; no direct material impacts on people were identified.

1.4.3.4 Origin of impacts and involvement through activities and relationships

Material impacts originate mainly from the undertaking's core business model of livestock farming and processing, and are inherent to the nature of its operations rather than driven by a defined sustainability strategy. Impacts arise primarily from own operations, including farming, processing, energy use and waste management. Business relationships with suppliers, waste processors and recovery partners contribute indirectly to certain impacts.

1.4.3.5 Time horizons

Environmental impacts and risks are expected to occur mainly in the short to medium term, given their direct link to ongoing energy use, emissions and waste generation. Opportunities related to efficiency improvements and renewable energy use are expected to materialise over the medium to long term. Governance-related material topics represent ongoing structural risks and therefore apply continuously across all time horizons.

1.4.3.6 Financial effects

No material financial adjustments attributable solely to sustainability-related risks or opportunities were identified for the reporting period. Energy- and compliance-related costs are reflected within operating expenses. No significant risk of near-term material adjustment to asset or liability carrying amounts was identified. Over the medium to long term, sustainability-related risks may influence operating costs, particularly energy and

compliance costs, while opportunities related to efficiency improvements and renewable energy use may contribute to cost stabilisation. Quantification of anticipated financial effects will be assessed once the sustainability strategy is finalised.

1.4.3.7 Resilience and changes compared to prior periods

The undertaking's business model demonstrates operational resilience through established practices in energy use and waste management. Further resilience is expected to be strengthened through the planned development of a formal sustainability strategy and governance framework. As this is the first year of sustainability reporting, no comparison with prior reporting periods is available.

1.4.3.8 Coverage of disclosures

All identified material impacts, risks and opportunities are addressed through ESRS Disclosure Requirements. No additional entity-specific disclosures apply.

1.5 Impact, risk and opportunity management

1.5.1 Description of the process to identify and assess material impacts, risks and opportunities [ESRS 2 IRO-1]

1.5.1.1 DMA methodology

During the reporting period, the undertaking conducted its first structured double materiality assessment to identify and assess sustainability-related impacts, risks and opportunities. The assessment covered both impact materiality and financial materiality and focused primarily on the undertaking's own operations, while also considering relevant upstream and downstream value-chain relationships where the undertaking is directly connected to sustainability impacts.

The process involved internal stakeholders from key functions and was supported by external sustainability expertise. The results of the assessment form the basis for identifying material sustainability matters for reporting and for informing future governance, strategy and risk management processes.

The double materiality assessment was conducted in alignment with the ESRS principle of double materiality, considering both actual and potential impacts on people and the

environment (impact materiality) and risks and opportunities that may have financial effects on the undertaking (financial materiality).

The assessment was carried out in the specific context of the undertaking's operations and activities. Each identified impact, risk and opportunity (IRO) was linked to relevant business functions or operational areas, such as farming operations, processing activities, energy use, waste management and governance practices, to ensure relevance and specificity.

Internal stakeholders from key departments (including management, finance, operations, quality and maintenance) participated in the identification of IROs based on their operational knowledge. External sustainability consultants supported the design of the methodology and the interpretation of results.

A computational scoring model was applied to ensure a systematic and consistent evaluation:

- Negative impacts were assessed using the ESRS-prescribed severity dimensions of scale, scope and irremediability, which were combined into a severity score and multiplied by a likelihood score.
- Positive impacts were assessed using similar criteria focused on scale, scope and likelihood.
- Risks and opportunities with potential financial effects were assessed based on economic impact, market influence and investment and recovery capacity, aggregated into a magnitude score and combined with likelihood.

A two-stage threshold approach was used to determine materiality. In the first stage, IROs were flagged as potentially material based on predefined score combinations. In the second stage, a refined materiality threshold was calculated to confirm the final set of material IROs.

As this is the undertaking's first comprehensive double materiality assessment, formal monitoring mechanisms are still under development. The methodology and results provide a structured baseline that will be refined and integrated more fully into management and governance processes in future reporting periods.

2 ESRS E1 - Climate change

2.1 Governance

2.1.1 Integration of sustainability-related performance in incentive schemes [E1 GOV-3]

During the reporting period, the undertaking did not have incentive schemes or remuneration policies for members of the administrative, management or supervisory bodies that are linked specifically to climate-related performance.

Climate change mitigation or adaptation objectives, including energy use, emissions reduction or renewable energy deployment, are not currently incorporated into variable remuneration or performance evaluation frameworks. As such, no portion of remuneration is dependent on climate-related targets or outcomes.

The potential integration of climate-related performance into incentive schemes may be considered in future reporting periods, following the development of a formal sustainability and climate strategy and the establishment of measurable climate-related targets.

2.2 Strategy

2.2.1 Transition plan for climate change mitigation [E1-1]

The undertaking has not adopted a formal transition plan for climate change mitigation during the reporting period.

Climate-related actions implemented to date, such as on-site renewable energy generation through solar panels, use of biomass pellets for heating, energy efficiency measures and waste valorisation, have been driven primarily by operational efficiency, cost considerations and regulatory compliance rather than by a structured transition pathway aligned with specific climate scenarios or emission reduction trajectories.

The results of the double materiality assessment have highlighted climate change as a material topic. The undertaking therefore plans to consider the development of a formal transition plan as part of its broader sustainability strategy, which is expected to be advanced during 2026.

2.2.2 Material impacts, risks and opportunities and their interaction with strategy and business model [E1 SBM-3]

Material climate-related impacts identified relate primarily to energy consumption and greenhouse gas emissions from own operations. These impacts are directly linked to the undertaking's energy-intensive farming and processing activities.

Material climate-related risks include exposure to energy and fuel price volatility, potential regulatory changes related to emissions and energy use, and operational risks associated with energy supply and costs. Climate-related opportunities arise mainly from increased energy efficiency, expanded use of renewable energy, waste valorisation and circular economy practices that can reduce emissions and operating costs.

While climate-related impacts, risks and opportunities are not yet explicitly embedded in a formal climate strategy, they are increasingly influencing management decisions related to energy use, investment priorities and operational practices. These considerations are expected to play a more explicit role in strategic planning once the sustainability and climate strategy is formalised.

2.3 Impact, risk and opportunity management

2.3.1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities [E1 IRO-1]

Material climate-related impacts, risks and opportunities were identified and assessed through the undertaking's double materiality assessment process.

The assessment considered both actual and potential climate-related impacts on the environment and climate-related risks and opportunities with potential financial effects. The process focused primarily on own operations, particularly energy consumption, fuel use and emissions, while also considering relevant upstream and downstream activities where the undertaking is directly connected to climate-related impacts.

Climate-related IROs were assessed using the same structured scoring methodology applied across all sustainability topics, ensuring consistency and comparability. The outcomes of the assessment form the basis for identifying material climate-related matters for reporting and for informing future climate-related actions and strategy development.

2.3.2 Policies related to climate change mitigation and adaptation [E1-2]

The undertaking does not have a standalone climate change policy. Climate change mitigation and adaptation are addressed through the Environmental Management System and related operational procedures, which focus on energy management, emissions control, waste management and resource efficiency.

Responsibility for implementation rests with senior management, with operational responsibility delegated to relevant functions. The Environmental Management System is aligned with recognised environmental management standards and supports compliance with applicable environmental legislation.

The development of a dedicated climate policy may be considered in future reporting periods as part of the planned sustainability strategy.

2.3.3 Actions and resources in relation to climate change policies [E1-3]

The undertaking has implemented a range of actions that contribute to climate change mitigation. These include on-site renewable energy generation through solar panels, use of biomass pellets as an alternative heating source, energy efficiency measures, reuse of waste heat from rendering processes, and the valorisation of organic waste through external rendering and biogas facilities.

These actions apply across farming, processing and supporting operations and are embedded in day-to-day activities. They have already been implemented and are ongoing, with no defined end date.

The actions are preventive and mitigating in nature and are not designed to provide remedy for actual material climate-related harm. No cases of actual material climate-related impacts requiring remediation were identified during the reporting period.

Financial and other resources related to these actions are integrated into normal operational expenditure and capital investments. Capital and operating expenditures are not tracked separately for climate-related actions and are not disclosed as standalone line items in the financial statements. No additional future capital or operating expenditure has been formally earmarked specifically for climate-related actions at this stage.

2.4 Metrics and targets

2.4.1 Targets related to climate change mitigation and adaptation [E1-4]

During the reporting period, the undertaking did not set measurable, outcome-oriented targets related to climate change mitigation or adaptation.

Climate-related actions currently in place were implemented prior to the development of a formal sustainability or climate strategy and were driven by operational, regulatory and efficiency considerations rather than by defined targets. As such, no base year, quantitative indicators or target timelines have been established.

The undertaking intends to define measurable climate-related targets as part of its sustainability and climate strategy, which is expected to be developed during 2026. Until such targets are set, progress is monitored qualitatively through the continued operation of existing mitigation measures.

2.4.2 Energy consumption and mix [E1-5]

During the reporting period, the undertaking's total energy consumption (own operations) amounted to approximately 14,850 MWh, comprising electricity, fossil fuels and renewable fuels.

Electricity consumption and on-site generation

- Total electricity consumption: 5,140,000 kWh (5,140 MWh), comprising 4,223,000 kWh in processing/other facilities and 917,000 kWh at farms.
- Photovoltaic production (on-site): 1,820,000 kWh (1,820 MWh).
- Purchased electricity: 3,320,000 kWh (3,320 MWh) (i.e., total electricity consumption minus on-site PV generation).

Fossil energy consumption (fuel consumption from crude oil and petroleum products) Fossil fuel consumption during the reporting period included:

- Diesel/heating oil for farms: 120,000 litres
- Industrial diesel/heating oil: 134,000 litres
- Vehicle diesel (fleet): 320,000 litres
- Heavy fuel oil (mazout): 100,000 kg

The total diesel/heating oil consumed equals 574,000 litres (120,000 + 134,000 + 320,000). Based on standard net calorific values, total fossil fuel consumption corresponds to approximately 6,828 MWh for the reporting period.

Renewable energy consumption and renewable energy production

- Biomass pellets: 600 tonnes/year, corresponding to approximately 2,880 MWh (renewable fuel consumption).
- Renewable energy production: 1,820,000 kWh (1,820 MWh) produced through on-site photovoltaic installations.

Non-renewable energy production
The undertaking does not produce non-renewable energy (no electricity/heat produced from fossil sources or other non-renewable sources). Fossil fuels are consumed for operational energy needs but are not produced by the undertaking.

Other sources

- Coal and coal products: 0
- Natural gas: 0
- Nuclear sources: 0
- Other fossil sources: 0

Energy intensity – activities in high climate impact sectors
Assuming all revenue is generated from high climate impact sectors, the undertaking's energy intensity (total energy consumption per net revenue) is approximately 0.27 MWh per EUR million, calculated as 14,850 MWh / EUR 55 million.

2.4.3 Gross Scopes 1, 2, 3 and Total GHG emissions [E1-6]

2.4.3.1 Gross Scope 1 GHG emissions (including separate disclosure of biogenic CO_2)

Gross Scope 1 greenhouse gas emissions arise from direct fuel combustion in own operations, including diesel/heating oil (farms, industrial use and vehicle fleet) and heavy fuel oil (mazout). Biomass pellets are used for heating and result in biogenic CO_2 emissions, which are disclosed separately.

Based on the undertaking's fuel consumption for the reporting period, gross Scope 1 emissions amount to approximately 2,935 tCO_2e, of which approximately 1,098 tCO_2 relates to biogenic CO_2 from biomass pellet combustion.

2.4.3.2 Gross Scope 2 GHG emissions (location-based and market-based)

Purchased electricity (grid electricity) for the reporting period amounts to 3,320 MWh. Applying the Cyprus grid emission factor of 0.651 tCO_2 per MWh, the undertaking's gross Scope 2 GHG emissions amount to approximately 2,161 tCO_2e.

The undertaking does not use contractual instruments (e.g., Guarantees of Origin/RECs) and therefore market-based Scope 2 emissions are equal to location-based Scope 2 emissions (both ~2,161 tCO_2e).

2.4.3.3 Gross Scope 3 GHG emissions

Scope 3 greenhouse gas emissions have not been calculated for the reporting period. The undertaking intends to consider the development of a Scope 3 inventory in future reporting periods.

Total GHG emissions (Scopes 1 + 2)

Total gross GHG emissions for the reporting period (Scopes 1 and 2) amount to approximately 5,096 tCO_2e (i.e., 2,935 tCO_2e Scope 1 + 2,161 tCO_2e Scope 2), with biogenic CO_2 disclosed separately as noted above.

Contractual instruments and energy attribute claims (Scope 2)

- Percentage of contractual instruments (Scope 2): 0%
- Market-based Scope 2 linked to purchased electricity bundled with instruments: 0%
- Bundled instruments (e.g., GOs/RECs/PPAs): None
- Unbundled energy attribute claims: None
- Types of instruments used: None

Methodologies, assumptions and emission factors
Scope 1 emissions are based on fuel consumption data and standard emission factors. Scope 2 emissions are calculated using purchased electricity (MWh) and the Cyprus grid emission factor (0.651 tCO_2/MWh). Location-based and market-based methods are both applied; where no contractual instruments exist, market-based equals location-based.

2.4.4 GHG removals and GHG mitigation projects financed through carbon credits [E1-7]

The undertaking does not engage in greenhouse gas removals or climate mitigation projects financed through carbon credits.

No carbon credits were purchased, sold or used for offsetting emissions during the reporting period.

2.4.5 Internal carbon pricing [E1-8]

The undertaking does not apply internal carbon pricing mechanisms, such as shadow pricing or internal carbon fees, to support decision-making.

The introduction of internal carbon pricing may be considered in the future as part of the development of the sustainability and climate strategy.

2.4.6 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities [E1-9]

Material climate-related risks identified include exposure to energy and fuel price volatility and potential regulatory changes related to emissions and energy use. These risks may affect operating costs over the short to medium term.

Material climate-related opportunities relate primarily to increased energy efficiency, on-site renewable energy generation and waste valorisation, which may contribute to cost savings and improved operational resilience over the medium to long term.

At this stage, the undertaking has not quantified the anticipated financial effects of climate-related risks and opportunities. Quantification may be considered in future reporting periods as data availability, methodologies and strategic planning processes mature.

3 ESRS E2 - Pollution

3.1 Impact, risk and opportunity management

3.1.1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities [E2 IRO-1]

Material pollution-related impacts, risks and opportunities were identified and assessed through the undertaking's double materiality assessment process.

The assessment focused primarily on pollution arising from own operations, including emissions to air, water and soil, as well as waste generation and handling of by-products. Relevant upstream and downstream activities were considered where the undertaking is directly connected to pollution impacts, particularly through outsourced waste treatment, rendering and recycling activities.

Pollution-related impacts were assessed as part of the broader impact materiality analysis using the ESRS severity dimensions (scale, scope and irremediability) combined with likelihood. Risks and opportunities with potential financial effects related to pollution were assessed based on economic impact, regulatory exposure and operational implications.

The results of the assessment confirmed pollution as a material sustainability topic, primarily driven by waste generation, wastewater discharges and air emissions associated with energy use and processing activities. These results form the basis for the disclosures under ESRS E2.

3.1.2 Policies related to pollution [E2-1]

The undertaking manages pollution-related impacts through its Environmental Management System (EMS), which constitutes the primary policy framework addressing pollution prevention and control.

The EMS covers key areas including:

- management of emissions to air, water and soil;
- waste and by-product handling;
- wastewater treatment and discharge;
- compliance with environmental permits and applicable legislation.

The scope of the policy applies to all own operations, including farms, slaughterhouse and processing facilities. There are no material exclusions from the policy's scope.

Accountability for implementation rests with senior management, with operational responsibility delegated to relevant functions (e.g. operations, quality and maintenance).

The EMS aligns with recognised environmental management standards and regulatory requirements. Stakeholder interests, particularly those of regulators, employees and local communities, are considered through compliance obligations and operational controls.

The policy is communicated internally to employees involved in environmental management and is available to external stakeholders, such as regulators, upon request.

3.1.3 Actions and resources related to pollution [E2-2]

The undertaking has implemented a range of actions to prevent, reduce and control pollution, primarily within its own operations.

Key actions include:

- operation of a biological wastewater treatment station, treating approximately 200 m^3 (≈200 tonnes) of liquid waste annually, with treated water reused for irrigation of approximately 2,000 olive trees;
- rendering of slaughterhouse waste through licensed external facilities, converting organic waste into by-products used in pet food production;
- segregation and recycling of technical materials, including participation in authorised recycling schemes (e.g. Green Dot);
- reuse of waste heat (steam) from rendering processes to heat water used in cleaning operations, reducing additional energy demand;
- outsourcing of manure and animal remains to licensed biogas facilities, contributing indirectly to energy recovery and pollution reduction.

Solar panels are not pollution-mitigation actions per se, but they contribute indirectly to reduced air pollution by lowering reliance on fossil-fuel-based electricity.

These actions are ongoing and embedded in daily operations. Financial and other resources required to implement them are integrated into normal capital and operating expenditure and are not tracked separately for pollution-specific purposes.

3.2 Metrics and targets

3.2.1 Targets related to pollution [E2-3]

The undertaking has not set specific quantitative pollution-related targets for the reporting period.

Pollution management is addressed through operational controls, compliance with environmental permits and the implementation of preventive measures described above. The establishment of measurable pollution-related targets may be considered in future reporting periods as part of the development of the sustainability strategy.

3.2.2 Pollution of air, water and soil [E2-4]

Emissions to air arise primarily from fuel combustion associated with own operations, including diesel, heating oil and heavy fuel oil. Quantification of air pollutants is based on fuel consumption data and standard emission factors. A consolidated pollutant inventory is under development.

Emissions to water are managed through the on-site biological treatment station. Approximately 200 tonnes of liquid waste are treated annually, with treated effluent reused for irrigation. Discharges are monitored in accordance with the conditions of the undertaking's waste and discharge permits.

Emissions to soil are controlled through licensed waste handling and treatment processes. No direct uncontrolled discharges to soil were identified during the reporting period. Relevant information is documented in the annual waste compliance report submitted to the competent authorities.

3.2.3 Substances of concern and substances of very high concern [E2-5]

The undertaking does not intentionally use substances of very high concern (SVHCs) in its production processes. Where chemicals are used for cleaning, maintenance or processing, their use is managed in accordance with safety data sheets, applicable legislation and internal procedures.

No material risks related to substances of concern were identified through the double materiality assessment.

3.2.4 Anticipated financial effects from pollution-related impacts, risks and opportunities [E2-6]

Pollution-related risks identified relate mainly to regulatory compliance and potential increases in waste management or treatment costs. These risks are considered manageable within existing operational controls.

Pollution-related opportunities arise from continued waste valorisation, efficient wastewater treatment and reuse, and optimisation of resource use, which may contribute to cost containment and operational efficiency over time.

At this stage, the undertaking has not quantified the anticipated financial effects of pollution-related impacts, risks or opportunities.

4 ESRS E5 – Resource Use and Circular Economy

4.1 Impact, risk and opportunity management

4.1.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities [E5 IRO-1]

During the reporting period, Mintikkis Farm identified and assessed resource use and circular economy-related impacts, risks and opportunities as part of its first structured double materiality assessment carried out in line with ESRS requirements.

The assessment focused primarily on the undertaking's own operations, where resource use and circular economy considerations are most significant. Key areas assessed included energy and water use, waste and by-product generation, and the management and recovery routes applied, including recycling, rendering and external recovery partners. Relevant upstream and downstream value-chain relationships were considered where the undertaking is directly connected to resource flows.

Impacts, risks and opportunities were identified through internal workshops and management input from key operational functions, including production, maintenance, quality, environmental management and finance. These inputs were evaluated using the same structured scoring methodology applied across the double materiality assessment. Negative impacts were assessed based on severity (scale, scope and irremediability) and likelihood, while positive impacts and opportunities were assessed based on their contribution to resource efficiency, waste reduction and circular use of materials, as well as likelihood.

The assessment identified material circular economy-related topics primarily linked to resource inflows and waste generation, including the reuse and recovery of by-products through established operational practices. As this is the first reporting period, monitoring of these matters is currently embedded in day-to-day operations. The results provide a baseline for strengthening governance, data collection and performance monitoring related to resource use and circular economy in future reporting periods.

4.1.2 Policies related to resource use and circular economy [E5-1]

The undertaking manages impacts, risks and opportunities related to resource use and circular economy primarily through its Environmental Management System (EMS) and associated operational procedures.

The EMS addresses:

- efficient use of raw materials and energy;
- waste prevention and reduction;
- recycling and recovery of materials;
- management of by-products and waste streams;
- water use, treatment and reuse.

The policy applies across the undertaking's own operations, including farming, slaughterhouse and processing activities. There are no material exclusions from its scope.

Responsibility for implementation rests with senior management, with operational responsibilities delegated to relevant departments. The EMS aligns with applicable environmental legislation and recognised environmental management standards.

In setting and implementing the policy, the undertaking considers the interests of key stakeholders, including regulators, employees and local communities, primarily through compliance obligations and operational controls. The policy is communicated internally and is available to external stakeholders, such as regulators, upon request.

4.1.3 Actions and resources related to resource use and circular economy [E5-2]

The undertaking has implemented several actions that support circular economy principles and improved resource efficiency within its own operations.

Key actions include:

- Rendering of slaughterhouse waste through licensed external facilities, converting organic waste into by-products used in pet food production, thereby diverting waste from disposal;
- Outsourcing of manure and animal remains to licensed biogas facilities, supporting energy recovery and reducing environmental burden, although biogas is not supplied back to the undertaking;
- Operation of a biological wastewater treatment station, treating approximately 200 tonnes of liquid waste annually, with treated water reused for irrigation of approximately 2,000 olive trees;
- Reuse of waste heat (steam) from rendering processes to heat water used in cleaning operations, reducing additional energy demand;
- Recycling of technical materials, including packaging and equipment waste, through authorised recycling schemes such as Green Dot;
- Use of recycled content in part of the undertaking's packaging, although exact quantities are not currently quantified.

These actions apply primarily to the undertaking's own operations. Upstream and downstream relevance is limited to outsourced waste treatment and procurement choices that reduce material use or packaging.

Financial and other resources required to implement these actions are integrated into normal capital and operating expenditure. Capital and operating expenditures related specifically to circular economy actions are not tracked separately.

4.2 Metrics and targets

4.2.1 Targets related to resource use and circular economy [E5-3]

The undertaking has not set specific quantitative targets related to resource use or circular economy for the reporting period.

Circular economy practices are currently driven by operational considerations, regulatory compliance and efficiency objectives rather than by defined targets. The development of measurable targets may be considered in future reporting periods as part of the sustainability strategy.

4.2.2 Resource inflows [E5-4]

Resource inflows to the undertaking's operations include:

- raw materials and inputs required for poultry farming and processing;
- packaging materials, part of which incorporate recycled content;
- water, used for production, cleaning and farming activities;
- energy inputs, including electricity, fossil fuels and biomass pellets;
- property, plant and equipment, including processing machinery, photovoltaic installations and wastewater treatment infrastructure.

The undertaking does not use critical raw materials or rare earth elements in its core operations.

4.2.3 Resource outflows [E5-5]

Resource outflows from the undertaking's operations primarily consist of:

- finished poultry products sold to customers;

- by-products, including slaughterhouse waste and blood, which are sent to licensed external partners for rendering or further processing;
- waste streams, including solid waste, liquid waste and recyclable materials.

During the reporting period, total waste generated amounted to approximately 3,100 tonnes, comprising:

- approximately 2,500 tonnes of solid waste, processed partly on-site and partly by external licensed providers;
- approximately 400 tonnes of blood, transferred to external licensed partners;
- approximately 200 tonnes of liquid waste, treated on-site in the biological treatment station.

The majority of organic waste and by-products are diverted from disposal through rendering, biogas production or treatment and reuse, supporting circular resource flows.

4.2.4 Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities [E5-6]

Risks related to resource use and circular economy primarily concern potential increases in waste treatment, disposal and compliance costs. These risks are currently managed through existing operational controls and outsourcing arrangements.

Opportunities arise from continued waste valorisation, efficient water use and reuse, recycling practices and improved resource efficiency, which may contribute to cost containment and operational resilience over the medium to long term.

At this stage, the undertaking has not quantified the anticipated financial effects of resource use and circular economy-related impacts, risks or opportunities.

5 ESRS G1 - Business Conduct

5.1 Governance

5.1.1 The role of the administrative, supervisory and management bodies [G1 GOV-1]

The administrative and management body holds overall responsibility for oversight of business conduct and corporate culture. There is no separate supervisory body.

During the reporting period, responsibility for business conduct matters was exercised as part of general governance and operational oversight rather than through dedicated business conduct or ethics governance structures. The Board and senior management oversee compliance with applicable laws and regulations and address conduct-related matters on an ad hoc basis as they arise.

Business conduct and corporate culture were identified as material topics through the double materiality assessment, particularly in relation to the absence of formalised policies and procedures. As a result, the undertaking has recognised the need to strengthen governance arrangements for business conduct, including clearer allocation of responsibilities and formalisation of relevant policies.

The development of structured governance arrangements for business conduct, including formal policies and procedures, is planned as part of the undertaking's sustainability strategy and governance framework, with implementation targeted for 2026.

5.2 Impact, risk and opportunity management

5.2.1 Description of the processes to identify and assess material impacts, risks and opportunities [ESRS 2 IRO-1]

Material impacts, risks and opportunities related to business conduct were identified and assessed through the undertaking's double materiality assessment process.

The assessment considered risks related to the absence of formal policies and procedures on business conduct, including whistleblower protection and corporate culture, as well as potential impacts on employees and other stakeholders arising from inadequate governance arrangements. These were assessed as governance-related impacts with potential implications for people, organisational integrity and regulatory compliance.

The assessment confirmed business conduct, including the protection of whistleblowers, as a material sustainability matter. The results highlight the need to formalise policies, reporting mechanisms and controls to mitigate governance-related risks and strengthen corporate culture.

5.2.2 Business conduct policies and corporate culture [G1-1]

The undertaking does not currently have formal, standalone policies related to business conduct, anti-corruption, anti-bribery or whistleblower protection.

The absence of such policies reflects the undertaking's historical reliance on informal management practices and the fact that no significant business conduct incidents have been identified to date. However, the double materiality assessment and the broader sustainability strategy development process have highlighted the importance of adopting a more proactive and structured approach to business conduct.

The undertaking therefore plans to:

- develop and adopt formal business conduct and whistleblower protection policies; and
- implement related procedures and communication mechanisms.

These policies are scheduled to be developed and implemented by 2026.

In the absence of formal policies, corporate culture is currently shaped through day-to-day management practices, leadership behaviour, compliance with applicable laws and regulations, and expectations communicated informally to employees. While this approach has supported operational continuity, it lacks formal documentation, training and reporting mechanisms.

The establishment of formal business conduct policies is expected to strengthen corporate culture, clarify expectations for employees and management, and improve the undertaking's ability to identify, prevent and address potential misconduct.

6 Our Commitment to the United Nations Sustainable Development Goals (SDGs)

A. Mintikkis Farm recognises the United Nations Sustainable Development Goals (SDGs) as a globally recognised framework for advancing sustainable development across environmental, social and governance dimensions. The undertaking's engagement with the SDGs is informed by its existing operational practices, the outcomes of the sustainability gap analysis, and the formalisation of policies and procedures currently underway as part of its sustainability and EcoVadis preparedness programme.

The SDGs considered most relevant to A. Mintikkis Farm reflect areas where practices are already in place, as well as areas where further actions and improvements have been identified through internal assessments and planned documentation enhancements.

SDG 3 – Good Health and Well-being

The undertaking supports SDG 3 through comprehensive occupational health and safety practices, including formal health and safety policies, systematic risk assessments, emergency preparedness plans, accident and incident monitoring, internal audits, and extensive recurring health and safety training across all operational areas. As part of the ongoing formalisation of its sustainability framework, A. Mintikkis Farm is further strengthening health and safety procedures, documentation and training records to support continuous improvement in employee well-being.

SDG 4 – Quality Education

A. Mintikkis Farm contributes to SDG 4 through structured induction programmes and a detailed annual training plan covering health and safety, food safety, hygiene, animal welfare, operational procedures and equipment use. While training activities are already extensive, the undertaking has identified the need to further formalise training objectives, documentation and links to skills development and career progression through the development of consolidated training and career development procedures.

SDG 5 – Gender Equality 

The undertaking is committed to equal treatment and non-discrimination in the workplace. Existing practices related to fair employment, health and safety, and access to training support SDG 5. Further actions have been identified to strengthen the formalisation of equal opportunity, anti-discrimination and harassment prevention policies and procedures, including clearer documentation and grievance mechanisms as part of the Employee Handbook and related procedures.

SDG 6 – Clean Water and Sanitation 

A. Mintikkis Farm supports SDG 6 through the operation of an on-site biological wastewater treatment station, ensuring compliant treatment of liquid waste and the controlled reuse of treated water for irrigation purposes. Water management practices, monitoring and regulatory compliance are embedded within the environmental management framework, with further improvements planned through the formalisation of environmental procedures and performance monitoring.

SDG 7 – Affordable and Clean Energy 

The undertaking contributes to SDG 7 through the use of on-site renewable energy generation via photovoltaic installations, the use of biomass pellets for heating, and the implementation of energy efficiency measures across its farming and processing operations. Energy management has been identified as a key environmental topic, with objectives for improved monitoring and optimisation reflected in the environmental gap analysis.

SDG 8 – Decent Work and Economic Growth 

A. Mintikkis Farm contributes to SDG 8 through the provision of stable employment, compliance with applicable labour legislation, extensive health and safety systems, and ongoing investment in workforce training and skills development. The undertaking is in the process of further formalising labour, working conditions and career development policies and procedures to strengthen transparency, consistency and employee development over time.

SDG 12 – Responsible Consumption and Production

Operational practices support SDG 12 through waste prevention, segregation and recovery, rendering and appropriate management of organic by-products, participation in authorised recycling schemes, and the application of circular economy principles within own operations. These practices are supported by the environmental management system in place, with additional actions identified to further standardise procedures and monitoring related to resource use and waste management.

SDG 13 – Climate Action

A. Mintikkis Farm contributes to SDG 13 through energy efficiency measures, renewable energy use and waste management practices that indirectly reduce greenhouse gas emissions. Climate change has been identified as a relevant environmental topic, and further actions related to climate risk awareness, energy optimisation and performance monitoring have been identified through the environmental gap analysis.

SDG 15 – Life on Land

Given the nature of its agricultural operations, the undertaking recognises its interaction with land and natural ecosystems. Existing environmental management practices contribute to the prevention of pollution and the responsible management of land-related impacts. Further assessment and improvement actions related to biodiversity and ecosystem considerations have been identified as part of the broader environmental management enhancement process.

SDG 16 – Peace, Justice and Strong Institutions

The undertaking recognises the importance of ethical conduct, transparency and accountability in business operations. Existing governance practices and codes of conduct support responsible business behaviour, while the gap analysis has identified the need for further formalisation of business conduct, ethics and whistleblowing mechanisms. These elements are being addressed through the development of enhanced governance policies and procedures.

Appendix Disclosure requirements in ESRS covered by the undertaking's sustainability statement [ESRS 2 IRO-2]

ESRS 2 General Disclosures		Section
BP-1	General basis for preparation of the sustainability statement	1.1
BP-2	Disclosures in relation to specific circumstances	1.2
GOV-1	The role of the administrative, management and supervisory bodies	1.3.1
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.3.2
GOV-3	Integration of sustainability-related performance in incentive schemes	1.3.3
GOV-4	Statement on sustainability due diligence	1.3.4
GOV-5	Risk management and internal controls over sustainability reporting	1.3.5
SBM-1	Strategy, business model and value chain	1.4.1
SBM-2	Interests and views of stakeholders	1.4.2
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.4.3
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	1.5.1
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	Appendix
MDR-P	Policies adopted to manage material sustainability matters	Per topic
MDR-A	Actions and resources in relation to material sustainability matters	Per topic
MDR-M	Metrics in relation to material sustainability matters	Per topic
MDR-T	Tracking effectiveness of policies and actions through targets	Per topic

E1 Climate change		Section
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	2.1.1
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	2.2.2
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.3.1
E1-1	Transition plan for climate change mitigation	2.2.1
E1-2	Policies related to climate change mitigation and adaptation	2.3.2
E1-3	Actions and resources in relation to climate change policies	2.3.3
E1-4	Targets related to climate change mitigation and adaptation	2.4.1
E1-5	Energy consumption and mix	2.4.2
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	2.4.3
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	2.4.4
E1-8	Internal carbon pricing	2.4.5
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	2.4.6

E2 Pollution		Section
E2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	3.1.1
E2-1	Policies related to pollution	3.1.2
E2-2	Actions and resources related to pollution	3.1.3
E2-3	Targets related to pollution	3.2.1
E2-4	Pollution of air, water and soil	3.2.2
E2-5	Substances of concern and substances of very high concern	3.2.3
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	3.2.4

E5 Resource Use and Circular Economy		Section
E5 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	4.1.1
E5-1	Policies related to resource use and circular economy	4.1.2
E5-2	Actions and resources related to resource use and circular economy	4.1.3
E5-3	Targets related to resource use and circular economy	4.2.1
E5-4	Pollution of air, water and soil	4.2.2
E5-5	Substances of concern and substances of very high concern	4.2.3
E5-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	4.2.4

G1 Business Conduct		Section
G1 GOV-1	The role of the administrative, supervisory and management bodies	5.1.1
G1 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	5.2.1
G1-1	Policies related to resource use and circular economy	5.2.2
G1-2	Actions and resources related to resource use and circular economy	Non-Material
G1-3	Targets related to resource use and circular economy	Non-Material
G1-4	Pollution of air, water and soil	Non-Material
G1-5	Substances of concern and substances of very high concern	Non-Material
G1-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	Non-Material