Sustainability Report

Overview of our ESG strategy

BCG is committed to being a responsible business. Our priorities are to protect our people, support our customers and stakeholders, and protect the environment around us.

Our Environmental, Social and Governance ("ESG") strategy comprises two main components:

- being a sustainable business by limiting our impact on the environment, providing a secure and diverse workplace for our employees and ensuring strong governance; and
- helping customers to make more sustainable choices and encouraging a circular economy through four of our business lines: Real Estate, Auto, Jobs & Services and Generalist.

The Board has reviewed and approved the ESG strategy.

Our ESG working group ensures that we stay on track with our strategy and make continuous progress towards our goals. The group is composed of six members, including three Executive Directors and three other employees. The Board Chair and Non-Executive Director Jurgita Kirvaitienė serve as sponsors to the ESG working group. During 2026, the ESG working group met three times. The ESG working group discussed the following topics during the year:

- progress towards our ESG targets;
- the Group's carbon footprint;
- energy consumption and renewable energy;
- carbon offsetting with local carbon credit programme;
- climate-related risks and opportunities;
- changes in ESG reporting requirements under Omnibus I;
- other relevant ESG reporting standards for BCG;
- Parker Review 2026 submission and results;
- FTSE Women Leaders Review 2026 submission and results; and
- BCG's performance in ESG ratings.

The Board fully supports the initiatives of the ESG working group and provides Board-level oversight of environmental, social and governance matters and the achievement of our ESG goals. ESG matters are integrated into the Board's formal annual agenda and are regularly addressed during meetings.

Reporting frameworks

We continue to evolve our ESG reporting to meet the requirements of leading industry frameworks and our stakeholders' expectations. BCG has aligned its ESG reporting to the Task Force on Climate-Related Financial Disclosures (TCFD) and to the principles of the Sustainability Accounting Standards Board (SASB) framework for Internet and Media Services. We have also identified the UN Sustainable Development Goals ("SDGs"), to which we believe we can make a meaningful contribution.

☞ Disclosure index for the Task Force on Climate-Related Financial Disclosures (TCFD) framework can be found on page 24.

☞ Disclosure index for the Sustainability Accounting Standards Board (SASB) framework can be found on page 35.

ESG materiality assessment

Understanding which ESG topics are most material to BCG is crucial to the long-term success of our sustainability strategy. As part of our materiality assessment, we considered topics raised by investors, ESG rating agencies, Senior Management and employees to determine the ESG issues most relevant to our business and industry, and where we can have the greatest impact. We also reviewed several ESG reporting frameworks and selected the SASB Standards due to their industry-specific alignment with the ESG issues we consider most material to BCG. The six most material sustainability issues identified and approved by the Board as focus areas for BCG are listed below, together with other sustainability matters that are important to us:

Environmental	*Social*	*Governance*
GHG Emissions	Labour Practices	Human Rights & Community Relations
Air Quality	Employee Health & Safety	**Customer Privacy**
Energy Management	**Employee Engagement, Diversity & Inclusion**	**Data Security**
Water & Wastewater Management	**Access & Affordability**	Business Ethics
Waste & Hazardous Materials Management	Product Quality & Safety	Competitive Behaviour
Ecological Impacts	Customer Welfare	Management of the Legal & Regulatory Environment
Physical Impacts of Climate Change	Selling Practices & Product Labelling	Critical Incident Risk Management
	Product Design & Lifecycle Management	Systemic Risk Management
	Business Model Resilience	
	Supply Chain Management	
	Materials Sourcing & Efficiency	

ESG highlights 2026

Environmental

- Decreased Scope 1 emissions from Company vehicles by 18%
- Increased the share of renewable electricity across our offices and data centres to 95%
- Significantly increased the volume of EV-related content, reviews, and comparisons on our YouTube and social media channels
- Offset our Scope 1 and Scope 2 carbon emissions by supporting carbon removal projects in local agriculture

Social

- Ranked 7th in the FTSE 250 category and 2nd in the Technology sector, according to the FTSE Women Leaders Review 2026
- Average Senior Management tenure increased to 12 years
- Completed an employee engagement survey and, as in the previous year, over 95% of employees said they were proud to be part of the BCG team
- Maintained gender diversity, with a 47:53 split between women and men
- Donated €0.1 million to selected charities

Governance

- Strengthened data security and privacy through enhanced monitoring, AI-based threat detection, improved bot management, virtual phone numbers on Autoplius.lt, and mandatory email verification on Aruodas.lt
- Continued to improve automated personal data removal processes
- Updated our AI Policy
- Enhanced employee awareness of GDPR, including data privacy considerations related to AI and intellectual property, through training

Alignment with the UN SDGs

The Sustainable Development Goals ("SDGs") were adopted by the United Nations in 2015. Our approach to responsible business aligns quite naturally with the goals and we have identified four that are most material to our business and where we contribute the most.

Environment

Helping customers to make more sustainable choices

The Group's platforms play a significant role in promoting more sustainable and socially responsible consumer behaviour across the Baltics. In 2026, each resident visited BCG sites an average of ten times per month, highlighting our strong reach and influence. Our portals actively encourage the purchase of eco-friendly vehicles, support more informed real estate decisions through access to relevant environmental data, and minimise the need for unnecessary travel by enabling efficient online transactions. Additionally, by facilitating the exchange of second-hand goods, our marketplaces directly contribute to the circular economy. Together, these services empower users to make choices that are not only environmentally conscious but also socially responsible.

Auto

We place a high priority on promoting environmentally friendly technologies and cleaner, more effective fuel types. To make it simpler for people to look for more environmentally friendly vehicles, our Auto websites provide a number of features:

- key environmental data in car listings, such as emissions, pollution tax rates, and fuel consumption figures, enabling buyers to easily compare vehicle impact and choose more eco-friendly options;
- data fields for electric vehicles (EVs), including range and battery capacity, as well as search filters based on EV-specific parameters;
- vehicle categories for bicycles and scooters, supporting micro-mobility and greener transport alternatives; and
- EV-related content, reviews, and comparisons on our YouTube and social media channels, with our social media strategy actively promoting sustainable mobility topics, including both EVs and micro-mobility solutions.

Real Estate

In the Baltics, which have some of the highest home ownership rates in Europe, residential real estate is a significant industry. The Group's real estate portals in Lithuania and Estonia are leaders in their markets, enabling us to meaningfully influence and encourage more sustainable choices made by our visitors. We encourage users to review the environmental data of each property and aim to save time and resources for clients by reducing unnecessary visits to estate agents' offices and avoiding misleading property descriptions, thanks to these features available on our Real Estate portals:

- information on heating costs, energy class, air quality in a particular location, including information on ambient air pollutants, nitrogen dioxide (NO2) and coarse particulate matter (PM10);
- high quality photos, 3D tours, video tours, floor plans, and property descriptions online;
- location of a listed property on a map, providing both a route and street view option; and
- automatic travel time estimations, based on real-time traffic conditions and public transit schedules, that help potential buyers better plan their commutes and compare driving versus public transit options.

Jobs & Services

Our Jobs & Services portals also help our advertisers and consumers make more environmentally friendly decisions by reducing needless travel:

- customers may locate the services they require online on our Services portals;
- jobseekers and recruiters may connect through our Jobs site online; and
- remote workplace location tags and travel to work time and distance information help jobseekers find positions with less daily travel required.

Generalist

Our online classifieds and marketplace portals not only offer one of the best ways for customers to advertise and find goods and services across the Baltics, but they also direct clients towards decisions that promote circular economy and are socially responsible:

- by purchasing used goods on our Generalist portals rather than brand-new ones, fewer products need to be made and end up in landfills, reducing GHG emissions and material waste;
- rubbish collection services on our portals can only be offered by licensed providers, helping our customers make more informed choices as unlicensed suppliers may harm the environment. In order to control the content and combat illegal rubbish collectors, we also work with local authorities; and
- pet category listings require specific information about pets, such as the seller's registration number and the pet's microchip number. We also work with local authorities to promote responsible and ethical breeding practices.

Task Force on Climate-Related Financial Disclosures ("TCFD") Report

TCFD compliance statement

We support the Task Force on Climate-Related Financial Disclosures ("TCFD") and its recommendations and are committed to assessing the impacts of climate risks and opportunities across our operations and supply chains. This year we focused on making progress towards our environmental targets.

The following material climate-related financial disclosures are consistent with the four overarching thematic recommendations, supported by the 11 recommended disclosures. (As per the TCFD additional guidance "Implementing the Recommendations of the Task Force on Climate-Related Financial Disclosures" (2021 TCFD Annex) which was released in October 2021.)

TCFD governance

Board oversight of climate-related risks and opportunities

The Board has overall responsibility for the Group's preparedness for adapting to climate change. To ensure the Board has sufficient oversight of climate change issues, the Board has established an ESG working group, comprising three Executive Directors and three other employees, and has delegated responsibility for climate-related matters to the group. The ESG working group reports to the Board and regularly updates the Board on climate-related risks and opportunities, as well as progress against targets addressing climate-related issues.

For more information on the ESG working group, see the Sustainability Report on page 22.

During the year ended 30 April 2026, the Board considered climate-related matters in three of its meetings. In October 2025, the Board reviewed progress against ESG targets, Omnibus I reporting developments, other ESG reporting standards relevant to BCG, and BCG's performance in ESG ratings. In March 2026, the Board reviewed the Group's H1 2026 emissions, energy use, renewable energy and carbon offsetting, as well as ESG reporting developments, the 2026 Parker Review and FTSE Women Leaders Review submissions and results. In April 2026, the Board reviewed climate change risks and opportunities as part of the annual ESG Risk Register review.

Climate-related issues are also considered when reviewing business activities, strategic objectives, risk management or annual budgets. Climate-related risks are included into the overall Group's Risk Register and reviewed on a regular basis, while the Group's strategy is supported by an environmental strategic objective. Given the nature of the Group's operations, climate-related considerations did not result in any material changes to business activities, strategic plans, acquisitions, divestitures or capital allocation decisions during the year.

TCFD disclosure index

The following table shows where recommended TCFD disclosures can be found:

TCFD recommended disclosure	*Compliance*
Governance	
1. Describe the board's oversight of climate-related risks and opportunities 2. Describe management's role in assessing and managing climate-related risks and opportunities	The Board's oversight of climate-related risks and opportunities, together with Senior Management's role in assessing and managing climate-related risks and opportunities are described in the TCFD governance section of this TCFD Report.
Strategy	
3. Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long-term 4. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning 5. Describe the resilience of the organisation's strategy, taking into consideration different climate scenarios	The material climate-related risks and opportunities and the impact they may have on the Group have been identified and are disclosed in the Climate strategy section of this TCFD Report. The climate-related risks and opportunities were stress-tested in three different climate scenarios and the resilience of our strategy is described in the Climate strategy section of this TCFD Report.
Risk management	
6. Describe the organisation's processes for identifying and assessing climate-related risks 7. Describe the organisation's processes for managing climate-related risks 8. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management	The Group's processes for identifying, assessing and managing climate-related risks are described in the Climate-related risk management section of this TCFD Report. Climate-related risks are captured and documented in the Group's Risk Register in the same manner as other risks. This process is described in the Climate-related risk management section of this TCFD Report and the Risk management section of the Strategic Report on pages 27 and 38.
Metrics and targets	
9. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process 10. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks 11. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Our environmental targets are described in the Environmental metrics and targets section of this TCFD Report. Scope 1, 2 and 3 GHG emissions, energy consumption, water consumption and information on electricity are also disclosed in the Environmental metrics and targets section of this TCFD Report on pages 27 to 28.

Management's role in assessing and managing climate-related risks and opportunities

The ESG working group oversees the ESG Risk Register, a subset of the Group's Risk Register that covers climate-related risks and opportunities. It facilitates an annual review of climate-related risks and opportunities with Senior Management. Senior Managers, as risk owners, are accountable for evaluating and managing climate-related risks within their respective business areas. They stay informed about new environmental regulations, evolving market trends, and growing customer demand for sustainability. The ESG working group is tasked with assessing and managing climate-related risks that affect the entire Group and keeping track of emerging regulatory requirements.

Climate strategy

Climate-related risks and opportunities

The Group's direct environmental footprint is relatively limited compared with businesses operating in more carbon-intensive sectors. However, climate change may affect the Group through both physical and transition risks.

Climate change-related physical risks can be either event-driven or linked to long-term shifts in climate patterns. Transitioning to a lower-carbon economy may involve significant changes in policy, legal frameworks, technology, and markets to address mitigation and adaptation needs.

The Group has evaluated climate-related physical and transition risks, along with potential opportunities, across three distinct time horizons:

- Short-term (up to three years)
- Medium-term (up to ten years)
- Long-term (over ten years)

The Group has also evaluated risks and opportunities across the four main business lines:

- Auto
- Real Estate
- Jobs & Services
- Generalist

Senior Management has reviewed the potential impact of the identified climate-related risks and opportunities in relation to financial planning, business and strategy, including impact on products and services, supply chain and adaptation to climate change.

The following tables describe the Group's climate-related physical risks, transition risks and opportunities, including the time horizons over which they are most likely to arise.

Specific risk	*Description of risk and its impact*	*Business line & Time horizon*
Physical risks		
Increased severity of extreme weather events	More frequent and severe extreme weather events, such as storms, flooding and heatwaves, may disrupt the operations of key suppliers and service providers, including data centre operators, telecommunications providers and energy networks. Such disruptions could affect the availability of the Group's platforms, reduce customer activity and delay transactions in the markets we serve, potentially impacting revenue.	All business lines 🟡
Rising mean temperatures	Rising temperatures and more frequent heatwaves may increase energy consumption and cooling requirements across the Group's offices and data centre infrastructure, resulting in higher operating costs. Prolonged periods of extreme heat could also affect employee wellbeing and productivity.	All business lines 🟡
Extreme variability in weather patterns	Increased variability in weather patterns may result in greater volatility in energy consumption and utility costs across the Group's operations.	All business lines 🟡
Transition risks		
Higher taxation on transactions of internal combustion engine vehicles	Increases in taxes on transactions of internal combustion engine vehicles may reduce transaction volumes in the automotive market. Lower transaction activity could lead to reduced advertising demand and lower revenue from the Group's Auto portals.	Auto 🟢 🔵 🟡
Internal combustion engine vehicles ban	The transition towards low-emission transport and the phase-out of new internal combustion engine vehicle sales may alter consumer preferences and vehicle inventories. Failure to adapt the Group's Auto platforms to changing market demand could reduce competitiveness and revenue in the Auto segment.	Auto 🔵 🟡
Consumers switching to electric vehicles	Rapid changes in vehicle technology and increasing adoption of electric vehicles may require continued investment in platform functionality, data fields and search capabilities. Failure to adapt to evolving customer needs could reduce the attractiveness and competitiveness of the Group's Auto portals.	Auto 🔵 🟡
New regulations reducing real estate inventory on the market	Increasing environmental regulations affecting the real estate sector, including energy efficiency requirements, building standards and energy performance certificate obligations, may reduce the number of properties available for sale or rent. Lower transaction activity from privates could reduce advertising demand and revenue within the Group's Real Estate portals.	Real Estate 🔵 🟡
Opportunities		
Opening of new market segments, such as advertising EV charging infrastructure	Increasing adoption of electric vehicles and the development of supporting infrastructure may create opportunities to expand the Group's Auto offering. This could include enhanced EV-related functionality, charging infrastructure advertising, and new products and services tailored to the evolving automotive market, potentially supporting revenue growth.	Auto 🔵 🟡
Introduction of annual internal combustion engine vehicle ownership tax	The introduction of annual ownership taxes on internal combustion engine vehicles may accelerate the transition towards lower-emission vehicles. As consumers increasingly replace older vehicles with electric or hybrid alternatives, demand for vehicle listings and related services may increase, supporting activity and revenue growth on the Group's Auto portals.	Auto 🟢 🔵 🟡
New environmental regulations reduce mortgage availability	Increasing environmental requirements affecting mortgage lending and property financing may reduce transaction activity in the real estate market. Lower transaction volumes could increase the average time properties remain on the market, and result in higher revenue in Real Estate portals.	Real Estate 🔵 🟡
Increased cost of materials	Climate change, resource scarcity and environmental regulations may increase the cost of new goods, encouraging consumers to buy and sell second-hand items. This could increase activity, listing volumes and revenue on the Group's Generalist marketplaces.	Generalist 🔵 🟡
Increased climate awareness	Increasing climate awareness and sustainability considerations may encourage consumers to purchase and sell second-hand goods. This could increase transaction activity, listings and revenue on the Group's Generalist marketplaces.	Generalist 🔵 🟡
Fulfilling environmental reporting and sustainability goals	Achieving climate-related targets and demonstrating responsible environmental practices may strengthen the Group's reputation with investors, customers, employees and other stakeholders. This may support customer loyalty, improve access to capital and enhance the Group's attractiveness as an employer and business partner.	All business lines 🟢 🔵 🟡

🟢 Short-term 🔵 Medium-term 🟡 Long-term

Climate scenarios

After the climate-related risks and opportunities were identified and assessed, they were also stress-tested in the three selected climate scenarios based on scenarios published by NGFS (Network for Greening the Financial System). Based on the latest publication by NGFS (November 2024), we also considered a fourth scenario “Too little, Too late”. Key assumptions from this scenario are covered in our scenarios 2 and 3, as a result, we did not include it in our analysis. The three scenarios that we employed in our analysis are as follows:

Orderly: this scenario assumes early and ambitious policy action to achieve a net zero emissions economy.

Disorderly: this scenario assumes delayed policy action, resulting in a disruptive, sudden or unanticipated transition.

Hot house world: this scenario assumes limited climate action, resulting in significant global warming and increased exposure to physical climate risks.

The assumptions of the scenarios are summarised in the table on the top right.

The financial impact on the Group’s financial planning was assessed by the Senior Management based on the Group’s past experience. The financial impact is summarised in the table on the right.

Senior Management has concluded that the climate-related risks and opportunities could have an immaterial or low financial impact on the Group’s revenues and costs in scenarios “Orderly” and “Disorderly”. Under the scenario “Hot house world”, physical risks could have a medium financial impact.

Given the “Hot house world” scenario assumptions, Senior Management believes that increased severity of extreme weather events due to accelerating global warming may have a medium financial impact on capital expenditures, operating costs and revenues:

- extreme weather events may cause flooding in the areas of our data centres that would disrupt the operation of our servers and temporarily affect revenues, operating costs and capital expenditures;
- extreme weather events may disrupt the internet connection and temporarily affect the availability of our websites, leading to financial impact on revenues; and
- extreme weather events may temporarily impact commercial customers’ behaviour during such events, leading to fewer new advertisements on our websites and a decrease in revenue.

Management has considered the potential impact on financial planning that may arise in the future. For the next financial year, Senior Management does not foresee any material impact on the financial planning that may arise from climate-related issues.

	Scenario 1 "Orderly"	Scenario 2 "Disorderly"	Scenario 3 "Hot house world"
Policy action	Early policy action	Late policy action (from 2031)	No policy action
Transition	Smooth transition	Disruptive transition	Business as usual
Time horizons	Short to medium-term	Medium to long-term	Medium to long-term
Temperature	Global temperatures increase to 1.5-2 de-grees above pre-industrial levels	Global temperatures increase to 1.5-2 de-grees above pre-industrial levels	Global temperatures increase to more than 2 degrees above pre-industrial levels
Sea level rise	Low	Low	High
Risks	Low physical and tran-sition risks	Higher transition risks	Higher physical risks
Shadow carbon prices[1]	Estimated range: \$100-\$600	Estimated range: \$300-\$400	Estimated range: \$0-\$100

Specific risk / opportunity	Scenario 1 "Orderly" Timeframe of impact: short to medium- term	Scenario 2 "Disorderly" Timeframe of impact: medium to long-term	Scenario 3 "Hot house world" Timeframe of impact: medium to long-term
Physical risks			
Changing weather patterns and increased severity of extreme weather events	Immaterial financial impact	Immaterial financial impact	Medium financial impact
Transition risks			
Higher taxation on transactions of internal combustion engine vehicles	Low financial impact	Low financial impact	Immaterial financial impact
Internal combustion engine vehicles ban	Immaterial financial impact	Low financial impact	Immaterial financial impact
Consumers switching to electric vehicles	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact
New regulations reduce stock on the market	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact
Opportunities			
Introduction of annual internal combustion engine vehicle ownership tax	Immaterial financial impact	Low financial impact	Immaterial financial impact
Opening of new market segments, such as advertising EV charging infrastructure	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact
New environmental regulations reduce mortgage availability	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact
Increased cost of materials	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact
Increased climate awareness	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact
Fulfilling environmental reporting and sustainability goals	Immaterial financial impact	Immaterial financial impact	Immaterial financial impact

Immaterial financial impact · Low financial impact · Medium financial impact · High financial impact · Catastrophic financial impact

[1] Shadow carbon prices are expressed in constant 2010 US dollars per tonne of CO_2e. Source: IPCC, Special Report on Global Warming of 1.5°C (SR1.5).

Given the uncertainty of the transition to a low-carbon economy and the temperature increase limits achieved, the results of the scenario analysis enable us to better understand, build resilience and prepare for the potential worst-case impacts of climate change. From our analysis, we know that transition risks could potentially be most significant under “Orderly” and “Disorderly”, though there are differences in their timings and materiality of financial impacts. On the other hand, “Hot house world” could have the biggest financial impact due to the physical climate-related risks. To ensure we are building long-term resilience as a business, we will use the outputs of this phase of the TCFD programme to improve our strategies and decision-making.

The ESG working group will continue to monitor and analyse climate-related risks with the oversight of the Board.

Climate-related risk management

The Board has overall responsibility for risk management and the ESG working group is responsible for identifying, analysing and agreeing the mitigation, transfer, acceptance or control of climate-related risks.

We continually develop our capacity and capability to manage risk and uncertainty to build and maintain long-term resilience. Climate-related risks are identified, assessed and managed according to our risk management framework (page 38). Climate-related risks are captured and documented in the Group’s Risk Register, identifying the risk category, the likelihood of the risk occurring, the impact if it does occur, a specific owner, the risk trend and the mitigation plan for each risk.

During 2026, we reviewed and updated the Group’s Risk Register with climate-related risks and opportunities. These risks and opportunities are disclosed in the Strategy section of this TCFD Report. Each member of the Senior Management has endorsed the risk management framework and, as a risk owner, is responsible for assessing and managing climate-related risks for their respective business areas. The ESG working group is responsible for assessing and managing climate-related risks that are general to the Group and monitoring emerging regulatory requirements.

Environmental metrics and targets

We recognise that businesses have a responsibility to protect the environment and understand the impact that their operations have. To support the ongoing assessment of the Company’s environmental footprint, we continue to monitor and report our greenhouse gas (“GHG”) emissions.

The following table summarises the Group’s GHG emissions.

Our total CO_2e emissions[1]		2026	2025	Base year 2022	Units
Scope 1 direct emissions	Company car travel and combustion of gas	7.9	9.6	26.1	tonnes CO_2e
Scope 2 indirect emissions[2]	Purchased electricity, heat and cooling (location-based)	154.3	141.7	134.7	tonnes CO_2e
	Purchased electricity, heat and cooling (market-based)	38.0	28.3	156.7	tonnes CO_2e
Scope 1 & 2 total (location-based)		162.2	151.3	160.8	tonnes CO_2e
Scope 1 & 2 total (market-based)		**45.9**	**37.9**	**182.8**	**tonnes CO_2e**
Scope 3	Purchased goods & services	925.8	694.0	-	
	Capital goods	143.0	85.0	-	
	Fuel and energy-related activities	43.4	34.9	-	
	Business travel	46.5	33.1	-	
	Employee commuting and home working	108.0	105.6	-	
Scope 3 total		1,266.7	952.6	-	tonnes CO_2e
Scope 1,2 & 3 total (location-based)		1,428.9	1,103.9	-	tonnes CO_2e
Scope 1,2 & 3 total (market-based)		1,312.6	990.5	-	tonnes CO_2e
Intensity ratios for Scope 1 & 2 CO_2e					
CO_2e per employee[3] (location based)		1.0	1.0	1.3	tonnes CO_2e
CO_2e per million revenue[4] (location-based)		1.8	1.8	3.2	tonnes CO_2e
CO_2e per employee[3] (market-based)		0.3	0.3	1.5	tonnes CO_2e
CO_2e per million revenue[4] (market-based)		0.5	0.5	3.6	tonnes CO_2e
Global energy consumption (Scope 1 & 2)		713.7	585.0	692.8	MWh

Methodologies

The calculations of GHG emissions align with the UK Government’s ‘Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting Guidance’. The GHG reporting period is aligned to this financial reporting year. The methodology used to calculate emissions is based on the operational control approach, as defined in the Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard.

We have calculated our emissions using emission conversion factors published by the Department for Energy Security and Net Zero (“DESNZ”), the Joint Research Centre (“JRC”) - the European Commission’s science and knowledge service, Association of Issuing Bodies (“AIB”) and Watershed’s Comprehensive Environmental Data Archive (“CEDA”).

Scope 1

Scope 1 emissions cover road fuel combustion within leased/rented vehicles across all Group companies. During 2026, we reported road fuel combustion from three vehicles (2025: four vehicles), while the total number of vehicles decreased to two at the end of the year. The total Scope 1 CO2 equivalent emissions decreased by 18% in 2026, driven by a reduction in the size of the Company vehicle fleet.

Scope 2

Scope 2 emissions cover purchased electricity, heat and cooling for own use across all Group offices located in Vilnius, Tallinn, Tartu and Riga, as well as electricity from colocation data centres. In accordance with the UK Government’s ‘Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting Guidance’, location-based and market-based methods for purchased electricity emissions were used. All electricity, heat and cooling purchased was outside of the UK: in Lithuania, Latvia, Estonia and Poland. Total Scope 2 location-based emissions increased by 9% in 2026, largely due to the additional office space rented in the Vilnius office, which almost doubled the total leased area. Total Scope 2 market-based emissions increased by 34%, resulting from the previously mentioned additional office space in Vilnius and significantly higher heating consumption due to a cold winter.

[1] All Scope 1 and 2 energy consumption incurred by the Group was global, as defined under SECR reporting. No energy consumption occurred in the UK (including offshore area). During FY2026, emissions relating to heating at the Group’s Tallinn office were reclassified from Scope 1 to Scope 2 following a review of operational control. Comparative year 2025 and base year 2022 emissions have been updated to reflect this reclassification. The impact on total greenhouse gas emissions was not material. Scope 3 emissions for the comparative year 2025 were recalculated following a methodology change, reflecting the adoption of emission factors from the Open CEDA database.
[2] Includes electricity consumption in our colocation data centres.
[3] Carbon emissions divided by the average number of FTEs during the year - 157 (2025: 148).
[4] Carbon emissions divided by revenue in millions - €88.5 million (2025: €82.8 million).

Scope 3

We use a combination of spend-based, average-data, fuel-based and distance-based methods to calculate our Scope 3 emissions. We also apply an Environmentally Extended Input-Output database methodology. The accuracy of our Scope 3 footprint will improve in the future as we revisit and refine both the methodology and the underlying dataset.

Intensity ratio

Emissions have also been calculated using an 'intensity metric', which enables the Group to monitor how well we are controlling emissions on an annual basis, independent of fluctuations in the levels of Group's activity. In respect of Scope 1 and 2, our use of energy is driven by our people and therefore we consider 'Emissions per employee' to be the most suitable metric, based on the average number of FTEs during the year. The emissions have also been calculated in relation to our turnover – 'Emissions per million revenue', which determines cost efficiency based on comparing carbon emissions to overall business revenue. Market-based emissions intensity metrics remained broadly unchanged, with emissions per employee at 0.3 tonnes of CO_2e (2025: 0.3 tonnes of CO_2e) and emissions per million revenue at 0.5 tonnes of CO_2e (2025: 0.5 tonnes of CO_2e).

Electricity consumption

The total electricity consumption in 2026 was 454.4 MWh (2025: 395.8 MWh). In 2026, we had no energy supply agreements for which we were directly responsible. However, we continuously lead a conversation with our service providers to find possibilities to switch to more sustainable energy. In 2026, the percentage of renewable and emission-free electricity used by BCG increased to 95% and 100% respectively. Also, the percentage of renewable electricity increased to 100% in our offices and 91% in our colocation data centres, while the percentage of emission-free electricity increased to 100% in our offices and remained at 100% in our data centres. 100% electricity used was sourced from the grid.

Energy efficiency

During the year, the Group benefited from energy efficiency improvements implemented by the building owners at its leased offices. Our Tallinn office continued to improve energy efficiency through a number of initiatives. The automation of the ventilation control systems was upgraded, enabling more efficient operation and management of ventilation equipment. In addition, facade window panels that had lost their thermal insulation properties were replaced, improving the building's energy performance. Other energy efficiency measures included routine replacement of older equipment with more energy-efficient alternatives and the installation of LED lighting.

In our Vilnius office, several improvements were also made during the year. These included the installation of an additional ten EV charging stations and upgrades to the vehicle access control system in the office car parking, improving its operational efficiency.

Water

In 2026, our total water consumption increased by 15% to 706 cubic metres (2025: 615 cubic metres) due to the additional office space leased in Vilnius, which almost doubled the total leased area and consequently increased water consumption. The water usage is derived from our offices in Vilnius, Tallinn, Tartu and Riga, where municipal water supplies provide 100% of the water. No water is withdrawn from areas with high water stress. Waste water produced in the Group's premises is treated by the municipalities.

Waste

In BCG we recycle the waste we generate in our offices, including paper and plastic. We also seek to minimise the environmental impact of our business activities by extensive use of digital documentation, including e-signatures and e-contracts to reduce paper usage. BCG companies by nature do not produce toxic waste, all waste produced is non-toxic paper, plastic, food and general waste. The waste is treated by local waste management companies.

Carbon neutrality

BCG has been carbon neutral across Scope 1 and Scope 2 emissions since setting a target in 2022 to achieve carbon neutrality across its own operations. This year, in collaboration with eAgronom, we offset 50 tonnes of CO_2e to neutralise our 2026 carbon footprint from own operations, including additional 9% of total Scope 1 and 2 carbon emissions. To achieve carbon neutrality, we have funded an eAgronom project, which involves improving agricultural land management in Lithuania. The project helps Lithuanian farmers to transition from conventional practices into conservation agriculture practices, such as reducing soil disturbance by reducing tilling, increasing soil cover by implementing or intensifying the frequency of cover crops, crop residue management and nitrogen fertiliser reduction.

eAgronom

Science Based Targets initiative

In 2023, we submitted our near-term target to the Science Based Targets initiative (SBTi) Business Ambition for 1.5°C, which was approved in June 2023. The target committed us to reduce our absolute Scope 1 and 2 emissions by at least 42% by 2030 from a 2022 base year. As a result of increasing the use of renewable electricity in our offices and data centres, and significantly reducing our vehicle fleet, we were able to exceed the target and reduce emissions in our own operations by 75% from 2022. Our other near-term targets involve giving up high emission vehicles or replacing them with ultra-low emission vehicles by 2028 and increasing the percentage of electricity derived from renewable sources to 100% by 2030, which will allow us to further reduce our emissions.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION
BUSINESS AMBITION FOR 1.5°C

Environmental targets

Target	*Status*	*Description and progress towards our goals*
Scope 1. Give up high emission vehicles or replace them with EVs or ultra-low emission vehicles by 2028	On track	During the year, one internal combustion engine vehicle lease ended and was not renewed or replaced, in line with our program to phase out all high-emission vehicles. As a result, two company vehicles remained in the fleet at year end. Consequently, Scope 1 emissions from company vehicles decreased by 18% in 2026 and by 70% compared to the 2022 base year.
Scope 2. At least 80% electricity to be from renewable energy sources by 2025 and 100% by 2030	On track	In 2024, we achieved our target of sourcing 80% of electricity from renewable sources ahead of the 2025 deadline, reaching 88%. We successfully increased this level to 95% in 2026 and are working towards our goal of increasing it to 100% by 2030. 100% of electricity used in our offices and 91% of electricity used in our data centres is from renewable energy.
To be carbon neutral[1] across our own operations	Achieved	We offset our Scope 1 and Scope 2 emissions through environmental initiatives.
Net zero[2] by 2050	On track	As part of our net-zero journey, we now consistently track our Scope 3 carbon emissions, which represent a significant portion of our value chain impact. We continue to advance towards our long-term target of reaching net-zero greenhouse gas emissions by 2050. To meet this goal, we are committed to reducing absolute emissions across all scopes by at least 90% from the 2022 base year and neutralising any residual emissions that cannot be eliminated.

[1] Carbon neutrality is achieved by measures that companies take to remove carbon from the atmosphere and permanently store it to counterbalance the impact of emissions that remain unabated (source: Science Based Targets initiative).
[2] Setting corporate net-zero targets aligned with meeting societal climate goals means: (a) reducing Scope 1, 2 and 3 emissions to zero or a residual level consistent with reaching net-zero emissions at the global or sector level in eligible 1.5°C scenarios or sector pathways and (b) neutralising any residual emissions at the net zero target date – and any GHG emissions released into the atmosphere thereafter (source: Science Based Targets initiative).

People and Culture

Culture and values

Our culture is a big part of our success story. Our people are our superpower. Supported by our recent engagement survey, we know that our employees also love working with us. We are proud of the dedication, ambition and motivation of our people and we strive to create an inclusive environment where everyone feels heard and is supported in contributing to the long-term sustainable success of the Group.

Diversity and inclusion

We are committed to providing a safe, happy, and supportive working environment in which all employees are treated with dignity and respect. We do not tolerate any discrimination related to gender, age, sexual orientation, social status, disability, race, ethnicity, religion, or personal beliefs in our workplace.

The Group is committed to recruiting employees based only on experience, competence, qualifications, and the right abilities for the position. We seek to provide equal opportunities across all aspects of employment, including recruitment, training, career development, promotion, remuneration, and redundancy.

Applications from people with disabilities are given full and fair consideration, taking into account the requirements of the role and our ability to make reasonable adjustments to support successful employment. Where an existing employee becomes disabled, we make every reasonable effort to provide appropriate support, training and workplace adjustments to enable them to continue their employment with the Group.

Training, career development and promotion opportunities are available to all employees on an equal basis, including employees with disabilities.

Gender diversity

The Group is committed to fostering diversity as a means of creating a more innovative workplace. The Board is dedicated to strengthening and maintaining female representation in senior leadership roles, and BCG has actively contributed to the FTSE Women Leaders Review, an initiative aimed at increasing female leadership within the FTSE 350. We are proud to be recognised by the FTSE Women Leaders Review, ranking 7th in the FTSE 250 category and 2nd in the Technology sector, with women holding 50% of leadership positions within the Group as of 31 October 2025. Additionally, we are proud to have a female CFO and that four of our nine Directors are women.

Ethnic diversity

BCG cares about creating a diverse and inclusive work community. In order to better understand the ethnic diversity across our workforce, we conducted our annual diversity and inclusion survey which gave us a better understanding of ethnicity across our workforce.

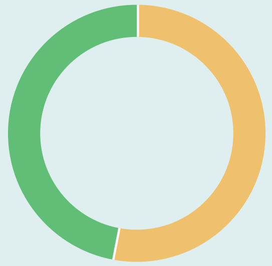
National minorities are formally recognised in Lithuania, Estonia and Latvia. The Office for National Statistics states that Nationality is an aspect of ethnicity. Based on this framework, the distribution of our workforce across the ethnic groups relevant to the Baltics is presented below. Please see the ethnicity distribution of total population in each of Lithuania, Latvia and Estonia on page 74 in the 2023 Annual Report.

> *We are proud to be recognised by the FTSE Women Leaders Review, ranking 7th in the FTSE 250 category and 2nd in the Technology sector, with women holding 50% of leadership positions within the Group as of 31 October 2025.*

Gender diversity

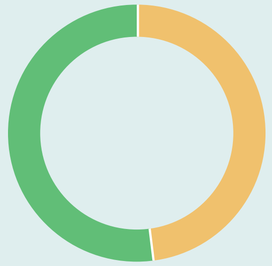
All employees[1]

Female 47%
Male 53%



Leadership Team[2]

Female 52%
Male 48%

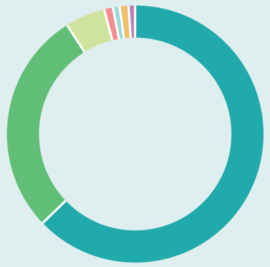


For the Board's gender figures see page 57

Ethnic diversity[3]

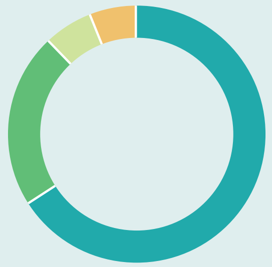
All employees

Lithuanian 63%
Estonian 28%
Latvian 5%
Russian 1%
Polish 1%
Jewish 1%
Ukrainian 1%



Senior Management

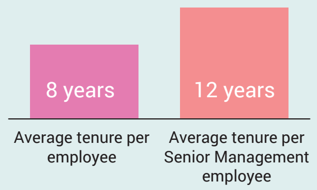
Lithuanian 66%
Estonian 22%
Latvian 6%
Jewish 6%



[1] Calculated on a headcount basis, as at 30 April 2026 (2025: female 49% : male 51%).
[2] Executive Directors and direct reports to the Executive Directors, according to the FTSE Women Leaders Review methodology, as at 30 April 2026 (2025: female 46% : male 54%).
[3] Data collected on a headcount basis during the Employee diversity survey in March 2026.

STRATEGIC REPORT

Average employee tenure[1]



Talent attraction and retention

The competence and commitment of the Group's employees are important factors for the Group's success. Our success also depends on the ability to attract, train, motivate and retain highly qualified individuals, whilst building our corporate culture. The Group faces significant and increasing competition for qualified personnel, including those in information technology positions. The Group has historically offered the Senior Management and key employees investment opportunities in the Group in order to attract and retain highly qualified individuals, which has led to Senior Management and key employees holding shares in BCG. As of 30 April 2026, we had an average of 8 years of tenure per employee and an average of 12 years of tenure per Senior Management employee.[1]

Employee training and skills development

To support continuous professional development, a range of learning opportunities are available to all employees, divided into mandatory and non-mandatory categories. Mandatory training covers our compliance essentials to ensure adherence to legislative and regulatory requirements, as well as other skills necessary for work purposes. Our non-mandatory training covers a broad range of learning and development areas, including technical skills, soft skills and awareness. Development programmes include workshops, conference attendance, online learning, and professional qualifications, all initiated by the Group. Our training and development statistics do not include on-the-job training and additional personal or professional development undertaken by employees independently.

During 2026, employees based in our Vilnius office were provided with access to the Udemy online learning platform, significantly expanding the range of professional development opportunities available to them. The platform offers a broad selection of courses covering technical, professional and personal development topics, enabling employees to learn at their own pace and tailor their training to their individual needs and career goals. The initiative was well received by employees and proved to be a successful addition to our learning and development programme. During the year, employees completed more than 323 hours of training through the platform, demonstrating strong engagement and a commitment to continuous learning and skills development.

Employee engagement and wellbeing

Supporting employee health, wellbeing and social connection remained a priority throughout the year. To promote employee wellbeing, the vast majority of employees are provided with a healthcare plan to support their medical needs, while employees in our largest offices in Lithuania and Estonia are offered free gym memberships and annual flu vaccinations. Employees also participated in a range of voluntary social and wellbeing activities, including sports tournaments, regular padel sessions, a two-month step challenge involving employees across Lithuania, Latvia and Estonia, outdoor hiking activities, summer and winter celebrations, family events and weekly team lunches, helping to foster a healthy, engaged and connected workforce.

Internal communication

We are committed to continuously enhancing internal communication to ensure our employees remain connected, informed and engaged. Digital communication channels play an important role in supporting collaboration across the Group, and employees regularly use platforms such as Slack and Zoom to facilitate effective communication, knowledge sharing and teamwork.

CEO-led virtual updates are held whenever there is news to share with employees, helping to ensure our people are informed about key business activities, business performance and strategic developments.

To ensure the Board remains informed about workforce-related matters, the CEO, CFO and COO provide updates at each Board meeting, including developments relevant to employees across the Group. This approach is effective given the Group's management structure. The Board maintains a proactive and engaged approach to understanding the composition, views and concerns of the workforce. During the year, designated Non-Executive Directors met with employees through dedicated engagement sessions, providing opportunities for employees to ask questions, share feedback and raise concerns. These meetings are held on a regular basis.

Employee engagement survey

To gain a deeper understanding of employee morale, satisfaction and engagement across BCG, we conduct an annual employee engagement survey. We encourage open and honest feedback from our em-ployees and use regular surveys as an important tool for understanding employee perspectives and iden-tifying opportunities for continuous improvement.

We are pleased that the results of the 2026 employee survey were consistent with those of the previous year, with more than 95% of employees indicating that they feel proud to be part of the BCG team and would recommend BCG as a place to work.[3]

A summary of the survey results was presented to both the Board and employees. The feedback provided valuable insights into employee morale, satisfaction and engagement, enabling Senior Management to identify key areas of focus and implement initiatives aimed at further enhancing the employee experience.

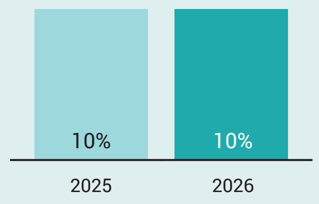
Summary of training provided	*2026*	*2025*
Total hours of training	1,917	1,889
Hours of mandatory training	301	445
Hours of non-mandatory training	1,616	1,444
Average hours of training per employee	12	12
Annual cost of training, €	40,652	55,126
Average cost per employee, €	246	356
Number of active employees[2]	164	155

”

We are pleased that the results of the 2026 employee survey were consistent with those of the previous year, with more than 95% of employees indicating that they feel proud to be part of the BCG team and would recommend BCG as a place to work.

[1] Calculated on a headcount basis, as at 30 April 2026 (2025 average tenure per employee: 9 years, 2025 average tenure per Senior Management employee: 11 years). The average tenure per employee decreased from 9 years in 2025 to 8 years in 2026, following an increase in employee numbers at BCG.
[2] Average number of active employees during 2026 and 2025, calculated on a headcount basis.
[3] Over 95% of respondents answered YES to both questions: "Do you feel proud to be part of the BCG team?" and "Would you recommend your friends to work here?".

Average salary increase



Employee share incentive scheme

We want our employees to benefit directly from their contribution to the Group's success. The Group currently operates a Performance Share Plan ("PSP") that is subject to service and performance conditions. The PSP scheme consists of share options for Executive Directors and certain key employees with a vesting period of three years. The Group awarded 932,625 share options under the PSP scheme in 2026 (2025: 794,118 share options).

For more information on the PSP scheme, see note 24 to the consolidated financial statements on page 107.

Fair pay

As we operate in a highly competitive labour market, attracting and retaining talented employees remains a key priority. We are committed to providing fair and competitive remuneration that reflects each employee's qualifications, responsibilities, performance, experience and other relevant factors. To ensure our remuneration remains competitive, salaries are reviewed annually, taking into account market benchmarks, individual skills and experience. During 2026, average employee salaries increased by 10%, consistent with the increase implemented in 2025.

For more information on director and employee remuneration, see pages 66 to 67.

As opposed to the UK, the Baltics lack a generally recognised real living wage standard. However, all our employees are paid significantly above the national minimum wage, and we are committed to paying a fair salary for all our employees.

Health and safety

The health and safety of all employees and visitors is a priority for the business. Our principal objective is to prevent or minimise accidents, injury and ill health to staff working at our premises or remotely. This includes contractors, and others, who work at, or visit our premises.

There were no safety accidents reported during the year, and there was no lost time due to work-related incidents or work-related occupational disease.

All our employees have fire safety training at least every one to two years in line with the national requirements across our offices in Lithuania, Latvia and Estonia. All our new employees received safety training upon joining the BCG team.

BCG employees are provided with a health check-up every two to three years, depending on the location and national requirements.

Mental health

We are committed to supporting our employees in all aspects of their health and wellbeing, including mental health. Every year we have regular team building events, to help strengthen relationships between colleagues and foster a positive working environment across our offices. Managers have regular performance reviews with employees, which includes discussions on employee satisfaction, motivation and overall engagement. In Estonia we also supported employee wellbeing by sharing curated materials on mental health, including practical tips, self-assessment tools, and educational resources.

Workplace flexibility and work-life balance

Currently, we apply a hybrid working model, mixing in-office and remote work. We also provide a flexi-time working system with a set number of hours with the starting and finishing times chosen within agreed limits by the employee.

Access and affordability

On average, a resident in the Baltics visited BCG's online platforms ten times per month during 2026, making BCG the leading online classifieds group in the Baltics. It is important for us to ensure that the most disadvantaged members of our society can access affordable services on our sites in a convenient and user-friendly way.

Currently, the Group's portals offer consumers free access to search for a wide range of products and services listed by B2C and C2C advertisers, portal-specific ancillary services, such as financial intermediation and data services (for example, salary data by job category on the Jobs portal). Consumers can search with or without prior registration and have access to a large volume of listings across multiple categories including real estate, automotive, jobs (blue and white collar), home furnishing, clothing, construction materials, agricultural equipment and pets.

Our Generalist platforms allow private users to list general items for sale free of charge. Applying for a job on our Jobs platform is also free. On our vertical platforms, listing fees for private users are linked to the value of the item listed, meaning lower-value items can be listed for a significantly lower price. The cost of advertising vacancies on our Jobs platform varies by location, with lower fees in smaller cities where average salaries are lower.

Social and community issues

BCG engages with local communities and supports them on an ongoing basis, through local connections, charitable work and support. During 2026, the focus continued to be on both organisations that support Ukraine and local initiatives, to which we donated €0.1 million. Please see the table below.

Since the beginning of the war in Ukraine, the Group has donated €0.5 million to support Ukrainians affected by the war through various charity organisations, including a local non-government organisation "Blue/Yellow" which provides critical medical, humanitarian and nonlethal aid to Ukraine, the Red Cross and other initiatives supporting civilians affected by the war.

In addition to these donations, we try to ease the challenges faced by Ukrainian refugees and the people of Ukraine in any other meaningful ways. Since the start of the war, tens of thousands of Ukrainian refugees have become part of our local communities in the Baltics, reinforcing our commitment to provide support where possible. Initiatives implemented to support Ukrainian refugees are listed in the table below.

> *Since the beginning of the war in Ukraine, the Group has donated €0.5 million to support the struggle of Ukrainians.*

Label "Help for Ukrainians" in Aruodas.lt

Allows customers to advertise that they offer more flexible conditions to refugees and enables Ukrainians to find the advertisements they need more easily

1

Rental agreements in Aruodas.lt

Translated into English, Ukrainian and Russian languages

1

Label "Ukrainians are welcome" in CVbankas.lt

Helps Ukrainian refugees find suitable employment opportunities

CVbankas.lt in Ukrainian

Visitors may view the portal's content, including job advertisement information in the Ukrainian language. Applicants' resumes can also be created in the Ukrainian language

2

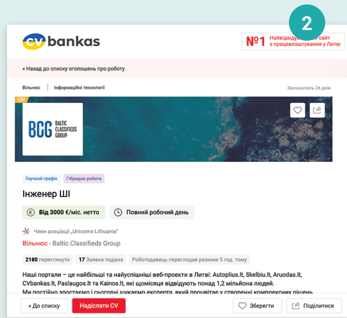
Free placement of ads for professional services offered by Ukrainians in Paslaugos.lt

Helps Ukrainians to find clients in Lithuania and generate income from the services they provide

3

1

2



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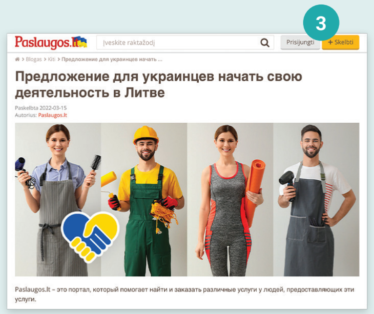

During 2026, we were proud to donate, among others, to the following charities:

Blue / Yellow

Provides Ukrainian soldiers and volunteers with critical medical, humanitarian and non-lethal aid to help resist Russian aggression

Švietimas numeris vienas

Brings together business and education expertise to strengthen Lithuania's education system and help young people grow into creative, independent, future-ready individuals

Švietimas #1

The Baltic International Security Centre

A pan-Baltic think tank focused on European security, resilience, cyber security, and strategic communication

BISC Baltic International Security Centre

Social targets

Target	*Status*	*Description and progress towards our goals*
Maintain average employee tenure above 5 years	Achieved	In 2026, the average employee tenure was 8 years.
Maintain employee engagement above 90%	Achieved	In 2026, we conducted our annual employee engagement survey which showed that in line with last year's results, more than 95% of employees said they were proud to work at BCG.
Maintain at least 40% women in the whole workforce	Achieved	We maintained our gender diversity across the workforce with 47% of the workforce being women.
Maintain at least 40% of women in our Leadership Team[1]	Achieved	The representation of women in our Leadership Team was 52%.

[1] Executive Directors and direct reports to the Executive Directors, according to the FTSE Women Leaders Review methodology, as at 30 April 2026.

Governance and Compliance

The Board takes responsibility for all workforce policies and practices that are consistent with the Company values and supports its long-term sustainable success.

The Board reviews and approves all significant policies that impact our workforce. The Executive Directors take direct responsibility for all workforce-related matters to ensure that they align with the Group's values and purpose. Policies are published on the Company intranet. Our employees are required to confirm their understanding of these policies upon recruitment and on a periodic basis. Where relevant, training is given to the workforce.

As a leading group of digital marketplaces in the Baltics, we are committed to putting data security, as well as customer and consumer privacy at the heart of what we do. It is our highest priority to provide reliable, efficient and fair digital platforms. Cyber security and privacy is also included into the Board's schedule. Senior Management briefs the Board on information security matters at least annually.

Data security

To ensure the security of our portals, we have implemented technical measures, including distributed denial-of-service ("DDoS") protection, bot management and strict firewall rules. All critical parts of the infrastructure are secured from the public, and our software is up to date with critical security patches applied. We conduct penetration testing and content moderation to enhance security and mitigate cybercrime risks.

Security incidents are detected via security tools such as Cloudflare WAF (Web Application Firewall) and internal monitoring systems. In addition, we actively respond to customer feedback to help identify potential threats and ensure a proactive approach to managing cyber security risks.

Data privacy

We are committed to ensuring that personal information is collected and processed responsibly, only where necessary and for legitimate business purposes, while respecting individuals' privacy rights. When processing personal data, we take appropriate measures to ensure it is accurate, secure, confidential and properly protected. We also seek to minimise the volume of personal data processed and transferred, applying data minimisation principles wherever practicable.

Our approach to data protection is governed by the Group Data Processing Rules, which set out the Group's requirements and principles for the collection, use, sharing, retention and protection of personal data. The Group Data Processing Rules are aligned with the EU General Data Protection Regulation ("GDPR") and the UK Data Protection Act 2018, which serve as our benchmarks for data protection. In addition, each of our portals publishes a Privacy Policy on its website, clearly setting out the terms governing the collection, use, sharing and retention of user data, including data shared with third parties. All portals are committed to notify data subjects in a timely manner in case of policy changes or data breach. We require all third parties with whom the data is shared to comply with the Company's privacy standards.

To protect the personal data of private sellers who advertise on our platforms, we hide part of their contact details and provide virtual telephone numbers. These measures help safeguard users' privacy and reduce the risk of unauthorised access to personal information. In 2026, we further enhanced our automated personal data deletion processes to ensure the timely removal of expired or unused data and continued compliance with GDPR requirements.

In addition, all of our employees have completed GDPR training. As planned, this training was delivered across all our offices in 2026. We take data privacy very seriously and will continue to provide GDPR training every two years.

Human rights

BCG is committed to acting in an ethical manner with integrity and transparency in all business dealings and to investing in the creation of effective systems and controls across the Group to safeguard against adverse human rights impacts. BCG's policy is to engage only with suppliers who meet our ethical standards. Potential suppliers are assessed based on their geographical location, nature of services provided and their reputation. In 2024, BCG adopted the Business Partner Code of Conduct which sets out the key human rights principles and ethical standards that our business partners must respect. We safeguard our employees through a framework of policies and statements including Code of Conduct, Modern Slavery and Whistleblowing policies.

Modern slavery

We are committed to addressing the potential risks of modern slavery, human trafficking and other human rights abuses within the Group and throughout our supply chain. We regularly review our processes and, where appropriate, enhance them to ensure these risks are appropriately mitigated. Although no instances of modern slavery have been identified, we believe the Group has appropriate policies and procedures in place to respond effectively should any concerns arise.

Anti-bribery and anti-corruption

The Group has adopted an Anti-Bribery and Anti-Corruption Policy which outlines main rules and principles that ensure a consistent standard of behaviour across the Group. Under this Policy, Group employees are not permitted to give or offer anything of value, directly or indirectly, to any commercial party or government official, including foreign public officials in international business transactions, for the purpose of improperly obtaining or retaining a business advantage. All Board members and employees, including Senior Management, are trained to identify and avoid the risks related to corruption and bribery.

The Group is committed to taking a proportionate and risk-based approach to due diligence of its third-party intermediaries. Where third-party intermediaries are engaged, an effective risk assessment informs the procedures to be imposed to mitigate the risk of bribery by any such third-party intermediary. BCG assesses the reputation and standing of the firm or individual it is employing and the historical issues that have arisen in the relevant industry sector or region of employment.

Under our Gifts and Entertainment Policy, BCG does not tolerate any inappropriate attempts to influence or reward someone in connection with any business decision or transaction through gifts or entertainment. Pre-approval is mandatory for gifts or entertainment provided to, or received, in excess of €750. Disclosure and documentation are mandatory for any gifts or entertainment employees provide, or receive, that exceed €250 per employee per annum.

There were no political donations made during the financial year (€nil in previous financial year).

Whistleblowing

BCG has adopted a Group-wide Whistleblowing Policy designed to provide our employees with an effective and available mechanism for reporting concerns about suspected misconduct, malpractice or unethical behaviour, which includes a way for employees to raise their concerns anonymously.

Employees may raise concerns through a dedicated reporting channel, including a local inbox, their line manager, a member of the Executive Team or the Head of Human Resources. Employees may also contact the Chair of the Audit Committee if they wish to raise concerns outside the Group's management structure. Information on the whistleblowing procedure and relevant contact details is available to all employees.

Every effort is made to protect the confidentiality of individuals who make disclosures under the Policy. No employee who raises a concern in good faith will be dismissed, disadvantaged or subjected to retaliation as a result. Any employee found to have victimised or retaliated against an individual who has raised a concern will be subject to disciplinary action.

The CFO of Baltic Classifieds Group has Board responsibility for monitoring and evaluating whistleblowing arrangements. The CFO reports whistleblowing matters to the Audit Committee, including any investigations undertaken and actions arising. The effectiveness of the Group's whistleblowing arrangements is reviewed periodically, including through independent retrospective reviews where appropriate.

There were no whistleblowing reports made during the financial year.

The implementation and effectiveness of the Group's compliance function and related policies are reviewed periodically by the Audit Committee and supported by periodic reviews and risk assessments performed by the Group's finance and legal teams.

Competitive behaviour

BCG competes in highly competitive markets with low entry barriers. Due to rapid technological change, evolving industry standards and changing needs and preferences of customers and users, the competitive landscape is extremely dynamic. Our portals face competition from both traditional and new online classified portals such as Facebook Marketplace and Linkedin.

We put a strong focus on compliance with competition laws. Our approach involves monitoring our pricing strategies to ensure they are fair and reflect the economic value of the products offered, maintaining transparent access to our platforms, and refrain from exclusive dealings that could unfairly hinder the competition. Our pricing strategies were challenged by third parties and national competition authorities in Lithuania and Estonia, providing useful guidance on the assessment of pricing practices against relevant benchmarks, with one proceeding still awaiting a final decision.

Tax transparency

BCG is committed to paying its fair share of tax in a transparent manner. The Group's effective tax rate for 2026 was 13% (2025: 12%) with income tax of €7.7m (2025: €6.3m).

For more information on our total tax contribution, see Financial Review on page 18.

Governance targets

Target	*Status*	*Description and progress towards our targets*
Complying with tax, data protection, human rights, bribery, corruption and other related rules and regulations in the countries in which the Group operates	Achieved	During 2026, BCG maintained policies and procedures designed to support compliance with applicable tax, data protection, human rights, anti-bribery and corruption, and other relevant laws and regulations in the countries in which the Group operates. While a minor compliance matter relating to the application of withholding tax requirements was identified during the year, it was promptly addressed and did not have a material impact on the Group's financial position or results.

Sustainability Accounting Standards Board ("SASB") Disclosure Topics & Accounting Metrics

SASB standards enable businesses around the world to identify, manage and communicate financially material sustainability information to their investors. The SASB standards are industry specific and identify the minimum set of financially material sustainability topics and their associated metrics for the typical company in an industry. SASB assigns BCG to the Internet & Media Services sector, and the following disclosure sets out our progress according to the SASB standard for that sector.

The table below summarises the recommended SASB disclosures. Where we have provided the information, the location in the Annual Report is indicated below.

Accounting metric	*Location*
Environmental footprint of hardware infrastructure	
• Total energy consumed • Percentage grid electricity • Percentage renewable • Total water consumed • Discussion of the integration of environmental considerations into strategic planning for data centre needs	Total energy consumed, percentage grid electricity and percentage renewable are disclosed in the TCFD Report on page 28. Water usage disclosed in TCFD Report on page 28. We have raised a goal to move to 100% renewable electricity by 2030 including our data centres. Please see the TCFD Report on page 28.
Data privacy, advertising standards and freedom of expression	
• Description of policies and practices relating to behavioural advertising and user privacy • Total amount of monetary losses as a result of legal proceedings associated with user privacy	Information on data security and data privacy can be found on page 33 of the Sustainability Report. In 2026, we had no monetary losses as a result of legal proceedings associated with user privacy.
Data security	
• Number of data breaches • Description of approach to identifying and addressing data security risks	We report qualifying incidents to the relevant national regulators and impacted individuals, where we are legally required to do so and within the mandated timeframes. If regulators find any faults with our data breach management or data security practices, sanctions may be imposed. No such sanctions were imposed in 2026. Information on data security can be found in the Sustainability Report on page 33 and Principal Risks and Uncertainties section on page 41.
Employee recruitment, inclusion and performance	
• Employee engagement as a percentage • Gender and ethnic group representation	Information on employee engagement, gender diversity and ethnicity can be found in the Sustainability Report on pages 29 to 31.
Intellectual property protection and competitive behaviour	
• Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	In 2026, we had no monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations.

Non-Financial and Sustainability Information Statement

The following table sets out where stakeholders can find relevant non-financial information within this Annual Report, further to the Financial Reporting Directive requirements contained in Sections 414CA and 414CB of the Companies Act 2006. Where possible, it also states where additional information can be found to support these requirements.

Policies and standards which govern our approach	*Annual Report and Accounts section reference*	*Page*
Environmental matters, including the impact of the business on the environment and climate related disclosures		
Code of Conduct	Sustainability Report	22
Business Partner Code of Conduct	TCFD Report	24
	Principal Risks and Uncertainties	39
	Stakeholder Engagement	49
Employees		
Whistleblowing Policy	Sustainability Report	22
Disciplinary Rules and Procedures Policy	Stakeholder Engagement	49
Code of Conduct	Directors' Remuneration Report	64
Confidential Information Policy		
AI Policy		
Social and community matters		
Modern Slavery Statement	Sustainability Report	22
Board Diversity Policy	Stakeholder Engagement	49
Respect for human rights		
Modern Slavery Statement	Sustainability Report	22
Group Data Processing Rules	Stakeholder Engagement	49
BCG Privacy Policy		
Document Retention Policy		
GDPR Policy		
Code of Conduct		
Business Partner Code of Conduct		
Anti-bribery and corruption		
Anti-Bribery and Corruption Policy	Sustainability Report	22
Gifts and Entertainment Policy	Board Leadership and Company Purpose	48
	Audit Committee Report	60
Business model		
	Our Business at a Glance	10
Principal risks and uncertainties		
Risk Register	Principal Risks and Uncertainties	39
Disaster Recovery Policy		
Non-financial KPIs		
	Strategic Highlights	1
	Our Business at a Glance	10
	Sustainability Report	22

Section 172(1) Statement

"Promoting the success of the Company for the benefit of all its stakeholders."

In order to promote the success of the Company for the benefit of all its stakeholders, the Directors confirm that they have acted with the long-term success of the Company in mind for the benefit of shareholders, in accordance with the Companies Act 2006 Section 172(1) (a) to (f). The Board of Baltic Classifieds Group PLC acknowledges all legal duties specifically S171 to S177 Companies Act 2006. The Board primarily engages with employees and shareholders, but also stays informed about other stakeholders' issues through Executive Directors, reports from Senior Management, and external advisors.

Pages 50 to 52 outline the ways in which we have engaged with key stakeholders and focuses on the following key areas:

- Who the key stakeholders are and the issues that matter the most to each stakeholder group
- How the Board engages with and has oversight of those stakeholder groups
- Board priorities, key actions and principal decisions and how they tie into Section 172(1) (a) to (f)

The Board views "Principal Decisions" as decisions that have important long-term effects and consequences for the Company and/or its stakeholders. These decisions are different from the regular, routine decision-making processes the Board typically undertakes.

Further information as to how the Board has had regard to S172(1)(a) to (f) can be found in the following pages:

Where can you find more in our Annual Report	*Page*
S172(1)(a) Consequence of any decision in the long-term	
Moving Our Strategy Forward	14
Risk Management	38
Board Leadership and Company Purpose	48
S172(1)(b) Interests of employees	
Section 172(1) Statement	37
Stakeholder Engagement	49
Sustainability Report	22
Board Leadership and Company Purpose	48
Statement of Engagement with Employees	73
Board Activity and Culture	48
Impact of Stakeholder Engagement on Board Priorities and Principal Decisions	52
Non-Financial and Sustainability Information Statement	36
S172(1)(c) Fostering business relationships with suppliers, customers and others	
Moving Our Strategy Forward	14
Section 172(1) Statement	37
Stakeholder Engagement	49
Board Leadership and Company Purpose	48
Statement of Engagement with Other Business Relationships	73
Non-Financial and Sustainability Information Statement	36
S172(1)(d) Impact of operations on the community and the environment	
Moving Our Strategy Forward	14
Section 172(1) Statement	37
Stakeholder Engagement	49
Board Leadership and Company Purpose	48
Non-Financial Sustainability Information Statement	36
S172(1)(e) Maintaining high standard of business conduct	
Moving Our Strategy Forward	14
Section 172(1) Statement	37
Stakeholder Engagement	49
Board Leadership and Company Purpose	48
Non-Financial and Sustainability Information Statement	36
S172(1)(f) Acting fairly between members	
Section 172(1) Statement	37
Stakeholder Engagement	49
Division of Responsibilities	53