

AB Rokiškio sūris

EU/EEA Independent Practitioner's
Limited Assurance Report on AB Rokiškio sūris
Group Information on Sustainability Matters
for a year, ended December 31, 2024.

EU/EEA INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON AB ROKIŠKIO SŪRIS GROUP INFORMATION ON SUSTAINABILITY MATTERS

To: the management of AB Rokiškio sūris

Limited assurance conclusion

We have performed a limited assurance engagement on the Sustainability Statement of *AB Rokiškio sūris* and its subsidiaries (the "Group", an EU/EEA entity) included in section *Information on Sustainability Matters* on pages 130-258 of the consolidated Management Report (the "Sustainability Statement"), as at and for the year ended 31 December 2024 presented in the abrokiskiosuris-2024-12-31-en.zip file (SHA 256 Hash generated hashcode: e80aa1bd180d9fd202dbc936c2dcb68654a73c28f607cb21d6492c88f0310d4b).

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Sustainability Statement of the Group as at and for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with the Law on Reporting by Undertakings and Groups of Undertakings of the Republic of Lithuania, including:

- compliance with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Group to identify the information reported in the Sustainability Statement (the "Process") is in accordance with the description set out in note *Double Materiality Assessment*; and
- compliance of the disclosures in subsection *Disclosure of compliance with the EU Taxonomy Regulation* within the *Environmental Area* section of the Sustainability Statement with Article 8 of EU Regulation 2020/852 (the Taxonomy Regulation).

Our conclusion on the Sustainability Statement does not extend to any other information that accompanies or contains the Sustainability Statement.

Basis for conclusion

We conducted our limited assurance engagement on Sustainability Statement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We are independent of the Group in accordance with the Handbook to the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, including independence requirements (IESBA Code) together with the requirements of the Law on Audit of Financial Statements and Other Assurance Services of the Republic of Lithuania that are relevant to our assurance engagement of the Sustainability Statement in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of Financial Statements and Other Assurance Services of the Republic of Lithuania and the IESBA Code.

Our firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our responsibilities under this standard are further described in the Practitioner's Responsibilities section of our report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other Matter - Comparative Data

The Group's Sustainability Information includes data for the previous reporting period of 2023 and the base period of 2020. Our assurance engagement did not cover the Group's Sustainability Information data related to the 2020 and 2023 periods.

Other Matters - Assurance of the Group's Sustainability Report

The assurance of the Group's Sustainability Report prepared for the previous reporting period ended December 31, 2023, was not performed.

Emphasis of matter

We draw attention to the note *Double Materiality Assessment* in the Sustainability statement, which describes that the sustainability reporting of the Group for the previous reporting period ended 31 December 2023 was prepared in accordance with the requirements of Global reporting initiative ("GRI") standards. Our conclusion is not modified in respect of this matter.

Responsibilities for the Sustainability Statement

Management of the Group is responsible for designing and implementing the Process to identify the information reported in the Sustainability Statement in accordance with the European Sustainability Reporting Standards (ESRS) and for disclosing this Process in note *Double Materiality Assessment* of the Sustainability Statement. This responsibility includes:

- understanding the context in which the Group's activities and business relationships take place and developing an understanding of its affected stakeholders;
- the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- developing methodologies and making assumptions that are reasonable in the circumstances.

Management of the Group is further responsible for the preparation of the Sustainability Statement, in accordance with the Law on Reporting by Undertakings and Groups of Undertakings of the Republic of Lithuania, including:

- compliance with the ESRS;
- preparing the disclosures in subsection *Disclosure of compliance with the EU Taxonomy Regulation* within the *Environmental Area* section of the Sustainability Statement, in compliance with Article 8 of EU Regulation 2020/852 (the Taxonomy Regulation); and
- designing, implementing and maintaining such internal controls that management determines are necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods; making assumptions and estimates and ascertaining forward-looking information about individual sustainability disclosures that are reasonable in the circumstances; and
- preventing and detecting fraud; and

- selecting the content of the Sustainability Statement, including identifying and engaging with intended users to understand their information needs; *and*
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures; *and*
- supervision of other staff involved in the preparation of the Sustainability Statement

Those charged with governance are responsible for overseeing the Group's sustainability reporting process.

Inherent limitations in preparing the Sustainability Statement

In reporting forward-looking information in accordance with ESRS, management of the Group is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.

In determining the disclosures in the Sustainability Statement, management of the Group interprets undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter. Because there is not yet a large body of established practice upon which to base measurement and evaluation techniques, the methods used for measuring or evaluating non-financial information, including the precision of different techniques, can differ, yet be equally acceptable. This may affect the comparability between entities, and over time.

Our conclusion is based on historical information and the projection of any information or conclusions in the Sustainability Statement to any future periods would be inappropriate.

Certain metrics reported within the Sustainability Statement may be subject to inherent limitations, for example, value chain information and data provided by third parties.

These inherent limitations also affect the limited assurance engagement on the Group Sustainability Statement.

Practitioner's responsibilities

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and reporting our limited assurance conclusion to the Management of the Group. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) we exercise professional judgement and maintain professional scepticism throughout the engagement.

Our responsibilities in relation to the Process for reporting the Sustainability Statement, include:

- Obtaining an understanding of the Process but not for the purpose of providing a conclusion on the effectiveness of the Process, including the outcome of the Process;
- Designing and performing procedures to evaluate whether the Process is consistent with the Company's description of its Process, as disclosed in note *Double Materiality Assessment*.

Our other responsibilities in respect of the Sustainability Statement include:

- Obtaining an understanding of the Group's control environment, processes and information systems relevant to the preparation of the Sustainability Statement but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;

- Identifying disclosures where material misstatements are likely to arise, whether due to fraud or error.
- Designing and performing procedures responsive to disclosures in the Sustainability Statement where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Statement. We designed and performed our procedures to obtain evidence about the Sustainability Statement that is sufficient and appropriate to provide a basis for our conclusion. The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the Sustainability Statement.

In conducting our limited assurance engagement, with respect to the Process, we:

- Obtained an understanding of the Process by:
 - performing inquiries to understand the sources of the information used by management (e.g., stakeholder engagement and strategy documents); *and*
 - reviewing the Group's internal documentation of its Process; *and*
- Evaluated whether the evidence obtained from our procedures about the Process implemented by the Group was consistent with the description of the Process set out in note *Double Materiality Assessment*.

In conducting our limited assurance engagement, with respect to the Sustainability Statement, we:

- Obtained an understanding of the Group's reporting processes relevant to the preparation of its Sustainability Statement by:
 - performing inquiries of relevant personnel to obtain understanding of the Group's reporting process relevant to the preparation of the Sustainability Statement; *and*
 - assessed data management processes, information systems and working methods used to gather and consolidate the Sustainability Statement disclosures; *and*
- Evaluated whether material information identified by the Process is included in the Sustainability Statement; *and*
- Evaluated whether the structure and the presentation of the Sustainability Statement is in accordance with the ESRS; *and*
- Performed inquiries of relevant personnel on selected disclosures in the Sustainability Statement; *and*
- Performed substantive assurance procedures based on a sample basis on selected disclosures in the Sustainability Statement; *and*
- Obtained evidence on the methods for developing material estimates and forward-looking information and on how these methods were applied; *and*
- Obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability Statement; *and*
- Other procedures performed with respect to the EU taxonomy disclosures.

We also performed other procedures as we considered necessary in the circumstances.

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Group's purposes and that the report is intended solely to inform the Group about the result of the assurance engagement. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Group. We do not accept any responsibility, duty of care or liability towards third parties.

BDO auditas ir apskaita, UAB
Audit company's certificate No.001496

Virginija Sirevičienė
Certified auditor of the Republic of Lithuania
Auditor's Certificate No. 000250

Vilnius, the Republic of Lithuania
08 April 2025