GBY GROUP
SUSTAINABILITY REPORT
2025

GBY GROUP

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*
- *Commercial and heavy transport transportation and forwarding*
- *Long-term and short-term vehicle rental*
- *Truck rental and sales*
- *Vehicle sales*
- *Mobile service throughout Europe*
- *Real estate development and rental*
- *Investment management*

Our mission: *we create smart mobility in business.*
Our vision: *to become global while remaining authentic.*
Our values: *flexibility, agility, efficiency, effectiveness, authenticity.*

We operate across the whole Europe

BRONZE | Top 35%
ecovadis
Sustainability Rating
MAR 2026

GBY Lithuania
GBY Latvia
GBY Poland
GBY Germany

Main markets:

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

Contents

CEO‘s Word

***GBY GROUP** in 2025 achieved significant strategic growth, driven by internal efficiency, process optimization, and the diversification of its business activities. The past year became one of the most successful periods in the Group’s history – we achieved revenue growth of nearly 60% and generated over €140 million in revenue.*

The year was dynamic. In the vehicle rental segment, we recorded approximately 40% growth, while vehicle sales increased by more than 140%. The most significant leap occurred in freight transportation, where turnover grew by over 300% – the largest increase in the Group’s history. Our core segment – vehicle transportation – demonstrated consistently strong results. In 2025, we successfully launched new lines of business: commercial and heavy goods transport, forwarding and logistics, as well as truck rental and sales, which were seamlessly integrated into our business portfolio. We also actively began developing investment management activities and further strengthened the real estate rental segment.

In the real estate sector, we continue to advance the concept of the Tauragė business park. We plan to modernize and develop approximately 8,000 sq. m. of space, creating an attractive, modern, and sustainable commercial environment that will meet the needs of both local and international tenants and contribute to the economic development of the region.

All these results were primarily achieved through a significant increase in the efficiency of the organization – optimized processes, improved resource management, fleet renewal, and the continuous development of our team’s competencies. This proves that we are growing organically while maintaining the highest standards of quality, safety, and sustainability.

Sustainability remains an integral part of our strategy. We are consistently investing in a modern fleet compliant with Euro 6 standards, energy efficiency solutions, and enhanced cybersecurity. We strive not only to meet regulatory requirements but also to proactively address the expectations of our employees. We believe that, despite the rapid pace of transport technology development and the pursuit of zero-emission goals, our ongoing initiatives are already delivering tangible benefits – both within our company and for our clients.

I would like to thank the entire „GBY Group“ team – more than 800 transport sector professionals in Lithuania, Latvia, and Slovakia – for their daily dedication, flexibility, and outstanding results. Your efforts have enabled us not only to grow but also to create long-term value for all stakeholders. I also extend my gratitude to our clients, partners, and investors for their trust and cooperation. Together, we are moving forward in line with our core values – agility, efficiency, authenticity, and a relentless drive for results.

Looking ahead to 2026, we remain optimistic and have clear objectives: further business diversification, infrastructure development, investment in people and technologies, and even greater operational efficiency. „Powered by motion“ – this is not just a slogan, it is our daily commitment.

Best regards,
KAZIMIERAS VASILIAUSKAS
Chairman of the Board, Chief Executive Officer GBY GROUP

About the Report::
ESRS 2 | General information

BP-1
General Basis for Preparing the Sustainability Report

GBY company group (hereinafter – the Group or GBY), for the first time prepared and published a sustainability report already in 2023. Paying special attention to regulatory requirements and the European Union companies sustainability reporting directive (CSRD), the European sustainability reporting standards (ESRS), the Group took the initiative to regulate reporting according to these regulations and submitted the first report in a timely manner. From 2024 the Group is carrying out the Sustainability Report in order to be ready for these regulations, thus seeking to make the transition to the new reporting as smoothly as possible – taking into account the requirements to have an impact and to develop sustainable business by planning and setting goals already now.

In 2025 the Sustainability Report was prepared on a consolidated basis, at the Group level, however not everywhere is there a possibility to provide data or information in full scope. Such a situation arises due to the lack of information about objects or activities that the company manages.

The Sustainability Report covers all value creation stages and opportunities, risks and impacts (hereinafter – IRO) and their screening stages – starting from the initial screening and ending with operations. The Group's activities consist of several segments (details provided in 2 p.), however sustainability reporting is not carried out according to all segments.

The Group will significantly increase the scope of the Sustainability Report and reporting in the future, seeking to fully develop the reporting preparation processes to the extent that they are applicable to the Group. In 2025 the report was not audited.

In 2025, the European Commission's "Omnibus" proposal for sustainability reporting was published, which provides for significant reliefs for companies regarding the scope of reporting. This proposal of the European Commission plans to review in 2026, which will have a significant impact on companies subject to sustainability reporting requirements. Looking at the 2024 and 2025 sustainability reports, the Group has adapted to the requirements and is already taking further steps to prepare for the reporting that will be mandatory when it becomes applicable.

BP-2
Disclosure of Information Related to Special Circumstances

The sustainability report provides information as of 31 December 2025 for the past calendar year, while comparative information is provided by comparing the data for December 2025 with the 2024 results. The scope and boundaries of the information are indicated next to the provided information. Information disclosure periods: short-term (reporting period), medium-term (from the end of the reporting period up to 5 years), long-term (longer than 5 years).

About The Group

Company Structure

800+ Employees

UAB GBY GROUP

Group Administration and Investment Management

100% of shares owned by Giedrius Baciuska

UAB GBY

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

***100% of shares owned by** UAB GBY GROUP*

GMBH JOLKAU TRANSPORT

Vehicle transportation
Cargo transportation and forwarding

100% of shares owned by UAB GBY GROUP

UAB TAURA GROUP

Real estate development and rental

100% of shares owned by UAB GBY GROUP

SP.Z O. O. GBY POLAND

Vehicle transportation and forwarding
Commercial and heavy transport transportation and forwarding

100% of shares owned by UAB GBY GROUP

SIA GBY RENT

Long-term and short-term vehicle rental

100% of shares owned by UAB GBY GROUP

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 BACIUŠKA***	*BOARD MEMBER Main and sole shareholder of UAB GBY, more than 30 years of experience in the transportation sector.*	*Governance, finance*
	***JOLANTA JONIKIENĖ***	*BOARD MEMBER Chief Accountant of UAB GBY GROUP, more than 35 years of experience in finance.*	*Finance, anti-corruption and money laundering prevention*
	***VITA BACIUŠKIENĖ***	*BOARD MEMBER Lawyer at UAB GBY GROUP, more than 7 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 9 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

The implementation of sustainability goals is the responsibility of the management, with the planning and monitoring of the implementation of tasks and the disclosure of management information being carried out by the management. In 2024, the Board of Directors participated in the assessment of double materiality. The Group's policies and the preparation of the sustainability report are carried out by the Board.

This year, the management statutes do not yet include information on impact, risk and opportunity management; this is planned to be done in the future.

Number of Board meetings in 2025 – 53.

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 incentivized for meeting Eco-driving standards. More information on page 20.

GOV-4

Statement on sustainability due diligence

Will be provided according CSRD in the future.

GOV-5

Risk management and internal control related to sustainability

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

About The Group

Activity and Results in 2025

SBM-1
Strategy, Business model

The company has been operating since 1995. Having started with the sale of used cars, GBY Group has grown into a modern logistics company with offices in Lithuania, Latvia, Poland, and Germany. The Group's core activity is vehicle transportation and forwarding. Synergy between all Group companies enables the provision of services of the highest quality and efficiency. In recent years, the Group has been actively diversifying its activities by developing new services and entering new business segments. In 2025, GBY expanded its range of services with truck rental and sales, commercial and heavy transport transportation and forwarding, real estate development and rental, and investment management. In 2025, the Group's turnover reached 148 million EUR, the number of carriers owned exceeded 190 units, trucks – 210, and the car fleet – nearly 360 vehicles. In 2025, more than 153 thousand light commercial vehicles were transported. Revenue totals by major sectors are not disclosed; this disclosure is provided by the Group in its reports in a summarized manner.

Value chain

Upstream	*Own Operations*	*Downstream*
• *Vehicle manufacturers/suppliers* • *Fuel suppliers* • *Energy and natural resources suppliers* • *Technical vehicle maintenance suppliers* • *Other servicing/service suppliers*	• *Supplier management* • *Transport management* • *Sales management* • *Investment management* • *Technical maintenance* • *HR management* • *Quality assurance*	• *Business clients (B2B)* • *Private clients (B2C)* • *Transportation service providers / Carriers*

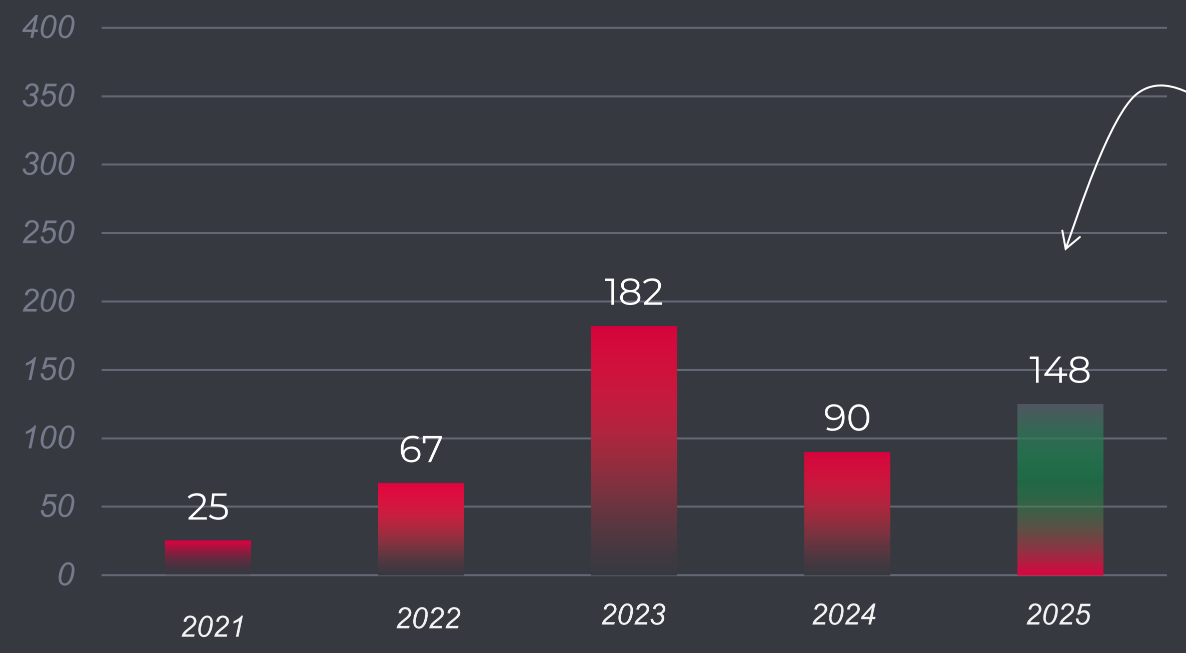
SBM-1 42a
Inputs

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, 2025 *(million Eur.)*



More than 4000 clients

More than 8000 sq. m. warehouse space

More than 10 ha. Of land area

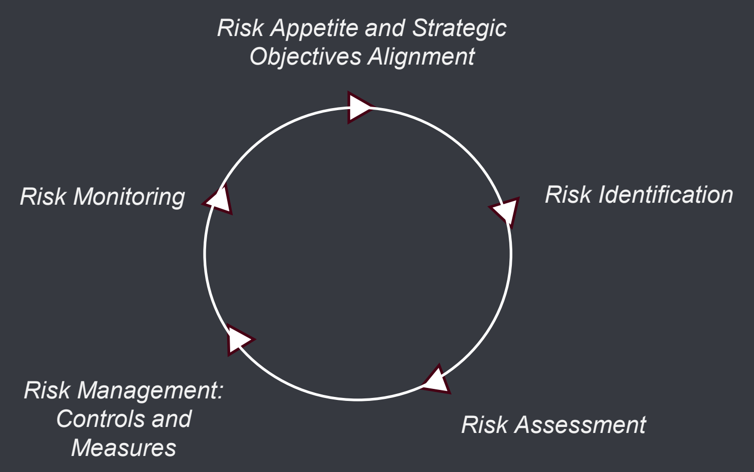
53 million Eur. of Investments

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.

In 2026, The Group plans to renew and implement a new Risk assessment model.



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:

Shareholder

Stretegic *goals*

Board

- *Approval of the risk management model: risk appetite and strategic objectives.*
- *Risk assessment, monitoring of indicators, action plan.*

Division Managers

- *Identification of internal and external risks in management activities.*
- *Risk management measures / controls.*
- *Periodic monitoring of risk indicators*

Annual approval of risk assessment

Quarterly discussion and alignment

Regular monitoring

<u>Risk Types:</u>
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 soruce:

- Internals
- External

<u>Impact:</u>

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

<u>**Risk Categories:**</u>

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.

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. Employee attraction and retention	*Lack of qualifications, driver attraction and retention*	*INTERNAL*	*MEDIUM-TERM*	*FINANCIAL*	*PEOPLE&CULTURE*	*S*	
	5. Human rights violations: discrimination and equal opportunities	*Non-compliance with GBY policies and procedures*	*INTERNAL*	*LONG-TERM*	*COMPLIANCE, REPUTATION*	*PEOPLE&CULTURE*	*S*	
	6. Unfair labour, corruption and bribery	*Non-compliance with GBY policies and procedures*	*INTERNAL*	*LONG-TERM*	*COMPLIANCE, REPUTATION*	*ORGANIZATION*	*S*	
	7. 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*	
	8. Failure to ensure data security, cyber attacks	*External cyber attacks, data thefts, system breaches* *Data security within the company*	*EXTERNAL* *INTERNAL*	*LONG-TERM*	*COMPLIANCE, REPUTATION*	*ORGANIZATION*	*G*	
	9. Suply chain disruptions	*Short-term, medium-term, long-term effects of truck fleet renewal or price increases on drivers and partners*	*EXTERNAL*	*SHORT-TERM, MEDIUM-TERM*	*FINANCIAL*	*FINANCE*	*E / G*	

GBY GROUP

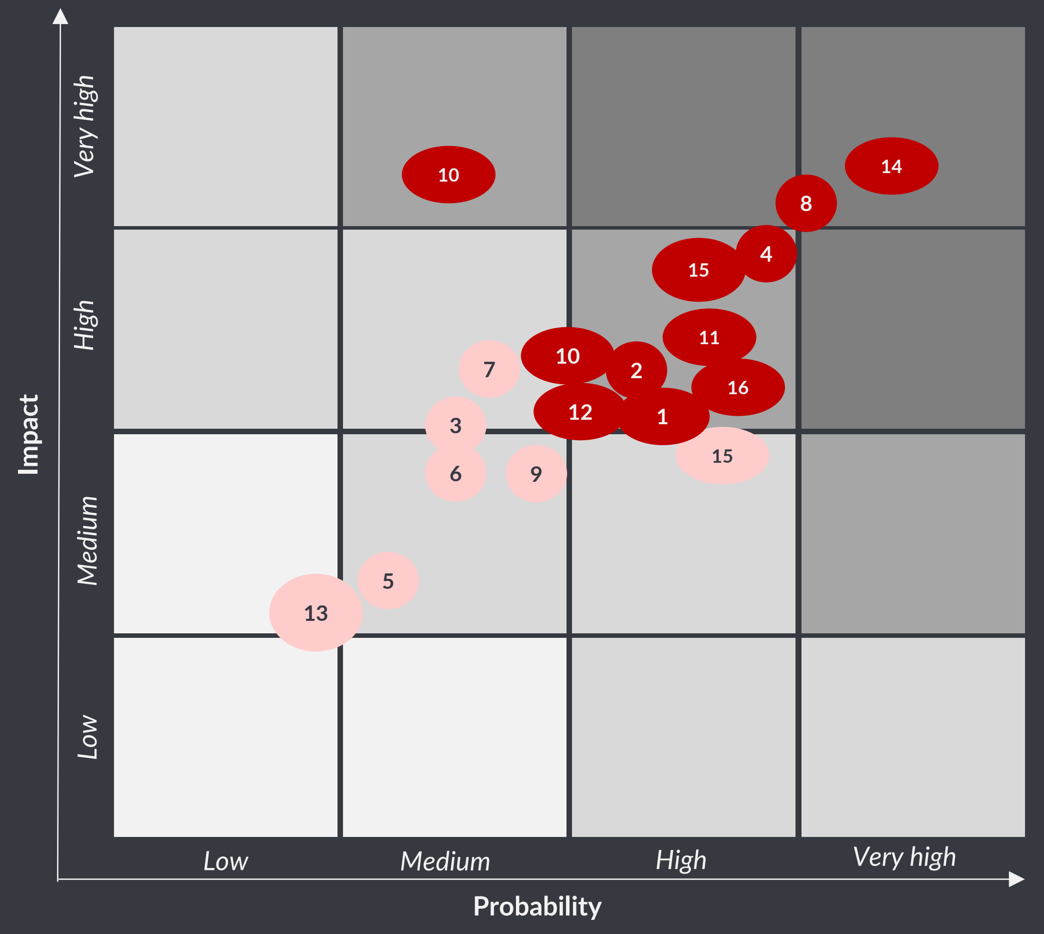
GBY Risk Management

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	10. Non-compliance with Mobility Package provisions	Human costs or personal failure of employees to follow procedures	INTERNAL	MEDIUM-TERM	COMPLIANCE	FINANCE	S	
	11. Risk of unexpected and unplanned regulatory changes	E.g. ban on vehicles with internal combustion engines	EXTERNAL	LONG-TERM	COMPLIANCE	FINANCE	G	
	12. Climate change transition risk: failure to adapt to changing regulations	Non-compliance with legal requirements, lack of responsibility	INTERNAL	LONG-TERM	COMPLIANCE	ORGANIZATION	G	
COMPLIANCE (LEGAL) RISKS	13. Non-compliance with the environmental legislation	Human costs or personal failure	INTERNAL	SHORT-TERM, MEDIUM-TERM	COMPLIANCE, REPUTATION	FINANSAI	E	
	14. Supply chain sustainability risks	Non-compliance with sustainability requirements in the supply chain, lack of control	INTERNAL	MEDIUM-TERM	COMPLIANCE (SUPPLIER REQUIREMENTS)	FINANCE	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:

- 1 *Climate change risks*
- 2 *Vehicle safety*
- 4 *Employee attraction and retention*
- 8 *Failure to ensure data security, cyber attacks*
- 10 *Non-compliance with Mobility Package provisions*
- 11 *Risk of unexpected and unplanned regulatory changes*
- 12 *Climate change transition risk: failure to adapt to changing regulations*
- 14 *Supply chain sustainability risks*
- 15 *Too slow preparation for sustainability reporting under the CSRD Directive*
- 16 *Impact on climate change: slow pace of environmental pollution reduction*

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 2025, 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	2025	2024	TOPIC	More information on page
Maintain the CO_2 emissions intensity indicator at the current level (do not increase it)	In line	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	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% | In line	100% | In line	E1 CLIMATE CHANGE	19-21
Employee turnover no higher than 20%	17% | In line	25% | Not achieved	S1 OWN WORKFORCE	23-29
Accident rate (TRIR) < 2	0.29 | In line	0 | Vykdoma	S1 OWN WORKFORCE	23-29
Employee retention index ±80% by 2027	58% | In progress	45% | In progress	S1 OWN WORKFORCE	23-29
90% of employees completed Violence and Harassment at Work prevention training	>90% | In line	>90% | Vykdoma	S1 OWN WORKFORCE	23-29
eNPS ≥10 proc. (2024), eNPS ≥45 proc. (target correction in 2025)	48.6% | In line	6.14% | Not achieved	S1 OWN WORKFORCE	23-29
Allocate 1.5% of the payroll fund for employee training – target for 2025 (2024) Allocate 0.6-0.8% of the payroll fund for employee training – target correction in 2025	0.68% | In line	0.9% | Not achieved	S1 OWN WORKFORCE	23-29
90% of permanent suppliers familiarized with the GBY Supplier Code of Conduct by 2027	In line	In line	S2 VALUE CHAIN WORKERS	30-31
90% of employees familiar with the GBY Employee Code of Conduct	In line	In line	G1 BUSINESS CONDUCT	34-35
0 corruption incidents	In line	In line	G1 BUSINESS CONDUCT	34-35
0 cybersecurity incidents	In line	In line	Specific Disclosure: Cybersecurity	36

GBY GROUP

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.

3 GOOD HEALTH AND WELL-BEING

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.

8 DECENT WORK AND ECONOMIC GROWTH

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.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

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.

11 SUSTAINABLE CITIES AND COMMUNITIES

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.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

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.

13 CLIMATE ACTION

CO_2 reduction goals and the climate neutrality plan are among the most important sustainability priorities for GBY in the near future.

17 PARTNERSHIPS FOR THE GOALS

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 Group conducted the materiality assessment already in 2023, however in 2024 the double materiality assessment was carried out in accordance with the EFRAG double materiality assessment guidelines. This assessment was reviewed and updated in 2025, taking into account the business performance and market environment. From the new double materiality assessment, the Group plans in the future – significant impacts on the Group's activities.

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.

Financial materiality	*No impact* (Impact materiality)	*Significant impact* (Impact materiality)
Significant impact	***There are no ESRS sustainability matters that have been assessed as material for the Group exclusively from the financial materiality perspective.***	***E1 CLIMATE CHANGE S1 OWN WORKFORCE G1 BUSINESS CONDUCT***
No impact	***E2 POLLUTION E3 WATER AND MARINE RESOURCES E4 BIODIVERSITY AND ECOSYSTEMS E5 RECOURCE USE AND CIRCULAR ECONOMY S4 CONSUMERS AND END-USERS***	***S2 WORKERS IN VALUE CHAIN S3 AFFECTED COMMUNITIES Specific disclosure CEBERSECURITY***

Impact materiality

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)	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)	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) + 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	- none	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

E1 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 (CO_2e), 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	TYPE OF IRO'S	TIME HORIZON
Climate change mitigation	High fuel consumption (OO) Rising costs – diesl fuel as an object of pollution tax, geopolitical circumstances (OO, VC)	Negative impact (actual) Risk	Short-term, medium-term, long-term
Climate change adaptation	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 (OO, VC)	Risk	Short-term, medium-term, long-term
Energy	High fuel consumption (OO) Risk of cost increases in order to adapt cleaner technologies (OO, VC)	Negative impact (actual) Risk	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.

GBY GROUP

Environment

E1 Climate Change

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

Target	2025	2024	Explanation
Net-zero CO_2 emissions in own operations by 2035 (Scope 1 and Scope 2)	Target postponed.	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.	Progress not yet measured.	
>90% of drivers trained in eco-driving principles	100% | In line	100% | In line	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 CO_2 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.

For several Years 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	2025	2024	YoY
1. Consumption of coal and coal products as fuel	MWh	0	0	0
2. Consumption of crude oil and petroleum products as fuel	MWh	153 024	83 057	69 967
3. Consumption of natural gas as fuel	MWh	0	0	0
4. Consumption of other fossil fuels	MWh	0	0	0
5. Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	63.66	6.54	57.12
6. Total consumption of fossil energy sources (sum of rows 1 to 5)	MWh	153 088	83 064	70 024
Share of fossil energy sources in total energy consumption (%)	%	99.94	99.9	0.04
7. Consumption of nuclear energy sources as fuel	MWh	0	0	0
Share of nuclear energy sources in total energy consumption (%)	%	0	0	0
8. Consumption of renewable fuels, including biomass	MWh	0	0	0
9. Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	118	82.93	35.07
10. Consumption of renewable energy generated by the undertaking itself and not used as fuel	MWh	87.49	82.93	4.56
11. Total consumption of renewable energy sources (sum of rows 8 to 10)	MWh	87.49	82.93	4.56
Share of renewable energy sources in total energy consumption (%)	%	0.06	0.1	-0.04
Total energy consumption (sum of rows 6 and 11)	MWh	153 175	83 147	70 028
Energy production by the Group				
Energy production from non-renewable sources	MWh	0	0	0
Energy production from renewable sources	MWh	87.49	82.93	4.56

Energy consumption data is provided for the main Group company – UAB GBY. In the future, data will be provided for the entire Group. In this 2025 report, corrections have been made to amend past errors: in the 2024 report, the conversion factor from liters of fuel to MWh was not correctly applied, and fuel types were incorrectly allocated to the required lines. In this table, the historical 2024 results have been recalculated and allocated correctly.

Environment

E1 Climate Change

E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Units	2025	2024	YoY
Scope 1 emissions				
Total gross Scope 1 GHG emissions	t CO_2 e	38 364	20 822	17 542
Percentage of Scope 1 GHG emissions that are covered by regulated emission trading schemes (%)	%	0	0	0
Scope 2 emissions				
Indirect (Scope 2) GHG emissions – location-based method	t CO_2 e	6.38	1.05	5.33
Indirect (Scope 2) GHG emissions – market-based method	t CO_2 e	15.81	3.06	12.74
Scope 3 emissions				
Total gross Scope 3 GHG emissions	t CO_2 e	Not assessed	Not assessed	n.a.
Purchased goods and services (C1)	t CO_2 e	Not assessed	Not assessed	n.a.
Capital goods (C2)	t CO_2 e	Not assessed	Not assessed	n.a.
Fuel- and energy-related activities (not included in Scope 1 or Scope 2) (C3)	t CO_2 e	Not assessed	Not assessed	n.a.
Upstream transportation and distribution (C4)	t CO_2 e	Not assessed	Not assessed	n.a.
Waste generated in operations (C5)	t CO_2 e	Not assessed	Not assessed	n.a.
Business travel (C6)	t CO_2 e	Not assessed	Not assessed	n.a.
Employee commuting (C7)	t CO_2 e	Not assessed	Not assessed	n.a.
Upstream leased assets (C8)	t CO_2 e	Not assessed	Not assessed	n.a.
Downstream transportation and distribution (C9)	t CO_2 e	Not assessed	Not assessed	n.a.
Processing of sold products (C10)	t CO_2 e	Not assessed	Not assessed	n.a.
Use of sold products (C11)	t CO_2 e	Not assessed	Not assessed	n.a.
End-of-life treatment of sold products (C12)	t CO_2 e	Not assessed	Not assessed	n.a.
Downstream leased assets (C13)	t CO_2 e	Not assessed	Not assessed	n.a.
Franchises (C14)	t CO_2 e	Not assessed	Not assessed	n.a.
Investments (C15)	t CO_2 e	Not assessed	Not assessed	n.a.
Total gross GHG emissions (market-based method)		38 380	20 825	17 554
Other GHG emissions not included in Scope 1, 2 or 3	t CO_2 e	Not assessed	Not assessed	n.a.
GHG intensity				
Total GHG emissions (location-based method) per net revenue (tCO_2e / monetary unit of net revenue)	t CO_2 e	0.00028	0.00023	0.00005
Total GHG emissions (market-based method) per net revenue (tCO_2e / monetary unit of net revenue)	t CO_2 e	0.00028	0.00023	0.00005

In this 2025 report, corrections have been made to amend past errors: in the 2024 report, the CO2 data was not correctly applied. In this table, the historical 2024 results have been recalculated and allocated correctly.

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

GBY GROUP

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 15-17 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 16.

Material ESRS sub-topics	*Material ESRS sub-sub-topic*	*IRO's*	*Type of impact / risk*	*Time horizon*
Working conditions	*Working time*	*Long-term absences – working schedule (drivers) (OO)* *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)*	*Negative impact (actual)* *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*	*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)*	*Risk* *Risk*	*Medium-term, long-term*
	Learning and skills development	*Implementation of learning and skills development programmes enhances employees' competencies. (OO)*	*Positive impact (actual)*	*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:

Politika	*Esminiai principai*
GBY CODE OF ETHICAL EMPLOYMENT	*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.*
GBY HUMAN RIGHTS POLICY	*Establishes human rights principles guiding Group operations. Based on the United Nations Universal Declaration of Human Rights.*
GBY EQUAL OPPORTUNITIES POLICY	*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	*Aims to prevent violence and harassment, raise awareness of manifestations and signs, and provide clear reporting and protection mechanisms. Complies with Lithuanian legislation.*
GBY CODE OF CONDUCT FOR EMPLOYEES	*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.*
GBY EMPLOYEE PERSONAL DATA PROTECTION POLICY	*The purpose of the policy is to ensure the proper, lawful and secure processing and protection of personal data by GBY, in compliance with GDPR requirements, while minimising the collection of unnecessary data and protecting individuals' privacy. |*

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 800 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. In 2025, the Company started measuring the employee engagement indicator. The goal is to establish works councils in the Group's companies, with work council elections planned to be initiated in 2027.

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 was finished 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

Target	2025	2024	YoY	Explanation
Employee turnover rate no higher than 20%	17% | In line	25% | Not achieved	-8%	The decrease in employee turnover was driven by the slowdown in the organization's growth rate and measures aimed at increasing employee engagement: organizational culture changes, implementation of an employee onboarding system, and improvement of the employee selection process.
TRIR (Total Recordable Incident Rate) < 2 annually	0.29 | In line	0 | In line	0.29	In 2025, there was 1 accident at work, which had only a minimal impact on the TRIR indicator.
Employee retention index ±80% by 2027	58 proc. | In progress	45% | In progress	13%	In the coming periods, the Group aims to continue actively increasing the retention index across the entire Group – organizational culture changes will continue, and incentive systems will be implemented.
>90% of employees completing violence and harassment prevention training annually	>90 proc. | In line	>90%	0	Regular Group-wide training is being conducted.
eNPS ≥10 proc. (2024), eNPS ≥45 proc. (target correction in 2025)	48.6 proc. | In line	6.14% | Not achieved	42.46 %	One of the most important objectives in the HR area is to increase the eNPS score. Structural changes such as the implementation of organizational culture, the introduction of an incentive system, and other engagement initiatives (employee opinion surveys, hikes, outings, internal competitions) are expected to yield positive results. In the long term, the aim is to maintain an eNPS score of no less than 45%.
Allocate 1.5% of the payroll fund for employee training – target for 2025 (2024) Allocate 0.6-0.8% of the payroll fund for employee training – target correction in 2025	0.68 proc.| In line, target correction in 2025	0.9% | Not achieved	-0.22%	In 2025, the Group reviewed its set target and reassessed the need – the goal is to maintain the indicator at 0.6–0.8% of the payroll fund.

GBY GROUP

Social Environment

S1 Own workforce

S1-6 Characteristics of the undertaking's employees	*units*	*2025*		*2024*		*YoY*	
		Female	*Male*	*Female*	*Male*	*Female*	*Male*
All employees	*number of*	*876*		*603*		*273*	
By gender	*number of*	*70*	*806*	*54*	*549*	*16*	*257*
Percentage of employees	*%*	*8*	*92*	*9*	*91*	*-1*	*1*
Employees by gender and type of employment contract							
Permanent employees total	*number of*	*876*		*603*		*273*	
By gender	*number of*	*70*	*806*	*54*	*549*	*16*	*257*
Temporary employees total	*number of*	*0*		*0*		*0*	
By gender	*number of*	*0*	*0*	*0*	*0*	*0*	*0*
Full-time employees total	*number of*	*873*		*603*		*270*	
By gender	*number of*	*69*	*804*	*54*	*549*	*15*	*255*
Part-time employees total	*number of*	*3*		*0*		*3*	
By gender	*number of*	*1*	*2*	*0*	*0*	*1*	*2*
Employees guaranteed minimum hours contract total	*number of*	*0*		*0*		*0*	
By gender	*number of*	*0*	*0*	*0*	*0*	*0*	*0*
Employees by country							
Lithuania	*number of*	*68*	*782*	*52*	*536*	*16*	*246*
Latvia	*number of*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*
Poland	*number of*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*
Germany	*number of*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*
Employee turnover							
Number of employee who left	*number of*	*131*		*119*		*12*	
Number of employees hired	*number of*	*401*		*377*		*24*	
By gender	*number of*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*
Total employee turnover rate	*%*	*17*		*25*		*-8*	
Retention rate	*%*	*58*		*45*		*15*	
eNPS	*%*	*48.6*		*6.14*		*42.46*	

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 2025).

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 2025) 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	*Vnt.*	*2025*				*2024*				*YoY*			
		Lithuania	*Latvia*	*Poland*	*Germany*	*Lithuania*	*Latvia*	*Poland*	*Germany*	*Lithuania*	*Latvia*	*Poland*	*Germany*
Collective bargaining coverage	*%*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Social dialogue (works councils)	*%*	*0*	*n.a.*	*n.a.*	*n.a.*	*0*	*n.a.*	*n.a.*	*n.a.*	*0*	*n.a.*	*n.a.*	*n.a.*

S1-9 Diversity indicators	*Units*	*2025*		*2024*		*Pokytis*	
		Female	*Male*	*Female*	*Male*	*Female*	*Male*
Top management	*number of*	*5*	*14*	*5*	*9*	*0*	*5*
Share	*%*	*26*	*73*	*36*	*64*	*-10*	*9*
Middle management	*number of*	*3*	*3*	*2*	*1*	*1*	*2*
Share	*%*	*50*	*50*	*67*	*33*	*-17*	*17*
All employees by age group							
Under 30 years	*number of*	*92*		*76*		*16*	
Share	*%*	*10.5*		*13*		*-2.5*	
30-50 years	*number of*	*657*		*450*		*207*	
Share	*%*	*75*		*74*		*1*	
Over 30 years	*number of*	*127*		*77*		*50*	
Share	*%*	*14.5*		*13*		*1.5*	

S1-10 Adequate wages	*Units*	*2025*				*2024*				*YoY*			
		Lietuva	*Latvija*	*Lenkija*	*Vokietija*	*Lietuva*	*Latvija*	*Lenkija*	*Vokietija*	*Lietuva*	*Lietuva*	*Lenkija*	*Vokietija*
Adequate wage index	*%*	*100*	*100*	*100*	*100*	*100*	*100*	*100*	*100*	*0*	*0*	*0*	*0*

S1-11 Social protection	*Units*	*2025*				*2024*				*YoY*			
		Lithuania	*Latvia*	*Poland*	*Germany*	*Lithuania*	*Latvia*	*Poland*	*Germany*	*Lithuania*	*Latvia*	*Poland*	*Germany*
Coverage by social protection against loss of income due to major life events - employees	*%*	*100*	*100*	*100*	*100*	*100*	*100*	*100*	*100*	*0*	*0*	*0*	*0*

Methodology:

Collective bargaining coverage and social dialogue: *In GBY companies established in Lithuania, there are no established works councils. In Germany, Latvia 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	2025	2024	YoY
Percentage of employees with disabilities	%	0.23	0	0.23

S1-13 Training and skills development indicators	Units	2025		2024		YoY	
		Female	Male	Female	Male	Female	Male
Employees who participated in regular performance and career development reviews	units	29		0		0	
Share	%	0		0		0	
Average number of training hours per employee	units	28.2		7.54		20.66	
By gender	%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

S1-14 Health and safety metrics	Units	2025	2024	YoY
Coverage by health and safety management system based on legal requirements	%	100	100	0
Number of work-related injuries / incidents	units	1	0	1
Of which: commuting accidents (injuries on the way to/from work)	units	0	0	0
Of which: injuries at the workplace	units	1	0	1
Of which: fatalities	units	0	0	0
Number of injuries resulting in lost time	units	0	0	0
Total number of hours worked	hours	983 544	668 910	314 634
TRIR, Total Recordable Employee Injury Rate		0.29	0	0.29
Number of workdays lost due to injuries, accidents, fatalities or illnesses	units	1320	1340	-20

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: Implementation of the employee evaluation system started 2025.

Vidutinis mokymo valandų skaičius vienam darbuotojui: The average number of training hours per employee working in Lithuania is as follows: administrative staff receive an average of 7.72 training hours, while drivers receive 33 hours. In 2024, training hours for drivers were not included in the calculation. Thanks to the implemented changes and the introduction of the training system, this indicator became significantly more accurate in 2025.

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 The Group during the reporting period.

GBY GROUP

Social Environment

S1 Own workforce

S1-15 Work-life balance indicators	Units	2025		2024		YoY	
		Female	Male	Female	Male	Female	Male
Percentage of employees entitled to family-related leave	%	100		100		100	
Percentage of employees who took family-related leave	%	13		5		8	
By gender	%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

S1-16 Remuneration indicators	Units	2025		2024		YoY	
		Female	Male	Female	Male	Female	Male
Percentage pay gap between female and male employees	%	60		40		20	
Ratio of the remuneration of the highest-paid individual to the median remuneration of employees		28:1		29:1		n.a.	
Lowest wage paid	EUR	Lithuania	Latvia, Poland, Germany	Lithuania	Latvia, Poland, Germany	Lithuania	Latvia, Poland, Germany
		1124	-	924	-	200	-

S1-17 Incidents, complaints and severe human rights impacts	Units	2025	2024	YoY
Number of complaints submitted through channels by which persons in the own workforce can express concerns	units	0	1	-1
Of which: number of discrimination-related incidents	units	0	0	0
Of which: number of substantiated / confirmed discrimination incidents	units	0	0	0
Total amount of fines, sanctions and compensation paid for damage due to the reported incidents and complaints	EUR	0	0	0
Number of severe human rights impacts / incidents connected to own workforce	units	0	0	0
Total amount of fines, sanctions and compensation paid for damage due to severe human rights incidents related to own workforce	EUR	0	0	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 – 60%., i.e. the average remuneration of women is 60% 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 impactsNumber 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 16-22.

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 15.

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)*	*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*
GBY CODE OF CONDUCT FOR BUSINESS PARTNERS	*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.*
GBY SUSTAINABLE PROCUREMENT POLICY (not publicly disclosed)	*The Policy defines the core sustainability principles and the decision-making model that GBY follows when conducting procurement.*

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

Target	*2025*	*2024*	*Explanation*
90% of permanent suppliers introduced to the GBY Supplier Code of Conduct by 2027	*In line*	*In line*	*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 pages 16-17.

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 Tauragė 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 in the future; 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 Tauragė region – financing first aid training for drivers in the region, as well as road safety education events for children.*

Healthy and active lifestyle: GBY was a partner and sponsor of Tauragė City Mobility Week. The company supported and actively participated in the "Code: Green" hike organized by Tauragė City Municipality.

- *Greener environment in the region: In 2024, GBY contributed to Tauragė 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

GBY GROUP

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*
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 7.

G1-1 Business conduct policies and corporate cultureGBY 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 24.

Policy	*Core principles*
GBY CODE OF CONDUCT FOR EMPLOYEES	*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.*
GBY CODE OF CONDUCT FOR BUSINESS PARTNERS	*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.*
GBY ANTI-CORRUPTION POLICY (not publicly disclosed)	*The policy sets out the core principles, requirements, and measures aimed at preventing corruption and building a transparent, corruption-resistant organizational culture.*

Governance

G1 Business Conduct

G1-2 Management of relationships with suppliers
Information about the management of relationships with suppliers is disclosed on pages 30-31.

G1-3 Korupcijos ir kyšininkavimo prevencija ir aptikimas

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. Anti-Corruption Policy was approved by GBY Board in 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*	*2025*	*2024*	*YoY*
Scope of risky functions for which training is provided	*units*	*>90%*	*>90%*	*0*

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*	*2025*	*2024*	*Pokytis*
Number of convictions related to breaches of laws on combating corruption and bribery	*units*	*0*	*0*	*0*
Total amount of fines imposed for breaches of anti-corruption and anti-bribery legislation	*units*	*0*	*0*	*0*
Total number of confirmed corruption or bribery incidents and their nature	*units*	*0*	*0*	*0*
Number of confirmed cases where employees were dismissed or disciplined for corruption or bribery-related incidents	*units*	*0*	*0*	*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*	*0*	*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.

GBY GROUP

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 16-17.

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.*

Target	*2025*	*2024*	*Explanation*
0 kibernetinio saugumo incidentų	*0 | In line*	*0 | 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 2025, GBY placed significant emphasis on strengthening cybersecurity. Key measures implemented included active employee training, additional security solutions for email and mobile devices, mandatory multi-factor authentication, regular phishing attack simulations, and other similar initiatives.

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
www.gbygroup.lt, info@gby.lt