



BITÉ Group Sustainability Statement for 2024

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Group

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BITĖ Group Sustainability Statement for 2024

BITĖ Group is a leading telecommunications and media group in Lithuania, Latvia and Estonia which makes a significant economic and social contribution across all three countries. Our operations and processes are geared towards advancing digitalisation as an important context for innovation, as well as to creating a more sustainable environment and society. We know that smart solutions make daily life easier. Our aim is to ensure that such solutions are so user-friendly that they become a part of daily life. Alongside connectivity services, our media operations under the All Media Group umbrella play a vital role in informing the public, shaping discourse, and promoting positive social and environmental change. Taken together, we believe that these elements of a technologically effective society benefit everyone by increasing access to education, healthcare, and reliable information. Smart digital solutions, and the content that brings them to life, can give a significant boost to economic growth and make the best possible use of scarce resources. Above all, digital access strengthens people's fundamental human rights like freedom of speech and the right to personal development.



Pranas Kuisys,
CEO of BITÉ Group

We are pleased to present the Group's Sustainability Statement for 2024.

In 2024 we placed growing importance on embedding ESG considerations into the core of our operations, ensuring they are reflected in our decision-making and reporting processes under the oversight and accountability of our audit committee and supervisory council. As a signatory of the UN Global Compact, we are committed to integrating its principles on human rights, labour, the environment and anti-corruption into our strategy, culture and daily activities. We have adopted a sustainability policy for the Group, reassessed climate impact on our operations and developed a transition plan to reach net-zero emissions by 2050. We remain dedicated to transparent communication of our ESG performance, and it is in line with this commitment that we present this report, which complies with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This report offers a detailed and transparent account of our sustainability-related actions, progress and ongoing initiatives, providing stakeholders with a clear view of our responsible approach. At the heart of our mission is the goal of delivering fast and reliable access to information, knowledge and entertainment—services that form a vital part of modern infrastructure and support many of the United Nations' Sustainable Development Goals.

In 2024 we concentrated on key ESG elements and related KPIs to enhance our current practices and to meet and surpass the targets set out in the sustainability statement for 2023:

Environmental targets

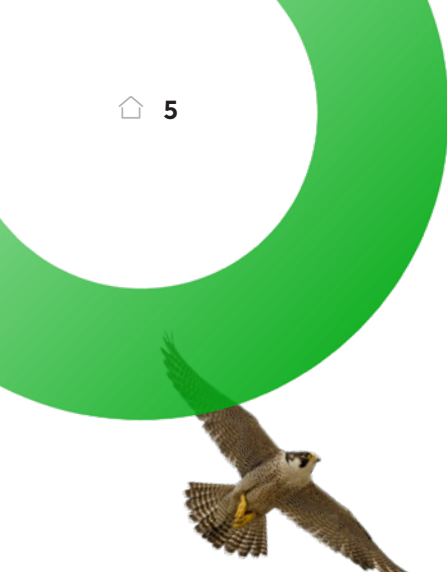
Net-zero targets validated by the SBTi

In keeping with the goals of the Paris Agreement, we have committed to the Science Based Targets initiative (SBTi) and established ambitious greenhouse gas (GHG) emission reduction targets in line with a 1.5°C trajectory. To support environmental sustainability across our operations, we are working actively to minimise our environmental impact. Our decarbonisation efforts are progressing ahead of schedule, with substantial reductions in Scope 1 and 2 emissions achieved through a combination of renewable energy sourcing and energy efficiency improvements. In 2024, we recorded a 40% absolute reduction in Scope 1 and 2 GHG emissions compared to our 2020 baseline, surpassing the required annual reduction pace. In addition to reducing operational emissions, we also reached our target of reducing Scope 3 GHG emission intensity by 32% from the 2020 baseline in the committed categories. This has been

made possible by strong engagement with key suppliers in high-impact areas such as network modernisation, convergence, and the rollout of next-generation technologies. Building on this momentum, we deepened our long-term climate ambition by committing to the SBTi Net-Zero Standard. At the time of this statement, we are pleased to confirm that SBTi has officially validated our enhanced near-term and net-zero targets, marking a significant milestone in our sustainability journey.

Driving circularity by scaling device rental

BITÉ Group is advancing sustainable consumption by expanding its offerings of refurbished devices, device-as-a-service models and device rental services. These initiatives promote longer product lifecycles and reduce electronic waste. The group has strategically invested in scaling its rental services, acquiring devices which are rented out to customers without transferring ownership. Upon contract termination, customers return the equipment, which is securely wiped of all data and refurbished for reuse. This model supports circularity while providing customers with continued access to high-quality digital services. The target set was a tenfold increase in turnover from device rental. Scaling the rental of devices to our subscribers enables us to contribute to a more



sustainable world with a circular business model. This helps us meet circular economy principles by minimising the negative environmental impact from electronic devices. As the initial target is expected to be surpassed already in 2025, the new target is to grow rental service revenue approximately 25 times by 2026 from 2023 level.

A-listed in the CDP's Supplier Engagement Assessment

We are pleased to report that our group was included on the A-list in the Carbon Disclosure Project's 2024 Supplier Engagement Assessment (SEA), reflecting the progress we have made in strengthening supplier engagement and sustainability performance. We also acknowledge the critical role of responsible procurement and effective supply chain management in supporting our broader ESG objectives. We aim to work with suppliers who demonstrate strong economic, environmental and social responsibility and who actively contribute to sustainable development. Our Supplier Code of Conduct outlines the standards we expect all suppliers to uphold, including commitment to reducing greenhouse gas emissions within our supply chain. We remain dedicated to ensuring that our suppliers comply with these principles and operate in alignment with our sustainability goals.

Social responsibility targets

Employee engagement growth

In 2024, employee engagement rose to exceptionally strong levels across our group.

Continuing increases in engagement scores at the group's companies in Lithuania, Latvia and Estonia placed us well above national and industry benchmarks. These results reflect our ongoing efforts to create a workplace where people feel motivated, valued and proud to contribute. In 2024, the group earned several prestigious international recognitions that reflect the strength of our culture and our people-first approach. We were named CV-Online 2024 Employer of the Year in Lithuania, received silver medals at the HR Brilliance Awards in London for diversity, inclusion, and innovative campaigns, and won for Best Reward Strategy at The Rewards 2024. These achievements show that our efforts to support, empower and inspire employees are being noticed and celebrated globally. We are determined to continue investing in the physical and emotional health and the growth of our employees and to make great efforts to further develop our inspiring internal culture.

Customer welfare

The group has incorporated a Net Promoter Score (NPS) focus into its strategy and has assigned resources and priorities for NPS-focused tasks. NPS tracking makes it possible to assess the effectiveness of actions taken to nurture customer experience. Although the consolidated NPS score did not reach the target, we ended 2024 with strong confidence that we are on the right path. In the fourth quarter of the year, the NPS for Lithuanian residents increased by 4 points. This signals growing customer trust in our services and, most importantly, greater willingness to

recommend us to others. In fact, we were the only player in the market to achieve growth during this period, which inspires and motivates us to continue raising the bar.

Strengthening communities through social responsibility

In 2024, the group continued its long-term focus on helping people with disabilities and stressing not their weaknesses but their strengths. As patrons of the Lithuanian and Latvian Paralympic Committees, we have allocated significant funds to support Paralympic athletes, marking a strong commitment to social responsibility through both awareness-raising and financial support initiatives. This partnership aims to highlight the achievements and resilience of Paralympic athletes, presenting them as inspirational role models and promoting greater social inclusion of individuals with disabilities. In the context of this collaboration, the group launched a documentary series titled "Paralympian Stories" showcasing the strength and determination of para-athletes and encouraging broader societal recognition and engagement with disability sports. Paralympians are also featured in mainstream media content and national events, reinforcing their visibility and impact. We have made financial contributions not only to the Committees but also to targeted initiatives such as the Coach Academy for Paralympians, which supports the training of professional coaches and expands access to para-sports. In 2024, our commitment to promoting inclusion through sport earned us two important recognitions.

Comments by the CEO of BITÉ Group

At the Password Awards, we were honoured for the most effective brand awareness campaign for our creative take on Paralympic sports, while at the Lithuanian Sports Awards, we were named Sports Sponsor of the Year for our contribution to the development of Paralympic sports and the inclusion of people with disabilities. These achievements reflect our belief in the power of sport to inspire change and bring people together.

Beyond financial support, the group is actively adapting its digital and physical environments to be more accessible, aiming to lead by example and empower other businesses to follow suit. The decision to support people with disabilities is rooted in a desire to address long-standing gaps in social support and to create meaningful, lasting change. The initiative also strengthens our internal culture, motivating employees by giving them a sense of purpose, encouraging participation in socially relevant efforts, and enhancing collaboration, creativity and innovation. Social responsibility is not viewed here as a separate activity but as an integral element of long-term business development and impact.

Governance targets

Fostering trust through transparency

We strive to operate with honesty, openness, and respect across all areas of our business in order to safeguard our reputation and uphold the value of our brands. Central to this commitment is transparency, which we promote through the implementation of a comprehensive transparency policy applied throughout the group. By embedding these principles in our operations, we aim to contribute meaningfully to societal progress and demonstrate strong corporate citizenship in everything we do.

Zero-tolerance for corruption

To strengthen transparency and accountability, we have established a fully anonymous whistleblowing programme, easily accessible through our corporate websites. This includes a dedicated hotline available to employees, customers, and business partners for reporting any suspected breaches of our Code of Conduct, whether within the group or externally. As a signatory of the UN Global Compact, BITÉ Group upholds the principles of the United Nations Convention Against Corruption. To date, no incidents of non-compliance have been recorded, and the group remains firmly committed to maintaining its zero-tolerance stance on corruption.



Figure 1. Key achievements



BITÉ Group closely follows the development of sustainability regulations. To improve EU competitiveness, the EU Omnibus Package proposed substantive changes to the [Corporate Sustainability Reporting Directive \(CSRD\)](#) and the EU Taxonomy Regulation 2020/852. In an effort to provide clarity to affected entities, the European Council (EC) has accelerated the approval process for the portion of the Omnibus impacting the reporting timeline - referred to as the 'stop-the-clock' directive. To enter into force, the draft law now requires formal transposition by each member state. The stop-the-clock proposal postpones the CSRD requirements for BITÉ Group by two years - from fiscal year 2025 to 2027. In preparation for mandatory CSRD reporting, we have made substantial efforts to meet CSRD requirements and already last year published a sustainability statement in accordance with ESRS. Realising the importance of unifying reporting standards in the transition to a sustainable EU economy, this year BITÉ Group again took a **voluntary** decision to issue this sustainability statement for the year 2024 in accordance with ESRS requirements. The ESRS cover the full range of environmental, social and governance issues, including climate change and human rights – i.e., the information investors need to understand the sustainability impact of the companies in which they invest. International investors from outside the EU will find a very high degree of interoperability with global standards like those of the [Global Reporting Initiative \(GRI\)](#) and the [International Sustainability Standards Board \(ISSB\)](#). The structure of the sustainability statement and relation to ESRS are depicted in [Table 1](#).

Table 1. Structure of the sustainability statement and relation to ESRS

Main parts of the statement	ESRS codification	Title
General information	ESRS 2	General disclosures
Environment	Not applicable	Taxonomy (Disclosures pursuant to Article 8 of Regulation (EU) 2020/852)
	ESRS E1	E1 Climate change
	ESRS E2	E2 Pollution
	ESRS E3	E3 Water and marine resources
	ESRS E4	E4 Biodiversity and ecosystems
	ESRS E5	E5 Resource use and circular economy
Social	ESRS S1	S1 Own workforce
	ESRS S2	S2 Workers in the value chain
	ESRS S3	S3 Affected communities
	ESRS S4	S4 Consumers and end-users
Governance	ESRS G1	G1 Business conduct

This report offers a thorough overview of BITÉ Group's activities and their impact on the environment, communities, customers and employees. It also explores how we address the challenges posed by climate-related risks and highlights the measures we are implementing to enhance our ESG and sustainability practices. The reporting period is the calendar year 2024. The report is based on annual statistics and actual data for 2024. Previous figures have been included to help assess progress to the current indicators for 2024. The report is also published online at https://www.bitegroup.net/sustainable-business/esg-sustainability_report.

General Information



1. Basis for preparation

BP-1 – General basis for preparation of sustainability statements

BITÉ Group is the operating name for a group of entities in the Baltic countries of **Lithuania, Latvia, and Estonia**. The parent company which owns and controls BITÉ Group is PLT VII International S.à r.l., with PLT VII Finance S.à r.l. as the consolidated group parenting entity, both based in **Luxembourg** in the EU. The **headquarters** of BITÉ Group is in **Vilnius, Lithuania, also in the EU**.

BITÉ Group combines technologies to provide connectivity and entertainment services for individuals and businesses. We offer a one-stop solution for all connectivity and entertainment needs. In past years, the group has successfully consolidated a variety of companies in the fixed broadband, media, and ICT markets. This includes TV3 Group, our leading media arm operating across Lithuania, Latvia and Estonia, which plays an increasingly important role in supporting the group's sustainability goals through awareness-building, inclusive programming, and responsible content practices. The sustainability statement covers all entities controlled by the parent company in Luxembourg, including PLT VII International S.à r.l., with PLT VII Finance S.à r.l. as the consolidated group parenting entity, telco companies in Lithuania and Latvia fully controlled by BITÉ Group through equity stakes, media companies in Lithuania, Latvia and Estonia fully controlled by All Media Group through equity stakes, and Teletower in Lithuania and Latvia. A structure chart of the entities covered by this sustainability statement is presented in **Figure 2**.

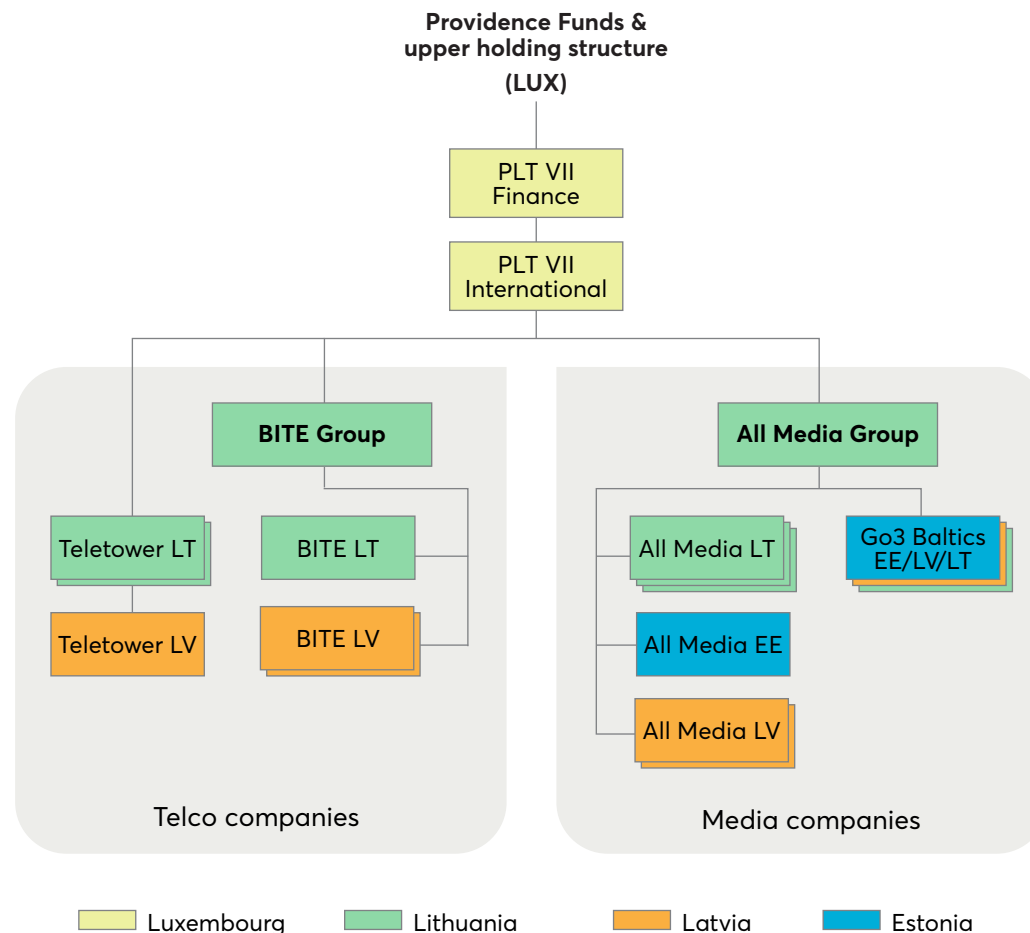


Figure 2. Structure chart of BITÉ Group's entities covered by the sustainability statement.

The sustainability statement covers the consolidated group parenting entities PLT VII International S.à r.l., with PLT VII Finance S.à r.l., and the entities in the Baltic countries of Lithuania, Latvia and Estonia, including BITE Group, All Media Group and their subsidiaries, which operate in the mobile, pay TV, fixed broadband, media and content sectors.

The **sustainability statement covers the upstream and downstream value chain** of BITE Group suppliers and partners in the following aspects:

- Our **Supplier Code of Conduct** was developed to ensure that suppliers adhere to environmental and social standards, such as respecting labour rights and reducing carbon emissions.
- During 2024, we engaged with the suppliers in our **upstream value chain** in the following areas:
 - Measuring and reducing environmental impact together with key suppliers in the most emissions-intensive capital goods areas.
 - Increasing the share of renewable energy from vendors in the most energy-intensive area of our operations, sourcing energy for the telecommunication network, where direct power purchase agreements (PPAs) for renewable energy are not available.
 - Converging the backbone for our mobile, ICT and fixed networks, using mobile backhaul for ICT services and using telco data centres to host content delivery from media companies.
 - Unifying enterprise resource planning (ERP) systems and cyber security solutions, sharing IT and telco equipment across different

companies, and utilising the same vendors on the basis of the same **Supplier Code of Conduct** principles.

- In our **downstream value chain** – the distribution and consumption of our key services – the following initiatives were taken to increase sustainability:
 - Converging networks and systems for service delivery to our customers with continuous performance optimisation, and fully migrating customers from acquired companies into the group's telco IT ecosystem.
 - Scaling device rental to enable our subscribers to contribute to a more sustainable world in line with circular economy principles for minimising the negative environmental impact from electronic devices.
 - Leading the provision of ICT services – a key enabler for sustained climate protection. The environmentally friendly ICT solutions we offer our customers and business partners are gaining increasing momentum in the fight against climate change across all industrial sectors. Through dematerialisation, ICT is making further emission reductions possible.
 - BITE Group's **Transparency Policy** guides communication about possible misconduct. Any customer or partner can report incidents via a completely anonymous **whistleblowing system** that is easily accessible on our corporate websites in all the Baltic countries.

We are pleased to announce that BITE Group was included on the **A-list** of the CDP's (Carbons Disclosure Project) Supplier Engagement Assessment (SEA) for the 2024.

BITE Group's **materiality assessment** of impacts, risks and opportunities covers the entire upstream and downstream value chain. In 2024, the group set a robust emissions reduction target meeting the **SBTi Net-Zero Standard**. BITE Group's greenhouse gas (GHG) emissions profile is dominated by Scope 3 emissions, reflecting the telecom sector's typical emissions pattern. Thus, reaching the **net-zero target** will entail coordinated action throughout value chains to promote all mitigation options, including demand management, energy and materials efficiency, circular material flows, abatement technologies and transformational changes in production processes. The **net-zero commitment** requires the group to consider all risks and opportunities in the value chain to reach the target by 2050.

Progressing towards net zero would not be possible without optimising our downstream value chain and changing the behaviour of our customers. Our services help our customers and society act efficiently and reduce their environmental impact. Positive impacts from products with sustainability characteristics constitute material financial opportunities and are incorporated into our strategy.

In evaluating the material impacts on the communities where we operate, we have noted the need to strengthen corporate social responsibility and help the most vulnerable members of society. BITE Group's CSR strategy focuses on increasing the inclusion of people with disabilities in social life, the labour market, society, and especially in professional and leisure sports. In short, the goal is to make their lives a little bit easier.

General Information

BITĒ Group is committed to acting responsibly and transparently. Anyone – employees, workers in the value chain, suppliers, partners and customers – can flag failures to uphold the core values incorporated in the [BITĒ Code of Conduct](#) through a completely anonymous [whistleblowing system](#). Our materiality assessment of governance related topics highlights the need to continually enhance the accessibility of our transparency channels and ensure compliance with the [European Union Directive for the Protection of Persons Reporting on Breaches of Union Law](#), otherwise known as the EU Whistleblower Directive.

BITĒ Group **policies** such as the [BITĒ Code of Conduct](#), the [Supplier Code of Conduct](#), and the [Transparency Policy](#) extend to our value chain. **Actions and targets** such as the [Business Ambition for 1.5 °C](#) and a [net-zero commitment](#) require us to engage all of those in the value chain.

BITĒ Group includes upstream and downstream value-chain data when disclosing metrics in these sections of the sustainability statement:

- **E1 Climate change** – The updated and validated near term [science-based target](#) for Scope 3 GHG emissions includes a 75% reduction of emissions from our value chain per gigabyte of data provided by 2030 in the following categories: purchased goods and services, capital goods and the use of sold products.
- **E5 Resource use and circular economy** – Device rental key performance indicators (KPIs) related to our downstream value chain.
- **S1 Own workforce** – Employee engagement level in BITĒ Group companies kept at no lower than 70%.

- **S2 Workers in the value chain** – Inclusion of the [Supplier Code of Conduct](#), in agreements and the purchase process; assessment of suppliers from risky countries.
- **S3 Affected communities** – Commitment to invest 1.5 million euros in projects to promote inclusion of people with disabilities.
- **S4 Consumers and end-users** – A net promoters score (NPS) for BITĒ Group customers of no less than 20%.
- **G1 Business conduct** – Zero tolerance for corruption: maintain the current level of 0 corruption cases.

BP-2 – Disclosures in relation to specific circumstances

BITĒ Group's companies follow standards approved by the European Standardization System. SIA Bite Latvija's operations are certified for the ISO9001 quality management standard. SIA Bite Latvija, SIA Teletower, UAB Bite Lietuva and UAB Teletower have earned ISO14001 certification for environmental management systems and ISO50001 certification for efficient energy management. UAB Bite Lietuva has obtained certification under international standard ISO 27017 – a code of practice for information security controls specifically for cloud services. SIA Bite Latvija and UAB Bite Lietuva both are certified under the ISO27001 standard for information security, cybersecurity and privacy protection.

Cybersecurity involves protecting network and information systems (NIS). [NIS2 Directive \(Directive \(EU\) 2022/2555\)](#) is a unified legal framework to uphold cybersecurity in 18 critical sectors across the EU. EU Member States were

obliged to transpose NIS2 into national law by 17 October 2024, meaning that from that date its provisions became fully enforceable at the national level. Both UAB Bite Lietuva and SIA Bite Latvija were recognised as critical infrastructure providers. Under the NIS2 Directive, those BITĒ Group companies must implement robust cybersecurity and risk management measures to ensure the security and resilience of the network and information systems. In 2024 a significant effort was launched at BITĒ Group to enhance our cybersecurity capabilities and meet NIS2 requirements. This includes preventing, detecting, and responding to incidents, ensuring business continuity, and managing supply chain risks. It is also required to report significant incidents promptly, ensure governance and accountability at the management level, and conduct regular security testing and audits. Additionally, BITĒ Group must cooperate with national and EU authorities, share threat intelligence, and manage third-party risks effectively.

Value chain estimation

BITĒ Group believes that the largest risk of inaccuracy in estimation results relates to Scope 3 GHG emissions due to difficulties obtaining upstream and downstream value chain emissions data, and the timing of the availability of such data where it can be obtained directly from members of the value chain. In 2024, the group recalculated its emissions inventory using [Sustainalyse](#) carbon accounting software, applying updated emission factors and aligning fully with the GHG Protocol and ESRS E1 reporting standards.

GHG inventory methodology and data sources are explicitly explained in the transition plan. The recalculated baseline was submitted for the revision of targets to the Science Based Targets initiative (SBTi). At the time of issuing this sustainability statement, SBTi Services had already confirmed that the science-based greenhouse gas emissions reductions targets submitted by BITÉ Group conform to the SBTi Corporate Net Zero Standards and Guidance.

2. Governance

GOV-1 The role of the administrative, management and supervisory bodies

The Senior Management Team at BITÉ Group has full oversight of ESG-related risks and opportunities. The team's primary role is to develop, approve and update the organisation's purpose, value and mission statements, strategies, policies, and goals related to sustainable development. It is the responsibility of the Senior Management Team, the Audit Committee and the Supervisory Council which oversees the organisation's due diligence and other processes to identify and manage the group's impacts on the economy, the environment and people. The Senior Management Team engages with and receives regular feedback from key stakeholders – customers, employees, suppliers, governments, society, and investors. The primary role of the governance bodies is to review the effectiveness of the group's processes on a regular basis. **Figure 3** depicts the BITÉ Group's organisation of governance with regard to sustainability matters.

General Information

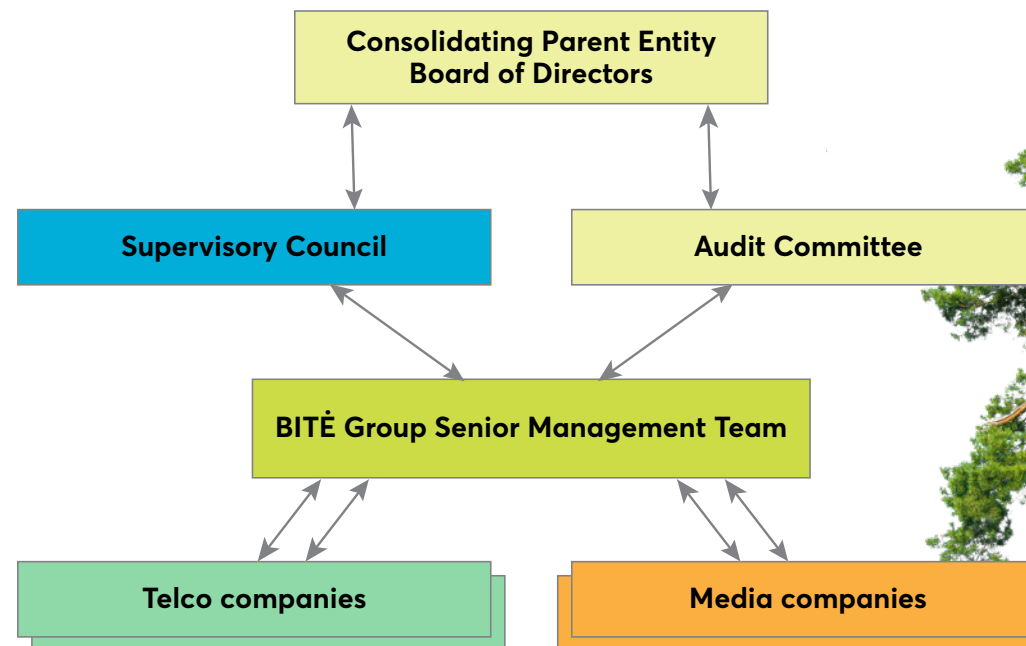


Figure 3. BITÉ Group's organisation of governance regarding sustainability matters

The Supervisory Council and the Audit Committee review economic, environmental, and social topics, including impact, risks and opportunities, at least annually. The Supervisory Council and the Audit Committee also review and approve the organisation's Sustainability Statement and ensure that all material topics are covered. BITÉ Group's Senior Management Team is involved in setting strategic ESG objectives as well as incorporating them into the daily routines of the managerial bodies and cascading them across the organisation.

Composition and diversity of the members of the Supervisory Council:

- (a) number of executive members – 4, non-executive members – 1;
- (b) there is no representation of employees or other workers;
- (d) gender - 20% of members are female, 80% are male;
- (e) independent non-executive members - 20%.

BITÉ Group has a strong Senior Management Team with over 100 years of combined experience. The Senior Management Team adheres to an entrepreneurial culture that drives innovation to cement our status as a sustainable customer-focused organisation. Nomination and selection of senior management is based on competencies relevant to the material impacts of the organisation, including the impacts associated with BITÉ Group's strategic and technological development and knowledge of the material impacts, risks and opportunities for products and services in our significant geographic locations. The expertise of Senior Management Team members on whom BITÉ Group relies to oversee sustainability matters is described in this sustainability statement in section [G1 Business conduct](#). In 2021, the group's management appointed a member of the Senior Management Team who is the CFO of BITÉ Group as the person responsible for ESG/sustainability strategy and also appointed an ESG Officer. The primary responsibility of the ESG Officer is to monitor the newest developments, standards and regulations in the sustainability area, building knowledge through associations, industry bodies, events and peers, and sharing that knowledge with the Senior Management Team to foster a deep understanding of what keeps our organisation sustainable. The CFO of BITÉ Group is responsible for the funds necessary to gain access to the sources of expertise: specific experts, trainings and other educational initiatives to update and develop sustainability-related expertise within the group.

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

BITÉ Group's management and supervisory bodies receive full information on overarching targets that in accordance with our

double materiality assessment have the biggest impact on our operations from the sustainability perspective. The material sustainability targets are approved by the management and supervisory bodies of the group and disclosed in the following sections of the sustainability statement:

- **E1 Climate change** – information regarding the achievement of [science-based targets](#) in pursuit of the [Business Ambition for 1.5 °C](#) and our [net-zero commitment](#).
- **E5 Resource use and circular economy** – development of device rental KPIs and fulfilment of circular economy principles by minimising the negative environmental impact from electronic devices.
- **S1 Own workforce** – maintaining employee engagement within BITÉ Group companies at a level of at least 70%.
- **S2 Workers in the value chain** – supplier management and inclusion of the [Supplier Code of Conduct](#) into agreements and the purchase process; assessment of suppliers from risky countries.
- **S3 Affected communities** – approval of 1.5-million-euro investment and progress on projects for inclusion of people with disabilities.
- **S4 Consumers and end-users** – monitoring of NPS targets for BITÉ Group customers and specification of levels higher than 20% for specific customer segments.
- **G1 Business conduct** – [whistleblowing system](#) and commitment to maintain the current level of zero corruption cases.

BITÉ Group's governance bodies ensure that an appropriate mechanism for performance monitoring is in place:

- Climate change targets are validated by [SBTi](#) and calculated in accordance with [GHG Protocol](#) standards; performance is tracked and reported annually.
- Financial KPIs such as device rental turnover and investments in projects to promote the inclusion of people with disabilities are included in the annual financial audit performed by [PWC](#), the results of which are presented every year to the Audit Committee.
- Employee engagement surveys are conducted annually by [RAIT](#), an independent market research company in the Baltics and Nordics, and the results are presented to the governance bodies of each company.
- NPS scores for each customer segment are tracked by an independent research company and presented to the Senior Management Team on a quarterly basis.
- Possible misconduct can be reported by employees, customers and suppliers via a completely anonymous [whistleblowing system](#). Responsible members of the Audit Committee have access to the whistleblowing portal and can inspect any reported case at any time.
- All material topics for BITÉ Group are disclosed in the annual sustainability statement which is approved by the governance bodies before publication.

GOV-3 – Integration of sustainability-related performance in incentive schemes

We have implemented a management incentive system which we believe provides our management team with strong incentives and motivation to maximise the value of our business over the long term. ESG targets, including the development of ESG policy,

employee engagement and improved customer satisfaction as measured by the NPS indicator, are incorporated into the group's strategy and incentive system. We also have a broad performance-based management compensation system. The process for determining remuneration includes setting key performance indicators and measuring performance. Remuneration is dependent on the achievement of KPIs. The Remuneration Committee supervises the integration of ESG targets into the remuneration schemes of senior executives and other employees. BITÉ Group's commitment to science-based targets has facilitated the incorporation of our ESG priorities into the long-term incentive plan for executives. Targets include a specific greenhouse gas reduction goal linked to the 2030 target of reducing our emissions from the year 2020 baseline by 57.4%, envisaging a bonus pay-out for the achievement of a required annual decrease in GHG emissions. The Remuneration Committee approves and reviews the terms of incentive schemes for the Senior Management Team. The Senior Management Team approves the terms of incentive schemes for all other employees.

GOV-4 – Statement on due diligence

Due diligence is the process by which BITÉ Group identifies, prevents, mitigates and accounts for how to address actual and potential negative **impacts** on the environment and people connected with our business. This includes negative impacts connected with our own operations and the upstream and downstream value chain, including our products and services as well

General Information

Table 2. Core elements of the due diligence process

as our business relationships. Due diligence is an on-going practice that triggers changes in BITÉ Group's strategy, activities, business relationships, operations, sourcing and sales of connectivity and entertainment products and services. Our due diligence process is performed in accordance with the [UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises](#) and is summarised in [Table 2](#).

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy, and the business model	GOV-2 , GOV-3 , SBM-3
b) Engaging with affected stakeholders in all key steps of due diligence	GOV-2 , SBM-2 , IRO-1 , MDR-P , E1 , E5 , S1 , S2 , S3 , S4 , G1
c) Identifying and assessing adverse impacts	IRO-1 , SBM-3
d) Taking actions to address those adverse impacts	MDR-A , E1 , E5 , S1 , S2 , S3 , S4 , G1
e) Tracking the effectiveness of these efforts and communicating	MDR-M , MDR-T , E1 , E5 , S1 , S2 , S3 , S4 , G1

Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting

Internal controls over sustainability reporting include the following main risk management and internal control processes and systems:

- BITÉ Group's sustainability risks and opportunities were subjected to a double materiality assessment adhering to the principles listed in the ESRS, under the supervision of external consulting company [Vesta Consulting](#).
- The double materiality assessment included the identification of material risks and their

attribution to the relevant internal functions and processes.

- The materiality assessment determined the type of information that is being monitored and disclosed on an annual basis in accordance with the ESRS.
- Annual financial and non-financial reporting cycles are aligned for all BITÉ Group business units and geographies and are supervised by the Audit Committee.
- The level of internal controls required for disclosure on each of the material topics is determined in keeping with BITÉ Group's reporting principles – the information

collected should be auditable and traceable and should contain references to the original sources.

- Key sustainability figures collected from the original sources are checked by financial analysts, comparing them to the financial reports, audited consolidated financial statements and other relevant sources of information.
- BITÉ Group GHG Emissions are entered into the auditable sustainability management platform [Sustainalyse](#).
- Targets for material topics are reported and reviewed by decision makers on a regular basis, at least annually, in keeping with processes for materiality assessment and strategic review.
- ESG is incorporated into the strategy and communicated via multiple internal communication channels, such as intranet, workplace notices, email, and presentations in management meetings, to ensure information reaches the relevant employees at all levels of the organisation.

The approval of BITÉ Group's Senior Management Team and Audit Committee is necessary before publishing sustainability statements on corporate websites such as www.bitegroup.net.

BITÉ Group considers that the highest risk regarding the accuracy of estimates relates to Scope 3 GHG emissions. This is due to the low availability of data on upstream and downstream value chain emissions and the timing of the availability of such data when it can be obtained directly from value chain members. Thus this sustainability statement is being published in the 3rd quarter of 2025

when value chain members and external bodies, including but not limited to the [Association of Issuing Bodies](#), have issued the data required for emissions calculation for 2024..

3. Strategy

SBM-1 Strategy, business model and value chain

BITÉ Group strategic statement: The fastest-growing converged mobile, fixed internet, pay TV, and media services business in the Baltics, delivering high customer satisfaction, employee engagement, and returns to shareholders.

The BITÉ Group maps its significant activities in accordance with ESRS sectors on the basis that each accounts for more than 10% of the group's revenue and relates to actual material impacts of the group:

- ESRS sector group – **Technology**
- ESRS sector – **Media and Communication**
- ESRS sector code – **TMC**

BITÉ Group offers products and services in the following markets:

- Telco businesses in Lithuania and Latvia provide mobile and fixed telecommunication services and pay TV services to customers in **Lithuania, Latvia and Estonia**.
- The media and content business includes media operations in Lithuania, Latvia and Estonia, i.e., TV, commercial radio, streaming radio, video on demand, news and entertainment portals, and advertising as well as content production and distribution services.
- In addition to its primary businesses, the group sells a variety of equipment to support provision of the above-mentioned services to customers.

The cost structure and revenue of our business segments, in line with IFRS 8 disclosure requirements, is presented in the PLT VII FINANCE S.à r.l. ANNUAL REPORT for the year 2024, published [here](#).

BITÉ Group provides a variety of mobile services to private and business customers through its own front-line sales and care channels and its own infrastructure companies. The group's mobile business focuses on meeting growing demand in the region for high quality network experience by providing excellent customer service through retail companies that distribute products and services and through separate companies that are responsible for the ownership, management, development and rental of towers and masts.

The group's fixed broadband and pay TV business includes fixed broadband internet services, ICT services and pay TV offerings through the Home3 satellite platform and the Go3 OTT streaming solution.

The group's media and content business includes TV, video-on-demand services, commercial radio, streaming radio, digital advertising, news and entertainment portals, advertising services across its own portfolio of media assets as well as via third-party channels, and digital production and distribution services.

BITÉ Group is undertaking strategic initiatives to converge the technologies and services offered by the group of entities. This strategy results in (1) higher resource efficiency and increased sustainability, as reflected in this sustainability statement in section [E1 - Climate change](#), and (2) additional value for customers, increasing their satisfaction and NPS values, as described in section [S4 - Consumers and end-users](#).

Our **key business relationships** in the **upstream value chain** are with the suppliers in the following areas::

- Telecommunication network maintenance, modernisation and 5G roll-out,
- IP network infrastructure for telco and media services,
- Electronic equipment that the group sells to support connectivity and entertainment services,
- Entertainment and content services.

The key inputs into our value chain are: network infrastructure, spectrum licences, and hardware and software for network management systems and usage of our connectivity services. The indispensable partners are network equipment and terminal equipment suppliers, such as Ericsson, Nokia, Apple and Samsung, as well as content providers, integrators and application service providers. We constantly invest in infrastructure development and collaborate with technology vendors to ensure a quality of connectivity appropriate for the entertainment services. The downstream value chain consists of our physical outlets, online portals, telemarketing and customer care for providing connectivity services. For entertainment services, we use TV, video-on-demand services, commercial radio, streaming radio, digital advertising, news and entertainment portals, advertising services across our own portfolio of media assets as well as via third-party channels, and digital production and distribution services. The end-users of our connectivity and entertainment services are private and business customers in the three Baltic countries.

BITÉ Group's assessment of **impacts, risks** and **opportunities** extends to our

upstream and downstream value chain. The BITÉ Group is committed to reach a **net-zero target** by 2050. The target is based on the **SBTi Net-Zero Standard** for reducing GHG emissions at the pace and scale required by climate science. The **GHG Protocol** requires accounting for emissions throughout the value chain. Based on calculations in line with the **GHG Protocol**, the majority of GHG emissions occur in the group's upstream value chain. These Scope 3 emissions are generated by suppliers in the manufacturing sector which produce end-user appliances and infrastructure for telco and media services. In accordance with its newly validated near-term science-based targets, BITÉ Group is committed to reducing Scope 3 GHG emissions from purchased goods and services, capital goods and the use of sold products by 75% per gigabyte of data provided by the year 2030.

In pursuit of the **Business Ambition for 1.5°C** and our **net-zero commitment**, the group is continuing to coordinate actions throughout the value chain to promote mitigation by requiring renewable energy certificates and the collection of information on emissions, and to promote responsible and ethical behaviour through the principles in our **Supplier Code of Conduct**. Any misconduct can be reported via our **whistleblowing system**. The system has been integrated into our corporate websites across the Baltics and upgraded to a progressive web app that is adaptive to mobile devices. This enables convenient and completely anonymous communication of concerns in the local languages as well as in English.

Network modernisation and deployment of new technologies together with our key suppliers provides **opportunities** to reduce our carbon footprint and achieve the **science-based targets**

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for 75% GHG emissions reduction per gigabyte of data provided by 2030 and reducing them across the value chain to net zero by 2050.

The materiality assessment performed by BITÉ Group in line with ESRS 1 chapter 3 includes the risks and opportunities related to the value chain. The material aspects are already incorporated into our strategy.

Requirement SBM-2 – Interests and views of stakeholders

BITÉ Group has adopted a stakeholder-based approach to sustainability to guide the management of its opportunities and risks. This approach better ensures that we generate and sustain value for stakeholders, effectively manage risks, and steer our strategic objectives towards achieving more successful outcomes. Our key stakeholders are the individuals, groups and organisations that have an interest in or are affected by the activities and decisions of the group. The key stakeholders were prioritised during our double materiality assessment process and are presented in **Table 3**.

Table 3. Key stakeholders of BITÉ Group

Key stakeholders	
1	Customers
2	Employees
3	Investors
4	Suppliers and business partners
5	Society
6	Governments

Our double materiality assessment process reflected the significant impacts of the group that can substantially influence the decisions of our stakeholders. The views and interests of key stakeholders, expressed as part of our engagement through established due diligence processes, are crucial to our strategy and business model. Regular engagement with stakeholders ensures that the BITÉ Group operates responsibly and sustainably. The group is committed to communicating regularly and building positive relationships with key stakeholders. We see such relationships as a solid basis for sustainable business operations. We regularly monitor and engage with our key stakeholder groups to ensure that our sustainability strategy is aligned with their expectations. Interactions with BITÉ Group's key stakeholders are summarised in **Table 4**.

Table 4. Interactions with BITÉ Group's key stakeholders

Key stakeholder	Interactions	Interest incorporated into strategy	Paragraphs in the sustainability statement
Customers	<ul style="list-style-type: none"> • Call centres • Outlets • Websites • E-shops • Apps • E-mail • Chat • Social media • Regular Measurement of NPS 	NPS (Net Promoter Score) not lower than 20%	S4 Consumers and end-users
Employees	<ul style="list-style-type: none"> • Workplace • Newsletters and electronic communication • Regular management team meetings • B Team elected to represent employees receives concerns and ideas for improvement • Whistleblowing hotline • Employee engagement survey 	Maintain employee engagement level of at least 70%	S1 Own workforce
Investors	<ul style="list-style-type: none"> • Investor relations website • Investor Calls • Investor meetings and roadshows 	<ul style="list-style-type: none"> • Returns to shareholders • Science-based targets achievement pursuing the Business Ambition for 1.5 °C and a net-zero commitment. • Zero tolerance for corruption: maintain whistleblowing system and current level of 0 corruption cases. 	E1 Climate change G1 Business conduct
Suppliers and business partners	<ul style="list-style-type: none"> • Tenders • Requests for proposals • Negotiations • Supplier assessments 	<ul style="list-style-type: none"> • Zero tolerance for corruption • Supplier management and inclusion of Supplier Code of Conduct into agreements and purchase process; assessment of suppliers from risky countries • Development of device rental KPIs 	G1 Business conduct S2 Workers in the value chain E5 Resource use and circular economy
Society	<ul style="list-style-type: none"> • Community interaction via support launched for people with disabilities • Participation in forums and working groups 	CSR – 1.5-million-euro investment in projects to promote inclusion of people with disabilities.	S3 Affected communities
Governments	<ul style="list-style-type: none"> • Participation in the industry meetings with government and regulators • Public forums • Parliamentary processes and meetings with the elected officials • Meetings with regulators 	Accountability and annual reports	G1 Business conduct E1 Climate change

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and the business model

This disclosure aggregates groups of material impacts, risks and opportunities according to the topical ESRS standards. We consider that such grouping provides a relevant overview and does not obscure material information. The overview of material impacts, risks and opportunities and their interaction with strategy is summarised in **Table 5**.

Table 5. Material impacts, risks and opportunities and their interaction with strategy

Topical ESRS	Material impact	Material risks and opportunities	Interaction with strategy
<u>E1 Climate change</u>	Use of non-renewable energy in the telco network where connectivity to a PPA electricity provider is not available, and at data centres, offices and studios during content production generates emissions contributing to climate change (Scope 1 and 2) Emissions generated in the value chain (products and services provided to BITÉ Group) contribute to climate change (Scope 3)	Risk: failure to align with society's transition to a low-carbon economy and failure to carefully manage our own transition may result in an irreversible negative impact on the environment and financial losses due to higher borrowing costs and consumer decisions to refuse unsustainable products and services. There are opportunities to reduce our carbon footprint and achieve Science-based targets by converging networks and systems, continuous performance optimisation, engagement with key suppliers in emission-intensive areas such as network modernisation and deployment of new technologies, smart solutions, IoT, and ICT products.	Science-based targets pursuing the Business Ambition for 1.5 °C and a net-zero commitment : <ul style="list-style-type: none"> • BITÉ Group has committed to reducing absolute Scope 1 and 2 GHG emissions by 57.4% by 2030 from a 2020 base year. • BITÉ Group has also committed to reducing Scope 3 GHG emissions from purchased goods and services, capital goods and the use of sold products by 75% per gigabyte of data provided within the same timeframe. • BITE Group has committed to the long-term science-based target of net-zero value chain GHG emissions by 2050. • BITÉ Group is committed to reducing absolute Scope 1 and 2 GHG emissions by 90% by 2050 from a 2020 base year. BITÉ Group is also committed to reducing Scope 3 GHG emissions by 97% per gigabyte of data provided within the same timeframe.
<u>E5 Resource use and circular economy</u>	Use of non-circular electronic and ICT equipment contributes to waste generation and landfill issues, impacting waters, biodiversity, air quality and climate change.	Risk: failure to promote a circular economy and manage circularity in our own operations. Opportunity: new revenue streams from device rental services, take-back programmes and sales of refurbished devices.	Development of device rental KPIs.

	Material impact	Material risks and opportunities	Interaction with strategy
S1 Own workforce	Working conditions (e.g. corporate culture, employee empowerment, inclusion, leader support) affect employees' engagement, motivation and commitment to perform high-quality work and contribute to company success.	Risk: failure to provide an engaging culture or secure and flexible working conditions that support employees' good mental health and well-being may result in poor company performance. Opportunity: create a dynamic, safe, and attractive workplace that promotes growth, fairness and well-being and rewards talent.	Maintain a 70% employee engagement level with: <ul style="list-style-type: none"> • An entrepreneurial mindset, flat structure, and high employee empowerment. • A culture that is lively and engaging, empowering and rewards growth. • A performance-based management incentive system.
S2 Workers in the value chain	Unsafe working conditions, disrespect for human rights, exploitation of workers and/or child labour may cause disruptions in our value chain or lead consumers to prefer services that are more ethically and sustainably sourced.	Risks linked to unsafe working conditions in sourcing locations may disrupt our value chain. Opportunity: preference for suppliers that ensure employees' safety and security can ensure a more sustainable supply chain.	Supplier management and inclusion of the Supplier Code of Conduct in agreements and the purchase process; assessment of suppliers from risky countries.
S3 Affected communities	CSR programmes on social issues, human rights, diversity, and equality help achieve a shift of societal norms towards a more accepting and tolerant society and enhance BITÉ Group's reputation as a socially responsible business.	Risk: inability to meet affected communities' expectations and failure to help address important social issues may harm the group by giving it a reputation as socially irresponsible. Opportunities: support projects for inclusion of people with disabilities; develop technology-driven solutions to help reach and include customers with differing physical abilities.	CSR direction: 1.5-million-euro investment and focus on projects for greater inclusion of people with disabilities, empowering them to achieve remarkable results.
S4 Consumers and end-users	Customers' loyalty, continuous use of our products and services, and likelihood of recommending BITÉ Group as a sustainable business deliver great value to the group.	Risk: failure to offer sustainable products and services may affect consumer purchasing decisions. Opportunity: offer products that enhance customers' own sustainability.	Monitoring of NPS targets for BITÉ Group customers with overall target level of more than 20%
G1 Business conduct	Preventing corruption, fraud and conflict of interest protects stakeholders' interests, preventing economic harm and distortions of BITÉ Group's activity.	Risk: failing to detect, address, and prevent unethical business practices. Opportunities: ensure compliance and proper business conduct through anti-corruption efforts, maintain ethical standards, train staff, ensure fair remuneration, and be transparent with stakeholders.	Commitment to maintain the whistleblowing system and the current level of zero corruption cases.

4. Impact, risk and opportunity management

IRO-1 - Description of the process for identifying and assessing material impacts, risks and opportunities

BITÉ Group reassessed its material topics in the light of CSRD requirements. The group's telco companies and stakeholders were involved extensively in the materiality assessment reported in the group's previous sustainability reports, which was carried out under the supervision of the external consulting company [Vesta Consulting](#). A double materiality assessment of the group's media companies was performed with the same external consultants. A separate materiality assessment was carried out for the media companies within BITÉ Group to reflect the specific sustainability context of the sector and to determine whether any entity-specific disclosures were needed. As part of this process, the media companies evaluated the full range of topical sustainability matters set out in the ESRS. The results helped inform a group-wide reassessment of material topics, contributing to a consolidated approach aligned with double materiality principles. The assessment identified reputational risk linked to audience trust and the growing expectation for credible, socially responsible content. At the same time, it recognised the unique opportunity for media to shape public awareness and behaviour. As a result, themes such as responsible storytelling, inclusion, and the visibility of sustainability issues were prioritised in the ESG efforts of All Media Group.

The process of identifying impacts, risks, and opportunities and assessing which ones are material involved sustainability experts and Senior Management Team members from BITÉ Group with knowledge of the key stakeholder information obtained via the interaction processes listed in [Table 4](#), as well as

knowledge of the group's activities, business relationships, geographies and other factors giving rise to heightened risk of adverse impacts with financial effects.

The process of identifying, assessing, prioritising and monitoring BITÉ Group's potential and actual impacts on people and the environment took place in the following stages:

- Stakeholder assessment - identification and prioritisation of key stakeholders.
- Double materiality assessment I - identification of material impacts.
- Double materiality assessment II - evaluation of risks and opportunities.
- Definition of targets - aims, objectives, key performance indicators (KPIs) and recommended timelines and policies.

BITÉ Group experts and Senior Management Team members deemed a sustainability matter material from a financial perspective if it triggers or could reasonably be expected to trigger material financial effects on the group. Also considered was whether a sustainability matter generates risks or opportunities that have a material influence or could reasonably be expected to have a material influence, on the business's development, financial performance, cash flows, access to finance or cost of capital over the short, medium, or long term. In the evaluation process, sustainability matters were not limited to those within the control of the group but also included risks and opportunities attributable to business relationships beyond the scope of equity ownership control. During the process, the experts considered dependencies on human and social resources that may affect the group's ability to continue successful business operations.

Impacts were prioritised based on their relative severity and likelihood in accordance with ESRS 1 section 3.4. Which sustainability matters are material for reporting purposes was determined based on the relative scale, scope and likelihood of each impact. A five-point scale was used to rate the extent of an impact on territory and people, the scale of violations, and remediability in terms of resources and time. An impact was considered material if it accumulated 6 or more points. Financial impact was evaluated based on its likelihood on a four-point scale, with the probability ranging from 25% to 75% and the financial effect on EBIT ranging from 5% to 30%. An impact is considered material and must be prioritised and reported if it accumulates 3 points. Note that impacts which are material to BITÉ Group's activities are regularly monitored through formal due diligence processes and KPIs. The group constantly seeks to seize opportunities and minimise material risks. BITÉ Group conducts annual reviews, engages with stakeholders, and updates its strategy to reflect how material impacts adapt to the evolving connectivity and media landscape within the Baltic markets. The process of double materiality assessment helped to attribute **impacts, risks and opportunities** to the relevant ESRS topics and structure the sustainability statement according to CSRD requirements.

IRO-2 – Disclosure requirements in ESRS covered by the sustainability statement

As there are no significant variations of material impacts, risks and opportunities across the three Baltic countries, we present aggregated information on impacts, risks and opportunities for BITE Group. Note that the group's mobile networks operate in Latvia and Lithuania, thus in Estonia its carbon footprint is comparatively small. However, we deem that the impact on climate cannot be immaterial and so equally prioritise it in all group entities. As per the ESRS sector classification, the group operates in only

the **Media & Communication sector** (ESRS sector code – **TMC**). Consequently, information is not disaggregated for the telco and media sectors. BITE Group presents its sustainability statement at a consolidated level, thus the assessment of material impacts, risks and opportunities was performed for the entire consolidated group. This ensures that all subsidiaries are covered in a way that allows for unbiased identification of material impacts, risks and opportunities. The list of the disclosure requirements complied with in preparing the sustainability statement is presented in **Table 6**.

Table 6. ESRS disclosure requirements covered by the sustainability statement

Main parts of the statement	ESRS codification	Disclosure requirements
General information	ESRS 2	General disclosures
Environment	ESRS E1	E1 Climate change
	ESRS E2	E2 Pollution – not material
	ESRS E3	E3 Water and marine resources – not material
	ESRS E4	E4 Biodiversity and ecosystems – not material
	ESRS E5	E5 Resource use and circular economy
Social	ESRS S1	S1 Own workforce
	ESRS S2	S2 Workers in the value chain
	ESRS S3	S3 Affected communities
	ESRS S4	S4 Consumers and end-users
Governance	ESRS G1	G1 Business conduct

Table 35, which can be found in the indexes to this sustainability statement, shows all the datapoints that derive from other EU legislation as listed in Appendix B of the ESRS 2 standard, indicating where they can be found in the sustainability statement and including those that BITÉ Group has assessed as not material.

MDR-P – Policies for managing material sustainability matters

BITÉ Group has adopted several key policies across all the entities it controls in Lithuania, Latvia and Estonia to prevent, mitigate and remedy actual and potential material impacts, to address material risks, and to pursue material opportunities. Given the interdependency between impacts on people and the environment, risks, and opportunities, some of the policies apply to several material sustainability matters involving more than one topical ESRS. The group policies that are applicable across all controlled entities are presented in **Table 7**. The topical ESRS addressed by a policy indicates which material impacts, risks and/or opportunities the policy relates to.

Table 7. BITÉ Group policies addressing material ESRS topics

Policy	Description	Topical ESRS addressed by the policy
BITÉ Group Code of Conduct	Sets out the principles for putting BITÉ Group's values and standards into practice. We expect all our employees to act in a fair and ethical way and to look out for each other and the environment on an everyday basis.	S1 Own workforce G1 Business conduct E1 Climate change S3 Affected communities S2 Workers in the value chain S4 Consumers and end-users
Supplier Code of Conduct	Sets out the principles according to which we expect our suppliers to act (noting they may also follow their own similar, equivalent principles and standards). The principles included relate to human and labour rights, occupational health and safety, the environment, and business ethics.	S2 Workers in the value chain E1 Climate change
Transparency Policy	Sets out measures for countering fraud, corruption, theft, and conflicts of interests. All BITÉ Group employees must commit to complying with the principles laid down in this policy..	G1 Business conduct
Conflict of Interests Policy	Regulates situations where BITÉ Group employees must take a decision or carry out an assignment related to their private interests while carrying out their work duties or assigned task.	G1 Business conduct S1 Own workforce
Sanctions Policy	Sets out the procedures for identifying, evaluating and mitigating the risk of a violation of applicable legal acts regarding sanctions, and provides guidance on the principles for screening vendors and business customers.	G1 Business conduct S2 Workers in the value chain
Fair Competition Policy	Strictly prohibits any discussions with competitors or actions to agree on prices for services or products, coordinate marketing actions, or do anything of that nature which may impact the market in any way.	G1 Business conduct S1 Own workforce S2 Workers in the value chain

Policy	Description	Topical ESRS addressed by the policy
Equal Opportunity Policy	Prohibits direct and indirect discrimination, harassment, and sexual harassment, including discrimination on the basis of gender, race, nationality, language, origin, social status, age, sexual orientation, gender identity, disability, ethnicity, or membership in a political party or an association as matters unrelated to the requirements for employees.	G1 Business conduct S1 Own workforce
Privacy Policies	Each entity of BITÉ Group describes its approach to personal data protection and the exercise of related rights.	G1 Business conduct S1 Own workforce S4 Consumers and end-users
Information Security Policy	Describes the general principles for managing information security in BITÉ Group companies.	G1 Business conduct S1 Own workforce S2 Workers in the value chain S4 Consumers and end-users
Sustainability Policy	Defines the principles, responsibilities and structures through which sustainability is governed, implemented and continuously improved within BITÉ Group. Supports compliance with the Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS), and reflects our commitments under the UN Global Compact and the Science Based Targets initiative (SBTi).	E1 Climate change G1 Business conduct S1 Own workforce S2 Workers in the value chain S3 Affected communities S4 Consumers and end-users

These policies are supervised by relevant members of BITÉ Group's Senior Management Team who are accountable for the implementation of the policies

The policies are based on internationally recognised third-party standards and initiatives that BITÉ Group has committed to respect:

- The [BITÉ Group Code of Conduct](#), [Supplier Code of Conduct](#) and Equal Opportunity Policy demonstrate our commitment to respect internationally recognised human rights. Internationally recognised human rights are generally understood to be the human rights contained in the International Bill of Human

Rights (consisting of the Universal Declaration of Human Rights and the main instruments through which it has been codified: the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights), coupled with the principles concerning fundamental rights in the eight core conventions of the International Labour Organisation (ILO) as set out in the Declaration on Fundamental Principles and Rights at Work. The policies reaffirm our commitment to the principles of the [UN Global Compact](#) in our short and medium-term strategic priorities for contributing to sustainable development in our controlled entities as well as in our upstream and downstream value chain.

- The Fair Competition Policy, governed by the [Competition Policy of the European Commission](#), applies to our controlled entities as well as the upstream and downstream value chain. Incidents can be reported via the group's anonymous [whistleblowing system](#).
- The Transparency Policy ensures compliance with the [European Union's Directive for the Protection of Persons Reporting on Breaches of Union Law](#), otherwise known as the EU Whistleblower Directive. Anyone from our controlled entities or upstream and downstream value chain can report issues via a completely anonymous [whistleblowing system](#).

- The Sanctions Policy, based on the EU's [Guidelines on Implementation and Evaluation of Restrictive Measures \(Sanctions\) in the Framework of the EU Common Foreign and Security Policy](#) and the [United Nations Security Council Policy on Sanctions](#), is applicable to our controlled entities as well as the upstream and downstream value chain.
- The privacy and information security policies ensure compliance with the [General Data Protection Regulation \(GDPR\)](#) and protection of the privacy and security of our customers and employees. The information security policy is based on the [ISO27001 standard](#). These policies are applicable to the auxiliary data processors in our value chain.
- The Sustainability Policy ensures compliance with the [European Commission's corporate sustainability reporting standards](#). It defines the principles, responsibilities and structures through which sustainability is governed, implemented and continuously improved within BITE Group.

Separate BITE Group entities have policies of their own on sustainability matters. For example, Bītē Lietuva has adopted a policy on anti-mobbing (psychological violence management). Bītē Lietuva and Bite Latvija have implemented energy efficiency management policies based on the [ISO50001 standard](#) and environmental management systems based on the [ISO14001 standard](#).

MDR-A – Actions and resources in relation to material sustainability matters

Key actions that materially contribute to achieving BITE Group's objectives in addressing material impacts, risks and opportunities are aggregated at the group level and presented for each topical ESRS in [Table 8](#).

Table 8. Actions and resources in relation to material sustainability matters

Topical ESRS	Key actions and resources
E1 Climate change	<ul style="list-style-type: none"> • 100% of energy purchased via PPA is renewable. • The use of non-renewable energy where connectivity to a PPA provider is not available is covered by GO (Guarantees of Origin) renewable energy certificates (required OpEx included in budget). • Converging networks and systems. • Continuous performance optimisation. • Engagement with key suppliers in the emission-intensive areas of network modernisation and deployment of new technologies. CapEx investment in 2024 of 372 million euros. • Smart solutions, IoT, ICT products to reduce carbon footprint. • Included on A list of CDP's Supplier Engagement Assessment (SEA) for the 2024 disclosure cycle.
E5 Resource use and circular economy	<ul style="list-style-type: none"> • Expansion of device rental services. Participation in take-back programmes. Sales of refurbished devices. • Recycling of used electronic equipment.
S1 Own workforce	<ul style="list-style-type: none"> • Conducted employee engagement survey and implemented a number of actions to ensure a dynamic, safe and attractive workplace that promotes growth, fairness and well-being and rewards talent. • Continued talent and mentoring programs. • Teambuilding activities. • Travel abroad with colleagues.
S2 Workers in the value chain	<ul style="list-style-type: none"> • Supplier management in accordance with the Supplier Code of Conduct • Conducted risk assessment of suppliers from risky countries.

Topical ESRS	Key actions and resources
<u>S3 Affected communities</u>	<ul style="list-style-type: none"> • New CSR direction focused on empowering people with disabilities to achieve remarkable results. • Signed four-year partnership with Paralympic Committees in Latvia and Lithuania. • 1.5-million-euro investment over 4 years to increase social inclusion of people with disabilities through awareness of their achievements in professional and non-professional sports.
<u>S4 Consumers and end-users</u>	<ul style="list-style-type: none"> • Monitoring of NPS and initiatives to improve the score. • Following newly developed customer service guidelines for the organisation. • Improvements to the plan-change process, allowing customers to select their preferred plan during a conversation with our store or customer service specialists . • Introduction of remote contract signing, which sometimes saves customers the cost and effort of traveling to a store. • Launch of convenient chatbot, which enables customers to get quick answers. • Adaptation of BITÉ stores to better serve people with disabilities. • Improvement of 5G coverage.
<u>G1 Business conduct</u>	<ul style="list-style-type: none"> • Adopted Sustainability Policy. • Developed transition plan to net-zero. • Updated contacts of whistleblowing system and announced them in the updated <u>Transparency Policy</u>. • Whistleblower system upgraded to Progressive Web App to be adaptive to mobile devices, which provides much more freedom in communicating critical concerns. • Participated in UN Global Compact early adopters programme to publish <u>Communication on Progress Report</u>.

BITÉ Group plans to invest adequate financial resources in continuing the actions listed in **Table 8** to achieve the mid-term targets described in the next section of this sustainability statement.



5. Metrics and targets

MDR-M – Metrics in relation to material sustainability matters

The metrics that BITÉ Group uses to track the effectiveness of its actions to manage material sustainability matters are presented in **Table 9**.

Table 9. BITÉ Group metrics

Topical ESRS	Metrics
<u>E1 Climate change</u>	<p><u>Science-based targets</u> set in pursuit of the <u>Business Ambition for 1.5 °C</u> and <u>net-zero commitment</u>. <u>Emission reduction targets validated by the SBTi</u>. GHG emissions measured in accordance with the <u>GHG Protocol</u>. Absolute emission reduction for Scope 1 and 2 GHG emissions and intensity-based reduction for Scope 3 emissions from purchased goods and services, capital goods and the use of sold products per gigabyte of data provided; measured relative to 2020 base year; to be reached by 2030. Metrics tracked in the auditable sustainability management platform <u>Sustainalyse</u>. BITÉ Group has set long-term science-based targets to reach net-zero value chain GHG emissions by no later than 2050 in accordance with the <u>SBTi Net-Zero Standard</u>.</p>
<u>E5 Resource use and circular economy</u>	Device rental KPIs based on audited financial data from the consolidated financial statements: turnover from rental services in euros.
<u>S1 Own workforce</u>	Employee engagement as measured by <u>RAIT</u> , an independent market research company in the Baltics and Nordics, which uses the same methodology across all companies worldwide.
<u>S2 Workers in the value chain</u>	Supplier management and inclusion of the <u>Supplier Code of Conduct</u> into agreements and the purchase process, measured by the number of suppliers who comply with the code. Assessment of suppliers from risky countries: automatic scanning of negative information and due-diligence through self-assessment questionnaires developed based on the principles in the <u>UN Global Compact</u> and the <u>SDGs</u> .
<u>S3 Affected communities</u>	CSR direction: a 1.5-million-euro investment and focus on projects to promote the inclusion of people with disabilities, measured in euros on the basis of audited financial data.
<u>S4 Consumers and end-users</u>	Net Promoter Score (NPS): a customer experience metric that measures loyalty and is predictive of business growth. The methodology was developed by Fred Reichheld in 2003 after analysing how traditional customer satisfaction survey questions correlate to consumer behaviour and is now utilised worldwide. The NPS is calculated by asking an initial survey question on a 0-to-10 rating scale: "How likely are you to recommend [company] to a [friend or colleague]?". Then the accumulated ratings are graded as a number between -100 and +100. This number expresses how customers perceive a company.
<u>G1 Business conduct</u>	Number of cases received through the anonymous and easily accessible <u>whistleblowing system</u> that correspond to the terms set out in our <u>Transparency Policy</u> .

Targets MDR-T – Tracking effectiveness of policies and actions through targets

The information on progress made towards achieving BITÉ Group's targets is presented in **Table 10**, which includes information on the baseline and target values and performance over prior periods.

Table 10. BITÉ Group targets

Topical ESRS	Target	Target achievement
<u>E1 Climate change</u>	<p><u>Science-based targets</u> achievement pursuing the <u>Business Ambition for 1.5 °C</u> and a <u>net-zero commitment</u>:</p> <ul style="list-style-type: none"> • BITÉ Group commits to reduce absolute Scope 1 and 2 GHG emissions by 57.4% by 2030 from the 2020 base year. • BITÉ Group also commits to reduce Scope 3 GHG emissions from purchased goods and services, capital goods and the use of sold products by 75% per gigabyte of data provided within the same timeframe. • BITÉ Group commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2050 from a 2020 base year. BITÉ Group also commits to reduce scope 3 GHG emissions 97% per gigabyte of data provided within the same timeframe. 	<p>Targets achieved in line with the requirements of the Science Based Targets initiative (SBTi) and the Business Ambition for 1.5°C:</p> <ul style="list-style-type: none"> • absolute Scope 1 and 2 GHG emissions in 2024 were down 9% from 2023 and 40% from the 2020 base year. • Scope 3 GHG emissions from purchased goods and services, capital goods and the use of sold products were down 28% per gigabyte of data provided from 2023 and 74% from the 2020 base year.
<u>E5 Resource use and circular economy</u>	Ten-fold growth of device rental revenue in 3 years, i.e. from 200,000 euros in 2023 to 2 million euros in 2026.	<ul style="list-style-type: none"> • In 2024, rental service revenue rose to 1.28 million euros. It is expected that the target will be exceeded already in 2025. • New target set to grow rental service revenue by 25 times from 2023 level, to approximately 5 million euros, by 2026.
<u>S1 Own workforce</u>	Maintain employee engagement above 70%.	<ul style="list-style-type: none"> • In 2024 Bitė Lietuva was assessed as having an employee engagement level of 73%, which is an increase of 4% compared to the previous year and puts us among top employers. • Bite Latvija employee engagement 76% • Consolidated All Media employees' engagement index was 80% in 2024 (All Media Lithuania – 78%, All Media Latvia – 79%, All Media Eesti – 81% and Go3 Baltics – 80%).

Topical ESRS	Target	Target achievement
S2 Workers in the value chain	Supplier management and inclusion of the Supplier Code of Conduct into agreements and the purchase process; assessment of suppliers from risky countries.	<ul style="list-style-type: none"> • Inclusion of the Supplier Code of Conduct into agreements is ongoing. • Assessment of suppliers from risky countries was completed in 2024.
S3 Affected communities	CSR direction: a 1.5-million-euro investment and focus on projects for the inclusion of people with disabilities, empowering them to achieve remarkable results.	<ul style="list-style-type: none"> • Target was achieved in 2024: we have become patrons of the Lithuanian and Latvian Paralympic Committees • Allocated planned funds for the support of paralympic athletes, marking a strong commitment to social responsibility through both awareness-raising and financial support initiatives.
S4 Consumers and end-users	NPS targets for BITĖ Group customers specifying levels higher than 20% for the different customer segments.	<ul style="list-style-type: none"> • Target was not achieved in 2024. • The end of 2024 brought strong confidence that we are on the right path, as in the fourth quarter the NPS for Lithuanian residents increased by 4 points.
G1 Business conduct	Commitment to maintain the whistleblowing system and current level of zero corruption cases.	<ul style="list-style-type: none"> • Target achieved: zero corruption cases in 2024.



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EU Taxonomy

BITÉ Group is voluntarily disclosing non-financial information because our investors' expectations are influenced by the Sustainable Finance package which enables the EU Green Deal by directing private investment to a climate-neutral economy. The Sustainable Finance package includes the EU Taxonomy, which provides clarification around the economic activities that most contribute to meeting the EU's environmental objectives.

We have reviewed the EU Taxonomy list of activities for climate mitigation and adaptation and concluded that the following activities attributed to the Information and Communication sector are relevant for BITÉ Group:

- Data processing, hosting and related activities
- Data-driven solutions for GHG emissions reductions
- Computer programming, consultancy and related activities
- Programming and broadcasting activities

These activities represent 33.79% of BITÉ Group's turnover. The proportion is relatively low because most turnover is related to telecommunications and is not included in the sectors covered by the EU Taxonomy. Following the European Commission's explanation **that computer programming, consultancy, and related activities** are classified as adaptation activities, their turnover cannot be recognised for Taxonomy-eligibility or alignment. Consequently, the turnover was recalculated, resulting in a total turnover decrease to 29.89%.

Data-driven solutions for GHG emissions reductions are not quantified in our accounting at the moment but are considered as a potential future activity significantly contributing to climate mitigation. The activities are associated with NACE code J63.1.1, NACE code J62 and NACE code J60 according to the statistical classification of economic activities established by Regulation (EC) No 1893/2006. **Table 11** presents the amounts and proportions of turnover, OpEx and CapEx related to those activities in 2024.



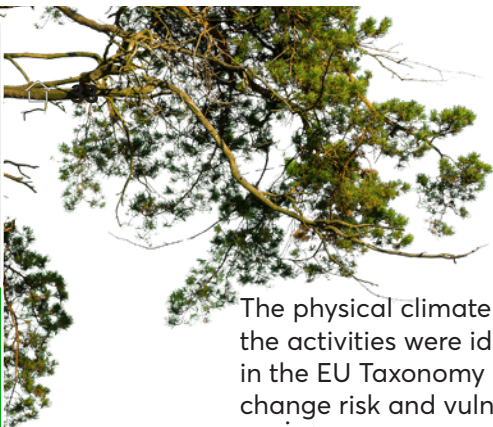
Table 11. Proportion of Taxonomy-eligible economic activities in total turnover, CapEx and OpEx in 2024

Data processing, hosting and related activities	Taxonomy-eligible economic activities (euros)	Proportion of Taxonomy-eligible economic activities
Turnover	738,100	0.13%
Capital expenditure (CapEx)	92,575	0.14%
Operating expenditure (OpEx)	355,337	0.10%

Computer programming, consultancy and related activities	Taxonomy-eligible economic activities (euros)	Proportion of Taxonomy-eligible economic activities
Turnover	-	0.00%
Capital expenditure (CapEx)	3,924,290	5.91%
Operating expenditure (OpEx)	10,949,307	2.95%

Programming and broadcasting activities	Taxonomy-eligible economic activities (euros)	Proportion of Taxonomy-eligible economic activities
Turnover	173,263,576	29.76%
Capital expenditure (CapEx)	4,267,350	6.43%
Operating expenditure (OpEx)	129,688,862	34.99%

Total of Taxonomy-eligible economic activities	Taxonomy-eligible economic activities (euros)	Proportion of Taxonomy-eligible economic activities
Turnover	174,001,676	29.89%
Capital expenditure (CapEx)	8,284,215	12.48%
Operating expenditure (OpEx)	140,993,507	38.04%



The physical climate risks that are material to the activities were identified from those listed in the EU Taxonomy by performing a climate change risk and vulnerability assessment. BITÉ Group's activities are expected to have a lifetime longer than 10 years. BITÉ Group conducted an assessment of climate change risks and opportunities in accordance with the requirements of the ESRS and the EU Taxonomy Regulation's 'Do No Significant Harm' criteria for climate change adaptation (Appendix A of the Taxonomy Delegated Acts, Nos. 2021/2178 and 2023/2486). The assessment guidelines have been developed based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the scenario analysis guidelines for non-financial companies. Two primary scenarios developed by the Intergovernmental Panel on Climate Change (IPCC) were used for the assessment: RCP4.5 and RCP8.5:

- RCP4.5 is a "moderate impact" scenario, assuming that humanity will take significant actions to mitigate climate change, although some effects (e.g., limited temperature rise of about 1.1–2.6°C by 2100) will still occur.
- RCP8.5 is the most pessimistic scenario, assuming that no meaningful reduction in emissions will take place, leading to faster climate change progression, significantly more extreme weather events, and greater damage. Under this scenario, global temperatures could rise by 2.6–4.8°C, triggering irreversible climate changes.

The climate risk assessment was based on the most accurate climate change projections available at the national level:

- in Lithuania: The introductory report of the Ministry of Environment's program "Environmental Protection, Energy and Climate Change", titled "Preparation of Climate Change Projections up to 2100"; and the "Study on Climate Change Risks for the Middle of the 21st Century", prepared by the Lithuanian Hydrometeorological Service, Climate and Research Division (projections by county);
- in Latvia: The "Latvian National Plan for Adaptation to Climate Change Until 2030", prepared by the Ministry of Environmental Protection and Regional Development (2019); and "Climate Change Scenarios for Latvia", prepared by the State Ltd. Latvian Environment, Geology and Meteorology Centre (projections based on IPCC scenarios for the territory of Latvia);
- in Estonia: "Climate Change Scenarios for Estonia Based on Climate Models from the IPCC Fourth Assessment Report", published in the Estonian Journal of Earth Sciences, 2014.

The assessment covered the complete list of physical climate hazards set out in Annex A of Commission Delegated Regulation (EU) 2021/2139. The results of the physical climate risk assessment and corresponding adaptation measures are summarised in the part E1-1 – Transition plan for climate change mitigation **Table 12** and **Table 13**.

We take a consistent approach to addressing risks, impacts and regulatory compliance through our environmental management actions. The assessment of adaptation solutions that can reduce the identified

physical climate risks, such as damage from floods or fire, has been included in disaster recovery plans. Resources are foreseen for developing geo-redundant back-up facilities for data centres and media services along with reserves of critical infrastructure parts.

Eligible EU Taxonomy activities were assessed using the following **technical screening criteria** for substantial contribution to climate change adaptation:

- Physical climate risks are material to the activity.
- Assessment uses climate projections in line with the IPCC reports which are consistent with the expected lifetime of the activity.
- Adaptation solutions implemented for the activity, such as geo-redundancy, back-ups, and technical measures for high availability, substantially reduce the key physical climate risks. These adaptation solutions do not adversely affect other economic activities and they favour nature-based solutions, such as the use of renewable energy, in line with national adaptation plans. However, pre-defined indicators are not directly attributed to the Taxonomy-eligible activities. To some extent, pre-defined indicators may be applicable through ISO standards. Both BITÉ Group telco companies are ISO14001-certified, and energy efficiency management is also certified under ISO50001.

'Do no significant harm' analysis showed that, in terms of climate change mitigation, newly opened data centres follow the relevant practices listed in the most recent version of the European Code of Conduct on Data Centre Energy Efficiency. However, older data centres cannot be assigned the maximum values under that code.

All EU Taxonomy-eligible activities at BITÉ Group comply with the criteria for sustainable use and protection of water and marine resources, as use of water is immaterial and is obtained from the public system in the Baltics, where no water stress problems have been identified.

The equipment used at newly opened data centres meets the requirements laid down in Directive 2009/125/EC for servers and data storage products and does not contain the restricted substances listed in Annex II to Directive 2011/65/EU. However, older data centres need to upgrade some servers and data storage products.

A waste management plan is in place and ensures maximal recycling of electrical and electronic equipment at end of life, including contractual agreements with recycling partners. At end of life, equipment undergoes preparation for recycling, including the removal of all fluids and selective treatment according to Annex VII to Directive 2012/19/EU.

All BITÉ Group activities listed in the EU Taxonomy adhere to the Guiding Principles on Business and Human Rights and meet the 'do no significant harm' criteria.

The BITÉ Group carried out an **assessment of minimum safeguards compliance** in the following areas:

Human rights:

- The group has put in place an adequate human rights due diligence (HRDD) process as outlined in the UN Guiding Principles (UNGPs) and the OECD Guidelines for Multinational Enterprises.
- There are no signs that the group abuses human rights. BITÉ companies have never been found in breach of labour law or human rights and they regularly engage with stakeholders.

Corruption:

- The group has anti-corruption processes in place.
- The group and its senior management, including subsidiaries' senior management, have never been convicted for corruption.

Taxation

- BITÉ Group treats tax governance and compliance as important elements of oversight and has adequate tax risk management strategies and processes in place.
- The group and its subsidiaries have not been found to have violated any tax laws.

Fair competition

- The group promotes employee awareness of the importance of compliance with all applicable competition laws and regulations.

- BITÉ Group and its senior management, including subsidiaries' senior management, have never been found to be in violation of competition laws.

We consider that more than 29% of the BITÉ Group's turnover should be Taxonomy-aligned. The details on EU taxonomy KPIs are presented in [Annex 1](#). However, the eligibility figures capture only the percentage of the group's business linked to activities for which the EU Taxonomy has established sustainability criteria. This percentage does not reflect the overall sustainability of BITÉ Group's business, but rather the degree of coverage of the business under the activities proposed in the EU Taxonomy.

E1 Climate Change

The climate change disclosures cover all entities controlled by the parent company in Luxembourg, including telco companies in Lithuania and Latvia fully controlled by BITÉ Group through equity stakes, media companies in Lithuania, Latvia and Estonia fully controlled by All Media Group through equity stakes, and Teletower in Lithuania and Latvia.

BITÉ Group's greenhouse gas (GHG) emissions profile is dominated by Scope 3 emissions, reflecting the telecom sector's typical emissions pattern. Media operations, including content production, broadcasting, and digital streaming via TV3 Group, contribute modestly to Scope 1 and 2 emissions, primarily through energy use in studios and offices. These emissions are included in the Group's overall inventory and reduction targets. In 2024 the Group recalculated its emissions inventory using [Sustainalyse](#) carbon accounting software, applying updated emission factors and aligning fully with the [GHG Protocol](#) and ESRS E1 reporting standards. The calculation shows that the majority of GHG emissions occur in the group's upstream value chain and relate to Scope 3 emissions generated by suppliers in the industrial sector producing end-user appliances and infrastructure for telco and media services. Thus, climate change disclosures cover the **upstream and downstream value chain** of BITÉ Group suppliers and partners.

ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

BITÉ Group's climate-related considerations are factored into the remuneration of Senior Management Team members. Their

performance is assessed against the GHG emission reduction targets reported under Disclosure Requirement E1-4. The percentage of remuneration linked to climate-related considerations which is recognised in the current period is 15% of the annual bonus. The climate considerations relate to achieving absolute emission reduction science-based targets for Scope 1 and Scope 2 emissions to align with a 1.5 °C trajectory. In 2024 the recalculated emissions inventory and baseline was submitted for the revision of targets to the Science Based Targets initiative (SBTi). At the time of issuing this sustainability statement, SBTi Services had already validated that the science-based greenhouse gas emissions reductions targets submitted by BITÉ Group conform to the SBTi Corporate Net Zero Standards and Guidance. Under the new validated targets, BITÉ Group has committed to reducing absolute Scope 1 and 2 GHG emissions by 57.4% by 2030 from a 2020 base year. As per SBTi requirements, a market-based approach is used to calculate Scope 2 GHG emissions. The Senior Management Team's target is an annual reduction of Scope 1 and Scope 2 GHG emissions, envisaging a bonus pay-out for the achievement of a required annual decrease in GHG emissions.

E1-1 – Transition plan for climate change mitigation

Our climate Transition Plan outlines BITÉ Group's comprehensive approach to achieving validated science-based targets while maintaining operational resilience and competitiveness in a decarbonising global economy.

To ensure that BITÉ Group's strategy and business model are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement, the group in 2021 joined the Business Ambition for 1.5 °C. In 2022, the group's emission reduction targets were validated by the SBTi, which

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classified our Scope 1 and 2 target ambition and determined that it is in line with a 1.5 °C trajectory. In 2024 the Group recalculated its emissions inventory using [Sustainalyse](#) carbon accounting software, applying updated emission factors and aligning fully with the [GHG Protocol](#) and ESRS E1 reporting standards. SBTi Services has validated that the science-based greenhouse gas emissions reductions targets submitted by BITÉ Group conform to the SBTi Corporate Net Zero Standards and Guidance.



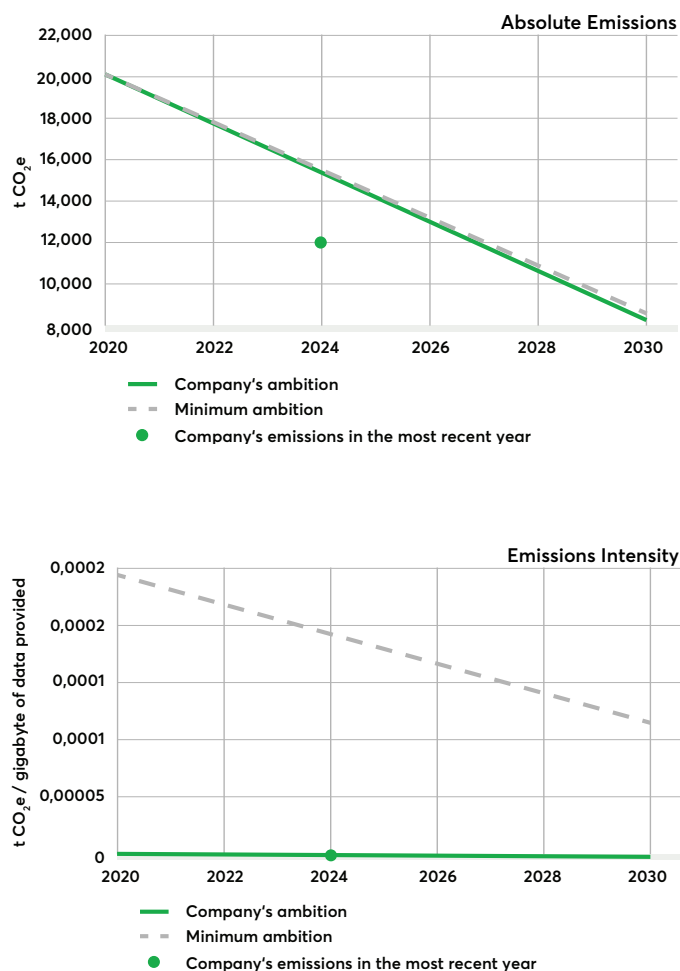
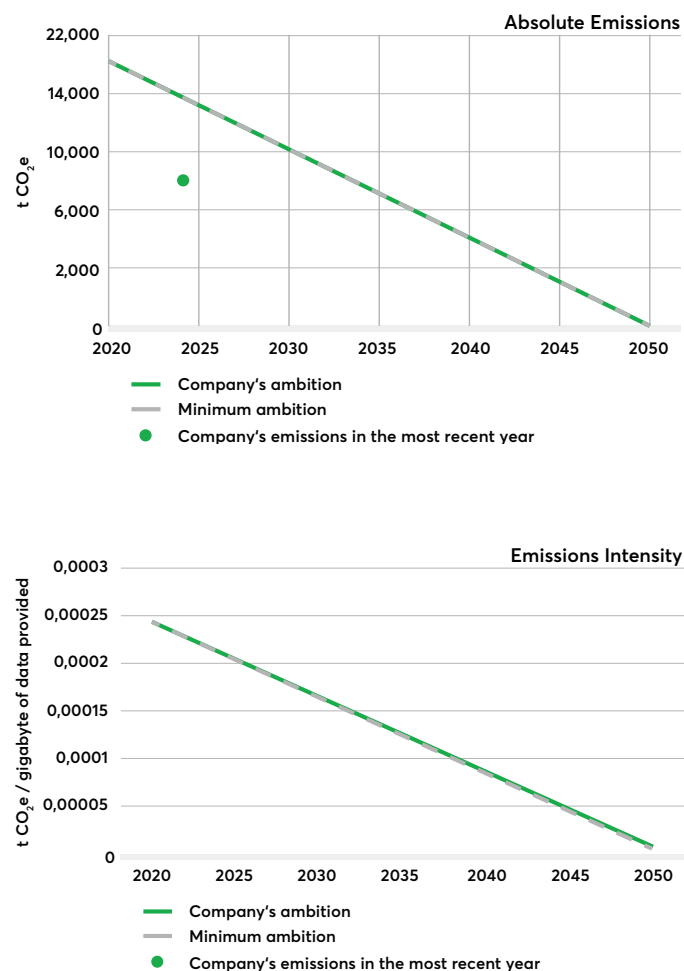


Figure 4. Reduction of Scope 1 + 2 and Scope 3 emissions over time



During our GHG emissions evaluation process, we identified the decarbonisation levers. The biggest opportunities are in energy efficiency, renewable energy, and circularity. Below, we provide an explanation of how the actions related to the decarbonisation levers tie into the overall GHG emission reduction targets and climate change mitigation actions as required by E1-3 and E1-4.

Main decarbonisation levers

The following levers form the foundation of BITÉ Group's emissions reduction pathway. Each action has been selected for its material contribution to GHG reduction and feasibility within our operational context:

100% renewable electricity (on-site PPA)

BITÉ Group is committed to sourcing 100% of its electricity consumption from renewable sources through Guarantees of Origin (GOs) from [AIB](#) countries and on-site power purchase agreements (PPAs). This approach ensures a direct contribution to grid decarbonisation while providing long-term price stability.

Fleet transitioning to EVs

To reduce direct emissions from company vehicles, BITÉ Group is exploring the transition of its fleet to electric alternatives. A feasibility analysis will be conducted to determine the optimal timing and conditions for this shift. The group is currently preparing a business case for

investments into solar electricity panels and EV charging stations, alongside efforts in route optimisation. These initiatives aim to support future implementation, lower Scope 1 emissions, and align with urban air quality goals in the group's core markets.

Supplier engagement (energy-saving efforts and selection)

Recognising that the majority of emissions lie upstream, BITÉ Group actively engages suppliers on energy-efficiency practices and emissions transparency. Supplier selection increasingly incorporates sustainability performance criteria, ensuring alignment with Bite's Science Based Targets and reinforcing accountability across the value chain.

We are pleased to announce that BITÉ Group made it on to the **A list** in the CDP's (Carbons Disclosure Project) Supplier Engagement Assessment (SEA) for the 2024 disclosure cycle. The CDP SEA assesses companies on their performance on governance, targets, Scope 3 emissions, and value chain engagement in the CDP climate change questionnaire. To find out more about how the SEA is derived, please refer to the following resources:

[2024 Supplier Engagement Assessment Methodology.pdf](#)

[2024 Supplier Engagement Assessment Scoring Introduction.pdf](#)

Promoting circularity (refurbished devices, rentals, device-as-a-service)

BITÉ Group is advancing sustainable consumption by expanding its offerings of refurbished devices, device-as-a-service models, and device rental services. These initiatives promote longer product lifecycles

and reduce electronic waste. The group has strategically invested in scaling its rental services, acquiring devices for rental to customers without transferring ownership. Upon contract termination, customers return the equipment, which is securely wiped of all data and refurbished for reuse. This model supports circularity while providing customers with continued access to high-quality digital services.

Anticipated capital allocation

- In 2024 we invested 37.2 million euros in 5G network development (technological upgrade). The consequent gradual shutdown of 3G technology is underway. Through 2028, investments in network modernization and 5G development are planned to be continued on approximately the same level and will certainly exceed 100 million euros.
- BITÉ Group annually allocates more than 1.7 million euros for field maintenance costs. As indicated in our climate risk analysis, these costs are expected to increase due to acute climate risks by up to 15% in the medium term, therefore sufficient financial resources are planned to be allocated accordingly.
- Electricity expenditures including on-site Enefit PPA (power purchase agreement) and GO (guarantees of origin) renewable energy certificates issued by **AIB** countries will amount to almost 14 million euros per year. These expenses are likely to be influenced by the current trend of decreasing prices for GO renewable energy certificates.
- BITÉ Group sought to grow rental service revenue from just over 200,000 euros in 2023 to approximately 2 million euros by 2026, underscoring its commitment to scalable, low-impact technology solutions. In 2024, rental

service revenue already rose to 1.28 million euros and is expected to exceed the target already in 2025.

- A new target has been set to grow rental service revenue to approximately 5 million euros by 2026. To sustain rental service revenue growth, BITÉ Group plans to invest approximately 7 million euros per year in the rental service.
- BITÉ Group is committed to meeting its net-zero targets by investing in high-quality carbon removal and offsetting methods. These include advanced technologies such as direct air capture, as well as nature-based and durable solutions like biochar, afforestation, and other scientifically verified technological offsets.

We have determined that electricity represents the greatest source and opportunity for reducing our carbon emissions in our telecommunication networks and data centres.

Energy efficiency is a strategic priority for BITÉ Group's telecommunications companies. Energy is an important component of operational costs and energy prices have been highly volatile over the past few years, increasing the urgency of maximising energy efficiency. Energy efficiency per monetary unit has fallen over the past years. That has been due to the implementation of newer, more efficient technologies and the convergence of networks from acquired subsidiaries. In the transitional period, CapEx investments in new technologies, such as network modernisation and 5G development, will amount to 100 million euros. Note that the list of EU Taxonomy activities does not include telecommunications, therefore these investments are not classified as taxonomy-aligned CapEx. EU Taxonomy-aligned CapEx

related to media and broadcasting activities is presented in **Table 11**. Despite the higher energy efficiency of 5G, greater density of towers means there is expected to be an increase in electricity consumption over the near term. The potential **locked-in GHG emissions** from BITÉ Group's key assets are largely related to the electricity consumption in our telecommunication networks. However, these emissions will not jeopardise the achievement of the group's GHG emission reduction targets and do not constitute a significant transition risk due to our plans to manage energy-intensive assets by provisioning renewable electricity.

We have committed to purchasing **100% renewable electricity**. In 2022, we entered into a power purchase agreement to purchase 100% renewable electricity directly from the supplier Enefit. We purchase the remaining electricity from third parties in network locations where direct sourcing is not available. We engage with those third parties, requiring that they present information on renewable energy certificates. In 2024, we collected more than 50 renewable certificates from such parties. In 2024, 81% of the electricity we purchased was covered by PPA or GO (guarantees of origin) renewable certificates. In the transition plan, we aim for 100% of the electricity used by the group to be renewable. The premium price for renewable electricity is included in the OpEx costs budgeted for the intermediate transition period. Adjustments are made based on the electricity usage in the telecommunication networks and data centres and fluctuations in renewable electricity prices. OpEx for sourcing renewable electricity align with the criteria established in the Commission Delegated Regulation for EU Taxonomy. BITÉ Group's activities are excluded from the EU Paris-aligned benchmarks.

The transition plan is embedded in our general business plan and is aligned with the group's overall business strategy and financial planning. Financial plans are approved by the management and supervisory bodies. The transition plan is updated in line with the latest targets validated by SBTi. Currently BITÉ Group is progressing faster than needed to decarbonise in accordance with the EU Paris-aligned **Business Ambition for 1.5°C**.

Material impacts, risks, and opportunities, as well as their interaction with strategy and business model, are summarised in the disclosure of **ESRS 2 SBM-3** (see **Table 5** and the related narrative description).

BITÉ Group's assessment of **impacts, risks and opportunities** extends to our upstream and downstream value chain. The **GHG Protocol** requires accounting for emissions throughout the value chain. Calculations according to the **GHG Protocol** show that the majority of GHG emissions occur in the group's upstream value chain. These Scope 3 emissions are generated by suppliers in the manufacturing sector producing end-user appliances and infrastructure for telco and media services. In the near term, BITÉ Group is committed to reducing Scope 3 GHG emissions from purchased goods and services, capital goods and the use of sold products by 75% per gigabyte of data provided by the year 2030.

Pursuing the **Business Ambition for 1.5°C** and its **net-zero commitment**, the group is continuing to coordinate efforts throughout the value chain to promote mitigation options by requiring renewable energy certificates and collecting information on emissions. Network modernisation and deployment of new technologies together with key suppliers constitute **opportunities** to reduce our carbon

footprint and achieve **science-based targets**, making it possible to halve GHG emissions by 2030 and reduce them across the value chain to net zero by 2050 with no or low overshoot.

A climate-change risk and vulnerability assessment has identified the physical climate risks that are material to our activities. The Report of the UN Intergovernmental Panel on Climate Change (IPCC) released in August 2021 stated that global temperatures were likely to rise above the 1.5°C target set in the Paris Agreement as early as 2040. Global emissions must be halved by 2030 to keep global warming at the Paris-agreed levels. BITÉ Group has evaluated its climate-related risk impact and actions in terms of the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) for assessing business resilience under different climate-related scenarios modelled on representative concentration pathways (RPCs). RCP4.5, with medium greenhouse gas emissions, and RCP8.5, with high greenhouse gas emissions, involve physical risks related to more frequent and severe climate extremes which may increase interruptions of our connectivity and media services and cause damage across operations and supply chains, with consequences for costs, revenues and insurance claims. Climate change will influence our network infrastructure in terms of rising temperatures, changing precipitation and storm patterns, weather variability, weather extremes, and wind waves. Recent rainstorms have already caused interruption of power supply in the region due to falling trees, requiring additional resources to maintain the connectivity of base stations. This experience has strengthened our skills and capacities for adapting to climate change over the longer term.

Climate-related transition events in the telecommunications and media industry were evaluated as part of our double materiality assessment process. The main transition events were identified over the short, medium, and long term, and screened for exposure of assets and business activities. In the analysis we used two climate-related scenarios: one consistent with the Paris Agreement and limiting climate change to 1.5°C in the medium term, i.e. until 2030, and a longer-term one envisaging a net-zero situation by the year 2050. Transition events were identified with corresponding exposure assessment, considering their likelihood, magnitude, and duration. To sum up, the following notable developments and decarbonisation imperatives were identified which are crucial for achieving our medium-term SBTi goals and long-term target of net-zero emissions:

- In our own operations, most emissions (Scope 2 emissions comprised ~78% of our own Scope 1+2 emissions and approximately 12% of all emission scopes in 2024) are generated from the use of electricity in telco networks and data centres. Thus sourcing renewable energy and increasing energy efficiency are inevitable prerequisites for achieving our medium- and long-term targets. Artificial intelligence can aid energy efficiency, and we have already started projects in this area. We recognise that the complexities of energy supply and demand play a pivotal role in achieving our targets. Key factors include energy price volatility, renewable energy adoption, and regulatory changes. To mitigate these risks, adequate monetary resources for renewable energy supply should be included in the business plan.
- Scope 3 accounted for 84.65% of emissions in 2024, of which 41% were attributed to the

category of purchased goods and services. We found that our efforts should concentrate on circularity and efficient resource management from procurement to recycling. Immediate actions centre on the development of device rental services and the continuity of recycling policies.

- Addressing the Scope 3 emissions that stem from our supply chain demands collective action. Engagement with suppliers along with innovations and partnerships will help us achieve our medium term SBTi targets and accelerate the longer-term transition towards a climate-neutral future.

Transition risks are financial risks that result from our commitment to the [Business Ambition for 1.5°C](#) and the [SBTi Net-Zero Standard](#) in moving to a low-carbon economy. They are driven by changes in policies, technology, market sentiment and customer behaviour. The following timeframes were used for the assessment of transition risks:

- Short term – until 2027
- Medium term – 2027 to 2030
- Long term – 2030 to 2050

The analysis was based on a Net Zero by 2050 scenario, aligned with the goals of the Paris Agreement and the European Green Deal to limit global warming to 1.5 °C. During the assessment, BITÉ Group analysed anticipated and potential events related to the EU's green transition, following the TCFD classification of climate-related transition events. The key assumptions, identified transition risks, and opportunities are presented in the [Table 12](#).



Table 12. Transition risks assessment

Transition events (TCFD)		Potential financial impact	Risk/opportunity level
Policy and legal compliance	Higher pricing of GHG emissions	Risk: An increase in raw material prices may occur due to rising greenhouse gas (GHG) taxes across the supply chain, driven by strengthened climate policies and political commitment to advancing green initiatives.	Medium (2030–2050)
	Increased GHG emissions reporting obligations	Risk: Increased greenhouse gas (GHG) emissions reporting obligations may require additional administrative resources, data management systems, and compliance measures, potentially raising operational costs.	Medium (2030–2050)
	Obligations and regulation of existing products and services/production processes	Risk: Regulations related to infrastructure security are contributing to an increase in Scope 3 emissions, making it more challenging to meet GHG reduction targets. While no additional regulatory requirements are currently foreseen, the future introduction of Green Deal criteria in green public procurement could further tighten emissions-related obligations.	Medium (2030–2050)
Technology	Cost of switching to less polluting technologies	Risk: The need to deploy carbon capture and other costly decarbonisation technologies may arise in order to meet future regulatory or net-zero commitments, potentially leading to significant capital expenditure and increased operational costs.	Medium (2030–2050)
		Risk: Delayed transition to electric vehicles may result in increased pressure and costs in the future, as vehicle replacement becomes necessary to comply with climate targets and low-emission transport regulations.	Medium (2030–2050)
		Risk/Opportunity: Fluctuations in renewable energy prices present both risk and opportunity. Price increases may lead to higher operational costs, while price decreases offer potential for significant reductions in energy expenditure.	Risk: Medium (all horizons) Opportunity: Very high (all horizons)
		Opportunity: Expansion of ICT services, including the application of AI-based technologies, enables clients to reduce their emissions. This supports customer sustainability goals while opening up new business opportunities and strengthening the group's position in the low-carbon digital economy.	Very high (all horizons)
		Opportunity: Application of AI technologies can enhance the efficiency of base station operations and optimise energy consumption, leading to lower operational costs and reduced environmental impact.	Very high (all horizons)
	Replacing existing company products and services with less polluting alternatives	Opportunity: Development of the group's rental service significantly improves resource efficiency by optimising the use of purchased goods, technical materials, and rare earths. It also helps reduce water usage and supports sustainability across the upstream value chain.	Very high (all horizons)

Transition events (TCFD)		Potential financial impact	Risk/opportunity level
Market	Changes in customer behaviour/priorities	Risk: While there is currently no significant pressure from consumers, increasing sustainability requirements from government institutions may lead to new compliance obligations.	Medium (2027–2030) Very high (2030–2050)
	Rising raw material prices	Risk: Increasing raw material prices driven by environmental concerns and tightening regulation.	Medium (all horizons)
Reputation	Increased stakeholder concerns	Risk: Increased stakeholder concerns, particularly from investors and financial institutions, may lead to greater scrutiny of the group's climate strategy and performance, potentially affecting access to capital, financing conditions, and reputation.	Medium (2027–2030) Very high (2030–2050)

Note: All TCFD-defined climate-related transition events were evaluated, and only those deemed applicable and material to the group are included in the table.

Mitigation of transitional risks:

Policy and legal compliance: we are monitoring the evolving and constantly changing requirements at the international level for greener financial markets. The EU [Corporate Sustainability Reporting Directive \(CSRD\)](#) is part of a larger Sustainable Finance package to enable the Green Deal by directing private investment to a climate-neutral economy. To improve EU competitiveness, the EU Omnibus Package proposed substantive changes to the CSRD and the EU Taxonomy Regulation 2020/852. In an effort to provide clarity to affected entities, the European Council (EC) has accelerated the approval process for the portion of the Omnibus impacting the reporting timeline - referred to as the 'stop-the-clock' directive. To enter into force, the draft law now requires formal transposition by each member state. The stop-the-clock proposal postpones the CSRD requirements for BITE Group by two years - from fiscal year 2025 to 2027. Until the simplification of ESRS is finalised, we see potential timing

and resource issues for incorporating the CSRD report into our annual financial reporting. The task is especially challenging when it comes to data collection and the assessment of Scope 3 emissions. As a mitigating action, we took the voluntary initiative to publish a sustainability statement in accordance with ESRS already last year. Realizing the importance of unifying reporting standards in the transition to a sustainable EU economy, this year BITE Group again took the **voluntary** decision to publish this sustainability statement for the year 2024 to ensure full compliance with the standards.

Technology: We see driving innovation and transforming business practices with our key suppliers and customers as more of an opportunity than a risk. Digital technologies can enhance resilience to growing climate impacts. Artificial intelligence and the Internet of Things (IoT) can improve our ability to predict disasters and provide early warnings to the population. Digital technologies, including mobile connectivity and media,

are key enablers of climate actions. Several studies, including the GSMA's 2019 and 2021 Enablement Effect reports, have shown how smart and connected technologies can help reduce emissions across the economy, including in services, transportation, manufacturing, and energy. For example, in enabling remote work and virtual meetings, our connectivity services help to reduce emissions by reducing the need for physical travel. Our smart metering IoT solution for heating systems, where we are leaders in Lithuania and the region, is also increasing efficiency in the energy sector. The introduction of LTE CAT-M low-power wide-area technology designed to support billions of IoT devices and of Narrowband Internet of Things (NB-IoT) technologies are opportunities for a breakthrough in the entire ecosystem, and not only in the Baltics but in all of Europe. Converging networks and systems, continuous performance optimisation, engagement with our key suppliers in emission-intensive areas such as network modernisation and the deployment of new technologies, smart

solutions, IoT, and ICT products all constitute opportunities to reduce our carbon footprint and achieve [science-based targets](#).

Market: policies and investments are directed to achieving a low-carbon-emission economy. Demand for energy-efficient, lower-carbon products and services is expected to increase. Aiming to meet that demand for lower-carbon products/commodities, mitigating actions should focus on increasing circularity and boosting reuse, repair and recycling of customer devices and network equipment.

Reputation: increasing expectations for responsible conduct on the part of stakeholders, including investors, lenders and consumers, may result in an opportunity to enhance the company's reputation and brand value, as well as the risk of a loss of trust and confidence in the management. Our mitigation actions are focused on building credibility and enhancing reputation with greater transparency and accountability on social and environmental issues while strengthening business resilience and increasing competitiveness.

BITÉ Group has reassessed its material topics in light of CSRD requirements. A description of the processes used to identify and assess material climate-related impacts, risks and opportunities is presented in the disclosure for **ESRS 2 - IRO-1**.

Resilience scenario analysis was recently updated in accordance with NIS2 ([NIS2 Directive: securing network and information systems | Shaping Europe's digital future](#)) requirements, including the use of climate scenario analysis as referenced in the disclosure for **ESRS 2 - IRO-1** and the related application requirement paragraphs.

The scope of resilience is BITÉ Group's companies. The group conducted an assessment of climate change risks and opportunities in accordance with the requirements of the ESRS and the EU Taxonomy Regulation's 'Do No Significant Harm' criteria for climate change adaptation (Appendix A of the Taxonomy Delegated Acts, Nos. 2021/2178 and 2023/2486). The assessment guidelines were developed based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the scenario analysis guidelines for non-financial companies. The assessment covered the complete list of physical climate hazards set out in Annex A of Commission Delegated Regulation (EU) 2021/2139. The results of the physical climate risk assessment and corresponding adaptation measures are summarised in **Table 13**. The table includes only those hazards identified during the initial assessment as relevant and likely to have a negative impact on the group's operations. Hazards deemed to have no significant impact are not included.

Environment



Table 13. Risk assessment of physical climate hazards

Physical hazards			Potential impact on operations and/or physical assets	Risk level
Acute	Related to temperature	Heat waves	Heatwaves may lead to increased cooling demands for critical network infrastructure such as data centres, base stations and technical sites, resulting in higher energy consumption and operational costs. They may also lead to more frequent maintenance needs and pose health and safety risks to field staff, requiring protective measures and adjusted work schedules.	Medium (until 2030) Very high (from 2030)
		Cold waves/frost	Cold waves, although expected to decrease in frequency, may still result in increased maintenance costs due to equipment stress and weather-related disruptions.	Medium (until 2030) Low (from 2030)
		Wildfires	Wildfires may damage base stations or towers located in forested areas or block access for maintenance. While these sites typically do not serve densely populated areas, coverage may be maintained by nearby stations. However, localised service disruptions and increased repair or re-routing costs may still occur.	Medium (all horizons)
	Related to water	Heavy precipitation (rain, hail, snow/ice)	Heavy precipitation, including flooding, rain and snow, may damage ground-based network infrastructure, underground cabling and power supply systems, leading to localised service disruptions. More frequent weather-related interruptions could increase operational costs, affect service reliability, and negatively impact the group's reputation, customer satisfaction and revenue.	Medium (until 2030) Very high (from 2030)
	Related to wind	Storms	Storms, including blizzards, may disrupt network infrastructure and impair service delivery. They may also impact logistics and maintenance operations, resulting in delayed equipment transport and repairs. More frequent weather-related disruptions may lead to higher operational costs, reputational damage and broader impacts across the supply chain, including increased input costs and reduced revenue.	Medium (until 2030) Very high (from 2030)

Note: Chronic physical hazards are not assessed as likely to have a negative impact on the group's operations.

We have identified climate-related risks that may have an impact on our business's medium- and long-term horizons and we have specified possible **mitigation actions**:

- Real-time monitoring and an escalation system for identifying problematic issues and restoring services in the shortest possible time.
- Back-ups and geo-redundancy to increase high availability.
- Free-cooling systems in base stations, with renewable energy used for the cooling systems.
- Group-wide energy-efficiency management and emission avoidance activities.
- Investments in carbon-free energy and energy-efficiency projects.

BITĖ Group evaluated its financial risks related to climate change. There is a risk of increasing costs of maintenance due to physical climate risks such as heatwaves, frost, high windspeeds and precipitation. It is estimated that maintenance costs could increase by 10-15% due to extreme weather events. Disruption risks are continuously monitored, preventive actions are taken based on experiences from previous extreme weather events, and resources are planned accordingly. Disaster recovery plans are in place to ensure connectivity and media broadcast resilience. The documentation of our internal analysis includes details on the evaluation of financial risks related to climate change, including the anticipated increase in maintenance costs due to physical climate risks such as heatwaves, frost, high windspeeds and precipitation.

E1-2 – Policies related to climate change mitigation and adaptation

BITĖ Group Code of Conduct: highlights shared responsibility for protecting the planet, the environment and the climate. We expect everyone to comply with the environmental laws and regulations that apply to them and to our business, and to follow our environmental standards and commitments. We recognise that our day-to-day operations have a negative impact on the environment and we are committed to minimising that impact, which we do. The mitigation of climate change is a key focus area for us. We seek to minimise GHG emissions that stem from our operations by increasing the use of renewable energy. Climate change adaptation is being performed by strengthening telecommunication network resilience to climate impacts.

Supplier Code of Conduct: at a minimum, suppliers are required to comply with all applicable laws and regulations and have any relevant environmental permits. BITĖ Group expects its suppliers to manage their operations responsibly in relation to environmental risks and impacts, to adopt a precautionary approach, and to integrate a lifecycle perspective into their business operations. Suppliers should, whenever possible, strive to minimise their use of resources, such as, for example, energy, water and raw materials. Suppliers should ensure the proper management and recycling of waste. We encourage our suppliers to continuously strive to improve their environmental performance and minimise any possible negative impact on the environment. BITĖ Group is committed to ambitious science-based emission-reduction targets. We seek to engage and cooperate with our suppliers to promote a transformation to climate neutrality and we encourage our suppliers to work with us to achieve this. All our suppliers are encouraged to monitor, report and strive to reduce GHG emissions from their operations. All suppliers are further strongly encouraged to set science-based GHG emission targets of their own.

BITĖ's telco operators, Bitė Lietuva and Bite Latvija, abide by ISO14001 for environmental management systems and ISO50001, the flagship international standard for improving energy performance, in managing the group's telecommunication networks. They have policies for replacing or upgrading old and less energy-efficient technologies in current operations with more energy-efficiency ones. And they encourage employees to adopt electricity and fuel saving behaviours.

Sustainability Policy for ensuring compliance with the [European Commission's standards for corporate sustainability reporting](#). This policy defines the principles, responsibilities and structures through which sustainability is governed, implemented and continuously improved within BITĖ Group. It supports compliance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), and reflects our commitments under the UN Global Compact and the Science Based Targets initiative (SBTi).

E1-3 – Actions and resources in relation to climate change policies

BITÉ Group actions to accelerate progress towards net zero:

- We have embedded the pursuit of science-based and net-zero targets aligned with a 1.5°C pathway into our operations. Currently we are progressing faster than required with decarbonisation. Our short-term (annual) and mid-term Scope 1 + Scope 2 absolute reduction exceed the targets approved by SBTi. In addition, we have made the long-term commitment to become carbon neutral by the year 2050 in line with net-zero target requirements.
- We have disclosed carbon emissions and climate risks and opportunities through the Carbon Disclosure Project (CDP):
- Included on the A list of the CDP's Supplier Engagement Assessment (SEA) for 2024.
- Our commitment to and adoption of science-based targets requires us to reduce emissions by at least 57.4% over the decade 2020-2030. Switching to renewable and low-carbon electricity plays a crucial role in achieving these reductions. The purchase and use of renewable energy obtained from nature-based solutions is incorporated into our strategy:
- 100% of energy purchased through PPAs is renewable. The use of non-renewable energy where connectivity to a PPA provider is not available is covered by GO (Guarantees of Origin) renewable energy certificates. OpEx for renewable energy is included in the business plan.
- Energy efficiency efforts also contribute to lowering emissions. We are optimising networks' energy use by moving to energy-efficient hardware and best practices, with

plans to retire legacy networks over the medium term (by 2030):

- Continuous performance optimisation
- Convergence of networks and systems
- Work is underway to reduce fossil fuel use in fleets and diesel generators over the medium term to 2030. Conversion of the fleet to electric vehicles has been considered and depends on the availability of charging stations. Reduction may also be achieved through alternative fuels like biodiesel, renewable diesel and/or fuel from other nature-based renewable sources.
- Circular economy initiatives for customer equipment have begun and are expected to increase over the medium term to 2030.
- Recycling of network equipment – continuous efforts every year to achieve zero waste from our operations in the long term.
- We consider not only our own emissions but also those throughout the value chains. Collaborating with suppliers and partners is crucial for achieving net-zero goals. The medium-term plan is to increase engagement with suppliers on climate action and integrate climate requirements into procurement, including but not limited to:
- the purchase and use of renewable energy and recycled materials
- developing circular economy initiatives for network and customer equipment
- moving to more energy-efficient equipment and devices
- We are engaging with our key suppliers in emission-intensive areas such as network modernisation and deployment of new

technologies, including 104 million euros of CAPEX investment (see PLT VII FINANCE S.à r.l. Consolidated Financial Statements for the year ended 31 December 2024, p. 23, note 11 on acquisition of intangible assets and property, plant and equipment for cash, at Shareholder Information (bitegroup.net)).

- Development of smart solutions, IoT and ICT products to reduce the carbon footprint (see Taxonomy section).
- Telecommunication operators play a vital role in the transition to a decarbonised, digital world. Our commitment to net-zero emissions involves the development of smart solutions, IoT and ICT products to reduce carbon footprint. The enabling role of mobile telecommunications extends beyond the industry, benefiting other sectors through connected technologies, smart buildings, energy efficiency, and more. The GSMA has examined the Enablement Effect of mobile communications technologies on carbon emission reductions. Specifically, it shows how mobile telecommunications enable low-carbon innovation across various sectors. In 2018 alone, mobile technology enabled a global reduction in emissions of over 2,000 million tonnes of CO₂. Remarkably, this is almost 10 times greater than the total CO₂ emissions of the mobile networks themselves. Our IoT and ICT solutions are helping to reduce the carbon footprint in the energy and public utility sectors already today. Calculations based on the smart grid enablement factor from GSMA research show that in 2024 our IoT solutions may potentially have saved more than 1.5 million tonnes of CO₂e. Development of ICT solutions is discussed in more detail in the Taxonomy section of this sustainability statement.

Achieved GHG emission reductions are detailed in [Table 15](#); expected GHG emission reductions are included in [Table 14](#).

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

BITÉ Group discloses significant capital expenditures (CapEx) and operational expenditures (OpEx) associated with the implementation of our strategic actions. For the financial year ended 31 December 2024, we had CapEx of 104 million euros for the acquisition of intangible assets and property, plant and equipment, as detailed in note 11 on page 23 of the consolidated financial statements of PLT VII FINANCE S.à r.l., accessible here. Our OpEx related to renewable electricity expenses is part of the 22 million euros reported under "Materials, consumable, and maintenance costs" on page 18, note 7 of the same financial statements, available here.

These expenditures directly contribute to achieving our sustainability targets and are consistent with the key performance indicators required by Commission Delegated Regulation (EU) 2021/2178. The financial investments disclosed represent the incremental values specifically dedicated to enhancing our environmental and operational efficiency, demonstrating our commitment to credible and impactful sustainability actions.

Taxonomy indicators are provided in the [Taxonomy section](#).

E1-4 – Targets related to climate change mitigation and adaptation

BITÉ Group is committed to limiting warming to 1.5°C and achieving net-zero GHG emissions in the long term. The following targets were submitted to and validated by the SBTi:

Overall Net-Zero Target: BITÉ Group commits to reach net-zero greenhouse gas emissions across the value chain by 2050.

Near-Term Targets: BITÉ Group commits to reduce absolute scope 1 and 2 GHG emissions 57.4% by 2030 from a 2020 base year. BITÉ Group also commits to reduce scope 3 GHG emissions from purchased goods and services, capital goods and use of sold products 75% per gigabyte of data provided within the same timeframe.

Long-Term Targets: BITÉ Group commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2050 from a 2020 base year. BITÉ Group also commits to reduce scope 3 GHG emissions 97% per gigabyte of data provided within the same timeframe.

The GHG emissions inventory covers all relevant GHG emissions from all relevant sources and subsidiaries. The GHG inventory is composed exclusively of fossil-based emissions; no biogenic emissions have been reported alongside the GHG inventory.

For detailed information regarding the targets please refer to SBTi validation report [NET-ZERO AND NEAR-TERM TARGET VALIDATION REPORT](#) and approval letters: [Near-Term Approval Letter](#) and [Net-Zero Approval Letter](#).

BITÉ Group's GHG emission reduction targets are presented in [Table 14](#).



Table 14. GHG emissions reduction targets

	Base year 2020	2025 target	2030 target	2050 target
GHG emissions market based (tCO ₂ eq)	98,411	63,284	28,156	9,841
Energy efficiency and consumption reduction – Network modernisation and other GHG emissions from the capital goods category (tCO ₂ eq)	12,655	7,909	3,164	1,265
Material efficiency and consumption reduction – GHG emissions from purchased goods and services (tCO ₂ eq)	45,778	28,611	11,444	4,578
Fuel switching – GHG emissions from the Scope 1 category (tCO ₂ eq)	1,906	1,359	812	191
Use of renewable energy – GHG emissions from the Scope 2 category (tCO ₂ eq)	18,283	13,036	7,789	1,828
Phase out, substitution or modification of product – GHG emissions from the use of sold products category (tCO ₂ eq)	14,130	8,831	3,533	1,413
Phase out, substitution or modification of process (tCO ₂ eq)	1,132	707	283	113
Other (tCO ₂ eq)	4,527	2,829	1,132	453

The plan for GHG emissions reduction to net-zero is provided in the **Figure 5**.

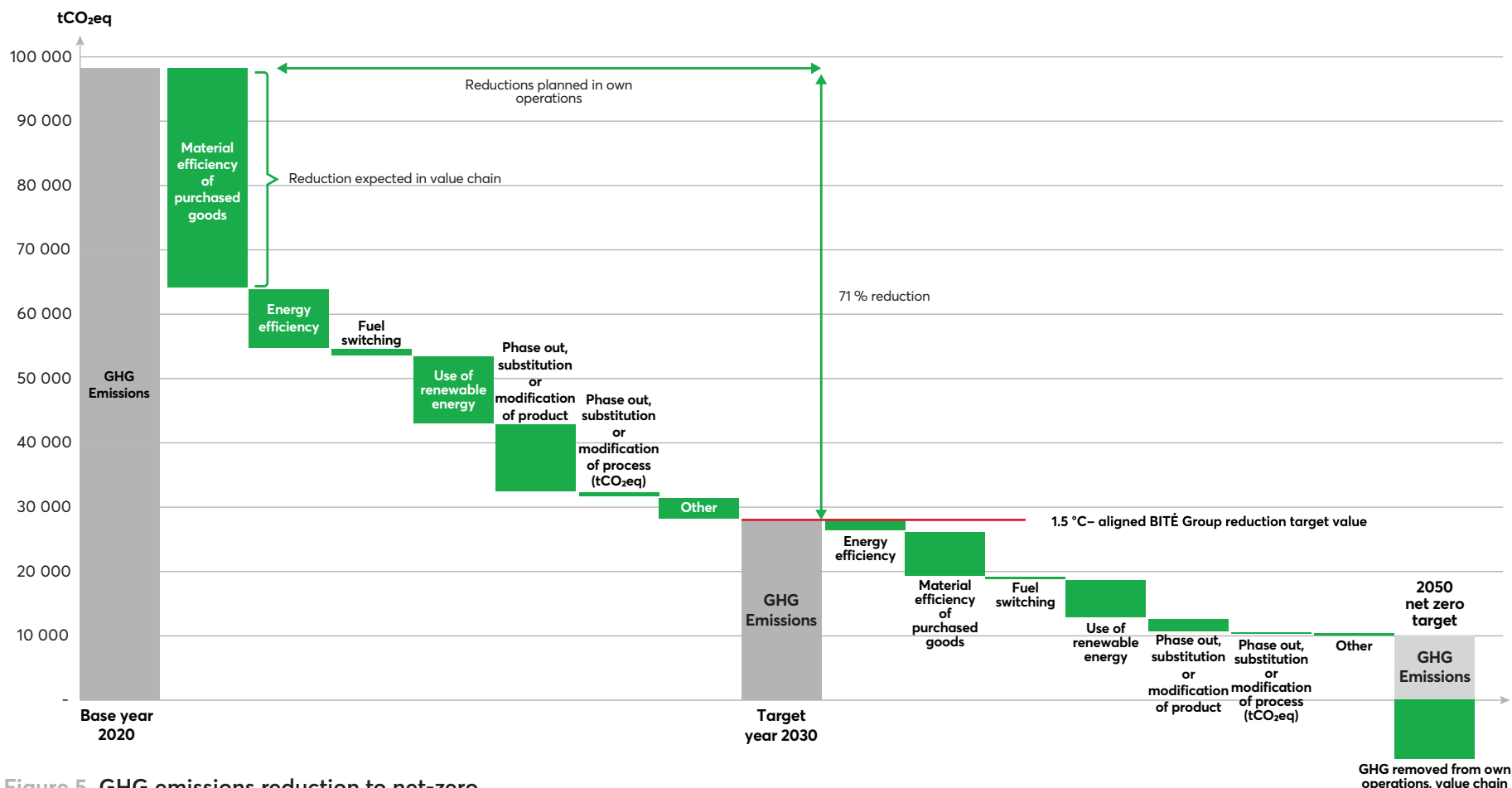


Figure 5. GHG emissions reduction to net-zero

In 2024, BITÉ Group's emissions were recalculated and checked by an external consulting company using the auditable sustainability management platform Sustainalyse. This platform provides greater control over the emission calculation process and tracking of science-based targets. For tracking Scope 3 emissions, we used a

hybrid approach, supplementing the spend-based estimation method with whole-of-life embodied carbon footprint data obtained directly from our key suppliers. We included the embodied carbon footprint data obtained from the key suppliers Ericsson and Nokia for equipment purchased in 2024 in the Capital Goods category. This enabled a more precise

evaluation compared to the spend-based method applied for other supplier equipment in the Scope 3 category. For the remaining suppliers in the upstream value chain, the spend-based method was used.

Scope 1, 2, 3 and total emissions are outlined in **Table 15** below.

E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

Table 15. Gross Scopes 1, 2, 3 and Total GHG emissions

	Retrospective								Milestones and target years			
	Base year 2020	Com- pa- rative	2020	2021	2022	2023	2024	% N / N-1	2025	2030	2050	Annual % target / Base year
Scope 1 GHG emissions												
Gross Scope 1 GHG emissions (tCO ₂ eq)	1906	41%	1906	1951	2218	2780	2682	-4%	2535	812	191	5,74%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)			0	0	0	0		-4%				
Scope 2 GHG emissions												
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	15948	-5%	15948	15858	14848	11104	15206	37%				
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	18283	-48%	18283	14463	13096	10680	9510	-11%	8990	7789	1828	5,74%
SBTi-approved target Scope 1 + Scope 2 market-based (tCO₂eq)	20190	-40%	20190	16414	15314	13460	12192	-9%	11525	8601	2019	5,74%
Significant Scope 3 GHG emissions												
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	78222	-14%	78 222	83 085	71 996	71 580	67 253	-6%	48889	19555	7822	7,50%
1 Purchased goods and services	45778	-28%	45 778	46 132	34 409	33 563	32 916	-2%	28611	11444	4578	7,50%
Optional sub-category: Cloud computing and data centre services												
2 Capital goods	12655	13%	12 655	13 216	16 687	17 330	14 299	-17%	7909	3164	1265	7,50%
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	3321	-4%	3 321	3 614	3 692	3 696	3 189	-14%				
4 Upstream transportation and distribution							344	3%				
5 Waste generated in operations	37	511%	37	64	196	227	225	-1%				
6 Business traveling	156	301%	156	282	486	513	624	22%				

	Retrospective								Milestones and target years			
	Base year 2020	Com-pa-rative	2020	2021	2022	2023	2024	% N / N-1	2025	2030	2050	Annual % target / Base year
7 Employee commuting	1184	2%	1 184	1 320	1 341	1 193	1 211	2%				
8 Upstream leased assets	628	42%	628	367	840	1 105	894	-19%				
9 Downstream transportation	0	-	-	-	-	-	-	0%				
10 Processing of sold products	0	-	-	-	-	-	-	0%				
11 Use of sold products	14130	-4%	14 130	17 798	13 924	13 602	13 539	-0,5%	8831	3533	1413	7,50%
12 End-of-life treatment of sold products	12	11%	12	13	16	16	13	0%				
13 Downstream leased assets	0	-	-	-	-	-	-	0%				
14 Franchises	0	-	-	-	-	-	-	0%				
15 Investments	0	-	-	-	-	-	-	0%				
SBTi-approved Scope 3 intensity target per subscription from categories 1+2+11 (tCO ₂ eq)	0,030	-32%	0,030	0,029	0,023	0,022	0,020	-7%	0,019	0,008	0,003	7,50%
New SBTi approved Scope 3 intensity target per gigabyte of data delivered from categories 1+2+11 (tCO ₂ eq)	0,00024	-74%	0,00024	0,00018	0,00012	0,00009	0,00006	-28%	0,00006	0,00006	0,00001	7,50%
Total GHG emissions												
Total GHG emissions (location-based) (tCO ₂ eq)	96 076	-11%	96 076	100 894	89 062	85 463	85 141	0%				
Total GHG emissions (market-based) (tCO ₂ eq)	98 411	-14%	98 411	99 499	87 310	85 040	79 444	-7%	60 413	28 156	9 841	7,50%

Note: Emission factor sources and global warming potential (GWP) indicators: IPCC, EEA/EMEP Guidebook 2023, AIB, DEFRA, supplier EPDs for electronic devices. GHGs included in calculations based on emission factor granularity.

Table 16. GHG intensity per net revenue

	vs. base year	2020 base year	2021	2022	2023	2024	YoY
Total GHG emissions (location-based) per net revenue (tCO ₂ eq/monetary unit)	-36%	0.0002282	0.0002104	0.0001681	0.0001515	0.0001462	-3%
Total GHG emissions (market-based) per net revenue (tCO ₂ eq/monetary unit)	-42%	0.0002338	0.0002075	0.0001648	0.0001508	0.0001365	-10%

Note: Emission factor sources and global warming potential (GWP) indicators:
IPCC, EEA/EMEP Guidebook 2019, AIB, DEFRA, GLEC v3.
GHGs included in calculations based on emission factor granularity

Cross-reference to [Financial Statements](#): p. 10 in PLT VII FINANCE S.à
r.l. ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024



E1-5 – Energy consumption and mix

Cross-reference to [Financial Statements](#): p. 10 in PLT VII FINANCE S.à r.l. ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024
Energy consumption within the group derived from Scope 1 and 2 activity data.

Table 17. Energy consumption and mix

Energy type	2020 base year	2021	2022	2023	2024	YoY	vs. base year
Fuel consumption from coal and coal products (MWh)	0	0	0	0	0	-	-
Fuel consumption from crude oil and petroleum products (MWh)	6,948	7,070	8,119	10,218	9,831	-4%	41%
Fuel consumption from natural gas (MWh)	193	253	181	170	201	18%	4%
Fuel consumption from other fossil sources (MWh)	945	1,253	1,177	1,239	1,194	-4%	26%
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	47,078	43,275	26,858	18,692	16,266	-13%	-65%
Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	55,164	51,851	36,335	30,319	27,492	-9%	-50%
Share of fossil sources in total energy consumption (%)	74%	64%	42%	33%	28%		
Consumption from nuclear sources (MWh)	0	0	0	0	0	-	-
Share of consumption from nuclear sources in total energy consumption (%)	-	-	-	-	-	-	-
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0	0	0	0	0	-	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	19,607	28,908	49,478	61,962	70,012	13%	257%
The consumption of self-generated non-fuel renewable energy (MWh)	0	0	0	0	0	-	-
Total renewable energy consumption (MWh)	19,607	28,908	49,478	61,962	70,012	13%	257%
Share of renewable sources in total energy consumption (%)	26%	36%	58%	67%	72%		
Total energy consumption (MWh)	74,771	80,759	85,813	92,281	97,504	6%	30%

Notes: All energy (energy products and fuels) consumed within the organisation is included in the calculation. Net Calorific Values (NCV) of fuels and conversion factors from the IPCC, EEA/EMEP Guidebook 2019, and latest National Inventory Reports (NIRs) were used to calculate energy use. Convert-measurement-units.com was used to convert energy quantities.

Cross-reference to [Financial Statements](#): p. 10 in PLT VII FINANCE S.à r.l. ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024.

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

BITÉ Group is steadfast in its commitment to reaching net-zero emissions, in alignment with our goal of limiting the global temperature rise to 1.5°C. As outlined in Disclosure Requirement E1-4, we have adopted strategies for significant GHG emission reductions. After achieving an approximate 90-95% reduction in line with recognised sectoral decarbonisation pathways, our focus will shift towards neutralising residual GHG emissions.

To address these remaining emissions, BITÉ Group plans to implement GHG removal initiatives within our own operations and throughout our upstream and downstream value chain (please see the SBTi validation report [NET-ZERO AND NEAR-TERM TARGET VALIDATION REPORT](#)). These efforts are part of a broader transition plan which adheres to the methodologies and frameworks recommended by the SBTi.

The transition plan encompasses a strategic approach to employing GHG removal capabilities, ensuring that our net-zero commitment is robust and verifiable. We are dedicated to transparency and precision in documenting our progress towards these ambitious environmental goals.

BITÉ Group does not engage in the use of carbon credits as part of our environmental strategy.

E1-8 – Internal carbon pricing

BITÉ Group does not apply internal carbon pricing schemes within its operations or financial strategies.

ESRS 2 IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Material impacts, risks and opportunities related to resource use and the circular economy were identified as part of the double materiality assessment. The group screened its assets and activities to identify actual and potential impacts, risks and opportunities. Based on the [GHG Protocol](#), purchased goods account for the highest GHG emissions among all Scope 3 categories. To reduce this material amount of emissions, we intend to increase device rental volumes.

Sustainability experts were consulted. As communities are not directly affected by the circularity of our operations, they were not involved in the consultations.

Environment

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Group



E2 Pollution

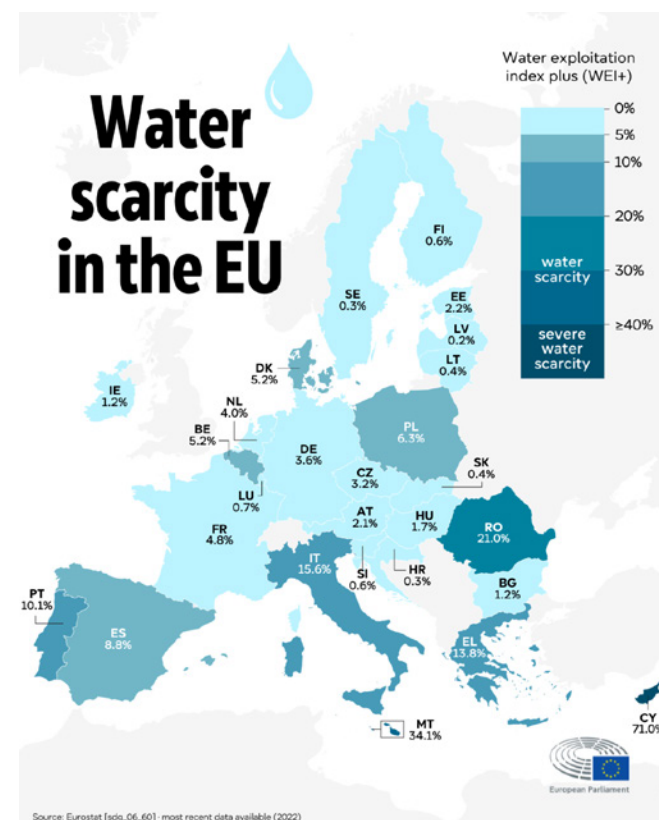
BITÉ Group is not involved in production activities, consequently pollution has been assessed as not material for our operations through a double materiality assessment, and thus no detailed disclosures are provided under ESRS E2. The main resource required for our activities is energy. The telco industry uses approximately 2-3% of the total power consumption of humanity. As data traffic grows, the power required to run telecommunications networks is becoming a critical concern. That is why we aim to source our activities solely with renewable energy so as to minimise indirect pollution from our activities. We offer environmentally friendly ICT solutions that are gaining increasing momentum in the fight against climate change across all industrial sectors. The addition of smart ICT solutions is enabling GHG reductions through dematerialisation in the transport and logistics industry, as well as in energy, water and building management (e.g., BITÉ solutions for real-time monitoring and warning systems in the energy and water supply sectors, remote maintenance of equipment, etc.). By carrying information in written, oral, visual and electronic form, media and telco services offer a good alternative to the transport of goods and persons. Our services substantially reduce the need for travel. The most important benefit from this is the reduction of GHG emissions, and in particular CO₂, thereby diminishing atmospheric pollution.

E3 Water and marine resources

Water and marine resources have been assessed as not material to our operations through our double materiality assessment. Therefore, disclosures required under ESRS E3 are not provided. According to the United Nations, a country experiences 'water stress' when its annual water resources are below 1,700 m³ per inhabitant. Lithuania, Latvia, Estonia and Luxembourg do not experience water stress. According to the European Environment Agency's assessment [Water scarcity conditions in Europe](#) on freshwater use in Europe, Lithuania, Latvia, Estonia and Luxembourg experienced some of the lowest levels of water scarcity among EU countries. As shown in the EEA report "[Use of freshwater resources in Europe](#)", the worst seasonal values of the Water Exploitation Index Plus (WEI+) for these countries ranged from only 0.6% to 3.9%. These very low WEI+ levels confirm that freshwater resources in the Baltic states and Luxembourg were under minimal stress in 2022, reinforcing the conclusion that water scarcity is currently not a material environmental concern in these regions. At BITÉ Group companies, we use water only for basic office needs. It comes from the public utility groundwater supply system. The materiality assessment for negative impact on sustainability did not identify water management as a material topic. Consequently, we do not have a water management policy, since water is not used in the processes of our operations and is not material. However, BITÉ solutions contribute to efficient water management in the geographical locations where we operate. BITÉ ICT specialists helped our partners at the water supply company Vilniaus Vandenys deploy a unified smart water supply network. More than 8,000 buildings were equipped with cold water meters connected to the Internet of things (IoT).

Environment

As a result, employees at the water company can remotely track readings on the meters. It was the first deployment of Narrowband Internet of Things (NB-IoT) technology in the region of the Baltic countries and Poland. This smart solution for remote water control enables instant identification of excessive water supply and timely resolution of incidents. This helps to save water and use our natural resources more responsibly



E4 Biodiversity and ecosystems

Our internal sustainability due diligence process did not identify the actual and potential negative impacts caused by telecommunication and media services on biodiversity as material. Some BITĖ Group telecommunication network base stations are located near or within UNESCO World Heritage sites and Key Biodiversity Areas ('KBAs' – <https://www.keybiodiversityareas.org/sites/search>) in Lithuania and Latvia. Recent research suggests that artificial non-ionizing electromagnetic fields (EMF) are capable at very low intensities of adversely affecting fauna and flora. However, any existing exposure standards are designed for humans and BITĖ Group operates within the safety margins of existing guidelines. At the moment no mitigation measures have been identified as needed to protect non-human species. So far BITĖ Group has received no signals from local communities or authorities about deterioration of any species that could be caused by our network base stations. We have evaluated the activities negatively affecting biodiversity-sensitive areas as not material. The key resource in our operations is electricity, which may indirectly affect biodiversity. BITĖ Group provided Lithuanian energy distributor Energijos Skirstymo Operatorius with an ICT solution for new smart electricity metering infrastructure. Over a million new smart meters have been installed in Lithuania so that people can see accurate consumption details and use electricity more efficiently to save resources. For this project, BITĖ Group launched commercial narrowband internet technology (LTE CAT-M). The introduction of such IoT technologies is an opportunity for a breakthrough for the entire ecosystem, not only in Lithuania and the Baltics, but also all of Europe.

E5 Resource use and circular economy

E5-1 – Policies related to resource use and circular economy

The group has no specific policy on the circular economy. Circularity principles are included in the BITĖ Group Sustainability Policy.

The group does not produce handsets or equipment, thus our focus is on decreasing new product purchases and promoting product repair and reuse by offering device rental services. Device rental services offer easier upgrade and help to manage electronic waste.

The group uses renewable energy in its own operations and encourages suppliers to use sustainable sourcing.

BITĖ Group's [Supplier Code of Conduct](#) explicitly addresses material impacts, risks and opportunities within our own operations and across our upstream and downstream value chain.

BITĖ Group has strategically allocated resources to enhance and expand our device rental services. They involve the acquisition of devices that are subsequently rented to customers, who do not retain ownership at the end of the rental period. Upon termination of the contract for electronic communication services and/or of the rental agreement, customers are required to return the equipment to the nearest BITĖ outlet on the same day. All customer data stored on the device is securely erased, and the device is then refurbished for reuse. Our objective is to scale this service significantly. We were aiming to increase the revenue generated from device rental tenfold - from just over 200,000 euros in 2023 to some 2 million euros by 2026. In 2024, rental service revenue already amounted to 1.28

million euros. It is expected that the original target is going to be exceeded already in 2025. A new target has been set to grow rental service revenue 25 times to approximately 5 million euros by 2026.

Through our rental program, customers gain access to the latest devices for a specified period at an attractive monthly fee. This model also gives customers the flexibility to upgrade their device during the term of the contract. At the contract's conclusion, customers have the option to return the device, purchase it, or enter into a new agreement. This innovative solution not only facilitates access to high-end technology with affordable instalments, but also significantly mitigates electronic waste. The returned devices are refurbished by our partners and reintroduced into the market for repeated use, aligning with our commitment to sustainability and reducing environmental impact.

E5-2 – Actions and resources related to resource use and circular economy

The following description of resource use and circular economy-related actions and allocated resources adheres to the principles defined in **ESRS 2 – MDR-A Actions and resources in relation to material sustainability matters (Table 8 and the related narrative disclosure)**, as detailed in BITĖ Group's Sustainability Statement for 2024.

BITĖ Group does not engage in the production of electronic devices. However, we are committed to promoting sustainable practices throughout our supply chain. As outlined in our [Supplier Code of Conduct](#), we encourage our suppliers to minimise their consumption of resources – including energy, water and raw materials – and to increase use of secondary raw materials (recyclates) wherever feasible.

As part of our device rental service, BITÉ Group refurbishes returned devices, thereby enhancing product durability and optimising resource use. This process supports higher rates of reuse, repair, and recycling for devices not suitable for repeated rental.

In alignment with our sustainability objectives, the group continuously seeks to implement and enhance circular business practices. This includes comprehensive value retention actions such as maintenance, repair, refurbishing, upgrading and reverse logistics. To support such efforts, we have invested in robust customer service enhancements, advanced monitoring systems, and clear return policies, as detailed on our [device rental page](#).

Our commitment to environmental stewardship extends to waste management of electronic equipment by such companies as EMP Recycling – the largest electronic waste recycling company in the Baltics and one of only 10 in Europe to hold WEEELABEX certification across a broad spectrum of electronic waste management categories. Moreover, packaging waste is managed in strict compliance with agreements with the Latvian Green Point and the Unified Product, Packaging, and Waste Record Keeping Information System ([GPAIS](#)).

For customer deliveries, the group employs recyclable packaging, specifically made from low-density polyethylene (4 LDPE), recognised for its ease of recycling. Our 4 LDPE packaging adheres to the EU's stringent rules and regulations for packaging waste management and is processed by certified waste processors within our operational regions or at other EU locations. These materials are repurposed into new products that meet the environmental standards of the EU.

E5-3 – Targets related to resource use and circular economy

BITÉ Group's targets for resource use and circular economy are detailed in this Sustainability Statement for 2024, which describes them in keeping with the information requirements defined in ESRS 2 MDR-T for tracking the effectiveness of policies and actions. This includes alignment with ecological thresholds, referencing the guidance provided by the Science-Based Targets for Nature (SBTN), as outlined under **ESRS 2 MDR-A Actions and resources in relation to material sustainability matters (see Table 8 and the related narrative disclosure)**.

The development of our rental service significantly enhances resource efficiency in the utilisation of purchased goods within BITÉ Group. This initiative not only optimises the use of technical and biological materials but also mitigates water usage, particularly concerning critical raw materials and rare earths, impacting our suppliers throughout the upstream value chain.

BITÉ Group, which does not engage in the production of electronic devices, actively encourages suppliers to minimise the use of essential resources such as energy, water, and other raw materials whenever possible. We expect our suppliers to increasingly utilise secondary raw materials (recyclates), thereby contributing to more sustainable manufacturing practices.

For a detailed understanding of our commitments and guidelines, please refer to our [Supplier Code of Conduct](#).

The development of our rental service prioritises waste prevention, taking a systematic approach that emphasises reuse, recycling, recovery, and, ultimately, responsible disposal.

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In alignment with our strategic objectives, BITÉ Group has established a key performance indicator for our rental service, expressed in monetary terms. This KPI is integrated into our broader strategy and business plan, emphasising projected revenue from the rental service. Note that ecological thresholds have not been defined for this KPI, as the thresholds applied are specific to our entity.

Responsibility for the oversight and development of the rental service has been assigned to the Product Development team, ensuring focused and expert management of this initiative.

Furthermore, the targets associated with this KPI are voluntary, underscoring our commitment to exceeding the baseline standards rather than merely fulfilling mandatory requirements.

The development of our rental service prioritises waste prevention, taking a systematic approach that emphasises reuse, recycling, recovery, and, ultimately, responsible disposal.

In alignment with our strategic objectives, the BITÉ Group has established a key performance indicator for our rental service, expressed in monetary terms. This KPI is integrated into our broader strategy and business plan, emphasising projected revenue from the rental service. Note that ecological thresholds have not been defined for this KPI, as the thresholds applied are specific to our entity.

Responsibility for the oversight and development of the rental service has been assigned to the Product Development team, ensuring focused and expert management of this initiative.

Furthermore, the targets associated with this KPI are voluntary, underscoring our commitment to exceeding the baseline standards rather than merely fulfilling mandatory requirements.

E5-4 – Resource inflows

BITĒ Group discloses that our resource inflows primarily consist of the IT and telecommunications equipment, with its packaging, used in our operations and along our upstream value chain. While the group does not produce electronic devices, we actively encourage our suppliers to minimise their use of critical resources such as energy and water, and to increase the utilisation of secondary raw materials (recyclates), as detailed in our [Supplier Code of Conduct](#).

The group centrally purchases and imports equipment for its companies. Waste is managed in accordance with agreements with the Latvian Green Point and the Unified Product, Lithuanian Packaging and Waste Record Keeping Information System (PPWIS) (<https://www.gpais.eu/en/>). Electronic systems provide data on waste management to the respective regulatory bodies in each country. The quantities in **Table 18** contain all equipment imported by the group companies UAB Bītē Lietuva, SIA Bīte Latvija and AS Go3 Baltics. It does not contain equipment purchased from local suppliers, who report imported goods themselves.

Table 18. Resource inflows

Type	Imported non-hazardous goods, t	Imported hazardous goods, t	TOTAL, Quantity imported, t
Screens, monitors and equipment containing screens with a surface area greater than 100 cm ²	139	0	139
Large equipment (at least one of the external dimensions exceeding 50 cm)	113	0	113
Small equipment (none of the external dimensions exceeds 50 cm)	60	0	60
Small IT and telecommunications equipment (none of the external dimensions exceeding 50 cm)	46	0	46
Batteries	0	42	42
Paper and cardboard packaging	125	0	125
Plastic packaging	21	0	21
Wood packaging	28	0	28
Metal packaging	0	0	0
Composite packaging	0	0	0
Other packaging			
Imported goods	532	42	573

E5-5 – Resource outflows

Electronic waste and packaging are the waste streams relevant to our sector and activities. All electronic equipment from our operations is transferred to waste managers and utilised by companies such as EMP Recycling – the biggest electronic waste recycling company in the Baltics and one of the 10 companies in Europe with WEEELABEX certificates for a wide range of electronic waste management categories. Packaging waste is managed in accordance with agreements with the Latvian Green Point and the Unified Product, Packaging and Waste Record Keeping Information System (<https://www.gpais.eu/en/>).

In 2024, 100% of waste was transferred to waste managers. However, BITÉ Group does not have information on hazardous and non-hazardous waste sorting, including recovery operations and waste treatment types, for this reporting period. Hence data points 37 b, c and d data of the ESRS standard are not disclosed at the time of the publication of this sustainability statement.

No other recovery operations are used beyond those explicitly detailed above.

BITÉ Group does not dispose of waste through incineration or landfill methods. Nor have we implemented any other disposal operations. We cannot confirm whether waste handlers recycle all waste or if any is diverted to landfills or utilised in other forms.

BITÉ Group does not deal with any radioactive waste.

E5-6 – Anticipated financial effects from material resource use and circular economy-related risks and opportunities

The estimation of anticipated financial impacts, expressed in monetary terms, has been incorporated into the objectives of our rental service, taking into account the integration of resource use and circular economy-related actions. This financial projection is predicated on the assumption that sales of devices will progressively transition to our rental model. By 2026, it is expected that the majority of devices will be rented out due to the more favourable terms being offered to customers.



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Kartu Lietuvos pergalių link

5G bitė ir 3 – Lietuvos parolimpinio komiteto mecenatai



S1 Own workforce

Fostering a diverse and inclusive workplace is in our DNA. To inform our social management targets, we regularly conduct employee engagement surveys and take a number of actions to ensure a dynamic, safe and attractive workplace that promotes growth, fairness and well-being and rewards talent. In 2024, Bitė Lietuva was assessed as having an employee engagement level of 73%. That is an increase of 4% from the previous year and puts us among top employers, according to a study by international personnel management consultants KINCENTRIC, which applies the same methodology to companies worldwide. Our ratings increased on all engagement questions and are significantly higher than the Lithuanian average. Bite Latvija's employee engagement index was measured as 76 points out of 100 on the RAIT Engage Masters Index. Overall, Bite Latvija employees' satisfaction with the various aspects of their work remains at a high for a third year in a row. All Media employees had a consolidate engagement index of 80% in 2024 (78% for All Media Lithuania, 79% for All Media Latvia, 81% for All Media Eesti, and 80% for Go3 Baltics). These indicators are significantly higher than the average for other media, IT, telecommunications and infrastructure companies from other RAIT employee surveys in the Baltics in 2023–2024.

We always strive to provide an attractive work environment and take comprehensive care of our employees. We are pleased that our efforts are not only effective but also visible and appreciated by both current employees and job seekers. Recognising our appeal in the labour market, the job portal "CV-Online" in 2024 awarded BITĖ the title of Employer of the Year in Lithuania. This recognition

further motivates us to continue fostering an innovative and inclusive workplace culture.

In 2024, Bite Latvija was recognised among the top employers in Latvia, ranking second in the IT and telecommunications sector according to CV-Online. In the CV-Market ranking of Latvia's largest employers, the company placed twelfth overall and third in the IT and telecommunications industry. Additionally, Bite Latvija's "Family-Friendly Workplace" status was renewed through July 2028 — a recognition awarded not only for compliance with regulations but also for the company's active efforts to create an inclusive work environment, promote openness, enhance employee satisfaction and loyalty, and support work-life balance.

BITĖ's "Family is Family" initiatives and "Career Update" campaign got international attention and impressed the jury at the HR Brilliance Awards in London, earning two silver medals in 2024. These awards are a testament to how diversity, inclusion and an innovative mindset are integral to BITĖ's culture — helping us build a strong, flexible and modern working environment.

Bitė Lietuva UAB won an international award for the No. 1 B2E event at the 2024 Revolution Awards. The B2E event in question was Bitė Lietuva's 2024 annual event for employees. The event's idea, implementation, tie-in with core company values and inclusion of a new CSR direction created rich content which was recognised by the international jury.

When employees feel valued, they are empowered to achieve their best: this is a belief we live by every day. At the international "The Rewards 2024" awards,

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BITĖ was recognised as the best organisation in the category "Best Reward Strategy." This recognition not only highlights the everyday efforts of our team but also shows that our employee-centred approach is appreciated on a global scale. This encourages us to further strengthen employee well-being, foster an inspiring work environment, and set an example for others.

ESRS 2 SBM-2 Interests and views of stakeholders

How the interests, views, and rights of our own workforce, including respect for their human rights, inform the group's strategy and business model is disclosed under **ESRS 2 SBM-2 Interests and views of stakeholders** (see [Table 4](#) and the related narrative).

Our group is committed to incorporating employees' interests into our strategy, fostering a diverse and inclusive workplace, and prioritising employee well-being and development. We conduct regular engagement surveys, offer extensive training programs, and uphold stringent human rights standards to ensure a dynamic and fair work environment.

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Material impacts, risks and opportunities for the group related to its own employees are summarised in the disclosure for **ESRS 2 SBM-3** (see [Table 5](#) and the related narrative).

As of 31 December 2024, BITĖ Group had 2,427 employees (full time equivalent, FTE), compared to 2,555 at the end of 2023. The breakdown as of the end of 2024 was as follows:

- 461 technology-based employees.
- 1,363 marketing, customer service, and sales representatives.
- 266 content-related employees.
- 337 employees in other areas.

Cross-reference to [Financial Statements](#): total number of employees, full-time equivalent (see p. 3 in the PLT VII FINANCE S.à r.l. ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024).

There are relatively few non-employees who are materially impacted by our operations. These individuals work in call centres or perform technical installations and are provided by third-party undertakings primarily engaged in employment activities. Self-employed individuals provide programming and content development services.

BITÉ Group operates in compliance with EU labour laws, which effectively prevent the occurrence of material negative impacts. Therefore, the group reports no actual negative impacts on its own workforce in this report. In 2024, the group reported no work-related illnesses or fatal incidents. Additionally, only 121 days were lost due to incidents occurring on the way to work (at the time of the incidents, the persons were not engaged in work activities). The group identifies no operations of its own at significant risk of incidents of forced labour, compulsory labour, or child labour.

No material impacts, risks or opportunities related to the workforce were identified from our environmental transition plans. The group does not recognise any specific employee groups at greater risk of harm. Our equal opportunities policy effectively prevents

material negative impacts, eliminating the need for further analysis of specific groups.

Amongst BITÉ Group's positive impacts on employees is an engaging work culture that empowers our employees and promotes a sense of personal ownership. We consistently invest in all our employees' physical and emotional well-being and growth, cultivating an inspiring internal culture. As a result, BITÉ Group stands out as a top employer in terms of employee engagement.

Benefits that are standard for full-time employees of the group, such as life insurance, coverage for health care, disability and invalidity, parental leave and retirement provisions, are also provided to temporary and part-time employees in Lithuania, Latvia and Estonia. However, stock ownership is only available to outstanding full-time managers, not temporary or part-time employees.

The ability to attract and retain key personnel is crucial for the group's business success. Loss of key employees and failure to manage personnel needs well could have a material adverse effect on the business, financial conditions and operating results.

No material risks or opportunities from impacts and dependencies on our workforce relate to specific groups; they apply to all employees.

S1-1 – Policies related to own workforce

Policies concerning our own workforce matters are disclosed under **ESRS 2 MDR-P – Policies adopted to manage material sustainability matters** (see [Table 7](#) and the related narrative disclosure). The relevant policies cover all of the group's employees.

We are committed to respecting internationally

recognised human rights in all our operations and do not tolerate human rights violations in any form. We expect the same from all third parties with whom we cooperate. We engage our employees regarding human rights impacts through regular engagement activities as well as through specific policies covering human rights-related matters. Employees can report possible misconduct via a completely anonymous whistleblowing system. Should the group cause any negative human rights impacts, we would provide remedies under procedures established in our internal policies as well as by law.

Our operations fully comply with EU labour laws, which align with the UN Guiding Principles on Business and Human Rights (UNGPs). We follow regulations to prevent human trafficking, forced labour, and child labour, although these issues do not affect our workforce and are not specifically mentioned in our policies. In the countries where we operate, a health and safety management system is required by law, showing our commitment to a safe and ethical workplace.

Our equal opportunities policy documents the diversity and inclusion rules followed by the group's companies. It aims to eliminate discrimination, including harassment, promote equal opportunities, and advance diversity and inclusion in other ways. The policy specifically covers various grounds for discrimination, such as racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction and social origin, and other forms of discrimination covered by EU regulations and national law. The group does not have specific policy commitments for vulnerable groups in its workforce. Our equal opportunities policy effectively prevents material negative impacts,

eliminating the need to analyse specific groups. BITÉ's "Family is Family" initiative gained international attention and earned a silver medal in the diversity and inclusion category at the HR Brilliance Awards in London for 2024.

Procedures and initiatives are in place to prevent, mitigate and act when discrimination is detected (e.g. via the whistleblowing system), as well as to advance diversity and inclusion in general, such as by applying selection criteria and conditions developed by the EU Commission to all candidates, with salaries based on performance.

S1-2 – Processes for engaging with own workforce and workers' representatives about impacts

Processes for engaging with our own workforce and workers' representatives about impacts are disclosed under **ESRS 2 SBM-2 – Interests and views of stakeholders** (see [Table 4](#) and the related narrative).

Employee engagement occurs directly and through the employee representative body, the B Team Work Council. An employee engagement survey is conducted annually, and other engagement interactions occur several times a year based on employee needs.

The HR Manager, the most senior person responsible for employee engagement, ensures that engagement happens and that its outcomes inform the group's management.

We assess the effectiveness of our engagement through the results of the employee engagement survey. No groups have been identified as particularly vulnerable to the group's material impacts..

S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns

In the reporting period, BITÉ Group identified no actual negative material impacts of its activities on its workforce; therefore, no remedies were required. Should the group cause any negative impacts on its workforce, we would provide remedies through procedures established in our internal policies as well as by law.

The group has its own channels for the workforce to raise concerns or needs and have them addressed. Employees may report their concerns in any of the following ways: to their direct manager or, if the notice concerns actions of their direct manager, to the deputy director general of the respective field, the CEO, or the chief financial officer, to employees of the company's Security Department, or by sending an anonymous report via the [whistleblowing website](#) maintained by an independent vendor. Further information on procedures related to channels for our own workforce to raise concerns is provided in the disclosure under **ESRS G1-1 Business conduct policies and corporate culture**.

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Actions taken in relation to impacts on our own workforce, as well as risks and opportunities to the group, are disclosed under **ESRS 2 MDR-A – Actions and resources in relation to material sustainability matters** (see [Table 8](#) and the related narrative).

BITÉ Group operates in compliance with EU labour laws, which effectively prevent the occurrence of material negative impacts. The group has no actual negative impacts on its own workforce to report, and thus no remediations have been required so far.

To have a positive impact on our employees, we promote an engaging work culture and empower our workforce. We are committed to maintaining a diverse, inclusive environment where everyone can thrive. The group does not tolerate any form of discrimination or harassment and guarantees equal rights throughout the entire employment life cycle.

We measure the effectiveness of our workforce initiatives annually through an employee engagement survey. Our strategic target is to achieve an employee engagement level of at least 70% in every country where we operate. HR analyses the results and creates action plans to improve the lowest indicators. By working to strengthen employee engagement, we reduce workforce-related risks and pursue material opportunities. A sufficient HR budget is allocated each year to manage these impacts.

S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities are disclosed under **ESRS 2 MDR-T – Tracking the effectiveness of policies and actions through targets** (see [Table 9](#) and the related narrative).

Our strategic target is to achieve and maintain an employee engagement level of at least 70% in our annual employee engagement surveys. The results of the surveys, conducted by [RAIT](#), an leading independent market research company in the Baltics and Nordics, are presented to the governance bodies of each company. Action plans are made annually to improve the lowest indicators. As examples, we organise "Career Breakfast" and "Try the Profession" events to draw attention to career opportunities, and a "Career Update" campaign we conducted won a silver medal at the 2024 HR Brilliance Awards in London. We also organise virtual and live meetings with top managers to boost engagement with senior leadership.

S1-6 – Characteristics of the undertaking's employees

Information on BITÉ Group's employees is provided in the tables below.

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Table 19. Employee breakdown by gender

	Number of employees (headcount)				
Gender	31 Dec. 2024	31 Dec. 2023	31 Dec. 2022	31 Dec. 2021	31 Dec. 2020
Male	1,099	1,133	1,138	1,115	1,023
Female	1,439	1,481	1,539	1,496	1,309
Other*	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Not reported	0	0	0	0	0
Total Employees	2,538	2,614	2,677	2,611	2,332

*The "other" category is not applicable because registering as having a third, often neutral, gender is not legally possible in the countries where the group operates.

Table 20. Employee breakdown by country

	Number of employees (headcount)		
Country	31 Dec. 2024	31 Dec. 2023	31 Dec. 2022
Estonia	174	173	186
Latvia	1,160	1,301	1,332
Lithuania	1,195	1,139	1,159
Luxembourg	9	5	2
Total Employees	2,538	2,619	2,679

Table 21. Employee breakdown by country (FTE)

	Number of employees (FTE)				
Country	31 Dec. 2024	31 Dec. 2023	31 Dec. 2022	31 Dec. 2021	31 Dec. 2020
Estonia	175	175	189	180	183
Latvia	1,091	1,248	1,290	1,255	1,170
Lithuania	1,157	1,127	1,200	1,200	1,017
Luxembourg	4	5	2	0	0
Total Employees	2,427	2,555	2,681	2,635	2,370

Notes: We additionally report the number of employees in full-time equivalents (FTEs) here to align with the figures presented in our consolidated financial statements. **Cross-reference to Financial Statements:** total number of employees, full-time equivalent (see p. 3 in the PLT VII FINANCE S.à r.l. ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024).

Table 22. Employee breakdown by gender and by employment contract

31 December 2024				
Female	Male	Other*	Not disclosed	Total
Number of employees (headcount)				
1,099	1,439	0	0	2,538
Number of permanent employees (headcount)				
1,097	1,417	0	0	2,514
Number of temporary employees (headcount)**				
5	26	0	0	31
Number of non-guaranteed hours employees (headcount)				
Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Number of full-time employees (headcount)				
1,051	1,379	0	0	2,430
Number of part-time employees (headcount)				
48	60	0	0	108

* Gender as specified by the employees themselves (not applicable in Estonia, Latvia and Lithuania).

** Temporary employees are mainly hired to replace those out on maternity/paternity leave or military service.

Notes: Country-level data is calculated using the definitions of permanent, temporary, non-guaranteed hours, full-time, and part-time employees as per the national laws of the countries where the employees are based.

"Non-guaranteed hours" employment is not applicable in the countries where the group operates.

Employee turnover

Relatively high annual turnover relates to frontline sales and call centre positions. These positions usually constitute an employee's first work experience, where rotation is high due to inadequate expectations. This is especially true in sales, where people need to achieve challenging targets. Mergers and acquisitions in Latvia influenced some employees' decision to leave, though everybody was offered an opportunity to continue employment within the group.

Table 23. Employee turnover

31 December 2024		
Country	Employees who left* (headcount)	Rate of employee turnover**
Employee turnover		
Estonia	19	11%
Latvia	598	52%
Lithuania	417	35%
Luxembourg	0	0%
Total:	1,034	41%

* The aggregate of the number of employees who left voluntarily or due to dismissal, retirement, or death in service.

** The number of employees who left (headcount) divided by the total number of employees (headcount) in the category (country).

S1-7 – Characteristics of non-employees in the undertaking's own workforce

The group benefits from the work of some persons who are not our employees but whose work is controlled by our organisation, e.g., for customer care and direct delivery services. People working in call centres or performing technical installations are provided by third-party undertakings primarily engaged in employment activities. Self-employed people provide programming and content development services.

Table 24. Workers who are not employees

31 December 2024	
Country	Number of non-employees* (headcount)
Estonia	0
Latvia	71
Lithuania	67
Luxembourg	0
Total	138

* Definition of non-employees used: people who have contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in employment activities..

S1-8 – Collective bargaining coverage and social dialogue

No collective bargaining agreements are in effect for the group's employees or non-employees. There is a representative employee body, the B Team Work Council, which is responsible for defending employees' professional, labour, economic, and social rights and representing their interests. Changes of working conditions are aligned with the B Team. Globally, 36.8% of employees (by headcount) are covered by workers' representatives. The B Team Work Council is established in Lithuania and covers 78% of Lithuanian employees. No work councils have been established in Latvia, Estonia or Luxembourg. There were no agreements with employees in effect during the reporting period for their representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.

Changes in working conditions are aligned with the B Team. The group has no operations outside the EEA.

Table 25. Collective bargaining coverage and social dialogue

Coverage rate	Collective bargaining coverage		Social dialogue
	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 empl. representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 empl. representing >10% total empl.)
0–19 %		Not applicable	Estonia Latvia
20–39 %	Estonia Latvia Lithuania		
40–59 %			
60–79 %			Lithuania
80–100 %			

Notes: Group employees are not covered by collective bargaining agreements (0% are covered). There is a B Team Work Council in Lithuania which covers 78% of Lithuanian employees (by headcount). No work councils have been established in Latvia, Estonia or Luxembourg..



S1-9 – Diversity metrics

Table 26. Diversity at the top management level by gender and by country

31 December 2024			
Country	MALE	FEMALE	Total
Diversity at the top management level (headcount)			
Estonia	5	12	17
Latvia	13	13	26
Lithuania	12	11	23
Luxembourg	1	0	1
Total	31	36	67
Diversity at the top management level (%)			
Estonia	29%	71%	100%
Latvia	50%	50%	100%
Lithuania	52%	48%	100%
Luxembourg	100%	0%	100%
Total	46%	54%	100%

Note: The group's top management is defined, in keeping with the ESRS definition, as the first and second levels below the administrative and supervisory bodies.

Table 27. Breakdown of employees by age and country

31 December 2024				
Country	Under 30 years old	30-50 years old	Over 50 years old	Total
Number of employees (headcount)				
Estonia	46	101	27	174
Latvia	387	663	110	1,160
Lithuania	369	729	97	1,195
Luxembourg	1	7	1	9
Total	803	1,500	235	2,538
Percentage of employees (%)				
Estonia	26%	58%	16%	100%
Latvia	33%	57%	9%	100%
Lithuania	31%	61%	8%	100%
Luxembourg	11%	78%	11%	100%
Total	32%	59%	9%	100%

S1-10 – Adequate wages

100% of our employees and non-employees are paid an adequate wage in line with applicable benchmarks. In the countries in which we operate, the minimum wage is set in accordance with Directive (EU) 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the European Union.

S1-11 – Social protection

100% of our employees and non-employees are covered by social protection against loss of income following major life events, as mandated by European Union laws.

S1-12– Persons with disabilities

Table 28. Percentage of employees with disabilities with a breakdown by gender

31 December 2024			
Country	MALE	FEMALE	Total
Estonia	0.00%	0.00%	0.00%
Latvia	1.14%	0.95%	1.03%
Lithuania	0.20%	0.58%	0.42%
Luxembourg	0.00%	0.00%	0.00%
Total	0.64%	0.69%	0.67%

Note: Only the data known to the group's companies is provided, subject to legal restrictions on data collection.

S1-13 – Training and skills development metrics

We offer training programs to enhance employees' technical and management skills, focusing on job-related competencies and compliance with internal policies, including health, fire safety, and first aid. Each year, employees have a dedicated training budget and can select courses from options proposed by HR, such as project management, communication, emotional intelligence, public speaking, time management, and creativity. We regularly conduct 360 assessments for managers. Funds are available for specialised training and for attending conferences and workshops related to employees' roles or projects they manage.

Table 29. Percentage of employees that participated in regular performance and career development reviews

31 December 2024			
Country	MALE	FEMALE	Total
Estonia	N/A*	N/A*	60%
Latvia	N/A*	N/A*	27%
Lithuania	N/A*	N/A*	15%
Luxembourg	N/A*	N/A*	0%
Total	N/A*	N/A*	24%

* While the Group does not currently collect statistics on performance and career development reviews disaggregated by gender, our Equal Opportunity Policy and statutory requirements prohibit discrimination in such processes. We are currently considering how best to align with the requirements of the EU Pay Transparency Directive and the European Sustainability Reporting Standards, including the future collection of gender-disaggregated data.

Table 30. Average number of training hours per employee and by gender

31 December 2024			
Country	MALE	FEMALE	Total
Average hours of training per employee per year			
Estonia	N/A*	N/A*	12.00
Latvia	N/A*	N/A*	14.04
Lithuania	N/A*	N/A*	0.44
Luxembourg	N/A*	N/A*	0.00
Total	N/A*	N/A*	7.45

Notes: The average is calculated as the total number of training hours offered to and completed by employees per country divided by the total number of employees per country. For the total training averages, the headcount figures correspond to those disclosed under ESRS S1-6.

* While the Group does not currently track average training hours disaggregated by gender, our Equal Opportunity Policy and statutory requirements ensure equal access to training for all employees. We are currently considering how best to align with the requirements of the EU Pay Transparency Directive and the European Sustainability Reporting Standards, including the future collection and reporting of gender-disaggregated training data.

S1-14 – Health and safety metrics

100% of the group's employees are covered by the group's health and safety management system, which is based on legal requirements.

In 2024, there were no fatalities or work-related injuries or illnesses. The group recorded zero (0) work-related accidents and zero (0) cases of work-related ill health, in compliance with legal restrictions on data collection. While 121 days were lost due to incidents on the way to work, no (0) days were lost due to work-related injuries, accidents, or ill health. Additionally, zero (0) such cases were reported for non-employees working at the organisation's sites.

S1-15 – Work-life balance metrics

All of the group's employees are entitled to take family-related leave.

S1-16 – Remuneration metrics (gender pay gap and total remuneration ratio)**Table 32. Gender pay gap**

31 December 2024	
Country	Ratio
Ratio of basic salary and remuneration of women to men	
Estonia	2%
Latvia	22%
Lithuania	16%
Luxembourg	-27%
Weighted average*:	18%

Notes: TThe gender pay gap is defined here as the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees. The gap is calculated using the following formula: $(\text{Average gross monthly pay level of male employees} - \text{average gross monthly pay level of female employees}) / \text{Average gross monthly pay level of male employees} \times 100$. The average monthly pay level was used in calculations, as hourly pay is not practiced within our group. The average monthly pay level should give the same result if expressed in average hours worked per month..

* Formula for calculation of the group's weighted average gender pay gap ratio: $\Sigma(w \cdot x) / \Sigma w$, where w represents the weight for each ratio, in this case, the headcount of employees in each country, and x represents the value of the ratio in each country.

Table 31. Percentage of employees that took family-related leave broken down by gender

31 December 2024		
Country	MALE	FEMALE
Estonia	10.11%	11.02%
Latvia	1.23%	9.91%
Lithuania	2.85%	10.83%
Luxembourg	0.00%	50.00%
Total:	2.50%	10.54%

Table 33. Total annual remuneration ratio

31 December 2024	
Country	Ratio
Ratio of the total annual remuneration of the highest-paid individual to the median total annual remuneration for all employees (excluding the highest-paid individual)	
Estonia	6
Latvia	10
Lithuania	24
Luxembourg	1
Group	16

Notes: Calculations are based on the remuneration of the highest-paid individual in each country. Lithuania shows the highest pay gap indicator because the group CEO is based in Vilnius.

All variable and non-variable cash payments are included in the calculation of the ratio.

The total annual remuneration ratio is calculated using the following formula: Total annual remuneration for the undertaking's highest-paid individual / Median total annual total employee remuneration (excluding the highest-paid individual) in each country. The total annual remuneration ratio for the group was calculated using a weighted average formula:

Weighted Average = $\sum(w \cdot x) / \sum w$, where:

w represents the weight for each ratio, in this case, the headcount of employees in each country, and x represents the value of the ratio in each country.

Pay disparity drivers are remuneration (salaries, bonuses and other compensations) to respective management in respect of their work performed for the group. The outstanding payable balances to management in respect of their work performed for the group totalled 935,000 euros as of 31 December 2024 (1.409 million euros as of 31 December 2023).

S1-17 – Incidents, complaints and severe human rights impacts

During the reporting period, zero (0) incidents of discrimination, including harassment, were reported. Consequently, no fines, penalties or compensation for damages were paid (0 euros). Three complaints were filed through an employee concerns channel in Lithuania. The B Team analysed the complaints, and a solution was found to resolve the issues related to working conditions.

Zero (0) severe human rights incidents connected to the group's employees were identified during the reporting period. Thus, no fines, penalties or compensation for damages were paid (0 euros).



S2 Workers in the Value Chain

ESRS 2 SBM-2 Interests and views of stakeholders

We indirectly take into account the interests and views of the workers in our value chain by engaging with our suppliers, requiring their compliance with our [Supplier Code of Conduct](#).

SRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model, Impact, risk and opportunity management

We do not have direct operational or financial control over our key suppliers and have limited influence on their business practices and workers in the value chain. We aim to include the Supplier Code of Conduct in agreements and the purchasing process, and we assess suppliers from countries with higher risk for inappropriate working conditions and human rights violations.

We maintain relationships with key suppliers for mobile network equipment and software. The growth of our subscriber base partly depends on the timely sourcing of network equipment, mobile handsets, other mobile devices, software, and content. If key suppliers face worker-related issues and cannot promptly provide adequate equipment, that could impact our ability to retain or attract subscribers and offer attractive products and services, negatively affecting our business, financial condition, and operations. Therefore, we strive to work with responsible suppliers who comply with our [Supplier Code of Conduct](#).

In January 2020, the EU issued non-binding recommendations warning telecommunications providers about potential

cybersecurity risks from certain countries and suppliers, which were largely interpreted in the EU as focusing on China and Huawei.

We have a very limited number of suppliers from countries with significant risks of child labour, forced labour or compulsory labour. These suppliers are assessed and obliged to comply with our Supplier Code of Conduct. In 2024 we performed due diligence on suppliers from risky countries. The due diligence methodology was based on the Corporate Sustainability Due Diligence Directive 2024 (2024/1760). A risk-based approach to due diligence allows companies to limit in-depth assessments of adverse impacts to those areas identified as high risk. The majority of the group's suppliers are based in the European Union where risks are minimal due to EU sustainability regulations. We have also excluded the USA, where sustainability tends to be monitored. It was decided to include countries outside the EU and USA and focus our due diligence on suppliers from high-risk areas. We have not identified any value chain workers materially impacted by our group's activities, as no significant negative impacts have been found so far. We plan to expand the use of our Supplier Code of Conduct to positively influence social, environmental and governance aspects in our supply chain.

S2-1 – Policies related to value chain workers

Policies related to value chain workers are disclosed in accordance with **ESRS 2 MDR-P – Policies adopted to manage material sustainability matters** (see [Table 7](#) and the related narrative). The relevant policies are intended for all value chain workers.

Our human rights policy commitments related

to value chain workers are described in our [Supplier Code of Conduct](#). The commitments explicitly address trafficking in human beings, forced labour or compulsory labour, and child labour.

Our [Supplier Code of Conduct](#) indicates that all human beings are entitled to fundamental human rights and must be treated with respect and dignity. In line with the Global Compact's 10 principles, BITE Group is committed to respecting and supporting the protection of internationally proclaimed human rights and making sure that we are not complicit in any human rights abuses. We expect our suppliers to share the same level of respect for human rights. Suppliers are further expected to respect the principles concerning fundamental labour rights set out in the ILO's Core Conventions and Declaration on Fundamental Principles and Rights at Work.

Mechanisms for monitoring compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises include the due diligence processes described in our disclosure under **GOV-4 – Statement on due diligence**. There is no direct engagement with value chain workers; however, possible misconduct can be reported via our [whistleblowing system](#).

No cases of non-compliance with the aforementioned international human rights guidelines involving value chain workers have been reported to the group; therefore, no remedial measures have been necessary so far.

S2-2 – Processes for engaging with value chain workers about impacts

There is no direct engagement with value chain workers. The ESG Officer is responsible for assessing impacts on these workers through indirect procedures and for informing the group's approach.

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

Our actions on remediation and grievance mechanisms are guided by the content of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

BITE Group's [Transparency Policy](#) explains communication about possible misconduct. Any customer or partner can report incidents via a completely anonymous whistleblowing system which is easily accessible on our corporate websites in all the Baltic countries. The system was upgraded to a Progressive Web App which is adaptive to mobile devices and allows much more freedom in the communication of concerns.

More information on procedures related to channels for our own workforce to raise concerns is provided under **ESRS G1-1 Business conduct policies and corporate culture**.

S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions

To date no actual material impacts have been identified, thus no remedies have been required. To mitigate the material risk in our

supply chain, we strive to work with responsible suppliers that comply with our [Supplier Code of Conduct](#) and we act in accordance with our [Code of Conduct](#). No severe human rights issues or incidents connected to our upstream or downstream value chain have been reported to the group.

Apart from our [Supplier Code of Conduct](#), benefits for value chain workers are delivered directly through our services. Smartphone use has become an instrumental part of a person's daily life. We provide easy-to-use smart solutions to make everyday living effortless. For example, our specialists helped our partners at the water supply company Vilniaus Vandenyys deploy a unified smart water supply network. More than 8,000 buildings were equipped with cold water meters connected to the Internet of Things (IoT). As a result, employees at the water company can remotely track readings on the meters. This was the first deployment of Narrowband Internet of Things (NB-IoT) technology in the Baltic countries and Poland. The smart solution for remote water control enables instant identification of excessive water supply and timely resolution of incidents. This helps save water and travel time for the employees of Vilnius Vandenyys and helps use natural resources more responsibly. BITE is also providing the Lithuanian energy distributor Energijos Skirstymo Operatorius with an ICT solution for new smart electricity metering infrastructure. Over a million new smart meters will be installed in Lithuania so people can see accurate consumption details and use electricity more efficiently to save resources.

We intend to start measuring our ICT impact on the sustainability goals based on the ["The Enablement Effect"](#).

The Group also relies on freelance and contract workers in the media sector, particularly in All Media Group productions. While not directly employed, these individuals are expected to follow the Code of Conduct and are indirectly covered by our whistleblowing and compliance mechanisms.

The Purchasing Department as well as the Legal Officer and the ESG Officer allocate resources to achieve targets for managing our material impacts.

S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Our targets for managing material negative impacts focus on supplier management and incorporating the [Supplier Code of Conduct](#) into agreements with suppliers and purchasing processes. Progress is measured in terms of the number of suppliers who comply with the [Supplier Code of Conduct](#). We also assess suppliers from high-risk countries through automatic scanning for negative information and due diligence via self-assessment questionnaires based on UN Global Compact principles and the SDGs.

These targets were established during a double materiality assessment and discussed with external sustainability consultants without direct engagement with value chain workers. Performance will be tracked annually against the identified targets.

S3 Affected communities

We actively support the communities in which we operate and coordinate efforts in this regard among our operating companies. In 2024, the group continued a long-term social responsibility strategy aimed at helping people with disabilities, stressing not their weaknesses but their strengths. Several programmes have been launched to foster the inclusion of people with disabilities and create value and connection with our employees. We have signed a four-year partnership agreement with the Lithuanian and Latvian Paralympic Committees, and together with our media companies, we aim to increase the social inclusion of people with disabilities by raising awareness of their achievements in professional and non-professional sports. All Media Group contributed to the initiative by producing and broadcasting content aimed at increasing awareness and visibility of para-athletes, including integration into regular programming and dedicated formats. The group is committed to acting to advance societal goals and contribute to good corporate citizenship and sustainable growth through responsible and creative leadership.

ESRS 2 SBM-2 – Interests and views of stakeholders

Information on how the interests and views of affected communities, including respect for their human rights, inform the group's strategy and business model is disclosed in accordance with **ESRS 2 SBM-2 Interests and views of stakeholders** (see [Table 4](#) and the related narrative).

The impacts of our core business are widespread in society rather than limited to particular communities. However, our recently

updated CSR strategy focuses on people with disabilities as a key community on which we can have a positive impact. We focus on this community in our disclosure under ESRS 2 and engage this community directly through our CSR programmes.

ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

Material impacts, risks, and opportunities, as well as their interaction with our strategy and business model, are disclosed under **ESRS 2 SBM 3** (see [Table 5](#) and the related narrative).

We have not identified any material negative impacts on communities from our activities. Our efforts to create positive impacts are focused on communities in the countries where we operate.

Our strategic priorities focus on including people with disabilities, who are among the most vulnerable in our society. By leveraging our funds, connectivity, and media technologies, we aim to draw attention to their strengths and capabilities. Our efforts concentrate on two main aspects: improving the accessibility of our services and implementing our CSR programs.

Our CSR strategy aims to enhance the inclusion of people with disabilities in social life, the labour market and society, particularly in professional and leisure sports, to make their lives a bit easier. BITE has officially become a patron of the Lithuanian and Latvian Paralympic Committees, with a support commitment and partnership which will continue until at least 2028. Our target group includes physically and socially active individuals with disabilities who pursue professional sports and personal growth.

Activities in 2024 included:

- Communication regarding the main para-sports events, such as the World Championships, European Championships, and Paralympic Games.
- Visibility for para-athletes, their everyday life and work (integration in programmes).

At the Password 2024 Awards, BITE earned the award for "Most Effective Brand Awareness Campaign (Small Budget)" for its campaign entitled "Bartuševičius & Paralympians". We believe it is crucial to talk about disability and sports — and even more important to find the right way to do so, ensuring that the message is both engaging and genuinely contributes to societal change. This campaign succeeded by using humour and a light-hearted approach to present Paralympic sports, disciplines, and athletes' achievements. This recognition confirms that we are on the right path toward promoting positive change in society — and this is just the beginning. At the Lithuanian Sports Awards 2024, BITE was honoured as "Sports Sponsor of the Year" in Lithuania for its contribution to the promotion and development of Paralympic sports and its efforts to encourage the inclusion of people with disabilities in everyday physical activity. We believe that sport has the power to change lives, and when this power becomes accessible to everyone, it transforms society as a whole. This recognition is not only an honour but also a clear sign that we are helping to shift mindsets, break down barriers, and create an environment where everyone can experience the joy of movement.

S3-1 – Policies related to affected communities

Policies related to affected communities are disclosed in accordance with **ESRS 2 MDR-P – Policies adopted to manage material sustainability matters** (see [Table 7](#) and the related narrative). The relevant policies are intended for all communities and do not specify particular ones.

Our strategy focuses on people with disabilities as a key community on which we can have a positive impact. We have identified no material negative impacts on other particular communities affected by our activities. Therefore, we do not have specific policy commitments to protect communities' human rights. Instead, we adhere to our Code of Conduct and internal policies which emphasise respect for human rights, community engagement, and providing remedies for any negative impacts. In the Baltic countries, which is where we operate, there are no specific concerns related to indigenous peoples that need to be addressed.

Mechanisms for monitoring compliance with the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises include our due diligence processes described in the disclosure for [GOV-4 – Statement on due diligence](#).

S3-2 – Processes for engaging with affected communities about impacts

Our general processes for engaging with affected communities include meetings with representatives of people with disabilities, direct consultations, and providing needed support. Since adopting our CSR strategy for

people with disabilities, such engagement has been direct and regular. Brand and HR managers ensure that the engagements happen, and the outcomes inform our approach.

We assess the effectiveness of our engagement through the success of the support programmes implemented. The group is committed to the CSR strategy over the long-term, including partnerships with the Lithuanian and Latvian Paralympic Committees, having pledged over 1.5 million euros in support over the next four years.

To obtain insights from affected communities, we hold meetings with representatives of them and share experiences through our [“Superpower Exchange”](#) programme.

S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

We have not identified any material negative impacts on communities from our activities. Various reports have alleged potential health risks from electromagnetic signals from antenna sites, mobile handsets, and other wireless devices. However, further medical research and studies are required to confirm any link. Since 1995, the European Commission has been investigating these concerns and has established guidelines and recommendations that we adhere to.

The needs of the affected community of persons with disabilities can be raised and addressed through the [“Superpower Exchange”](#) web portal.

A [whistleblowing system](#) is accessible on our corporate websites in Estonia, Latvia and

Lithuania. We had an independent audit of the website's accessibility performed, testing with people with different disabilities. Based on the audit's findings, in 2024 we adapted the websites for disabled users. All issues reported through the whistleblowing system are addressed in keeping with our [Transparency Policy](#), which prohibits the prosecution and punishment of individuals who report possible violations in good faith.

S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and the effectiveness of those actions

Actions taken in relation to impacts on affected communities, as well as risks and opportunities to the group, are disclosed under **ESRS 2 MDR-A – Actions and resources in relation to material sustainability matters** (see [Table 8](#) and the related narrative).

We do not cause negative impacts on communities; therefore, no remediating actions have been required. Environmental laws and regulations impose stringent obligations on radiation emissions, zoning, health and safety, and noise. We are required to obtain environmental permits, licenses, and authorisations, and to notify authorities before operating equipment or property. We comply with these requirements. No severe human rights issues or incidents connected to affected communities have been reported.

We focus on generating a positive impact for people with disabilities by improving the accessibility of our services and providing support through our CSR programmes.

To identify what actions are needed and track their effectiveness, we consult with experts and representatives of communities. We also audit and test our products and websites for how they meet the needs of people with disabilities. Our commitments to supporting and including people with disabilities are approved at the top management level. Any concerns would be addressed and managed to avoid any negative impacts.

Preparing for the European Accessibility Act, we at BITÉ have worked together to implement important accessibility improvements:

- We have adapted our BITÉ and LABAS websites, as well as the BITÉ self-service platform, to the needs of people with disabilities.
- Our BITÉ team has been continuously trained on how to communicate with and assist customers with special needs, and we have also provided training for managers and staff on working with people with disabilities.
- In our largest BITÉ stores, we have introduced universal design solutions that make it easier for individuals with mobility, vision, or hearing impairments to navigate and receive assistance.
- We have also launched a real-time sign language interpretation service for customers with hearing impairments.
- We improved access to our services by simplifying contract documents for better compatibility with screen readers and enhancing our smart call management service.
- We offer delivery services for customers with special needs and have improved the clarity of our visual, video and verbal communication.

These steps are part of an ongoing journey. We see accessibility not as a one-off project but as a continuous commitment to listen, adapt and improve, ensuring that our services remain accessible to all our customers.

We have set a target of investing 1.5 million euros over four years in projects for the social inclusion of people with disabilities, to be measured in terms of audited financial data.

S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

We have not identified any negative impacts on communities so far. To advance positive impacts and manage material risks and opportunities related to affected communities, we have set a target of investing 1.5 million euros over four years in our CSR programme. The investments will focus on the social inclusion of people with disabilities, raising awareness of their professional and non-professional sports achievements, and will be measured using audited financial data. The target was set based on a double materiality assessment and engagement with communities of people with disabilities. Lessons learned from this new CSR strategy will be considered during its implementation, and improvements will be planned accordingly.

Social

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Group



S4 Consumers and end-users

ESRS 2 SBM-2 – Interests and views of stakeholders

Information on how the interests and views of consumers and end-users, including respect for their human rights, inform the group's strategy and business model is disclosed in accordance with **ESRS 2 SBM-2 Interests and views of stakeholders** (see [Table 4](#) and the related narrative).

We offer connectivity, mobile handset services and mobile data services in Lithuania and Latvia. In the market for mobile handset services and mobile data services, we compete based on network quality, product and service portfolio specifications, quality of content, customer care, sales and marketing services, and price. We also need to monitor consumer preferences towards sustainable products and services..

As the mobile telecommunications markets in Lithuania and Latvia are well-penetrated markets, especially for voice connections, with a limited number of new subscribers entering the market, to differentiate ourselves, we offer other products such as mobile data and Internet of Things (IoT) services, eSIMs and other information and communications technology (ICT) products and OTT services that have a positive enablement effect on sustainability (**Enablement Effect**, GSMA). In our pay TV and media and content businesses in Lithuania, Latvia and Estonia, we operate free TV and pay TV channels, radio stations, our Home3 satellite platform, our Go3 OTT streaming service, an advertising-based video-on-demand ("AVOD") service, and news and entertainment portals, as well as offering a digital advertising service for online advertising.

We are the leading media house in Lithuania and Latvia, and Go3, our OTT streaming service, is the leading OTT service in Lithuania, Latvia and Estonia. Consumers are our key stakeholders, and their views and interests are crucial to us.

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Material impacts, risks, and opportunities, as well as their interaction with our strategy and business model, are disclosed under **ESRS 2 SBM 3** (see [Table 5](#) and the related narrative).

The group's telco businesses in Lithuania and Latvia provide mobile and fixed telecommunication services and pay TV services to customers in Lithuania and Latvia.

The group's media and content business includes media operations in Lithuania, Latvia and Estonia, i.e., TV, commercial radio, streaming radio, video on demand, news and entertainment portals, advertising services, and content production and distribution services.

In addition to our primary businesses, the group sells a variety of equipment to support the above-mentioned services to customers.

All the group's private and business customers for telecommunications and media services are included in this disclosure.

Customers of telecommunications and media services increasingly expect service providers to offer high-quality bundles of mobile telephone, fixed broadband and pay TV services. In addition, we observe an emerging trend that requires services and products to be sustainable. If our bundled products cannot compete effectively in the markets in which

we operate, our business, financial condition and results of operations could be materially adversely affected.

Our ability to grow or maintain our business may be adversely affected by weakening global or domestic economic conditions, wavering consumer confidence, and unemployment. Since customers often view spending on services like pay TV as discretionary, the risks to our business increase during economic slowdowns, recessions, or rising consumer goods prices. During such times, consumers may delay purchases, reduce or reallocate discretionary funds, downgrade their packages, switch to less costly providers, or opt for lower-end services. To mitigate this risk, we have launched an income insurance service for our subscribers.

So far we have not found that our products or services could have a material negative impact on consumers. Various reports have alleged that there may be health risks associated with the effects of electromagnetic signals from antenna sites, mobile handsets and other mobile and wireless telecommunications devices. However, further medical research and studies are needed to establish a link between electromagnetic signals or radio frequency emissions and these health concerns. The European Commission has been investigating these concerns since 1995 and has established related guidelines and recommendations which we adhere to.

Public concern over actual or perceived health effects related to electromagnetic radiation may result in decreased mobile usage, increased consumer litigation or stricter regulation, and our business, financial condition, and results of operations could

be materially and negatively affected.

Additionally, the actual or perceived risk of telecommunications devices, press reports about risks or any litigation relating to such risks could adversely affect us through a reduction in the size or growth rate of our customer base, a decline in usage by our customers, or increased litigation costs, and could have an adverse effect on our financial condition and results of operations.

We adhere to rules and regulations regarding health and privacy impacts from marketing and sales strategies to avoid negative impacts on vulnerable consumers, such as children or financially vulnerable individuals. The group's services and products are not known to be inherently harmful to people and/or increase their risks of chronic disease.

We follow the GDPR rules and regulations to avoid negative impacts on consumer privacy. In 2024, we continued to prioritise investments in cybersecurity, reaching level 4 based on FTI security criteria. We are subject to cybersecurity requirements, which will be broadened after the implementation of the new Network and Information Security Directive 2 (Directive (EU) 2022/2555; "NIS2"). We are already prepared to meet the NIS2's expanded cybersecurity obligations with robust cybersecurity measures and incident reporting protocols.

Material positive impacts of our products and services

2024 was a year of rapid growth of 5G technologies. Approximately one thousand 5G base stations were launched, with 30% of total data traffic now carried over 5G. Over 100,000 5G fixed-wireless access subscribers were acquired, successfully penetrating areas less

served by regular internet service providers.

2024 was another year of great success for the group's pay TV business. Driven by Go3, a leading over-the-top (OTT) service, the group increased OTT subscribers from 500,000 to 600,000 by garnering key sports rights and launching the first cooperation with Netflix in the market.

Another strategic growth priority, ICT services, reached the significant threshold of 10 million euros of EBITDA, driven by the launch of multiple in-house ICT services, such as cloud and cybersecurity offerings. The deployment of smart metering solutions based on Narrowband NB-LTE/CAT-M network technologies enabled the group to connect over 1.2 million IoT smart meters, maintaining an undisputed leading position in smart metering solutions for utilities businesses.

The group signed a partnership agreement with Vodafone to connect new cars from the majority of top car brands such as Volvo, Mercedes, Audi, VW, Ford, Porsche, Kia, and others through our networks in Lithuania and Latvia. This partnership will help promote our network's quality and value for customers, reinforcing our position as an IoT leader in the region.

Bitē Lietuva UAB has extended its VoLTE roaming services to include the United States, Germany, the United Kingdom, France, Spain, Japan, the Netherlands, Switzerland, Austria, Poland, Sweden, Norway, Finland, Denmark and Czech Republic. VoLTE roaming offers the highest possible voice quality over existing smartphones and reduces costs by delivering voice services over IP networks. Additionally, the company has upgraded its call centre infrastructure (PBX) to modern wide-band codecs, significantly enhancing voice quality

for all customer interactions (more than 1 million calls per year). Currently, we are the only call centre in the market offering such a high level of voice quality. Along with voice quality improvements, Bitē Lietuva UAB focused on cybersecurity for voice customers and implemented an anti-spoofing solution that has blocked over 1 million scam calls using Lithuanian numbers. This helps prevent money extortion through suspicious calls.

Innovation remained a key focus in 2024, with the launch of several new products aimed at both consumer and business customers. Bite Latvija SIA introduced a Netflix + Go3 package, leveraging the power of international content to drive upselling and cross-selling within its customer base. The company also became the first in the market to launch a scam call identification and blocking solution, helping protect customers from fraudulent telemarketing calls.

Bite Latvija SIA expanded its portfolio of fibre internet products for consumers and businesses, offering various bundling options with its existing services. Additionally, the company continued to strengthen cross-selling efforts, integrating mobile, fixed, and IoT services while expanding ICT solutions, including cloud services, direct internet, VPN, WTTX (guaranteed-speed wireless internet), and cybersecurity products. The merger with Baltcom SIA marked a major milestone for Bite Latvija SIA, making it the first full-service "triple-play" operator in Latvia, offering mobile voice, fixed and 5G home/office internet, and Go3 TV. This integration allowed the company to launch fiber internet services across all its sales and care channels.

The group's media and content business continued to invest in its own-produced assets

and in original content for both free TV (FTV) and pay TV (PTV) platforms. Original content serves as the backbone of the TV schedule for linear broadcasting channels as well as a key element for the OTT streaming solution, which supports high viewership across media assets. In addition, early in the year the OTT platform added sport content rights sublicensed from Viaplay, which enriched the variety of offerings for sport fans. Furthermore, in the fourth quarter of 2024 our Go3 OTT service officially partnered with Netflix in Lithuania, Latvia and Estonia. This partnership allows us to offer our customers bundled subscriptions of Go3 and Netflix at very attractive pricing and thus expand access to international content even more, adding to brands with content already available on the platform such as HBO, Paramount+ and Discovery.

S4-1 – Policies related to consumers and end-users

Policies related to consumers and end-users are disclosed in accordance with **ESRS 2 MDR-P – Policies adopted to manage material sustainability matters** (see [Table 7](#) and the related narrative). The relevant policies are intended for all our customers and end-users.

Respect for the human rights of customers and/or end-users is embedded in the [Code of Conduct](#) and Privacy Policy for the group's companies. Any customer concerns, including those related to protecting human rights, are addressed in direct communication with Customer Service. Consumers are also welcome to use our whistleblowing system to communicate concerns. Our Privacy Policy is accessible to consumers on our corporate websites.

Our [Code of Conduct](#) is aligned with internationally recognised instruments relevant

to consumers and/or end-users, including the United Nations (UN) Guiding Principles on Business and Human Rights.

S4-2 – Processes for engaging with consumers and end-users about impacts

General processes for engaging with consumers, end-users, and their representatives about actual and potential impacts are disclosed under **ESRS 2 SBM-2 – Interests and views of stakeholders** (see [Table 4](#) and the related narrative disclosure).

Our frontline employees engage with customers daily in our outlets and call centres, escalating critical concerns to the responsible managers as needed. An independent provider regularly conducts customer Net Promoter Score (NPS) surveys. The NPS is a key indicator in our strategy, and one we strive to continuously improve across all segments to strengthen our relationships with our customers. Customer service and operations managers ensure that such engagements take place and the results inform our work. We assess the effectiveness of our engagement by encouraging feedback after every customer interaction and by tracking NPS scores.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

We have not identified any material negative impacts on consumers, so no remedies are currently required. We provide compensation in rare instances where service quality could not be guaranteed.

Consumers can raise any concerns they have to our customer care staff via voice, email, and chat. Additionally, an anonymous

whistleblowing system is available on our corporate websites. Customer care channels are essential to our service offerings, as they are vital for providing effective support to our customers.

All Media Group's OTT and media platforms also provide digital support channels for end-users, in addition to access to the group's [whistleblowing system](#).

We have evaluated the channels we offer for consumers to raise concerns based on "effectiveness criteria for nonjudicial grievance mechanisms", as laid out in the UN Guiding Principles on Business and Human Rights. Our channels maintain legitimacy through accountability, transparency and stakeholder trust, offering clear, accessible, and timely procedures. We treat grievances confidentially and with respect for privacy and data protection rights.

More information on procedures related to channels for consumers and end-users to raise concerns is provided under **ESRS G1-1 Business conduct policies and corporate culture**.

S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions

Actions taken in relation to impacts on consumers and end-users are disclosed under **ESRS 2 MDR-A – Actions and resources in relation to material sustainability matters** (see [Table 8](#) and the related narrative).

We have not identified any material negative impacts on consumers, so no remediating

actions are currently required. No severe human rights issues or incidents connected to our consumers and/or end-users have been reported to the group.

Constant interaction with customers via our customer care channels enables us to determine what action is needed and appropriate to remedy a specific real or potential impact on consumers. We continually work to improve processes for gathering consumer feedback and to shorten reaction times.

The group has incorporated a Net Promoter Score (NPS) focus into its strategy and has assigned resources and priorities for NPS-focused tasks. NPS tracking (transactional and relational) makes it possible to assess the effectiveness of actions taken. We set annual NPS targets for BITÉ Group customers, aiming for levels higher than 20% across the different customer segments.

In 2024, our telco companies focused heavily on improving their NPS and enhancing customer experience and customer service across the whole organisation. Actions included:

- Following newly developed customer service guidelines for the organisation.
- Improvements to the plan-change process, allowing customers to select their preferred plan during a conversation with our store or customer service specialists.
- Introduction of remote contract signing, which sometimes saves customers the cost and effort of traveling to a store

- Launch of convenient chatbot, which enables customers to get quick answers.
- Adaptation of BITÉ stores to better serve people with disabilities.
- Improvement of 5G coverage.

Additionally, the group continued its CSR direction focused on empowering people with disabilities to achieve remarkable results. We signed a four-year partnership agreement with the Paralympic Committees in Lithuania and Latvia, and with the help of our media companies, TV3 will increase the social inclusion of people with disabilities by building awareness of their achievements in professional and non-professional sports.

We have enhanced our end-to-end customer experience by implementing advanced platforms like **MEDALLIA**, a leader in customer experience management. This has enabled us to quickly respond to customer feedback, gain insights, and make important decisions. After having been in contact with a customer care consultant, customers receive a message with a link to rate their experience by answering a few questions. Customer ratings are processed and displayed in real-time on MEDALLIA's new survey platform. If a customer gives a negative or neutral evaluation, a callback is initiated automatically to address their concerns. Following up with customers after a negative experience is crucial for our customer experience strategy. It demonstrates that we value customers' feedback, helps us address issues directly, and significantly boosts referrals. Customer feedback fuels our improvement and growth.

Social

bite
Group

S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

No material negative impacts on consumers have been identified in the group.

To manage impacts, risks, and opportunities related to consumers and end-users, we set annual Net Promoter Score (NPS) targets for BITÉ Group customers, aiming for levels higher than 20% across the different customer segments. The consolidated NPS score for Bite Latvija, provided by Tribus Research, which did not achieve the 2024 target, reflects the process of integrating Baltcom into Bite Latvija as well as price changes in the business segment. According to the data of Spinter, an independent market and public opinion research company, Bite Lietuva's business segment score exceeded the target, but its score for private customers fell short. Although the consolidated NPS score did not reach the target, 2024 ended with a strong signal that we are on the right path. In the fourth quarter, the NPS for Lithuanian private customers increased by 4 points. This shows growing customer trust in our services and, most importantly, greater willingness to recommend us to others. We were the only player in the market to achieve growth during this period.

The targets were set during a double materiality assessment. NPS, based on direct consumer responses, enables us to evaluate whether our products and services meet customer needs. We track the NPS regularly and continuously improve our processes based on consumer feedback.



Governance



G1 Business conduct

Governance structure and composition

As BITĖ Group has grown, we have integrated ESG considerations into the key aspects of operations, including decision-making and reporting processes, with board-level oversight and accountability.

The **Senior Management Team** is responsible for the strategic management of the group. The senior management includes the Group CEO, the Group CFO, the Group CTO, the Group Sales Director and the Group Chief Procurement Officer. Also members of the Senior Management Team are the CEO of Bitė Lietuva, the CEO of Bite Latvija and the CEO of All Media Group:

Pranas Kuisys

Group Chief Executive Officer (CEO)

Kęstutis Gailius

Group Chief Financial Officer (CFO),

Mindaugas Rauba

Group Chief Technology Officer (CTO),

Giedrius Skliutas

Group Sales Director

Giedrius Senkus

Group Chief Procurement Officer

Arūnas Mickevičius

Chief Executive Officer of Bitė Lietuva ("Lithuania CEO")

Mindaugas Rakauskas

Chief Executive Officer of Bite Latvija ("Latvia CEO")

Christian Anting

Chief Executive Officer of All Media Group ("All Media Group CEO")

The Supervisory Council is responsible for supervising the activities of the group and its management bodies and the appointment and removal of the members of the management board (including the Senior Management Team). The Supervisory Council's members are:

Anthony Frank Elliott Ball

Alexander Mishenin

Robert Sudo

Karim Abdallah Tabet

Nijolė Kvietkauskaitė (independent member)

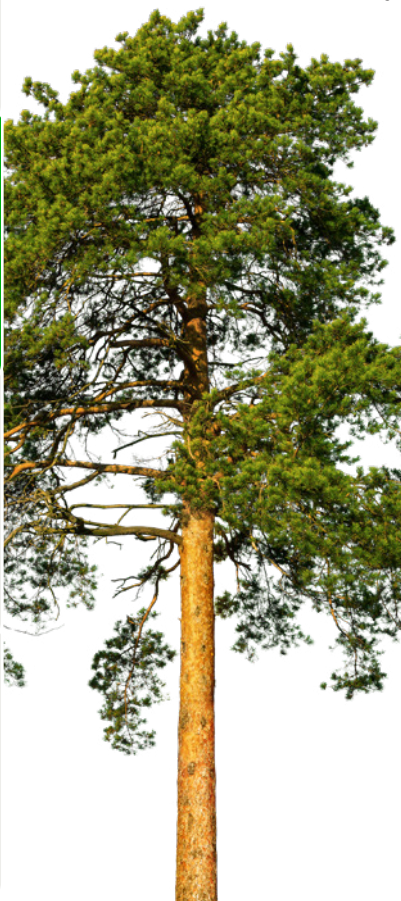
The Supervisory Council has established a **Remuneration Committee**. BITĖ Group also has an **Audit Committee**.

The Supervisory Council delegates responsibility for managing sustainability impacts to the **Senior Management Team**.

The **Senior Management Team** of BITĖ Group has full oversight regarding ESG-related risks and opportunities. The team's primary role is developing, approving and updating the organisation's purpose, value and mission statements, its strategies and policies, and its goals related to sustainable development. It is the responsibility of the Senior Management Team, the Audit Committee and the Supervisory Council, which oversees the organisation's due diligence and other processes, to identify and manage the group's impacts on the economy, the environment, and people. The Senior Management Team engages with and receives regular feedback from key stakeholders – customers, employees, suppliers, governments, society and investors.

The primary role of the governance bodies is to review the effectiveness of the group's processes on a regular basis. It is the responsibility of the Senior Management Team, the Audit Committee and the Supervisory Council to approve and oversee BITĖ Group's sustainable development activities.

With the consent of these governance bodies, the group has assigned specific ESG-related responsibilities to certain management-level positions. Following the creation of a dedicated ESG Officer role within the group in 2021, we introduced a dedicated compliance, risk management and sustainability function with a vision for embedding sustainability into the core of our business. We also set up a multi-disciplinary team of senior executives who, together with independent consultants, finalised a sustainability policy, ESG action plan and implementation roadmap for the short, medium and long term, as well as a transition plan to net-zero SBTi targets.



In 2021, we became a signatory to the UN Global Compact and are committed to making its principles in the areas of human rights, labour, environment and anticorruption an integral part of our strategy, culture and day-to-day operations. We are committed to transparently communicating about our ESG performance. In line with this commitment, we have published sustainable business reports on an annual basis since 2021, which are available at <https://www.bitegroup.net/sustainable-business/esg-sustainability-report>. This year, we are publishing this report in keeping with the Corporate Sustainability Reporting Directive's European Sustainability Reporting Standards.

ESRS 2 GOV-1 – The role of the administrative, management, and supervisory bodies

Business conduct matters of the group are overseen by the Supervisory Council and managed by the Senior Management Team.

The members of our Senior Management Team come from diverse backgrounds, with expertise and experience in economic, environmental and social areas.

Pranas Kuisys, Group Chief Executive Officer. Mr Kuisys was appointed CEO in June 2022. He was the CEO of Bitė Lietuva from 2020 to 2022. After joining the group in 2010 as Manager of Prepaid Services, Media and Logistics, he also served as Chief Marketing Officer and Chief Operating Officer. Mr Kuisys holds a Bachelor of Business Administration and Management and a Master of Management and Business Administration from Vilnius University.

Kęstutis Gailius, Group Chief Financial Officer. Mr Gailius joined the Group as CFO in March 2023. He previously served in various

roles including CFO and board member at the Lithuanian-owned Polish supermarket chain Stokrotka, was CFO at Maxima LT and Lidl Lietuva, and was a consultant at EY. Mr Gailius earned a Bachelor of Science in Business and Administration from the Stockholm School of Economics in Riga.

Mindaugas Rauba, Group Chief Technology Officer. Mr Rauba was appointed CTO in June 2022. His previous positions included Convergent Core Network Manager, Integrated Systems Manager, and Head of the Engineering Productivity Team at Bitė; co-founder and CTO at Autota.eu; MNO Integration Stream Lead at UAB Mobilūs Mokėjimai; co-founder, CTO and co-product owner at OrMarket; and IT administrator at UAB Statybos ir Projektavimo Centras. He joined BITĖ Group in 2010 as a System Engineer and Java Developer and was appointed IT Director in 2020. Mr Rauba holds a Bachelor in Computer Software Engineering from Vilnius University, an Executive Master of Management from BI Norwegian Business School, and an Executive Master of Business Management from ISM University of Management and Economics.

Giedrius Skliutas, Group Sales Director. Mr Skliutas was appointed Group Sales Director in June 2022. He previously held various positions, including commercial sales director for the largest insurance company in Lithuania and CEO of a bank payment business for the leading Baltics provider. He joined the group in 1998 as Alytus Branch Manager. Mr Skliutas holds a Master of Organisational Psychology from Vytautas Magnus University and an Executive Master in Business Administration from BMI Executive Institute.

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Giedrius Senkus, Group Chief Procurement Officer. With extensive leadership experience across the Baltics, this professional currently serves as Group Procurement Director at BITĖ Group, overseeing strategic procurement for telecommunications and media operations in Lithuania, Latvia and Estonia. His role focuses on turning procurement into a driver of value through supplier innovation, commercial excellence, and sustainable sourcing. Previously, he held CEO roles at BITĖ Group subsidiaries, managing the Bitė Lietuva and Bite Latvija retail networks and successfully leading operations for several years. His earlier career included roles in board leadership at Global Travel Supply and as head of sales and marketing at Open24.lt. Mr Senkus holds a Master in Business Information Systems and a Bachelor in Business Administration from Vilnius University.

Arūnas Mickevičius, Chief Executive Officer of Bitė Lietuva. Mr Mickevičius was appointed as Latvia CEO in 2022. He previously worked as a business consultant at PricewaterhouseCoopers. He joined the group in 2007 as a project manager and has served as Head of Consumer Segments and Marketing Director. Mr Mickevičius holds a Master in Engineering and Management of Information Systems from the Royal Institute of Technology and Stockholm University.

Mindaugas Rakauskas, Chief Executive Officer of Bite Latvija. An experienced leader with a strong background in driving results and positive change, this professional currently serves as CEO of Bite Latvija and is a board member of the Foreign Investors' Council in Latvia. Previously, he led TV3 Group Latvia, the country's largest media house, overseeing television, radio, and digital operations for

five years. His leadership career spans over 15 years in roles such as Commercial Director at TV3 Lietuva, Sales and Marketing Director at PLASTA, one of the largest polyethylene recycling and plastic product producing company groups in Europe, Head of Business Development & Marketing at the SORAINEN law firm, and various managerial roles at Bite Lietuva. Mr Rakauskas holds a Master in Service Management from Vilnius University, complementing his extensive leadership experience with a solid academic foundation in business and service delivery.

Christian Anting, Chief Executive Officer of TV3 Group. Mr Anting was appointed as TV3 Group CEO in October 2018. Prior to joining the group, he held roles as a member of the management board of TVN Discovery Group, the largest free TV operator in Poland, and as COO and Vice President of the Management Board of Canal+ Poland. Some of his earlier positions included roles at SBS Broadcasting, Sky Deutschland and KirchGruppe. Mr Anting earned a Master of Economics and Finance from the University of Augsburg in 1997.

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

The criteria and processes for identifying and assessing material impacts, risks, and opportunities related to business conduct, including location, activity, sector and the structure of the transaction, are disclosed under **ESRS 2** section [4. Impact, risk and opportunity management](#).

G1-1 – Business conduct policies and corporate culture

Policies concerning our own business conduct matters are disclosed under **ESRS 2 MDR-P – Policies adopted to manage material sustainability matters** (see [Table 7](#) and the related narrative).

Corporate culture

We cultivate an engaging work culture with a flat, entrepreneurial structure that promotes high employee empowerment and personalised ownership. About two-thirds of our employees benefit from a performance-based compensation system, and senior management are minority shareholders. In 2024, BITĖ achieved an employee engagement score of 76% in Latvia, while employees in Lithuania also reported high satisfaction and dedication with a 73% engagement score. All Media employees across all Baltic markets reported an engagement index of 80%, reflecting strong alignment with the group's values of inclusion, creativity and impact.

Our commitment to ethical business conduct includes continuous investment in employees' physical and emotional well-being and efforts to foster an inspiring internal culture. This has brought long-term positive results. Recognition in 2024 included:

Bite Latvija was recognised among the top employers in Latvia, as CV-Online ranked it second in the IT and telecommunications sector, while in the CV-Market ranking of the country's largest employers it placed twelfth overall and third within the IT and telecommunications industry. Additionally, Bite Latvija's "Family-Friendly Workplace" status

Governance

was renewed until July 2028 — a recognition awarded not only for compliance with regulations but also for the company's active efforts to create an inclusive work environment, promote openness, enhance employee satisfaction and loyalty, and support work-life balance.

Recognising our appeal in the labour market, the CV-Online job portal in 2024 awarded Bite Lietuva the title of Employer of the Year in Lithuania. Bite Lietuva won an international award for "No.1 B2E Event" at the 2024 Revolution Awards, recognising Bite Lietuva's annual event for employees during the year. The event's idea, implementation, links to core company values and inclusion of a new CSR direction created rich content which impressed the international jury. At the international "The Rewards 2024" awards, BITĖ was recognised as the best organisation in the category "Best Reward Strategy."

BITĖ's "Family is Family" initiative and "Career Update" campaign gained international attention and impressed the jury at the 2024 HR Brilliance Awards in London, both earning silver medals. These awards are a testament to the fact that diversity, inclusion and an innovative mindset are integral to BITĖ's culture — helping us build a strong, flexible and modern working environment.

Anti-corruption and bribery

We do not tolerate bribery in any form. Gifts and hospitality are only suitable and permitted in keeping with the detailed rules set out in the group's [Transparency Policy](#) and with local law. We only work with third parties who commit to the same high standards as we do.

All our employees are encouraged to act honestly, openly and honourably and to abide by the laws governing BITÉ's activities in all their work. This includes anti-corruption legislation that ensures the transparency of BITÉ Group's operations and the good reputation necessary for a successful business.

The whistleblowing channels are also accessible across All Media Group operations, where production staff, freelance contributors, and media partners may use the system to report breaches or concerns related to business conduct.

BITÉ Group is a member of the UN Global Compact and adheres to that global initiative's 10 principles derived from the [Universal Declaration of Human Rights](#), [the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work](#), [the Rio Declaration on Environment and Development](#), and the United Nations Convention Against Corruption. These principles are incorporated into the group's [Code of Conduct](#).

Incident investigation

The process for reporting to the administrative, management, and supervisory bodies regarding business conduct incidents, including possible corruption and bribery, or allegations of non-compliance with the Transparency Policy, is thoroughly documented in BITÉ Group's [Transparency Policy](#) (par. 6). Employees are advised to report potential policy violations via the following established channels:

- Direct Reporting: Employees should report such matters directly to their immediate supervisor or, if the issue involves the

supervisor, to the deputy director general of the respective field, the CEO, or the CFO.

- Security Department: Reports can also be made directly to the Security Department, which handles such issues with confidentiality and discretion.
- Anonymous email: For anonymous reporting, employees can send emails to report@ethics.bitegroup.net.
- Web-based Reporting: Employees may use a [TRANSPARENCY](#) web link provided by an independent vendor to submit anonymous reports.
- Anonymous Phone Line: An anonymous report can be made by calling **+3726077987** in Estonia, **+37166090686** in Latvia or **+37052079025** in Lithuania. The company access PIN in all countries is **9015**. The calls are serviced by an independent vendor.

Upon receiving a report, the company promptly, independently and objectively conducts a thorough and impartial internal investigation. The investigation's scope and duration depend on the issue's complexity. Compliance with regulatory standards and our corporate governance framework is ensured.

Whistleblowing system

BITÉ Group maintains a robust framework to ensure adherence to legal and ethical standards. The group's [Transparency Policy](#) and [Conflict of Interests](#) guidelines set forth mechanisms for identifying, reporting and investigating any actions that contravene the group's [Code of Conduct](#) or other internal rules. Central to these mechanisms is a comprehensive [whistleblowing system](#) which supports anonymous reporting. Anticipating the legal requirements of national laws implementing Directive (EU) 2019/1937, we

proactively established measures to protect whistleblowers within our [Transparency Policy](#) several years ago.

The system encourages internal and external stakeholders to voice concerns without fear of retaliation, ensuring that all reports are handled with confidentiality and integrity. This framework reflects the group's commitment to maintaining high standards of business conduct and fostering a transparent organisational culture.

Any employee who becomes aware that another employee may have violated the [Transparency Policy](#) must report it to their manager and the Ethics Commission, which will conduct an internal investigation. The group prohibits the prosecution or punishment of an employee who, acting in good faith, has reported a possible violation.

Information about the staff designated to receive such reports is set out in our [Transparency Policy](#) (par. 7). The policy designates deputy director generals as responsible for ensuring compliance and conducting initial investigations of policy violations. Employees have the right to request investigations by them, the Ethics Commission, or the Head of Security, to be completed within 15 to 30 days. The Security Department monitors compliance and administers the whistleblowing system with dedicated personnel in each country who are trained to handle such reports.

Employees are introduced to the [Transparency Policy](#) and receive relevant training when they join BITÉ Group.

Communication and training on business conduct matters

BITÉ Group has a comprehensive policy for training employees on business conduct, as detailed in our [Transparency Policy](#) (par. 8). This ensures that all employees understand and adhere to the group's standards against fraudulent behaviour and misconduct.

Anti-corruption and anti-bribery training is available for all employees. Upon employment, each employee of the company is acquainted with the Transparency Policy and signs or otherwise confirms (for example, with an e-signature or online confirmation) that they will comply with its requirements. To acquaint them with the Transparency Policy, employees may be given the text of the policy to read. In 2024, we updated the contents of the whistleblowing system and announced them in the updated Transparency Policy. The whistleblower system has been upgraded to a Progressive Web App which is adaptive to mobile devices and provides much more freedom in communicating critical concerns.

General training covers 100% of functions at risk. Training is available for all employees, including those on administrative, management and supervisory bodies.

The purchasing department performs the functions most at risk from corruption and bribery and receives appropriate training

Competition policy

At BITÉ Group, we believe in competing fairly and abiding by all applicable laws and regulations. Fair competition is part of our way of doing business.

We expect everyone in the company to comply with current competition laws, and we do not

participate in any activities that restrict or impede effective competition. In addition, we follow all applicable anti-money laundering laws and are committed to preventing money laundering activities within our sphere of influence.

BITÉ Group bases its business on honesty and openness and expects its employees to adhere to the same principles.

Animal welfare

BITÉ Group currently does not have formalised policies regarding animal welfare. However, the group supports and encourages initiatives related to animal welfare among its employees. In 2024, members of our B Team in Lithuania worked on introducing a benefits package for BITÉ employees who have pets. The programme will offer a special health plan for dogs or cats in partnership with veterinarian clinics, which employees will be able to access on favourable terms through the employee benefits platform. When welcoming a new pet into the family, employees will have the opportunity to work from home for up to a week to ensure a smooth adjustment period and to build a connection with their new companion. And when the difficult moment comes to say goodbye to a beloved pet, employees will be granted a paid day off to spend that time with care, respect and peace. These efforts align with our commitment to social responsibility and ethical practices, reflecting our support for broader welfare principles that include the humane treatment of animals where applicable.

G1-2 – Management of relationships with suppliers

At BITÉ Group, we seek to work with suppliers who are economically, environmentally

Governance



and socially responsible and contribute to sustainable development. The group's [Supplier Code of Conduct](#) outlines the principles we expect our suppliers to uphold in regard to human and labour rights, occupational health and safety, the environment and business ethics. Our [Supplier Code of Conduct](#) details how we manage our supplier relationships and the corresponding impacts on our supply chain.

BITÉ Group does not have an official policy specifically addressing the prevention of late payments to suppliers; however, we ensure timely financial transactions with all suppliers, including SMEs, by strictly adhering to the terms outlined in each supplier agreement. This practice supports the financial stability of our partners and prevents late payments.

We have relationships with several key suppliers for mobile network equipment and software. Our ability to grow our subscriber base depends in part on our ability to promptly source adequate supplies of network equipment and mobile handsets and other mobile devices, software, and content. If our key suppliers cannot provide us with adequate equipment on a timely basis, that could negatively impact our ability to retain or attract subscribers or offer attractive products and services, which could negatively impact our business, financial condition, and operating results. We seek to work with responsible suppliers who comply with the [Supplier Code of Conduct](#).

G1-3 – Prevention and detection of corruption and bribery

A detailed description of the procedures established to prevent, detect and address allegations or incidents of corruption and bribery and to report outcomes can be found

in the [Transparency Policy](#) of BITÉ Group. The policy elaborates on the risk assessments, mapping, monitoring programmes, and internal control procedures which the undertaking employs to effectively prevent and combat corruption and bribery. The investigators or investigating committee are separate from the chain of management involved in the matter. Supervisory bodies have representatives who have access to all whistleblowing reports.

Our [Supplier Code of Conduct](#) and [Transparency Policy](#) are available on our corporate websites. We aim to include the [Supplier Code of Conduct](#) in our agreements with suppliers. Regular training is provided to employees, with materials available on the group's Intranet.t

Anti-corruption and anti-bribery training is available to all employees. Upon employment, each employee is informed of the Transparency Policy and confirms by signature or online confirmation that they will comply with its requirements. Voluntary computer-based training is available for employees on the Intranet. The training covers topics of anti-corruption, concealed bribes and 'kickbacks', conflict of interests, and detection and reporting of corruption or theft. In 2024, we added new contacts to the whistleblowing system and updated the Transparency Policy to reflect the changes. General training on business conduct covers all at-risk functions and is available to all employees, including those on the administrative, management and supervisory bodies.

G1-4 – Incidents of corruption or bribery

BITÉ Group reports a clean record of no corruption or bribery cases for the current reporting period. The group has not had any convictions or fines related to violations

of anti-corruption or anti-bribery laws. Furthermore, there have been no confirmed incidents of corruption or bribery; thus, no actions have been taken to address breaches in procedures and standards, as no breaches occurred. Additionally, no confirmed incidents have led to workers' dismissal or discipline, nor have any contracts with business partners terminated or not been renewed due to such violations. No public legal cases regarding corruption or bribery have been brought against the undertaking or its workers during this period. These disclosures underscore that the group maintains a strong compliance framework and actively upholds high standards of integrity across all operations.

G1-5 – Political influence and lobbying activities

BITÉ Group is committed in its operations to transparency regarding political influence. The group does not currently engage in lobbying activities or make financial or in-kind political contributions related to its material impacts, risks and opportunities. While All Media Group engages with public institutions and cultural bodies as part of its role in media and creative industries, it does not engage in lobbying activities or political advocacy. Nor is BITÉ Group registered in the EU Transparency Register or any equivalent transparency register in a member state. This stance aligns with our commitment to uphold our ethical standards and maintain clear boundaries concerning political influence and contributions.

In the current reporting period, BITÉ Group has not appointed any persons to its administrative, management or supervisory bodies who held a comparable position in

public administration (including regulators) in the two years preceding such appointment.

G1-6 – Payment practices

The company adheres strictly to the payment terms outlined in contractual agreements with suppliers. Our standard procedure is to process payments on the due date specified in the contract. Occasionally, payment dates may vary by 2-3 days due to bank holidays, but this is an exception rather than the norm.

For small and medium-sized enterprises, the average time to pay an invoice from the issuance date is around 30 days (the standard payment term from the invoice issue date). Payment terms are customised and explicitly defined within each contract for larger corporate suppliers, particularly those providing network equipment and worldwide content. Payments to such suppliers are made punctually on the agreed dates to ensure timely financial transactions and maintain robust supplier relationships.

In 2024, nearly 100% of payments were in line with the standard and/or agreed terms. The average time it took the group to pay an invoice was 32.22 days. The number of days to pay the invoice from the date when the contractual payment term starts was calculated as a weighted average based on the amount in euros that group companies paid on the invoices. For calculating the average, the latest data from the D365 (Axapta) accounting system was used. The data in the newest version of D365 was available for the period from 1 January to 31 December 2024. The following BITÉ Group telco companies were included in the calculation: UAB Bité Group, UAB Bité Lietuva, SIA Bite Latvija, UAB Teletower and

SIA Teletower. The payments made by these companies constitute approximately 75% of all the group's payments. Media companies were excluded from the invoice payment calculation because they use separate accounting systems. However, All Media Group entities report consistent adherence to contractually agreed payment terms, and no late-payment legal actions were recorded in 2024. Consequently, an estimate of the average number of days to pay an invoice in 2024 is 32.

BITÉ Group has no legal proceedings for late payments. A 30-day term is indicated as standard in most supplier agreements. The average number of days was more than 30 due to large infrastructural contract payment terms of 60 days. Our accounting function schedules payments according to the terms of the agreement. The most common term is 30 days, with most payments scheduled on a monthly basis: regular invoices are issued at the start of the month, and the due date usually corresponds to the end of the month. The number of scheduled payments is the highest at the end of the month.





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ESRS E4 Biodiversity and ecosystems		Not material
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Table 35. List of datapoints in cross-cutting and topical standards that derive from other EU legislation

This appendix is an integral part of the ESRS 2. The table below illustrates the datapoints in ESRS 2 and topical ESRS that derive from other EU legislation.

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		13
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		13
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				15
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		16
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		16
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		16
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		16

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	35
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		35
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		46
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				52
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				52
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				51

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		49
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		51
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	53
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		46
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			46

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			46
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		46
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				58
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				58
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				60
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				60
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				61

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		61
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				61
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				61
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				62
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		71
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				71
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		71
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				72
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				72
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		72

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				73
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				73
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				73
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		73
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		73
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				74
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				76
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		76
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				76
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				80

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		80
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				80
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				85
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				85
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		88
ESRS G1-4 Standards of anti- corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				88



Table 36. ESRS x GRI interoperability index

Given the high level of interoperability achieved, entities reporting under ESRS can be considered as reporting 'with reference' to the GRI Standards (see GRI 1: Foundation 2021). The index shows the relationship between the ESRS and GRI disclosures to facilitate reporting 'with reference' to the GRI Standards (Source: GRI & EFRAG, 30 November 2023 Draft Version - to be finalised in 2024).

GRI Disclosures and Requirements	ESRS Disclosure Requirements
GRI 2: General Disclosures 2021	
2-1 Organizational details	See requirements of Directive 2013/34/EU
2-2 Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
2-3 Reporting period, frequency and contact point (2-3-a and 2-3-b)	ESRS 1 §73
2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)
2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464
2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56
2-9 Governance structure and composition (2-9-a [for public-interest entities only], 2-9-b, 2-9-c-i, c-ii, c-v to c-viii)	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/ EU for public-interest entities
2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)
2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)
2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)
2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)
2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23
2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
2-19 Remuneration policies (2-19-a [for listed undertakings only] and 2-19-b)	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings

GRI Disclosures and Requirements	ESRS Disclosure Requirements
2-20 Process to determine remuneration [for listed undertakings only]	ESRS 2 GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings
2-21 Annual total compensation ratio (2-21-a and 2-21-c)	ESRS S1 S1-16 §97 (b) to (c)
2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)
2-23 Policy commitments (2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f)	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)
2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)
2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)
2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)
2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)
2-28 Membership associations	'Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21
2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv
3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g)
3-3 Management of material topics	ESRS 2 SBM-1 §40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) See below for additional linkages to specific topics.

GRI Disclosures and Requirements	ESRS Disclosure Requirements
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64
201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
GRI 202: Market Presence 2016	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	ESRS S1 S1-10 §67-71 and §AR 72 to 73
202-2 Proportion of senior management hired from the local community	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity- specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
GRI 203: Indirect Economic Impacts 2016	
203-1 Infrastructure investments and services supported	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity- specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36
GRI 204: Procurement Practices 2016	
3-3 Management of material topics	ESRS G1 G1-2 §12
204-1 Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity- specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
GRI 205: Anti-corruption 2016	
3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)
205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5
205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8

GRI Disclosures and Requirements	ESRS Disclosure Requirements
205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25
GRI 206: Anti-competitive Behavior 2016	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
GRI 302: Energy 2016	
3-3 Management of material topics	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33
302-1 Energy consumption within the organization (302-1-a, b, c, e and g))	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)
302-2 Energy consumption outside of the organization	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
302-3 Energy intensity	ESRS E1 E1-5 §40 to §42
302-4 Reduction of energy consumption	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
302-5 Reductions in energy requirements of products and services	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
GRI 303: Water and Effluents 2018	
3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20
GRI 304: Biodiversity 2016	
3-3 Management of material topics	ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §29
GRI 305: Emissions 2016	
3-3 Management of material topics and GRI 305 1.2	ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20
305-1 Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
305-2 Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)

305-3 Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)
305-4 GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)
305-5 Reduction of GHG emissions (305-5-a, c and 2.9.5)	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56
GRI Disclosures and Requirements	ESRS Disclosure Requirements
305-6 Emissions of ozone-depleting substances (ODS)	'Pollution of air' is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26
GRI 306: Waste 2020	
3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21
306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30
306-2 Management of significant waste-related impacts (306-2-a and c)	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)
306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40
306-4 Waste diverted from disposal (306-4-a, b, c, e)	ESRS E5 E5-5 §37 (b), §38 and §40
306-5 Waste directed to disposal (306-5-a, b, c, e)	ESRS E5 E5-5 §37 (c), §38 and §40
GRI 306: Effluents and Waste 2016	
306-3 Significant spills	'Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
GRI 308: Supplier Environmental Assessment 2016	
3-3 Management of material topics	ESRS G1 G1-2 §12 and §15 (a)
308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)
308-2 Negative environmental impacts in the supply chain and actions taken (308-2-c)	ESRS 2 SBM-3 §48 (c) i and iv
GRI 401: Employment 2016	
3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)

401-1 New employee hires and employee turnover (401-1-b)	ESRS S1 S1-6 §50 (c)
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees (401-2-a-ii, a-iii, a-iv, a-v and b)	ESRS S1 S1-11 §74; §75; §AR 75
401-3 Parental leave (401-3-a and b)	ESRS S1 S1-15 §93
GRI Disclosures and Requirements	ESRS Disclosure Requirements
GRI 402: Labor/Management Relations 2016	
3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
402-1 Minimum notice periods regarding operational changes	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
GRI 403: Occupational Health and Safety 2018	
3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
403-1 Occupational health and safety management system (403-1-a)	ESRS S1 S1-1 §23
403-2 Hazard identification, risk assessment, and incident investigation (403-2-b)	ESRS S1 S1-3 §32 (b) and §33
403-3 Occupational health services	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
403-4 Worker participation, consultation, and communication on occupational health and safety	
403-5 Worker training on occupational health and safety	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
403-6 Promotion of worker health	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)
403-8 Workers covered by an occupational health and safety management system (403-8-a and b)	ESRS S1 S1-14 §88 (a); §90
403-9 Work-related injuries (403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82
403-10 Work-related ill health (403-10-a-i, a-ii, b-i, b-ii, c-iii)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82

GRI 404: Training and Education 2016

3-3 Management of material topics

ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)

GRI Disclosures and Requirements**ESRS Disclosure Requirements**

404-1 Average hours of training per year per employee

ESRS S1 S1-13 §83 (b) and §84

404-2 Programs for upgrading employee skills and transition assistance programs (404-2-a)

ESRS S1 S1-1 §AR 17 (h)

404-3 Percentage of employees receiving regular performance and career development reviews

ESRS S1 S1-13 §83 (a) and §84

GRI 405: Diversity and Equal Opportunity 2016

3-3 Management of material topics

ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S1 §24 (a)

405-1 Diversity of governance bodies and employees (405-1-a-i and iii, 405-1-b)

ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79

405-2 Ratio of basic salary and remuneration of women to men

ESRS S1 S1-16 §97 and §98

GRI 406: Non-discrimination 2016

3-3 Management of material topics

ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)

406-1 Incidents of discrimination and corrective actions taken

ESRS S1 S1-17 §97, §103 (a), §AR 103

GRI 407: Freedom of Association and Collective Bargaining 2016

3-3 Management of material topics

ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.

GRI 408: Child Labor 2016

3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
408-1 Operations and suppliers at significant risk for incidents of child labor (408-1-a-i, b, c)	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18
GRI Disclosures and Requirements	ESRS Disclosure Requirements
GRI 409: Forced or Compulsory Labor 2016	
3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18
GRI 413: Local Communities 2016	
3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)
413-2 Operations with significant actual and potential negative impacts on local communities (413-2-a-ii)	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)
GRI 414: Supplier Social Assessment 2016	
3-3 Management of material topics	ESRS G1 G1-2 §12 and §15 (a)
414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)
414-2 Negative social impacts in the supply chain and actions taken (414-2-c)	ESRS 2 SBM-3 §48 (c) i and iv
GRI 418: Customer Privacy 2016	
3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35

Sustainability Disclosure Topics and Accounting Metrics (SASB)

Sustainability Accounting Standard for the TELECOMMUNICATION SERVICES INDUSTRY STANDARD | VERSION 2018-10

Table 37. SASB accounting metric disclosures

Topic	Accounting metric	Disclosure	Code
Environmental Footprint of Operations	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	(1) 2024 – 351,014GJ (2023 – 332,212GJ) (2) 2024 – 64% (2023 – 87%) (3) 2024 – 81% (2023 – 67%)	TC-TL-130a.1
Data Privacy	Description of policies and practices relating to behavioural advertising and customer privacy	Every BĪTĒ Group company has a privacy policy including advertising and customer privacy clauses. These policies are communicated on the official websites of the products.	TC-TL-220a.1
	Number of customers whose information is used for secondary purposes	BĪTĒ Group uses all customer information in accordance with the rules and obligations described in the privacy policy and does not use information for secondary purposes.	TC-TL-220a.2
	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	BĪTĒ Group had no monetary losses that resulted from legal proceedings associated with customer privacy during the reporting period.	TC-TL-220a.3
	(1) Number of law enforcement requests for customer information (2) Number of customers whose information was requested (3) Percentage resulting in a disclosure	(1) Law enforcement requests in Latvia 2024 – 9837 (automatic requests -4824; manual - 5013). Law enforcement requests in Lithuania (including automatic requests) 2024 – 238 543 (automatic requests – 237581, manual – 962). (2) As it is not possible to verify whether two records belong to the same customer, all requests are considered as individual customers. (3) 100% of the requests resulted in full or partial compliance with the disclosure request within the reporting period.	TC-TL-220a.4

Data Security	(1) Number of data breaches (2) Percentage involving personally identifiable information (3) Number of customers affected	(1) Only data breaches involving personally identifiable information are measured and reported to supervisory authorities; but they are not publicly disclosed. (2) 100% of disclosed data breaches involved personally identifiable information. No sensitive data, according to the GDPR classification, is processed. (3) Measured and reported to supervisory authorities, but not publicly disclosed .	TC-TL-230a.1
	Description of the approach to identifying and addressing data security risks, including the use of third-party cybersecurity standards	BITĖ Group's companies follow standards approved by the European Standardization System. UAB Bitė Lietuva obtained ISO 27017 international standard certification providing a code of practice for information security controls specifically for cloud services. SIA Bite Latvija and UAB Bitė Lietuva both are certified by ISO27001 - information security, cybersecurity and privacy protection standard. Cybersecurity involves protecting network and information systems (NIS). NIS2 Directive (Directive (EU) 2022/2555) is a unified legal framework to uphold cybersecurity in 18 critical sectors across the EU. Both UAB Bitė Lietuva and SIA Bite Latvija were recognised as critical infrastructure providers. In 2024 a significant effort was launched at BITĖ Group to enhance our cybersecurity capabilities and meet NIS2 requirements. Principal operations were evaluated by third-party audit in accordance with the National Institute of Standards and Technology's (NIST) Framework for Improving Critical Infrastructure Cybersecurity. During the year, 2024, BITĖ Group continued to improve its cybersecurity level and aligned, in most cases, with industry best practices by investing heavily in sophisticated tooling. BITĖ Group managed to maintain its cybersecurity maturity at level of 4 under the NIST Cybersecurity Framework.	TC-TL-230a.2
Topic	Accounting metric	Disclosure	Code
Product End-of-Life Management	1) Materials recovered through takeback programmes, and the percentage of recovered materials that were: (2) reused, (3) recycled, and (4) landfilled	1) (1) In 2024 BITĖ Group further developed device rental service. At the end of rental period, we take back devices, refurbish them and rent them to our customers or resell them via partners in other markets. 2) (2) N/A 3) All electronic equipment from our operations is transferred to waste managers and utilised by such companies as EMP Recycling – the biggest electronic waste recycling company in the Baltic states and one of the 10 companies in Europe with WEEELABEX certificates for a wide flow of electronic waste management categories. Packaging waste is managed in accordance with agreements with Latvian Green Point and Unified Product, Packaging and Waste Record Keeping Information System (https://www.gpais.eu/en/) the amount from these reports totalled 573 tonnes in 2024. 4) N/A	TC-TL-440a.1

Competitive Behaviour & Open Internet	Total amount of monetary losses as a result of legal proceedings associated with anti- competitive behaviour regulations	B BITĖ Group had no cases of anti-competitive behaviour during the reporting period.	TC-TL-520a.1
	Average actual sustained download speed of: (1) owned and commercially associated content; and (2) non-associated content	A Average actual sustained download speeds are not differentiated based on content type: in 2024, 215.47 mbps (in 2023, 189.11 mbps).	TC-TL-520a.2
	Description of the risks and opportunities associated with net neutrality, paid peering, zero rating and related practices	B BITĖ Group follows the regulations regarding net neutrality and does not apply paid peering. There were no issues with zero rating during the reporting period.	TC-TL-520a.3
Managing Systemic Risks	(1) System average interruption frequency (2) Customer's average interruption duration	A service interruption is considered significant if it meets the thresholds set out in Part 4 of the U.S. Federal Communication Commission's (FCC) rules (47 C.F.R. Part 4) for reporting as part of the Network Outage Reporting System (NORS). https://www.law.cornell.edu/cfr/text/47/4.9 : B BITĖ Group had one significant disruption in Bitė Lietuva network due to the failure of national electricity power supply network that resulted in more than 30 minutes of MSC downtime or a loss of 900,000 minutes.	TC-TL-550a.1
Technology Disruptions	Discussion of systems to provide uninterrupted services during service interruptions	B BITĖ Group identifies its critical business operations and provides geo-redundancy for its critical telecommunication services. The resilience of the systems is enhanced by back-ups. The impact is reduced by insurance against loss. We maintain insurance for our principal network facilities and other assets. Our insurance coverage protects us in the event that we suffer certain losses resulting from property damage and a business interruption or become subject to certain liabilities, such as product liability, employer's liability or professional liability, including as a result of cybercrime, machinery breakdown or other similar events.	TC-TL-550a.2

Table 38. SASB activity metric disclosures

ACTIVITY METRIC	DISCLOSURE 2024 (thousand)	DISCLOSURE 2023 (thousand)	Code
Number of wireless subscribers*	1,760	1,766	TC-TL-000.A
Number of wireline subscribers			TC-TL-000.B
Number of broadband subscribers*	347	336	TC-TL-000.C
Number of pay TV subscribers*	866	821	
Network traffic	970	743	TC-TL-000.D

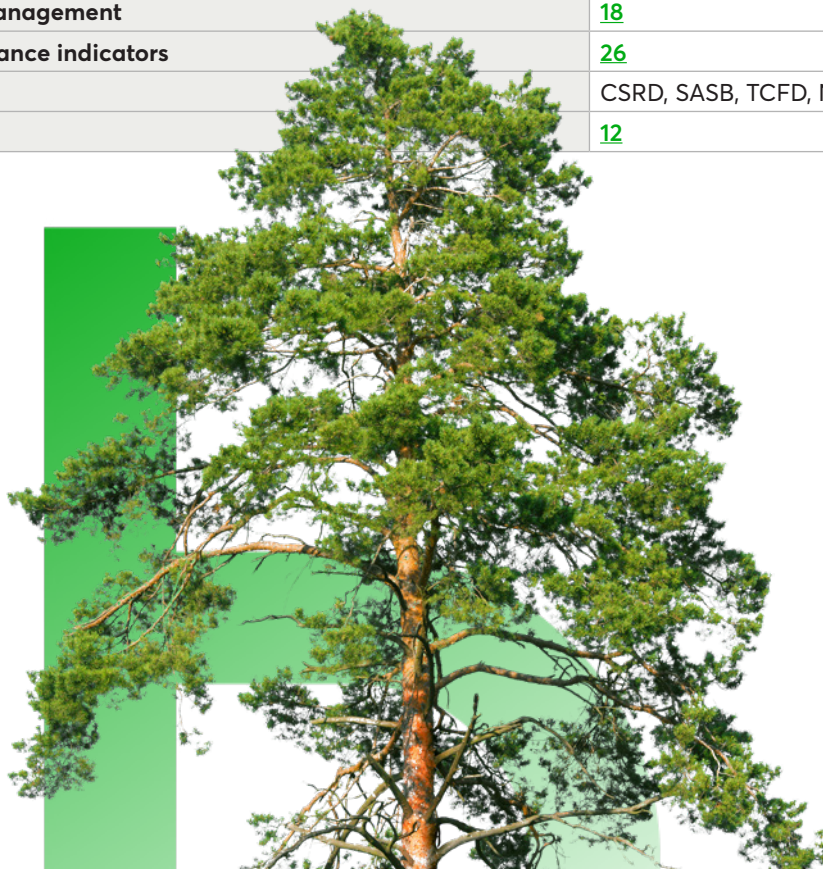
* BITĖ Group counts each subscriber as a separate revenue generating unit (RGU) for each of the mobile, PayTV and fixed broadband service. Total RGUs are, therefore, not equal to the total number of subscribers. RGUs count do not include M2M and IOT RGUs. For example, one subscriber who receives handset mobile services and mobile data services over the network and subscribes to PayTV service is counted as two RGUs, and one subscriber who receives handset mobile services, mobile data services, PayTV and OTT services over the network is counted as three RGUs.

Non-Financial Reporting Directive

This report includes the information mentioned in the Non-Financial Reporting Directive. The NFRD index is provided in **Table 39**.

Table 39. NFRD index

NFRD Disclosures	Page reference
BITÉ Group business model	15
Policies pursued by BITÉ Group	Table 7
Outcome of the policies	Policies adopted in 2024 served as guiding principles for sustainability development at BITÉ Group and helped to achieve the results disclosed in this Sustainability Statement.
Principal risks and their management	18
Non-financial key performance indicators	26
Reporting frameworks	CSRD, SASB, TCFD, NFRD
Board diversity disclosure	12



Task Force on Climate-Related Financial Disclosure – TCFD

Table 40. TCFD index

Core elements	Recommendations	Page reference
Governance	a. Describe the board's overseeing of the climate-related risks and opportunities	12
	b. Describe the management's role in assessing and managing the climate-related risks and opportunities	12
Risk Management	a. Describe the organisation's processes for identifying and assessing the climate-related risks	14
	b. Describe the organisation's processes for managing the climate-related risks	20
	c. Describe how the processes for identifying, assessing and managing the climate-related risks are integrated into the organisation's overall risk management	18
Strategy	a. Describe the climate-related risks and opportunities the organisations has identified over the short, medium and long term	Table 5
	b. Describe the impact of the climate-related risks and opportunities on the organisations', businesses, strategy and financial planning	18-19
	c. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	35-39
Metrics and Targets	a. Disclose the metrics used by the organisation to assess the climate-related risks and opportunities in line with its strategy and risk management process	Table 9
	b. Disclose the Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Table 15
	c. Describe the targets used by the organisation to manage the climate-related risks and opportunities and its performance against the targets	Table 14

Annexes



Annex 1. EU taxonomy KPI's

Table 41. Revenue according to Taxonomy in 22024

				Substantial contribution criteria		Do no significant harm criteria										
Economic activity	NACE code(s)	Absolute revenue 2024	Proportion of revenue 2024	Climate change mitigation	Climate change adaptation	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of revenue 2024	Taxonomy-aligned proportion of revenue 2023	Category (enabling)	Category (transitional)
		Eur	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. Taxonomy-eligible activity:																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																
Programming and broadcasting activities	J60	173,263,576	29.76	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	29.76	28.19	E	
Revenue of environmentally sustainable activities (Taxonomy-aligned) (A.1)	J60	173,263,576	29.76	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	29.76	28.19	E	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																
Data processing, hosting and related activities	J63.1.1	738,100	0.13	N/A	100	N	Y	Y	N	N/A	N/A	Y	0	0		T
Revenue of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	J63.1.1	738,100	0.13													
Total: A.1 + A.2	J63.1.1 J60	174,001,676	29.89													
B. Taxonomy-non-eligible activities																
Revenue of Taxonomy-non-eligible activities (B)	J61	408,199,299	70.11													
TOTAL: A + B	J63.1.1 J62 J60 J61	582,200,975	100													

				Substantial contribution criteria		Do no significant harm criteria										
Economic activity	NACE code(s)	Absolute CapEx 2024	Proportion of CapEx 2024	Climate change mitigation	Climate change adaptation	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of CapEx 2024	Taxonomy-aligned proportion of CapEx 2023	Category (enabling)	Category (transitional)
		Eur	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. Taxonomy-eligible activity:																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																
Computer programming, consultancy and related activities	J62	3,924,290	5.91	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	5.91	4.53	E	
Programming and broadcasting activities	J60	4,267,350	6.43	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	6.43	7.91	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	J62 J60	8,191,640	12.34	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	12.34	12.45	E	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																
Data processing, hosting and related activities	J63.1.1	92,575	0.14	N/A	100	N	Y	Y	N	N/A	N/A	Y	0	0		T
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	J63.1.1	92,575	0.14													
Total: A.1 + A.2	J63.1.1 J62 J60	8,284,215	12.48													
B. Taxonomy-non-eligible activities																
CapEx of Taxonomy-non-eligible activities (B)	J61	58,085,029	87.52													
TOTAL: A + B	J63.1.1 J62 J60 J61	66,369,244	100													

Table 43. OpEx according to Taxonomy in 2024

				Substantial contribution criteria		Do no significant harm criteria										
Economic activity	NACE code(s)	Absolute OpEx 2024	Proportion of OpEx 2024	Climate change mitigation	Climate change adaptation	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of OpEx 2024	Taxonomy-aligned proportion of CapEx 2023	Category (enabling)	Category (transitional)
		Eur	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. Taxonomy-eligible activity:																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																
Computer programming, consultancy and related activities	J62	10,949,307	2.95	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	2.95	2.90	E	
Programming and broadcasting activities	J60	129,688,862	34.99	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	34.99	30.17	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	J62 J60	140,638,170	37.94	N/A	100	N/A	N/A	N/A	N/A	N/A	N/A	Y	37.94	34.27	E	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																
Data processing, hosting and related activities	J63.1.1	355,337	0.10	N/A	100	N	Y	Y	N	N/A	N/A	Y	0	0		T
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	J63.1.1	355,337	0.10													
Total: A.1 + A.2	J63.1.1 J62 J60	140,993,507	38.04													
B. Taxonomy-non-eligible activities																
OpEx of Taxonomy-non-eligible activities (B)	J61	229,694,118	61.96													
TOTAL: A + B	J63.1.1 J62 J60 J61	370,687,625	100													

Annex 1. EU taxonomy KPI's

Accounting policy

BITÉ Group applies International Accounting Standards (IAS) and their amendments. The Group has applied the following standards and amendments for the first time for their annual reporting period commencing 1 January 2024:

- IClassification of Liabilities as Current or Non-current and Non-current liabilities with covenants – Amendments to IAS 1.
- ISupplier Finance Arrangements – Amendments to IAS 7 and IFRS 7.
- ILeases: Lease Liability in a Sale and Leaseback – Amendments to IFRS 16.

As a result of the adoption of the amendments to IAS 1, the Group changed its accounting policy for the classification of borrowings: borrowings are classified as current liabilities unless at the end of the reporting period, the Group has a right to defer settlement of the liability for at least 12 months after the reporting period. This new policy did not result in a change in the classification of the Group's borrowings. The Group did not make retrospective adjustments as a result of adopting the amendments to IAS 1. The adoption of the amendments to IAS 7 and IFRS 7 resulted in the Group providing more disclosures about its supplier financing arrangements in the consolidated financial statements for the year ending 31 December 2024. As a result of the adoption of the amendments to IAS 7 and IFRS 7, the group provided new disclosures for liabilities under supplier finance arrangements in note 3.1.3 and note 29. Amendments to IFRS 16 Leases did not have any impact on the amounts recognised and disclosures made in the consolidated

financial statements for year ended 31 December 2024.

The Groups' total turnover, capital expenditure and operating expenditure were derived from the financial information enclosed into the [Annual Consolidated Financial Statements](#) have been prepared in accordance with IFRS® accounting standards ('IFRS'), as adopted by the European Union ('the EU'), issued and effective as at 31 December 2024. The consolidated financial results for 2024 are assured by PricewaterhouseCoopers UAB, authorized by the Managers and approved for issue on 19 March 2025. Detailed accounting policies are listed in our [Annual Consolidated Financial Statements](#) p. 25.

Specification of key performance indicators (KPI) in Annex 1:

BBITÉ Group activities were evaluated in accordance with the EU taxonomy list of activities for climate mitigation and adaptation. Turnover, OPEX and CapEx related to EU taxonomy eligible activities in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006 were derived from related business lines in our accounting system and financial reports in the reporting year 2024.

There are no restatements to the reported information compared to previous reporting period 2023.

KPIs related to turnover are calculated as the part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities, divided by the net turnover as defined in Article 2, point (5), of Directive 2013/34/EU. The turnover covers the revenue recognised

pursuant to International Accounting Standard (IAS) 1, paragraph 82(a), as adopted by Commission Regulation (EC) 1126/20081 that qualify as enabling activities in accordance with Article 11(1), point (b) of Regulation 2020/852.

KPIs related to capital expenditure (CapEx) the proportion of CapEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 is calculated as the numerator divided by the denominator covering costs that are accounted based on: (a) IAS 16 Property, Plant and Equipment, paragraphs 73, (e), point (i) and point (iii); (b) IAS 38 Intangible Assets, paragraph 118, (e), point (i).

The OpEx KPI referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 is calculated as the numerator divided by the denominator covering direct non-capitalised costs that relate to maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, equipment by BITÉ Group or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.

Contextual information

We reviewed the EU taxonomy list of activities for climate mitigation and adaptation and concluded that Data processing, hosting and related activities as well as Computer programming, consultancy and related activities attributed to the Information and Communication sector are relevant for BITÉ Group. The activities associated with NACE code J63.1.1 and J62 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. Following the European Commission's explanation that computer programming,

Annex 1. EU taxonomy KPI's

consultancy, and related activities are classified as adaptation activities, their turnover cannot be recognised for Taxonomy-eligibility or alignment. Consequently, the turnover after exclusion of this activity is resulting in a total turnover of 29.89%. The calculation presents total turnover excluding the turnover related to the NACE code J62, but this activity is included into the OpEx and CapEx. in the reporting year 2024. The Group accounts CapEx and OpEx of Data processing, hosting and related activities (NACE code J63.1.1) as well as Computer programming, consultancy and related activities (NACE code 62) as a single ICT (Information and Communication Technology) business line, thus CapEx and OpEx were attributed to respective activities proportionally to the generated turnover. We considered that Data processing, hosting and related activities as well as Computer programming, consultancy and related activities substantially contribute to climate change adaptation, as we continue to invest into renewable energy, new data centres, equipment that meets the requirements laid down in Directive 2009/125/EC for servers and data storage products that does not contain the restricted substances listed in Annex II to Directive 2011/65/EU. Key drivers of change in the turnover KPI during the reporting period are revenues from contracts with customers from the Group's telecommunication companies in Lithuania and Latvia. KPI turnover does not contain own internal consumption, however it is not possible to quantify the CapEx amounts related to Taxonomy-aligned activities pursued for own internal consumption as data is stored in the same data centres and transferred using the same transmission lines. OpEx KPI includes the expenditures relating to the day-to-day servicing of items of equipment, renewable electricity expenses that are included in the calculation of OpEx for both the numerator and denominator. The environmental objectives pursued by this activity are consistent with the Group's

commitment to achieve GHG emission reduction targets approved by SBTi to limit temperature raise to 1.5 degrees by 2030 and to achieve net-zero emission by the year 2050. Activity has implemented adaptation solutions that substantially reduce the most important physical climate risks, such as georedundancy, back-ups and high availability technical means. These adaptation solutions do not adversely affect other economic activities, favour nature-based solutions - such as use of renewable energy, which is consistent with national adaptation plans. However, pre-defined indicators are not directly attributed towards the taxonomy eligible activities. To some extent pre-defined indicators can be applicable through ISO standards. Both BITÉ Group telecommunication companies are ISO14001 certified, and the Group's services are also certified under ISO50001.

Analysis of EU taxonomy list of activities for climate mitigation and adaptation showed that Programming and broadcasting activities attributed to the Information and Communication sector are relevant for BITÉ Group. The activities associated with NACE code J60 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The Group's Media and Content segment activities were included into the calculation. The KPIs present total turnover, OpEx and CapEx related to those activities in the reporting year 2024 in the Group's companies located in Lithuania, Latvia and Estonia. Media and Content segment includes the media operations in Lithuania, Latvia and Estonia, i.e., TV, commercial radio, streaming radio, video on demand, news and entertainment portals advertising services, wholesale and open market OTT services, content production and distribution services. Key drivers of change in the turnover KPI during the reporting period are revenues from other sources of income – contracts with

customers and advertising in free TV media. Advertising revenues were included into the turnover as an integral part of the Programming and broadcasting activity. KPI turnover does not contain own internal consumption, however it is not possible to quantify the CapEx amounts related to Taxonomy-aligned activities pursued for own internal consumption as data is stored in the same data centres and transferred using the same transmission lines. OpEx KPI includes the expenditures relating to the day-to-day servicing of items of equipment, content costs that are included in the calculation of OpEx for both the numerator and denominator. The environmental objectives pursued by this activity are consistent with the BITÉ Group commitment to achieve GHG emission reduction targets approved by SBTi to limit temperature raise to 1.5 degrees by 2030 and to achieve net-zero emission by the year 2050.

