



GBY GROUP Sustainability Report

2024





Powered by motion.

We are experts in automotive transportation services. Our accumulated experience of more than 30 years, high-quality services provided, long-term client trust, and recognition have grown us into a fast, flexible, and future-oriented group of companies.

Our services:

- Vehicle transportation and forwarding*
- Cargo transportation and forwarding*
- Long-term and short-term vehicle rental*
- Vehicle sales*
- Mobile service throughout Europe*
- Commercial and heavy transport transportation and forwarding*

Our mission: we create smart mobility in business.

Our vision: to become global while remaining authentic.

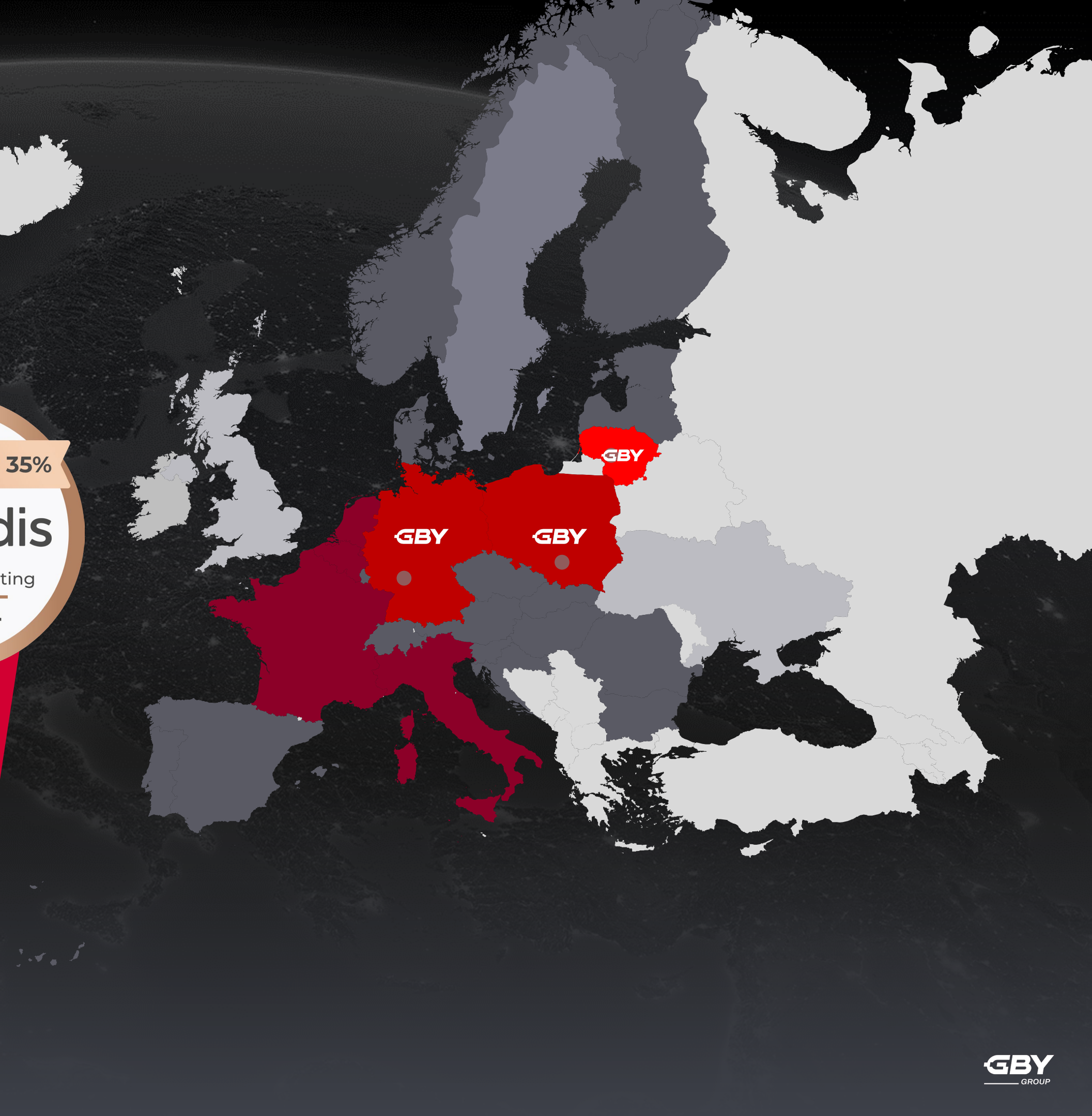
Our values: efficiency, courage, flexibility, and speed.

We operate across the whole Europe

- GBY** Lithuania
- GBY** Poland
- GBY** Germany

Main markets:

- Germany
- Italy
- France
- Spain
- Poland
- Czech Republic
- Slovakia
- Slovenia
- Benelux countries
- Scandinavia
- *Other countries*





Contents

CEO's Word, Information about the Group | 5

GBY Goals | 13

Stakeholders | 15

Double Materiality Assessment | 16

Environment | 18

E1 Climate Change | 19

Social Environment | 22

S1 Own Workforce | 23

S2 Value Chain Workers | 30

S3 Affected Communities | 32

Governance G1 | 33

Specific Disclosure: Cybersecurity | 36

CEO's Word



2024 was a year of transformation for GBY Group, marked by strategic achievements that laid the foundation for our further development. Last year, we began transforming the Group's management by establishing UAB GBY Group, which will continue to be responsible for the entire Group's management and investment planning. We rapidly grew our employee count, successfully expanded our operations, introducing general cargo as well as commercial and heavy transport transportation and forwarding services to the market, strengthening our positions in Lithuania, Poland, and Germany. These steps reflect our ambition to transform from a transportation service provider into a broad-profile organization seeking new areas of activity and opportunities.

Nevertheless, 2024 was full of challenges caused by changes in the automotive transportation market over recent years. The sharp decline in UAB GBY company's revenues (53% year-over-year, down to 85 million EUR) and net profitability decrease from 20% to 9% indicate the end of the period when high demand for car carriers in Europe allowed operations under somewhat different conditions. These financial changes were driven by objective market reasons, but our constantly growing team ensured high service quality, serving various sectors – from vehicle transportation to mobile service and heavy transport forwarding, creating preconditions for revenue diversification: vehicle transportation accounted for 74% of revenues in 2024 (97% in 2023), general cargo transportation – 10% (activity started in 2024), and vehicle rental grew to 15% (3% in 2023).

Sustainability has become an important part of our strategy; we are pleased to have published our first sustainability report last year, taking a significant step towards transparency and responsibility. Although we see that sustainability disclosure regulations under the CSRD directive will be postponed by the European Commission's decision, we continue to intensively prepare for compliance. This 2024 sustainability report was prepared in advance, starting to follow the European Sustainability Reporting Standards (ESRS), even though it is not yet mandatory for us. This decision reflects our commitment to move towards a more sustainable organization – reducing our impact on both the environment and people. We constantly invest in the latest fleet, which uses fuel more efficiently, and fleet management solutions, testing cleaner fuel usage, thus aiming to reduce CO2 emissions with measures available in the market today. The rapidly growing GBY team obliges us to pay great attention to internal company processes, mutual integration, and strengthening organizational culture.

Looking towards 2025, we are determined to continue growing and overcoming new challenges. We aim to strengthen our sustainability strategy and seek solutions that meet clients' expectations for more sustainable logistics. However, the implementation of these goals is directly influenced by changes in transportation technologies – the current infrastructure limitations and slow development of electric or alternative fuel-powered vehicles force us to wait for faster transformation. In 2025, we will pay more attention to implementing sustainability requirements in the supply chain, as we feel a strong commitment to our clients. Economic instability, possible geopolitical factors such as trade barriers, and energy price fluctuations will remain significant challenges, but our commitment to sustainability will endure. I believe in our team's resilience and speed, which will allow us not only to maintain leadership but also to become an example in the sector.

Respectfully,

KAZIMIERAS VASILIAUSKAS, Chairman of the Board

About the Report: ESRS 2 General Information

BP-1

General Basis for Preparing the Sustainability Report

GBY Group of Companies (hereinafter – the Group or GBY) prepared and published its first sustainability report for 2023. With rapidly changing regulations and the adoption of the European Union Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS, hereinafter – ESRS), the Group is beginning to prepare for reporting under these regulations and gradually applying them, even though the Group is not yet subject to them. The Group aims to transition smoothly to these requirements – conducting necessary impact assessments and conducting sustainability activities by planning and setting goals now.

The 2024 Sustainability Report (hereinafter – Sustainability Report) is prepared on a consolidated basis for the Group, but it is not always possible to provide indicators or information in full scope. In such cases, the scope or activity covered is indicated next to the information.

The Sustainability Report covers the entire value chain and impacts, risks, and opportunities (hereinafter IRO) at its different stages – upstream and downstream as well as own operations. The Group's activities consist of different segments (detailed on page 2), but sustainability disclosures are not broken down by business segments.

The Group will expand the scope and disclosures of the Sustainability Report annually, aiming to fully comply with regulatory obligations until they come into force for the Group. The 2024 report is not audited.

In preparing the Sustainability Report, the European Commission's Omnibus proposal on postponing the implementation of sustainability disclosures for large companies and reducing the scope of disclosures was published in early 2025. The European Commission plans to approve this proposal in 2025, which will have a significant impact on further sustainability disclosure requirements applicable to the Group. In preparing the 2024 report, the Group takes into account these potential changes and chooses to start providing some disclosures later than planned.

Disclosure of Information Related to Special Circumstances

The information in the Sustainability Report is provided for the calendar year ending December 31, 2024; comparative information for previous years is not provided due to different calculation methodologies and new indicators that were not calculated before. The scope of information and exceptions are indicated next to the provided information. Information disclosure periods: short-term (reporting period), medium-term (from the end of the reporting period to 5 years), long-term (more than 5 years).



About the Group

Company Structure



600+ Employees

100% of shares owned by Giedrius Baciуска

UAB GBY GROUP

Group Administration and Investment Management

100% of shares owned by UAB GBY GROUP

UAB GBY

- Vehicle transportation and forwarding
- Cargo transportation and forwarding
- Commercial and heavy transport transportation and forwarding
- Vehicle sales
- Mobile service across all of Europe
- Long-term and short-term vehicle rental

100% of shares owned by UAB GBY GROUP

JOLKAU TRANSPORT GMBH

- Vehicle transportation
- Cargo transportation and forwarding

100% of shares owned by UAB GBY

GBY POLAND SP.Z O. O.

- Vehicle transportation and forwarding
- Commercial and heavy transport transportation and forwarding



About the Group

Management Board of UAB GBY

	KAZIMIERAS VASILIAUSKAS CHAIRMAN OF THE BOARD Long-term experience in business management and law.	Sustainability issues addressed: environment, governance, social environment management, cybersecurity, risk management
	GIEDRIUS BACIUSKA BOARD MEMBER Main and sole shareholder of UAB GBY, more than 30 years of experience in the transportation sector.	Governance, finance
	JOLANTA JONIKIENE BOARD MEMBER Chief Accountant of UAB GBY GROUP, more than 34 years of experience in finance.	Finance, anti-corruption and money laundering prevention
	VITA BACIUSKIENE BOARD MEMBER Lawyer at UAB GBY GROUP, more than 6 years of experience in law.	Sustainability issues addressed: environment, governance, social area management, cybersecurity, risk management
	NERIJUS VITKAUSKAS BOARD MEMBER Director of UAB GBY, more than 8 years of experience in the transportation sector.	Sustainability focus: Environment, Governance, Social management, Cybersecurity, Risk management

GOV-1 GOV-2

Role and responsibilities of the administrative, management and supervisory bodies in relation to sustainability matters, and information provided to them

Sustainability goal setting is carried out at the level of the Board. Action planning and monitoring are performed at the level of department and division Heads. In 2024, Board members participated in the double materiality assessment.

Group policies as well as the sustainability report are approved by the Board.

At present, the Board statutes do not contain provisions regarding the management of impacts, risks and opportunities. This is planned to be addressed in the future.

Number of Board meetings 2024 – 13.
Composition of management bodies by gender and independence

Management body members by gender	Female	Male
	33,33%+	66,66%
Number of independent members	0	

GOV-3

Integration of sustainability-related performance into incentive schemes

Drivers are additionally incentivised for meeting Eco-driving standards. More information on page 20.

GOV-4

Statement on sustainability due diligence

Will be provided starting from 2025.

GOV-5

Risk management and internal control related to sustainability reporting

Sustainability reporting risk management is integrated into the Group's risk management. More information on page 9.



About the Group

Activity and Results 2024

SBM-1

Strategy, Business Model

Starting activities from a company established in 1995 that engaged in used car sales, GBY Group has grown into a bold and modern logistics company with offices in Lithuania, Poland, and Germany. The main activity of the Group is vehicle transportation and forwarding. Synergy among all Group companies allows offering services qualitatively and efficiently. In recent years, the Group is taking steps to expand its activities into other related services, utilizing knowledge accumulated over many years. In 2024, GBY Group offered new services to the market – cargo and heavy transport transportation and forwarding. This step marks a new stage for the Group in Europe – the ambition to grow and diversify its activities. In 2024, GBY Group's turnover reached 90 million EUR, more than 206 thousand vehicles were transported during the year, the number of own car carriers reached 170 units, tractors - 100, car fleet – more than 260 cars. Revenue amounts by important sectors are not disclosed; the Group will implement this disclosure in its reports gradually.

Value chain

Upstream	Own Operations	Downstream
<ul style="list-style-type: none"> Vehicle manufacturers/suppliers Fuel suppliers Energy and natural resources suppliers Technical vehicle maintenance suppliers Other servicing/service suppliers 	<ul style="list-style-type: none"> Supplier management Transport management Sales management Technical maintenance HR management Quality assurance 	<ul style="list-style-type: none"> Business clients (B2B) Private clients (B2C) Transportation service providers / Carriers

SBM-1 42a

Inputs

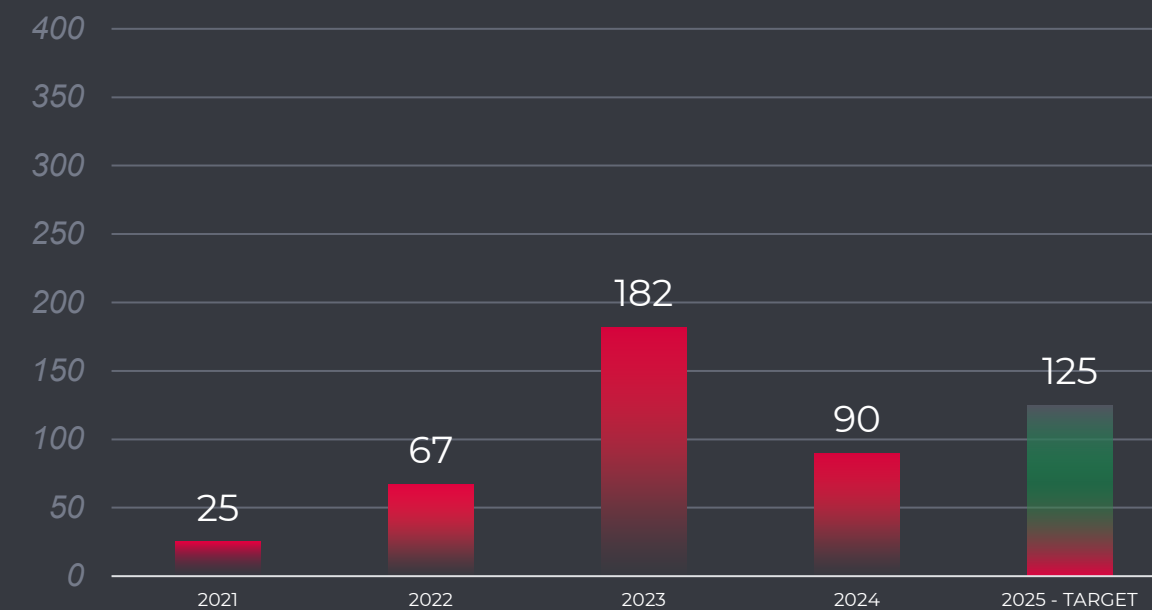
The main inputs of GBY Group are acquired vehicles, fuel, services and resources acquired to ensure its operations.

SBM-1 42b

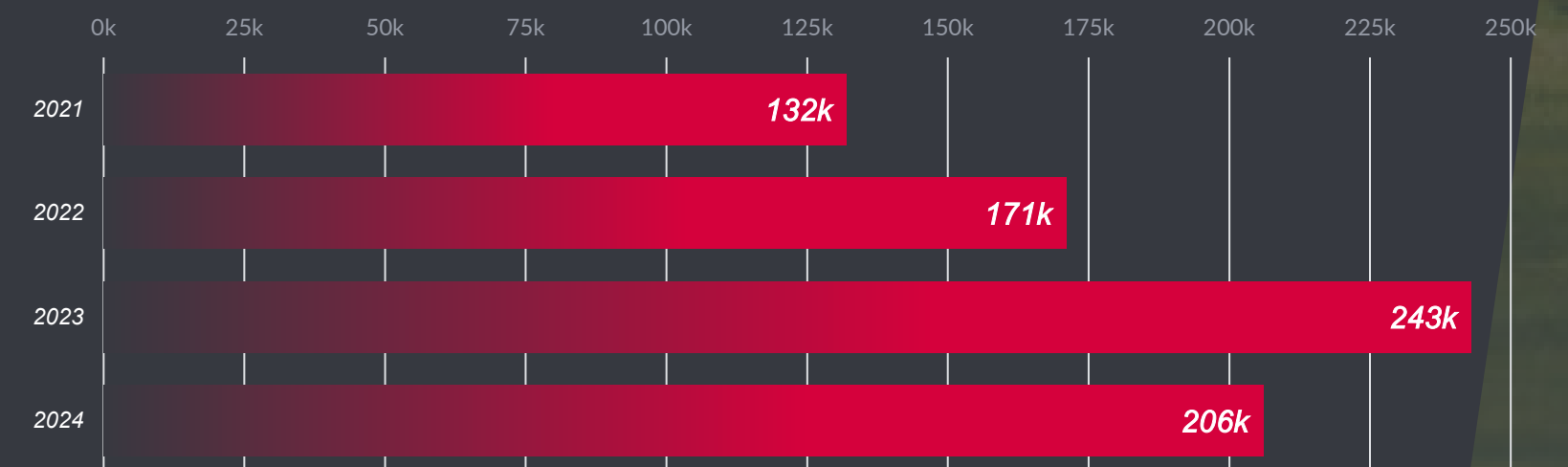
Outputs

The main outputs of GBY Group are provided transportation/sales/rental services. The Group creates value for the shareholder, employees and other stakeholders, i.e. wages and profit before taxes.

Revenue, 2024 (million EUR)



Vehicles transported, 2024 (units)



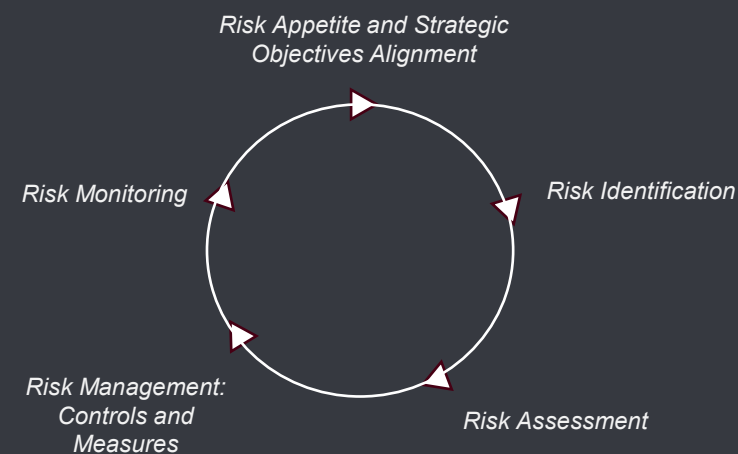


GBY Strategic Management

Risk Management

Risk is identified, analyzed, and evaluated taking into account GBY Group's goals, activities, and external environment. The Board is responsible for approving the overall Group risk management model.

GBY applies the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control and risk management model. The risk management process covers all Group companies and functions, is regularly reviewed, evaluating the Group's risk appetite and strategic objectives, adjusted to market conditions and Group's activity changes. The Group conducts regular risk management monitoring. Quarterly, the Board reviews internal and external risks, evaluates risk indicators, and establishes risk management measures as needed.



Further presented is only the ESG risk assessment.

Risk Management Objectives:

- Ensure GBY operations..
- Manage the impact of risks on strategic goals
- Ensure GBY reputation.
- Protect stakeholder interests.

Risk Management Framework and Accountability:



Risk Categories:

Strategic and financial risks impacting GBY strategic goals and financial results.

Operational risks impacting efficient GBY operations.

Reporting risks impacting efficient GBY operations.

Compliance risks impacting compliance with laws and requirements.

Risk Types:

By ESG area:

- E (Environment) - impacting the environmental area;
- S (Social) - impacting social factors, their management;
- G (Governance) - impacting the governance area.

by time horizon:

- Short-term (0-1 year)
- Medium-term (1-4 years)
- Long-term (>5 years)

by source:

- Internals
- External

Impact:

- Financial
- Compliance
- Reputation
- Organization
- People and Culture

GBY Risk Management

ESG Risks 1/2

RISK TYPE	RISK FACTORS	RISK SOURCE	RIKS SOURCE (Internal/External)	TIME PERIOD	IMPACT	IMPACT ON STRATEGY	ESG	RISK LEVEL Medium / high / very high
STRATEGIC RISKS	1. Climate change risks	Extreme weather events, temperature rise	EXTERNAL	LONG-TERM	FINANCIAL	FINANCE	E	
OPERATIONAL RISKS	2. Vehicle safety	Incidents, accidents caused by gaps in vehicle safety	INTERNAL	LONG-TERM	HEALTH&SAFETY	ORGANIZATION	S	
	3. Risks of accidents and disability	Non-compliance with safety requirements	INTERNAL	LONG-TERM	HEALTH&SAFETY	ORGANIZATION	S	
	4. Pandemic disease risk	Unforeseen circumstances	EXTERNAL	LONG-TERM	FINANCIAL	FINANCE	S	
	5. Employee attraction and retention	Lack of qualifications	INTERNAL	MEDIUM-TERM	FINANCIAL	PEOPLE&CULTURE	S	
	6. Human rights violations: discrimination and equal opportunities	Non-compliance with GBY policies and procedures	INTERNAL	LONG-TERM	COMPLIANCE, REPUTATION	PEOPLE&CULTURE	S	
	7. Unfair labour, corruption and bribery	Non-compliance with GBY policies and procedures	INTERNAL	LONG-TERM	COMPLIANCE, REPUTATION	ORGANIZATION	S	
	8. GHG emissions assessment and setting of reduction targets – risk of data traceability and accuracy	Data traceability, accuracy, database capabilities	INTERNAL	MEDIUM-TERM	COMPLIANCE	ORGANIZATION	E	
	9. Failure to ensure data security, cyber attacks	External cyber attacks, data thefts, system breaches	EXTERNAL	LONG-TERM	COMPLIANCE, REPUTATION	ORGANIZATION	G	
		Data security within the company	INTERNAL					
	10. Improper waste stream separation, waste reduction	Non-compliance with GBY policies and procedures	INTERNAL	MEDIUM-TERM	COMPLIANCE	ORGANIZATION	E	

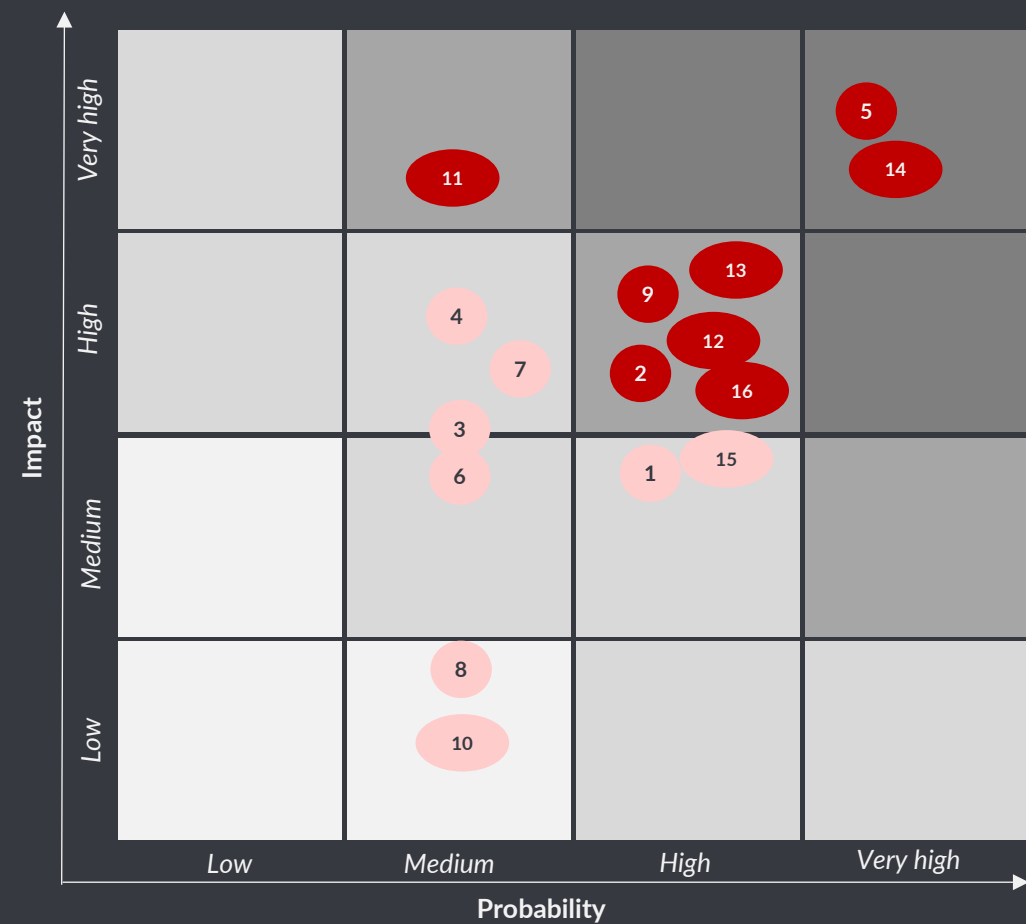
GBY Risk Management

ESG Risks 2/2

RISK TYPE	RISK FACTORS	RISK SOURCE	RIKS SOURCE (Internal/External)	TIME PERIOD	IMPACT	IMPACT ON STRATEGY	ESG	RISK LEVEL Medium / high / very high
COMPLIANCE (LEGAL) RISKS	11. Non-compliance with Mobility Package provisions	Human costs or personal failure of employees to follow procedures	INTERNAL	MEDIUM-TERM	COMPLIANCE	FINANCE	S	
	12. Risk of unexpected and unplanned regulatory changes	E.g. ban on vehicles with internal combustion engines	EXTERNAL	LONG-TERM	COMPLIANCE	FINANCE	G	
	13. Climate change transition risk: failure to adapt to changing regulations	Non-compliance with legal requirements, lack of responsibility	INTERNAL	LONG-TERM	COMPLIANCE	ORGANIZATION	G	
REPORTING RISKS	14. Supply chain sustainability risks	Non-compliance with sustainability requirements in the supply chain, lack of control	INTERNAL	MEDIUM-TERM	COMPLIANCE (SUPPLIER REQUIREMENTS)	ORGANIZATION	G	
	15. Too slow preparation for sustainability reporting under the CSRD Directive	Non-compliance with legal regulations, lack of responsibility	INTERNAL	MEDIUM-TERM	COMPLIANCE (EU REQUIREMENTS)	ORGANIZATION	G	
	16. Impact on climate change: slow pace of environmental pollution reduction	Non-compliance with the climate neutrality action plan, unassigned responsibilities	INTERNAL	LONG-TERM	COMPLIANCE (SUPPLIER REQUIREMENTS)	ORGANIZATION	E	

GBY Risk Management

ESG Risk Heat Map



The most significant risks, which have the highest probability of occurrence and the greatest financial impact on GBY operations. Increased attention is paid to the management of these risks:

- 5 Employee attraction and retention
- 14 Supply chain sustainability risks
- 13 Climate change transition risk: failure to adapt to changing regulations
- 9 Failure to ensure data security, cyber attacks
- 12 Risk of unexpected and unplanned regulatory changes
- 16 Impact on climate change: slow pace of environmental pollution reduction
- 2 Vehicle safety
- 11 Non-compliance with Mobility Package provisions

Financial Impact Assessment:

IMPACT LEVEL	FINANCIAL IMPACT ON GROUP EBITDA
Low	<1%
Medium	1-2%
High	2-5%
Very high	>5%

GBY Goals

Sustainability Goals

SBM-1

Group aims to set goals in every material topic. In 2024, goals are not set in all material topics, but by the time the ESRS standard becomes mandatory, it will be aimed to do so and disclose the results in the annual Sustainability Reports. In the future, the Group will strive for sustainability goals to be integrated into the Group's strategic objectives and ensure their continuous monitoring through internal procedures.

GOAL	2024 RESULT	TOPIC	More information on page
Maintain the CO ₂ emissions intensity indicator at the current level (do not increase it)	In line	E1 CLIMATE CHANGE	19-21
Aim for net-zero CO ₂ emissions by 2050	Prepared for the possibility of using HVO100 fuel, monitoring the technological progress of more sustainable transport, however GHG emissions reduction targets have not been approved by SBTi	E1 CLIMATE CHANGE	19-21
90% of drivers trained in Eco-driving principles annually	100%	E1 CLIMATE CHANGE	19-21
Employee turnover no higher than 20% in 2025	25%	S1 OWN WORKFORCE	23-29
Accident rate (TRIR) < 2	0	S1 OWN WORKFORCE	23-29
Employee retention index ±80% by 2027	45%	S1 OWN WORKFORCE	23-29
90% of employees completed Violence and Harassment at Work prevention training	>90%	S1 OWN WORKFORCE	23-29
eNPS ≥ 10% in 2025	6.14%	S1 OWN WORKFORCE	23-29
Allocate 1.5% of the payroll fund for employee training – target for 2025	0.9%	S1 OWN WORKFORCE	23-29
90% of permanent suppliers familiarized with the GBY Supplier Code of Conduct by 2027	In line	S2 VALUE CHAIN WORKERS	30-31
90% of employees familiar with the GBY Employee Code of Conduct	In line	G1 BUSINESS CONDUCT	34-35
0 corruption incidents	In line	G1 BUSINESS CONDUCT	34-35
0 cybersecurity incidents	In line	Specific Disclosure: Cybersecurity	36



GBY Goals

Sustainable Development Goals

We support the United Nations Sustainable Development Goals

GBY has selected these United Nations Sustainable Development Goals because it is in these areas that GBY aims to reduce its negative impact on the environment and people and turn it into positive impact. These goals are long-term, aligned with stakeholder expectations and our goals as a group of companies. Guided by them, we have been carrying out continuous activities for more than one year, striving not only to continue but also to strengthen our involvement so that meaningful change is achieved as soon as possible.

Sustainability is a very important part of our business, encompassing all areas of activity. To achieve these goals, we constantly monitor market changes, the situation in the transport sector and on the roads, follow innovations offered by manufacturers, and regularly ask our clients about their needs, striving to meet stakeholder expectations. We also aim to assess and manage risks, as we understand that this is necessary when planning long-term activities and strategy, maintaining consistency of actions, and achieving faster implementation of goals and positive impact. We will pursue these goals not only in our companies but also in cooperation with business partners and suppliers, as we believe this will allow us to achieve common positive changes in the sector more effectively.



GBY commits to acting in the area of safety and health. Increasing road safety, promoting a healthy lifestyle and active movement – this is what GBY aims for, both for its employees and for the communities in which it operates.



GBY is a large employer in the Taurage region, so it takes responsibility to strive for fair employment, ensuring human rights and opportunities for employee growth.



For many years, GBY has been making efforts to maintain the latest fleet meeting the highest standards, to follow and implement the latest technologies in fleet management.



The main activity of GBY takes place in the Taurage region – a region whose goal is to become the first green region in Lithuania. GBY aims to grow sustainably, contribute to the region's greening goals, and to sustainable community growth.



Clean, renewable energy, use of the latest technologies in the transport fleet, and the choice of cleaner fuel alternatives – this is the path chosen by GBY.



CO₂ reduction goals and the climate neutrality plan are among the most important sustainability priorities for GBY in the near future.



GBY is building partnerships through which sustainable development goals can be achieved faster and on a broader scale.



General information

Stakeholders

SBM-2

Interests and views of stakeholders

Stakeholders are parties that can be positively or negatively affected by the Group's activities.

Primary users of sustainability disclosures – existing and potential investors/creditors, the company's business and private clients, communities in which the Group operates, society at large, organizations, institutions, and representatives of scientific institutions.

The spectrum of the Group's stakeholders is very broad.

Affected stakeholders – parties that can be positively or negatively impacted by the Group's activities.

Stakeholder	Communication channels	Stakeholder interests	Company goal	Type of Stakeholder
Shareholders	Board meetings, annual reports	Implementation of financial goals, value creation, efficiency	Trust, financial return	Affected stakeholder Primary user of sustainability disclosures
Employees	Ongoing communication through internal company channels, meetings, and engagement surveys	Meaningful work, responsible employer: health, safety, fair remuneration, guarantees, social integration, equal opportunities, development, and career opportunities	Engagement, motivation, and growing competence	Affected stakeholder Primary user of sustainability disclosures
Management	Ongoing communication through internal company channels, meetings	Meaningful work and its growth, achievement of goals	Engagement, motivation, and growing competence	Affected stakeholder Primary user of sustainability disclosures
Business clients (B2B)	Ongoing communication via electronic channels, meetings, exhibitions, surveys	Competitive pricing, high-quality service, accurate and timely communication, sustainability and responsible supply chain	Customer loyalty, growing volumes	Affected stakeholder Primary user of sustainability disclosures
Private clients (B2C)	Communication via electronic channels (advertising, social media, meetings)	Product safety and quality, price, social responsibility/sustainability	Satisfaction, returning customers, and recommendations	Affected stakeholder Primary user of sustainability disclosures
Carriers (service providers)	Ongoing communication via electronic channels, meetings	Timely communication and payments, competitive pricing, loyalty	Ensuring high-quality and timely services, search for more sustainable solutions	Affected stakeholder Primary user of sustainability disclosures
Service providers	Negotiations, communication via electronic channels, meetings	Long-term partnership, timely communication and payments	Reliability, ensuring high-quality services, search for more sustainable solutions	Primary user of sustainability disclosures
Financial institutions	Annual reports, meetings	Compliance with obligations, sustainable investments	Transparency and compliance with obligations	Affected stakeholder Primary user of sustainability disclosures
Regulatory institutions	Consultations and inspections	Compliance with legal acts, activity control and monitoring, transparent dialogue	Ensured compliance with legal requirements	Primary user of sustainability disclosures
Communities	Initiatives, events, press releases	Responsible employment, reduction of environmental impact, transparency	Increasing positive impact, contribution to community growth, reduction of negative impact	Affected stakeholder Primary user of sustainability disclosures
Competitors	Marketing communication, press releases	Fair competition	Fair and transparent competition	Affected stakeholder Primary user of sustainability disclosures
NGO's	Initiatives, events, press releases	Collaboration, transparency, reduction of environmental impact / Associations: ECG, LINAVA, road safety organisations, etc.	Transparency and positive image	Primary user of sustainability disclosures
Media	Events, press releases	Transparency, responsibility, and dialogue	Transparency and positive image	Primary user of sustainability disclosures

General information

IRO-1 Double Materiality Assessment

The double materiality assessment was conducted as early as 2023; however, in 2024, a double materiality assessment was carried out in accordance with the EFRAG double materiality assessment guidelines. This assessment forms the basis for the disclosures in this report.

Assessment process:

1. Identification of impacts across all material areas of the Group's value chain. At this stage of the assessment, information from the 2023 impact assessment was used, along with industry benchmarks commonly available in assessment tools or public sources.

2. Assessment of impacts (positive/negative), identification of risks and opportunities. Internal stakeholders participated in the assessment – employees, management, and board members. In the future, to fully meet ESRS requirements, it is planned to also incorporate the views and opinions of external stakeholders.

The assessment aimed to identify the IROs (impacts, risks, and opportunities) throughout the value chain, including their likelihood, severity, and remediability. The assessment was conducted from the perspective "from the inside out" (impact on people and the environment) and "from the outside in" (financial perspective).

3. Financial materiality assessment, in which the financial effects of ESRS topics/sub-topics/sub-sub-topics on the organization were evaluated (perspective "from the outside in" to the organization's activities).

A sustainability matter becomes material when the assessment results meet the criteria for impact materiality and/or financial materiality.

In the future, the Group will disclose detailed information from the double materiality assessment, including the financial effects of the Group's activities, assessment thresholds, etc. Until there is full clarity regarding the mandatory disclosure of sustainability information and disclosure deadlines for large companies, the Group chooses to disclose information on a voluntary basis.

IRO-2

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

The Group does not yet disclose the datapoints that derive from other EU legal acts (as listed in Appendix B of ESRS 2). These disclosures are planned for future reporting periods, which will substantially broaden the coverage and scope of the Sustainability Statement.

SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

The sustainability matters that were evaluated as material in the double materiality assessment, from the perspectives of both impact materiality and financial materiality for the Group, are disclosed in further detail in the Sustainability Statement.





General information

IRO-1 Double Materiality Assessment

Detailed overview of material impacts and risks

OO – Own operations: impacts occurring / identified in the undertaking's own operations (direct activities under the Group's control).

VC – Value chain: impacts occurring / identified in the upstream or downstream value chain (suppliers, business partners, distributors, end-users, etc.).

"+" – positive impact, "-" – negative impact

ESRS TOPIC	ESRS SUB-TOPIC	IMPACTS	RISKS	Time horizon
E1 CLIMATE CHANGE	Climate change mitigation Energy	- High fuel consumption (OO) + Use of renewable electricity (OO)	Rising costs – diesel fuel subject to pollution taxes. Too slow transformation of the transport sector to less polluting technologies, preventing adaptation to customers' expectations for cleaner transport.	Short-term, medium-term, long-term
S1 OWN WORKFORCE	Secure employment, working time, adequate wages, working time, learning and skills development, prevention of violence and harassment, adequate wages, diversity	-Long-term absences – working schedule (drivers) (OO) -Integration of migrants (OO) - Insufficient employee representation (OO) + Established hiring/termination practices, ethical employer principles (OO) + Management of working time and rest regimes (OO) + Regular training on violence and harassment (OO) + Implemented whistleblowing channels system (OO) + Regular salary increases (OO)	Extremely rapid growth of the organization – possible high turnover risk. Failure to manage working time and rest regimes in accordance with Mobility Package requirements – compliance risk with legal acts. Risk of insufficient employee representation (dialogue) and migrant integration. Risk of violence and harassment at work.	Short-term, medium-term, long-term
	Health and safety	- Impact on employees' health (drivers) (OO) + Employee training/education (OO) + Accident insurance (drivers) (OO)	Risk of accidents.	Short-term, medium-term, long-term
S2 WORKERS IN THE VALUE CHAIN	Adequate wages, working time, health and safety, forced labour	- Potential negative impact on human rights (VC) - Potential negative impact on workers' health and safety (VC)	Risk to human rights, risk of forced labour.	Medium-term, long-term
S3 AFFECTED COMMUNITIES	Impact related to safety	+ Support to communities (OO)	Risks to road safety caused by the vehicle fleet.	Short-term, medium-term, long-term
G1 BUSINESS CONDUCT	Corporate culture, whistleblower protection, corruption and bribery	+ Formation of organizational culture (OO) + Implemented whistleblowing channels system (OO)	Extremely rapid growth of the organization – possible high turnover risk. Risk of corruption and bribery.	Medium-term, long-term
Entity-specific disclosure: CYBERSECURITY	Cybersecurity and data protection	- none	Risk of cyber attacks.	Medium-term, long-term



 Environment
EI Climate Change

Environment

E1 Climate Change

E1 ESRS Material impacts, risks and opportunities related to sustainability

The Group's most significant material impact on sustainability stems from greenhouse gas (GHG) emissions, primarily carbon dioxide equivalent (CO₂e), generated by its transportation operations. These emissions are directly attributable to the Group's core activities and contribute to climate change. The Group currently monitors and reports Scope 1 and Scope 2 GHG emissions. In the future, it plans to also assess and disclose Scope 3 emissions.

ESRS SUB-TOPIC	IMPACTS	RISKS	TIME HORIZON
Climate change mitigation	- High fuel consumption (OO)	Rising costs – diesel fuel is subject to pollution taxes.	Short-term, medium-term, long-term
Climate change adaptation	None	Too slow transformation of the transport sector to less polluting technologies, which prevents adaptation to customers' expectations for cleaner transport. Risk of cost increases in order to adapt cleaner technologies.	Short-term, medium-term, long-term
Energy	- High fuel consumption (OO) + Use of renewable electricity (OO)	Risk of cost increases in order to adapt cleaner technologies.	Short-term, medium-term, long-term

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

The Group has not yet performed a dedicated climate-related scenario analysis. This is planned to be conducted by 2027. In the double materiality assessment process, climate-related impacts, risks and opportunities were identified and evaluated.

ESRS E1 SBM-3 – Material impacts, risks and opportunities related to climate change and their interaction with strategy and business model

The Group is committed to achieving climate neutrality by 2050. While detailed climate change mitigation targets have not yet been fully integrated into the Group's strategy, this is planned for the future. The strategy will take into account the necessary transformation of transport technologies and the emerging opportunities associated with the adoption of new, cleaner technologies.

The Group endorses the objectives of the Paris Agreement, which seeks to limit global temperature increase to well below 2°C, preferably to 1.5°C above pre-industrial levels, and has set a firm target to become climate neutral by 2050. Detailed mitigation targets are not yet fully embedded in the current strategy; their integration is planned going forward, with consideration of transport sector decarbonization pathways and opportunities arising from innovative low-emission technologies.

E1-1 Transition plan for climate change mitigation

The Group does not yet have an adopted transition plan for climate change mitigation. It is planned to develop and adopt one by 2027. The plan will take into account observable market opportunities, including the cost-effectiveness of adopting lower-emission fuels or potential technological advancements.

E1-2 Policies related to climate change mitigation and adaptation

→ [GBY ENVIRONMENTAL POLICY](#)

The Group conducts its activities in compliance with laws and regulatory requirements. The main company of the Group, UAB GBY, has implemented the environmental management standard ISO 14001.

Environment

E1 Climate Change

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

Target	2024 Performance	Explanation
Net-zero CO ₂ emissions in own operations by 2035 (Scope 1 and Scope 2)	Target postponed.	The Group is experiencing very rapid growth in its vehicle fleet and expansion of service offerings. Amid this growth, the aim is to maintain GHG emissions intensity (emissions per vehicle or per tonne-kilometre transported), while actively exploring and evaluating potential new solutions and closely monitoring developments in the transport technology market. Further details are provided in E1-3 (Actions and resources).
Net-zero CO ₂ emissions across the entire value chain by 2050 (Scope 3)	Progress not yet measured.	
>90% of drivers trained in eco-driving principles	100% achieved	Eco-driving is one of the key measures for reducing GHG emissions, achieved through more efficient fuel consumption and optimised vehicle fleet operation.

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

For several years, fleet renewal has been a key priority for the Group, focusing on vehicles that meet the latest EURO 6 emission standards. The Group actively tracks emerging trends and technologies in the transport sector, incorporating them into its fleet to achieve not only the highest safety levels but also more sustainable performance. Modern fleet management tools are deployed to optimise driven kilometres. All drivers receive training in eco-driving techniques, and top performers are recognised and rewarded through the internal “GBY Drivers Club” programme based on achieved results.

In recent years, the Group has prioritised exploring the use of lower-carbon fuels. A detailed analysis was carried out to identify fuels capable of reducing CO₂ emissions per kilometre. However, the currently available sustainable option, HVO100, remains limited in use due to its significantly higher cost compared to conventional diesel.

The objective of achieving net-zero greenhouse gas (GHG) emissions in own operations (Scope 1 and Scope 2) has been postponed. The Group continues to monitor developments in transport technologies and potential opportunities. This target will be reinstated and pursued only when viable and economically feasible solutions become available.

In 2023, 100% of the electricity procured by UAB GBY was green-certified. While the proportion of renewable electricity is not yet substantial, internal objectives have been established to progressively reduce the carbon intensity of electricity consumption.

UAB GBY holds certification under the ISO 14001:2015 environmental management system standard. This certification confirms that the organisation systematically identifies, manages and controls significant environmental aspects, ensures compliance with applicable legal and regulatory requirements, continuously improves environmental performance, and works towards achieving defined sustainability goals.

E1-5 Energy consumption and mix	units	2024
1. Consumption of coal and coal products as fuel	MWh	0
2. Consumption of crude oil and petroleum products as fuel	MWh	20 870
3. Consumption of natural gas as fuel	MWh	0
4. Consumption of other fossil fuels	MWh	8 264 300
5. Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	0
6. Total consumption of fossil energy sources (sum of rows 1 to 5)	MWh	8 285 170
Share of fossil energy sources in total energy consumption (%)	%	100
7. Consumption of nuclear energy sources as fuel	MWh	0
Share of nuclear energy sources in total energy consumption (%)	%	0
8. Consumption of renewable fuels, including biomass	MWh	0
9. Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	82,93
10. Consumption of renewable energy generated by the undertaking itself and not used as fuel	MWh	0
11. Total consumption of renewable energy sources (sum of rows 8 to 10)	MWh	82,93
Share of renewable energy sources in total energy consumption (%)	%	0,001
Total energy consumption (sum of rows 6 and 11)	MWh	8 285 253
Energy production by the Group		
Energy production from non-renewable sources	MWh	0
Energy production from renewable sources	MWh	0

Energy consumption data is provided for the main company of the Group – UAB GBY. In the future, data will be provided for the entire Group.

Environment

E1 Climate Change

E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Units	2024
Scope 1 emissions	t CO ₂ e	
Total gross Scope 1 GHG emissions	t CO ₂ e	1878,6
Percentage of Scope 1 GHG emissions that are covered by regulated emission trading schemes (%)	%	0
Scope 2 emissions	t CO ₂ e	
Indirect (Scope 2) GHG emissions – location-based method	t CO ₂ e	35,1
Indirect (Scope 2) GHG emissions – market-based method	t CO ₂ e	0,3
Scope 3 emissions		Not assessed
Total gross Scope 3 GHG emissions		Not assessed
Purchased goods and services (C1)		Not assessed
Capital goods (C2)		Not assessed
Fuel- and energy-related activities (not included in Scope 1 or Scope 2) (C3)		Not assessed
Upstream transportation and distribution (C4)		Not assessed
Waste generated in operations (C5)		Not assessed
Business travel (C6)		Not assessed
Employee commuting (C7)		Not assessed
Upstream leased assets (C8)		Not assessed
Downstream transportation and distribution (C9)		Not assessed
Processing of sold products (C10)		Not assessed
Use of sold products (C11)		Not assessed
End-of-life treatment of sold products (C12)		Not assessed
Downstream leased assets (C13)		Not assessed
Franchises (C14)		Not assessed
Investments (C15)		Not assessed
Total gross GHG emissions (market-based method)		1878,9
Other GHG emissions not included in Scope 1, 2 or 3		Not assessed
GHG intensity		
Total GHG emissions (location-based method) per net revenue (tCO ₂ e / monetary unit of net revenue)		22,52
Total GHG emissions (market-based method) per net revenue (tCO ₂ e / monetary unit of net revenue)		22,11

Methodology:

The reported greenhouse gas (GHG) emissions data primarily cover the Group's principal entity, UAB GBY. In future reporting periods, consolidated data for the entire Group will be provided once appropriate information becomes available in line with the Group's consolidated financial reporting.

The GHG emissions inventory has been prepared in accordance with the GHG Protocol Corporate Standard and is aligned with the requirements of the European Sustainability Reporting Standards (ESRS). Emission factors are sourced from the Lithuanian National Inventory Report (NIR). All relevant greenhouse gases have been included in the assessment. Biogenic emissions are not included, as the Group does not utilise biomass fuels in its operations.

The Group currently accounts for Scope 1 and Scope 2 GHG emissions. Scope 3 emissions are planned to be assessed and disclosed in subsequent Sustainability Statements.

Scope 1 emissions comprise direct emissions from the combustion of fuels in the Group's transportation fleet (vehicles). Fuel consumption data are derived from the Group's internal accounting and fuel management systems.

Scope 2 emissions comprise indirect emissions associated with the generation of purchased electricity and heat. Both location-based and market-based methods are applied where relevant (market-based reflecting any green-certified electricity purchases).

E1-7 – GHG removals in own operations and the upstream/downstream value chain financed through carbon credits

Not applicable at present.

E1-8 – Internal carbon pricing

Not applicable.

E1-9 – Anticipated financial effects from material climate-related risks and opportunities

To be disclosed in future reporting periods.



Social Environment

- S1 Own Workforce*
- S2 Workers in the value chain*
- S3 Affected Communities*



Social Environment

S1 Own workforce

ESRS 2 SBM-2 – Interests and views of stakeholders

Stakeholders were engaged in the identification and assessment of impacts, risks and opportunities related to the Own workforce (ESRS S1) topic. Further details on stakeholder engagement processes and outcomes are presented on pages 10–11 of this Sustainability Statement.

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

The material impacts, risks and opportunities identified through the double materiality assessment are summarised below. Additional information on the double materiality assessment process, including methodology, thresholds, stakeholder input and outcomes, is provided on page 11.

Material ESRS sub-topics	Material ESRS sub-sub-topic	Detailed information	Type of impact / risk	Time horizon
Working conditions	Secure employment	Long-term positive results of the Group's operations ensure stability, and the distribution of Group divisions across several Lithuanian cities provides greater accessibility opportunities for employees from different regions. The Group has established ethical employer practices and hiring/termination procedures. (OO)	Positive impact (actual)	Short-term, medium-term, long-term
	Working time	Failure to manage working time and rest regimes may lead to legal and financial consequences – risks of non-compliance with laws and customer requirements. (OO)	Risk	Short-term, medium-term, long-term
	Social dialogue	Dialogue with employees is developed through various practices and methods, with new tools continuously introduced to enhance employee engagement. (OO)	Positive impact (actual)	Short-term, medium-term, long-term
	Freedom of association, existing works councils, and employees' rights to information, consultation and participation	In the absence of works councils in the Group's companies, there is a risk of insufficient employee representation and dialogue. (OO)	Risk	Medium-term, long-term
	Health and safety	Drivers' work regime may have a negative impact on employee health and increase the risk of accidents. (OO)	Negative impact (potential) Risk	Medium-term, long-term
Equal treatment and equal opportunities for all	Gender equality and equal pay for work of equal value	Equal opportunities and equal pay for work of equal value can have a positive impact on employee satisfaction and the employer's image. (OO) Non-compliance with the adopted Transparent Remuneration Directive may create legal compliance risks. (OO) Insufficient integration of migrants may lead to risks of human rights impacts. (OO)	Opportunity (actual) Risk Risk	Medium-term, long-term
	Learning and skills development	Implementation of learning and skills development programmes enhances employees' competencies. (OO) Higher-qualified employees can positively influence the Group's performance. (OO)	Positive impact (actual) Opportunity	Short-term, medium-term, long-term
	Measures to prevent violence and harassment at work	Insufficient implementation of violence and harassment prevention measures may lead to risks of discrimination, violence and harassment. (OO)	Risk	Medium-term, long-term



Social Environment

S1 Own workforce

S1- 1 Policies related to own workforce

The Group has adopted the following principal policies:

POLICY	CORE PRINCIPLES
<u>GBY CODE OF ETHICAL EMPLOYMENT</u> →	Defines the principles of ethical employment, including respect for human rights, decent working conditions, and ethical communication. Aligned with the Ethical Trading Initiative (ETI) Base Code.
<u>GBY HUMAN RIGHTS POLICY</u> →	Establishes human rights principles guiding Group operations. Based on the United Nations Universal Declaration of Human Rights.
<u>GBY EQUAL OPPORTUNITIES POLICY</u> →	Ensures equality, equal opportunities, and non-discrimination. Complies with the Constitution of the Republic of Lithuania and the Law on Equal Opportunities.
GBY POLICY ON PREVENTION OF VIOLENCE AND HARASSMENT AT WORK (not publicly disclosed)	Aims to prevent violence and harassment, raise awareness of manifestations and signs, and provide clear reporting and protection mechanisms. Complies with Lithuanian legislation.
<u>GBY CODE OF CONDUCT FOR EMPLOYEES</u> →	Sets out principles of mutual cooperation and behavioural standards applicable to all employees in internal and external interactions with stakeholders.
GBY REMUNERATION POLICY (not publicly disclosed)	Defines core principles for determining remuneration across the Group.
GBY HEALTH AND SAFETY POLICY (not publicly disclosed)	Commits to ensuring a safe working environment, outlines risk management principles, accident prevention measures, and compliance with Lithuanian legal requirements.

S1-2 – Processes for engaging with own workers and workers’ representatives in relation to impacts

The Group has not yet actively engaged its own workers and workers’ representatives in the double materiality assessment process. Such engagement is planned to be implemented in future reporting periods. When making decisions that affect employees, the Group maintains active communication through regular meetings, conducts regular employee satisfaction and engagement surveys, and carries out psychosocial risk assessments.



Social Environment

S1 Own workforce

S1-3 – Channels for own workers to raise their concerns

Employees and other stakeholders can report concerns regarding actual or potential adverse impacts through the channels established within the Group: the Transparency Line and the Whistleblowing Channel. Both channels are made available to all employees and third parties via the GBY Group’s intranet and internet website. Reports submitted through the Transparency Line may be made anonymously. All reports received concerning suspected violations are systematically registered, investigated and followed up in accordance with a standardised internal procedure, overseen by the designated internal function responsible for handling whistleblowing reports.

S1-4 – Actions taken to address material impacts, risks and opportunities related to own workforce and effectiveness of those actions

The GBY Group employs over 600 people and is a significant employer across several regions of Lithuania (Tauragė, Vilnius, Kaunas, Klaipėda). Ethical treatment of employees, equal opportunities, well-being, and occupational safety and health are ensured through formalised policies and codes of conduct. Regular employee engagement practices include: eNPS (employee Net Promoter Score) and satisfaction surveys: Loyalty and organisational climate surveys, Salary reviews, Professional risk assessments, Psychosocial risk surveys, Continuous monitoring of drivers’ working time and rest regimes.

Although formal works councils have not yet been established in the Group’s companies, employee participation and dialogue are promoted through open communication channels, regular meetings, opinion surveys, and ongoing satisfaction and engagement monitoring. Preparatory work is underway with the aim of establishing works councils in the Group companies in 2026.

The Group is committed to continuously improving employees’ professional and social competencies, ensuring equal access to learning and development opportunities for all staff. An active document digitisation project has been underway in recent years and is scheduled for completion in 2025. This initiative aims to provide every employee – drivers and administrative staff alike – with easy, electronic access to all relevant company documentation, thereby facilitating effective education, training, and information sharing. The Group upholds the highest standards of occupational health and safety in full compliance with Lithuanian legislation. Safety and health measures are integrated into daily operations to minimise risks and maintain a safe working environment. Key actions include: Professional risk assessments, Implementation of safety measures based on assessment outcomes, Preventive actions, Regular employee training, Onboarding programmes for new hires, Mandatory health checks, Ongoing health monitoring, Periodic psychosocial risk surveys.

UAB GBY holds certification under ISO 45001:2018 (Occupational Health and Safety Management Systems), which ensures a systematic and standardised approach to identifying, managing, and controlling occupational health and safety risks in a timely manner. Additionally, the company is certified under ISO 9001 (Quality Management Systems), supporting a consistent approach to service delivery, customer satisfaction, and quality requirements.

S1-5 Targets related to the management of material negative impacts, advancement of positive impacts, and management of material risks and opportunities

Goal	2024 Performance	Explanation
Employee turnover rate no higher than 20% in 2025	25%	Employee turnover was very high during the reporting period due to the rapid growth pace of the Group. In the upcoming period, the target is to manage and control turnover while maintaining the rapid growth rate.
TRIR (Total Recordable Incident Rate) < 2 annually	0	No accidents were recorded in 2024.
Employee retention index ±80% by 2027	45%	In the upcoming periods, the aim is to actively increase the retention index across the entire Group. >90% of employees completing violence and harassment prevention training annually
>90% of employees completing violence and harassment prevention training annually	>90%	Regular training sessions are conducted across the Group.
eNPS ≥ 10% in 2025	6.14%	In the upcoming period, the target is to increase the eNPS score across the entire Group.
1.5% of the payroll fund allocated to employee training – in 2025	0.9%	In the upcoming period, the aim is to increase the share of the payroll fund allocated to employee training across the Group.



Social Environment

S1 Own workforce

S1-6 Characteristics of the undertaking's employees	units	2024	
		Female	Male
All employees	number of	603	
By gender	number of	54	549
Percentage of employees	%	9	91
Employees by gender and type of employment contract			
Permanent employees total	number of	603	
By gender	number of	54	549
Temporary employees total	number of	0	
By gender	number of	0	0
Full-time employees total	number of	603	
By gender	number of	54	549
Part-time employees total	number of	0	
By gender	number of	0	0
Employees guaranteed minimum hours contract total	number of	0	
By gender	number of	0	0
Employees by country			
Lithuania	number of	52	536
Poland	number of	Not applicable	Not applicable
Germany	number of	Not applicable	Not applicable
Employee turnover			
Number of employee who left	number of	119	
Number of employees hired	number of	377	
By gender	number of	Not assessed	Not assessed
Total employee turnover rate	%	25	
Retention rate	%	43	
eNPS	%	6.14	

Methodology:

Number of employees: The figures represent the total number of employees working in all companies of the GBY Group as at the end of the reporting period (31 December 2024).

Employees by country: Only the number of employees working in Lithuania is disclosed. The proportion of employees working in Latvia and Estonia is less than 10% of the total workforce; therefore, in accordance with ESRS requirements, the breakdown by these countries is not disclosed.

Employees by type of employment contract: All employees are permanent. The Group does not employ workers on fixed-term, zero-hour, on-call, guaranteed minimum hours, or other non-permanent contracts.

Employees by working time arrangement: All employees work full-time. The Group does not employ part-time workers.

Employee turnover: The total employee turnover rate is calculated as the number of employees who left during the reporting period divided by the average number of employees during the reporting period.

Retention rate / Retention index: The retention rate is calculated as the percentage of employees who remained in the organisation for more than 1 month, measured as at the end of the reporting period (31 December 2024) relative to the average number of employees during the year.

eNPS (employee Net Promoter Score): The eNPS is calculated based on the survey question: "On a scale of 0–10, how likely are you to recommend our organisation as a place to work to a friend or colleague?" eNPS = (% Promoters [9–10 points]) – (% Detractors [0–6 points]). Employees who rate 7–8 are considered neutral and are not included in the calculation.

S1-7 Characteristics of non-employee workers in the undertaking's own workforce

The Group does not have such workers.



Social Environment

S1 Own workforce

S1-8 Collective bargaining coverage and social dialogue	Units	2024		
		Lithuania	Poland	Germany
Collective bargaining coverage	%	0	0	0
Social dialogue (works councils)	%	0	not applicable	not applicable

S1-9 Diversity indicators	Units	2024	
		Female	Male
Top management	number of	5	9
	Share	%	36
Middle management	number of	2	1
	Share	%	67
All employees by age group			
Under 30 years	number of	76	
	Share	% 13	
30-50 years	number of	450	
	Share	% 74	
Over 30 years	number of	77	
	Share	% 13	

S1-10 Adequate wages	Units	2024		
		Lithuania	Poland	Germany
Adequate wage index	%	100	100	100

S1-11 Social protection	Units	2024		
		Lithuania	Poland	Germany
Coverage by social protection against loss of income due to major life events - employees	%	100	100	100

Methodology:

Collective bargaining coverage and social dialogue: In GBY companies established in Lithuania, there are no established works councils. In Germany and Poland, this obligation is not applicable due to the small number of employees. No collective bargaining agreements have been concluded.

Top management is assigned to heads of divisions/departments.

Middle management is assigned to heads of sections/units.

Adequate wages are paid to all employees of GBY Group companies (in accordance with the provisions of Directive (EU) 2022/2041).

Social protection against loss of income due to major life events applies to all employees of GBY Group companies, based on the legislation of the countries where GBY Group companies operate (mandatory health insurance, parental leave, retirement, etc.). All GBY Group drivers are covered by accident insurance.



Social Environment

S1 Own workforce

S1-12 Persons with disabilities	Units	2024
Percentage of employees with disabilities	%	0

S1-13 Training and skills development indicators	Units	2024	
		Famale	Male
Employees who participated in regular performance and career development reviews	units	0	
Share	%	0	
Average number of training hours per employee	units	7.54	
By gender	%	Not assessed	Not assessed

S1-14 Health and safety metrics	Units	2024
Coverage by health and safety management system based on legal requirements	%	100
Number of work-related injuries / incidents	units	0
Of which: commuting accidents (injuries on the way to/from work)	units	0
Of which: injuries at the workplace	units	0
Of which: fatalities	units	0
Number of injuries resulting in lost time	units	0
Total number of hours worked	hours	668910
TRIR, Total Recordable Employee Injury Rate		0
Number of workdays lost due to injuries, accidents, fatalities or illnesses	units	1340

Methodology:

Percentage of employees with disabilities: in the Group, there are no employees who have disclosed a disability.

Employees who participated in regular performance and career development reviews: this year, no employee performance evaluation system has been implemented in the Group. Such a system has begun to be implemented in some divisions; the expansion of the system will be carried out and the results will be evaluated in 2025.

Average number of training hours per employee: only the number of training hours attributable to administrative employees working in Lithuania is disclosed. In the future, it is planned to evaluate the training hours attributable to employees and drivers in other countries as well.

Coverage by a health and safety management system based on legal requirements: all employees working in Lithuania are covered by the employee safety and health policy as well as all mandatory requirements. In the future, it is planned to evaluate the legal requirements applicable to employees and drivers in other countries as well.

Total number of hours worked: the total number of hours worked by UAB GBY during the reporting period. In the future, the figure will be evaluated across all Group companies.

TRIR (Total Recordable Injury Rate – number of recordable injuries per million hours worked): the overall rate of recordable work-related incidents – number of registered accidents × 20,000 divided by the total number of hours worked.

Number of workdays lost due to injuries, accidents, fatalities or illnesses: the number of workdays lost due to injuries, accidents, fatalities or illnesses at UAB GBY during the reporting period. In the future, the figure will be evaluated across all Group companies.



Social Environment

S1 Own workforce

S1-15 Work-life balance indicators	Units	2024	
		Female	Male
Percentage of employees entitled to family-related leave	%	100%	
Percentage of employees who took family-related leave	%	5	
By gender	%	Not assessed	Not assessed

S1-16 Remuneration indicators	Units	2024	
		Female	Male
Percentage pay gap between female and male employees	%	40	
Ratio of the remuneration of the highest-paid individual to the median remuneration of employees		29:1	
Lowest wage paid	EUR	Lithuania	Poland, Germany
		924 EUR	-

S1-17 Incidents, complaints and severe human rights impacts	Units	2024
Number of complaints submitted through channels by which persons in the own workforce can express concerns	units	1
Of which: number of discrimination-related incidents	units	0
Of which: number of substantiated / confirmed discrimination incidents	units	0
Total amount of fines, sanctions and compensation paid for damage due to the reported incidents and complaints	EUR	0
Number of severe human rights impacts / incidents connected to own workforce	units	0
Total amount of fines, sanctions and compensation paid for damage due to severe human rights incidents related to own workforce	EUR	0

Methodology:

Percentage of employees who actually used family-related leave: GBY Group employees who took family-related leave (maternity, paternity, childcare) during the reporting period, relative to the total number of employees entitled to such leave.

Gender pay gap (women vs men): the difference in average remuneration paid to female employees and male employees – –40%, i.e. the average remuneration of women is 40% higher than that of men.

Ratio of the remuneration of the highest-paid individual to the median remuneration of employees: the remuneration of the highest-paid person over the year divided by the median annual remuneration of all employees (excluding the highest-paid person).

Lowest remuneration: the lowest remuneration paid to employees (basic wage excluding any fixed additional payments that are guaranteed to all employees).

Incidents, complaints and severe human rights impacts Number of complaints submitted through channels by which persons in the own workforce can express concerns: number of complaints received through GBY Group reporting channels (Whistleblowing line or Reporting channel) during the reporting period. Of these, identified and confirmed as discrimination-related complaints – 0. No fines or compensation for damage were paid.



Social Environment

S2 Workers in the value chain

Value chain workers – these are all value chain workers of GBY who have concluded contracts with our suppliers or provide services at our places of operation. GBY employees, seasonal workers or self-employed persons are not included in this section; information about own workforce is described on pages 22-29.

2 ESRS SBM-2 Interests and views of stakeholders

Stakeholder engagement was carried out by assessing impacts, risks and opportunities in the topic of own workforce. More information about stakeholder engagement is provided on pages 16-17.

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

Double materiality assessment results are presented below. More information about the double materiality assessment is provided on pages 16-17.

Material ESRS sub-topics	Material ESRS sub-sub-topic	Detailed information	Type of impact / risk	Time horizon
Working conditions	Secure employment	Inadequate remuneration can lead to financial insecurity and contribute to poorer living conditions (VC)	Negative impact (potential)	Short-term, medium-term, long-term
	Working time	Failure to manage working hours and rest periods can result in legal and financial consequences – risks of non-compliance with legislation and client requirements (VC)	Risk	Short-term, medium-term, long-term
	Health and safety	Insufficient occupational risk and safety standards can have a negative impact on employees' health and increase the risk of accidents (VC)	Negative impact (potential) Risk	Short-term, medium-term, long-term
Equal treatment and equal opportunities for all	Measures to combat violence and harassment in the workplace	Inadequate assurance of measures to prevent violence and harassment can lead to risks of discrimination, violence and harassment (VC)	Risk	Medium-term, long-term

S2- 1 Policies with regard to value chain workers

Policies confirmed in the Group:

Policy	Core principles
<u>GBY CODE OF ETHICAL CONDUCT FOR BUSINESS</u> →	<i>The Code defines the principles of cooperation, requirements related to human rights and environmental protection, which must be followed by all participants in the GBY supply chain. The document establishes the fundamental provisions: respect for human rights and freedoms, assurance of decent working conditions, assurance of safety and health, prohibition of forced labour and child labour, anti-corruption provisions, and compliance with sanctions. The Code has been prepared in accordance with: the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the Ethical Trading Initiative (ETI) Base Code on labour practices.</i>
GBY SUSTAINABLE PROCUREMENT POLICY (not publicly disclosed)	<i>The Policy defines the core sustainability principles and the decision-making model that GBY follows when conducting procurement.</i>

Social Environment

S2 S2 Workers in the value chain

S2-2 Processes for engaging with value chain workers on impacts

During the double materiality assessment, value chain workers were not engaged, therefore it is planned to do so in the future. More information about the double materiality assessment is provided on pages 16-17.

S2-3 Channels for value chain workers to raise their concerns / grievance mechanisms

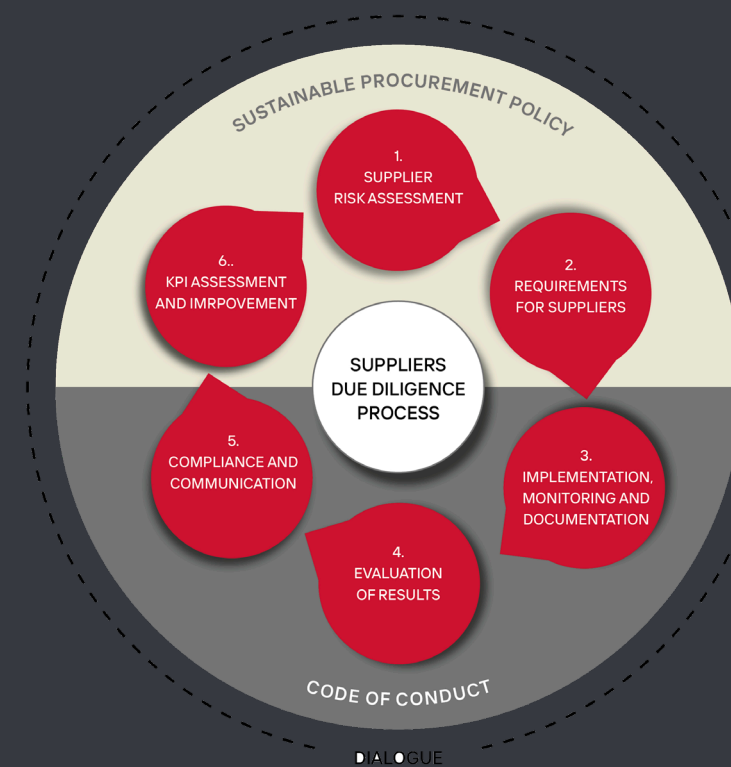
Value chain workers can raise their concerns through the channels available to suppliers, which are not subject to any restrictions. All value chain workers can report any undesirable situations through GBY reporting channels – the Whistleblowing Line or the Reporting Channel, which are available to all stakeholders within the GBY framework. All received reports are registered and investigated in accordance with the procedure established in the Group.

S2-4 Actions taken to address material impacts, as well as approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions and approaches

Sustainability risk assessment is integrated into the supplier risk assessment. The following processes guide this activity (in detail):

1. Supplier risk assessment is integrated into the sustainability risk assessment.
2. Compliance with the Sustainable Procurement Policy, the Supplier Code of Conduct is integrated into procurement contracts with strategic suppliers.
3. Documentation of supplier due diligence meetings, monitoring.
4. Supplier due diligence assessment, performance evaluation and termination.
5. Accountability for key performance indicators and targets.
6. Identification of impacts, risks and opportunities.

UAB GBY is certified according to ISO 9001:2015 quality management, ISO 28000:2022 supply chain security management system, and ISO 28001:2007 best practices security management standards, which ensure the highest level of quality, security and resilience risk management throughout the entire value chain – from raw materials sourcing to service delivery to customers, thereby increasing customer confidence, reducing potential threats and strengthening long-term partnerships.



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

Goal	2024 Result	Explanation
90% of permanent suppliers introduced to the GBY Supplier Code of Conduct by 2027	In progress	Supplier requirements are actively integrated into the supplier risk assessment model.



Social Environment

S3 Affected Communities

Positive impact on communities where GBY operates – one of the priority directions of GBY’s support and communication.

ESRS SBM-2 Interests and views of stakeholders

Positive impact on communities where the undertaking operates is one of the priority directions of GBY’s support and communication activities. More information about stakeholder engagement is provided on pages 16-17.

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

The results of the double materiality assessment regarding impacts, risks and opportunities are presented below. More information about the double materiality assessment is provided on

<i>pages 16-17</i> Material ESRS sub-topics	Material ESRS sub-sub-topic	Detailed information	Type of impact / risk	Time horizon
Economic, social and cultural rights of communities	Impact related to safety	Although the GBY fleet operates across Europe for the majority of the time, GBY assumes responsibility and assesses its potential negative impact, particularly the road safety risks that transport can fundamentally cause (OO, VC)	Risk	Short-term, medium-term, long-term
		GBY provides support to the communities in which it operates, with a focus on the Tauragé region (OO)	Positive impact (actual)	

S3-1 Policies related to communities affected by material impacts

In the Group, it is planned to establish a support implementation policy by 2027; at present, it has not been confirmed/established.

S3-2 Processes for engaging with affected communities on impacts

Since no material negative impact on communities has been identified, GBY has not established a process for engaging community members.

S3-3 Processes and channels for affected communities to raise concerns / grievance mechanisms

Communities at GBY’s places of operation, as well as all other stakeholders, can raise their concerns about any undesirable situations through GBY’s reporting channels – the Whistleblowing Line and the Reporting Channel. These reporting channels are available on the GBY website.

S3-4 Actions taken to address material impacts on affected communities, as well as approaches to managing material risks and pursuing material opportunities related to affected communities, and the effectiveness of those actions and approaches

Although no material negative impact on communities at the Group’s places of operation has been identified, the Group actively implements actions that help mitigate potential risks and strengthen surrounding communities, carried out through support activities. The main directions and actions of support implementation include:

- Road safety: participation in partner projects in the Tauragé region – financing first aid training for drivers in the region, as well as road safety education events for children.
- Healthy and active lifestyle: GBY is a partner and supporter of the “Judumo savaitė” (Mobility Week) event in Tauragé city; GBY employees actively participated in the Walk15 challenge,
- Greener environment in the region: In 2024, GBY contributed to Tauragé city’s goal of becoming a climate-neutral city by 2030 by signing a cooperation agreement and installing electric vehicle charging stations at its administrative premises.

GBY also contributes to regional social welfare – continuously supports the Skaudvilė Elderly Care Centre operating in the region and participates in social actions in the region.

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

The Group currently does not set specific targets in this area.



Governance

G1 Business Conduct

Entity Specific disclosure: Cybersecurity

Governance

G1 Business Conduct

2 ESRS SBM-1 Determination of material impacts, risks and opportunities | 2 ESRS SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model
 The impacts, risks and opportunities identified during the double materiality assessment are presented below. More information about the double materiality assessment is provided on pages 16-17.

Material ESRS sub-topics	Material ESRS sub-sub-topic	Detailed informatio	Type of impact / risk	Tie horizon
Company culture	-	Actively shaped organisational culture has a positive impact on compliance with ethical standards (OO)	Positive impact (actual)	Medium-term, long-term
Whistleblower protection	-	An implemented reporting channel system has a positive impact on fostering compliance with ethical standards and a zero-tolerance approach to non-compliance (OO)	Positive impact (actual)	Short-term, medium-term, long-term
Corruption and bribery	Prevention and detection, including training	A rapidly growing organisation – there is a potential risk of high staff turnover, which may affect the management of compliance with ethical standards (OO) Risk of corruption and bribery (OO)	Risk Risk	Short-term, medium-term, long-term
Specific disclosure: cybersecurity		The risk of cyber attacks may have a significant impact on business continuity (OO)	Risk	Short-term, medium-term, long-term

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

The Group's strategic objectives, risks and performance results are overseen by the Group's Management Board, which in the future will assign specific functions to the Group's governance bodies in the area of business conduct and ethics management. More information about the Group's governance bodies and their functions is provided on page 6.

G1-1 Business conduct policies and corporate culture GBY Business Conduct Policy and Corporate Culture

GBY has established a business conduct policy and corporate culture that emphasise ethical behaviour and compliance with applicable laws and regulations. In order to strengthen the organisational culture, a special focus is placed on the organisational culture, and it is planned to establish the organisation's values, which would strengthen the principles of transparent and fair cooperation. Currently, the principles of transparent cooperation and ethical behaviour are enshrined in the Employees' Code of Conduct. All Group employees are familiarised with this Code upon signing the employment contract, and they are regularly reminded of the ethical principles during training sessions. In the event of any undesirable situations, employees can report them through the organisation's established reporting channels (Whistleblowing Line and Reporting Channel), more information on page 35.

The main policies related to business ethics and transparent conduct established in the Group are presented below. Information about other policies established by GBY that have an impact on ethical conduct is provided on page 17.

Policy	Core principles
<u>GBY CODE OF CONDUCT FOR EMPLOYEES</u>	The Code defines the principles of mutual cooperation and guidelines for conduct that apply without exception to every employee of the Group. GBY employees, when interacting with stakeholders, must also adhere to the rules of conduct set out in this Code.
<u>GBY CODE OF ETHICAL CONDUCT FOR BUSINESS PARTNERS</u>	The Code defines the principles of cooperation and requirements related to human rights and environmental protection that must be followed by all participants in the GBY supply chain. The document establishes the following fundamental provisions: respect for human rights and freedoms, assurance of decent working conditions, assurance of safety and health, prohibition of forced labour and child labour, anti-corruption provisions, and compliance with sanctions. The Code has been prepared in accordance with the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, and the Ethical Trading Initiative (ETI) Base Code on labour practices.

Governance

G1 Business Conduct

G1-2 Management of relationships with suppliers

Information about the management of relationships with suppliers is disclosed on pages 23–24.

G1-3 Prevention and detection of corruption and bribery

Although GBY has not identified any corruption incidents to date, and there is no material corruption risk identified in the Group's operations, the company maintains a strong focus on preventing and detecting potential corruption incidents, including through the establishment of internal controls and procedures. GBY actively implements standardised service delivery processes and procedures, pays significant attention to process standardisation, and enforces management standards. Although an Anti-Corruption Policy and a gift and hospitality prevention procedure have not yet been formally established in the Group, active work is underway in this direction, and the relevant documents are planned to be established by 2025. The Group has identified and assesses high-risk areas related to ethics, and all new employees are familiarised with the ethical standards without exception.

All employees without exception, not only employees or categories whose positions involve an increased risk, are familiarised with the ethical standards and rules of conduct:

Training for functions exposed with corruption and bribery risks	Units	2024
Scope of risky functions for which training is provided	units	>90%

Established reporting channels in the Group:

- **Transparency Line:** Any interested party can anonymously and confidentially report any misconduct related to GBY employees or business partners. Reports received through this channel are registered and investigated in accordance with the established procedure. The Transparency Line is accessible [here](#).
- **Reporting Channel:** Any interested party can confidentially report any violations of laws, potential breaches of legal acts, or other misconduct related to GBY's activities. Reports received through this channel are registered and investigated in accordance with the procedure established in the Group. The Reporting Channel is accessible [here](#).

G1-4 Confirmed incidents of corruption or bribery	Units	2024
Number of convictions related to breaches of laws on combating corruption and bribery	units	0
Total amount of fines imposed for breaches of anti-corruption and anti-bribery legislation	units	0
Total number of confirmed corruption or bribery incidents and their nature	units	0
Number of confirmed cases where employees were dismissed or disciplined for corruption or bribery-related incidents	units	0
Number of confirmed incidents related to contracts or business partners that were terminated or not renewed due to corruption or bribery violations	units	0

G1-5 Political and lobbying activities

No political or lobbying activities are carried out in the Group.

G1-6 Payment practices

Payment practices are stipulated in each business contract; there is no separate established procedure regulating payment practices. The standard payment term for invoices is 30 days. GBY Group payment practices are stipulated in each business contract; there is no separate established procedure regulating payment practices. The standard payment term for invoices is 30 days.



Entity specific disclosure

Cybersecurity

2 ESRS SBM-1 Determination of material impacts, risks and opportunities | 2 ESRS SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model
 The impacts, risks and opportunities identified during the double materiality assessment are presented below. More information about the double materiality assessment is provided on page 11.

Specific disclosure	Detailed information	Type of impact / risk	Laikotarpis
Cybersecurity and data protection	Risk of cyber attacks and data theft may have a negative impact on the continuity of the Group's operations	Risk	Medium-term, long-term

Cybersecurity-related policy

Policies related to Cybersecurity in the Group:

Policy	Core principles
IT SECURITY POLICY (not publicly disclosed)	The Policy defines the rules, procedures and guidelines intended to ensure the security and protection of information technology systems, data and resources against threats such as cyber attacks, data breaches or unauthorised access.

Goal	2024 Result	Explanation
0 cybersecurity incidents	In Line	IT security measures aim at preventing IT security incidents

Actions taken to address material impacts, as well as approaches to mitigating material risks and pursuing material opportunities related to cybersecurity, and the effectiveness of those actions and approaches

In the Group, the following international information security standards have been implemented / adopted:

Standard	System type	Core principles
ISO27001:2023	Information Security Management System	In accordance with this standard, GBY has established systems and processes that help to identify risks in a timely manner, ensure the necessary security controls, require continuous education of employees, and effectively manage emerging incidents both in its own operations and across the entire supply chain.
ISO28001:2007	Supply Chain Security Management System	In accordance with this standard, GBY has established procedures to identify, manage and mitigate risks related to supply chain security (e.g. theft, terrorism, smuggling, physical or cyber threats).
ISO28000:2022	Security Management System for the Supply Chain	In accordance with this standard, particular emphasis is placed on cybersecurity and the importance of digitalisation throughout the entire supply chain.



GBY
GROUP