Sustainability Report

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Overview of our ESG strategy

Overview of our ESG strategy BCG is committed to being a responsible business and our priority is to protect our people, support our customers and Stakeholders and continue to protect the environment around us.

Our Environmental, Social and Governance ("ESG") strategy can be split into 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 BCG's ESG strategy.

Our ESG working group makes sure we follow and continue to evolve our strategy and make progress towards our goals. We have expanded the ESG working group this year to include two more employees and the group now consists of five members, three Executive Directors and two other employees. The Chair, together with Non-Executive Director Jurgita Kirvaitiene, serve as sponsors to the ESG working group and are actively involved in its activities. The Board fully supports the initiatives of the ESG working group and gives Board-level oversight on environmental, social and governance issues to look over our progress in fulfilling our ESG goals. For more information on the ESG working group, see the TCFD Report on page 31.

Alignment with wider global goals

The Sustainable Development Goals ("SDGs"), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. Our approach to responsible business aligns quite naturally with these goals and we have identified five that are most material to our business and where we contribute the most.

Gender equality
We believe in the power of diversity to establish a creative workplace. The Group actively supports women choosing careers in the technology industry. As of 30 April 2023, 51% of employees were female.

Decent work and economic growth
We are highly focused to provide a safe, happy and supportive working environment. The Group seeks to treat all of its employees equally, regardless of gender, age, disability, health, nationality, ethnic origin, religion, political belief, gender identity, family status or lifestyle, including when evaluating performance and making hiring and promotion decisions.

Responsible consumption and production
Many of the Group's portals, by their nature, play a key part in facilitating the circular economy, in promoting the reuse and repair of unwanted assets, whether they be vehicles or vehicle parts traded through our Auto portals, or used goods traded through our Generalist portals.

Climate action
We seek to minimise the environmental impact of our business, that is why we set a goal to become net zero by 2050. During 2023 we made progress in our net zero journey by setting clear targets that will help us minimise our impact on the environment. In addition to that, we submitted our near-term targets to the Science Based Targets initiative (SBTi) Business Ambition for 1.5°C. We have already made steps towards our goal to become net zero: in 2023 we reduced our total CO_2 emissions in direct operations by 45% and increased the portion of electricity used from renewable sources from 63% to 73%.

Peace, justice, and a strong institution
We run our business in a responsible manner and being trustworthy is one of our top priorities. We are committed to preventing slavery and human trafficking, we require the highest standards of honesty and integrity in all our business relationships, and we are committed to supporting human rights through our compliance with national laws and internal policies.

ESG materiality assessment

In order to have a successful sustainability strategy in the long run, we decided to perform a materiality assessment and identify the most material ESG topics for BCG. We considered various topics raised by investors, ESG rating agencies, Senior Management and employees to determine the ESG issues relevant to our business and industry where we may be able to have the biggest impact. We reviewed several ESG reporting frameworks and ultimately selected the SASB Standards based on its industry-specific alignment to what we believe are material ESG issues to BCG. The six most material sustainability issues which were agreed by the Board as focus areas for BCG are listed below, together with other sustainability matters that we care about:

Environmental	*Social*	*Governance*
• GHG Emissions	• Labor 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	

Our ESG progress during 2023

Environmental	*Social*	*Governance*
• Set goals in our net zero journey	• Set our social goals	• Set our governance and compliance goals
• Submitted our near term targets to Science Based Targets initiative (SBTi) Business Ambition for 1.5°C	• Maintained our employee tenure at 8 years	• First SASB report completed
• Materiality assessment for sustainability completed	• Completed employee engagement survey that showed that more than 95% of employees are proud to be a part of BCG team	• Introduced modifications to the Whistle-Blowing Policy, including the installation of a local inbox for the office and communication to staff about the option of contacting the Audit Committee Chair for whistle-blowing reasons
• Reduced our emissions by 45%	• Maintained gender diversity with a split of women/men: 51:49	
• Increased the portion of electricity used from renewable sources from 63% to 73%, while emission-free electricity was increased from 66% to 87%		
• Updated our ESG risk register		

Environment

Helping customers to make more sustainable choices

We take pride in the fact that many of the Group's portals, whether they be used products traded via our Generalist portals or automobiles or vehicle parts exchanged through our Auto portals, play an important role in encouraging the circular economy and the reuse and repair of undesirable assets. As a result, they offer a green commerce channel that allows consumers and businesses to become more environmentally conscious while also preventing secondary items from being disposed of, being recycled, or being put out of use.

Additionally, the online nature of the transactions facilitated by the Group and in particular the Jobs & Services portal, which links local employees and service providers with those in need of their services, all contribute to minimising greenhouse gas ("GHG") emissions related to unnecessary travel.

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 online listings portals play a vital role in the Baltic real estate market, which enables us to significantly improve the real estate industry's environmental performance. By enabling our consumers to publish high quality photos, video tours, floor plans, and property descriptions online, our Real Estate platforms assist to decrease needless trips to estate agents' offices and inappropriate houses.

We also continuously create new tools for our platforms to assist clients in saving time and resources. At the moment, many elements are incorporated into the advertisements so that consumers may conserve resources and benefit the environment. The ads provide the opportunity to verify a location on a map, providing both a route and street view option, in order to save wasted time and travel. Moreover, by offering 3D tours and films to house buyers, our clients are able to cut down on in-person viewings and travel-related emissions.

Several of our Real Estate websites have included a function that allows house seekers to check the typical heating costs in a particular building, together with the energy class and air quality, including information on ambient air pollutants, nitrogen dioxide (NO_2) and coarse particulate matter ($PM10$).

Auto

We place a high priority on promoting environmentally friendly new technologies and introducing cleaner, more effective fuel kinds. To make it simpler for car consumers to look for more ecologically friendly automobiles, our Auto websites have made certain steps.

For electric cars ("EVs"), we have included extra fields like range and battery capacity. Also, we add information on emissions, the rate of the pollution levy, and fuel usage to automobile advertisements. This makes it simple for automobile purchasers to determine which models are more ecologically friendly and to base their judgements on that information.

In order to inform people about more environmentally friendly car alternatives, we also produce a series of articles for consumers on EVs and videos about the models that are currently on the market.

Generalist

Our online classifieds and marketplace portals not only offer one of the best ways for consumers to advertise and find goods and services across the Baltics, but they also direct clients towards environmentally friendly options. By purchasing used goods on our Generalist portals rather than brand-new ones, whether it be a laptop or a bicycle, fewer products need to be made and end up in landfills. Also, we provide a platform for easy shipment of purchased goods. Time, gasoline, and other resources are saved in this way. All of this encourages a circular economy and results in reduced GHG emissions and material waste.

Also, we enhanced the pets category by requiring more specific information about pets, such as the seller's registration number and the pet's microchip number, and we work with local authorities to promote ethical and pet-friendly breeding. Based on this information, the buyer may choose more wisely. He or she might decide to get a pet from a recognized breeder to ensure that the animal was bred responsibly.

The addition of a new category for rubbish collection services is another enhancement that aids our clients in making more environmentally friendly decisions. Rubbish collection services can only be offered by licensed providers. It's conceivable that unlicensed suppliers harm nature by discarding trash in a forest or another arbitrary location. In order to control the content and combat illegal rubbish collectors who seriously harm the environment, we also work with local authorities.

Jobs & Services

Customers may locate the services they require online through the Group's Jobs & Services websites, enabling them to make more environmentally friendly decisions. Online job searchers and recruiters may connect through our Jobs site, and those in need of local employees' and service providers' services can connect through Services portals. This reduces GHG emissions brought on by pointless travel. By including a remote interview tag on the post, the employment portals encourage recruiters to set up such interviews and let job searchers more easily locate positions with a remote interview potential.

The Task Force for Climate-Related Financial Disclosure ("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 evolving our sustainability targets that are critical in our decarbonisation journey.

TCFD disclosure index

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

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 recommended disclosure	Compliance
Governance	
1. Describe the board's oversight of climate-related risks and opportunities	The Board's oversight of climate-related risks and opportunities and Senior Management's role in assessing and managing climate-related risks and opportunities are described in the Governance section of this TCFD Report.
2. Describe management's role in assessing and managing climate-related risks and opportunities	
Strategy	
3. Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long-term	The material climate-related risks and opportunities and the impact they may have on the Group have been identified and are disclosed in the Strategy section of this TCFD Report.
4. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning	The climate-related risks and opportunities were stress-tested in three different climate scenarios and the resilience of our strategy is described in the Strategy section of this TCFD Report.
5. Describe the resilience of the organisation's strategy, taking into consideration different climate scenarios	
Risk Management	
6. Describe the organisation's processes for identifying and assessing climate-related risks	The Group's processes for identifying, assessing and managing climate-related risks are described in the Risk management section of this TCFD Report.
7. Describe the organisation's processes for managing climate-related risks	Climate-related risks are captured and documented in the Group's Risk Register in the same manner other risks are documented. This process is described in the Risk management section of this TCFD Report and the Risk management section of the Strategic Report on pages 46 to 48.
8. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management	
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	Our environmental targets are described in the Climate-related Targets section of this TCFD Report.
10. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	Scope 1 and 2 GHG emissions, energy consumption, water consumption and information on electricity are disclosed in the Energy and Greenhouse Gas Report on pages 35 to 36.
11. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	

Sustainability governance

Board oversight and Senior Management's role

The Board has overall responsibility for the Group's preparedness for adapting to climate change. To ensure the Board has sufficient oversight of BCG's sustainable business strategy and performance, including climate-related targets, the Board has assigned climate-related responsibilities to the ESG working group.

The ESG working group was established in January 2022. In 2023 two more employees supplemented the ESG working group and it now consists of the CEO, CFO, COO and two other employees. The Chair, together with Non-Executive Director Jurgita Kirvaitiene, are actively involved in ESG activities and attend ESG working group meetings on demand.

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In 2023 two more employees supplemented the ESG working group.

During the Board meetings, the Board is updated on climate-related risks and opportunities, environmental metrics, including the Group's carbon footprint, environmental reporting obligations and progress towards our climate-related goals.

During 2023, the ESG working group met five times. Also, the ESG working group organised a discussion with Senior Management to go through, discuss and to update the ESG Risk Register, including climate-related risks and opportunities. Portal managers as risk owners, are responsible for assessing and managing climate-related risks for their respective business areas. They follow and prepare for new environmental regulations, changing market tendencies and increasing customer environmental awareness. The ESG working group is responsible for assessing and managing climate-related risks that are general to the Group and monitoring emerging regulatory requirements.

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The ESG working group met 5 times in 2023.

Climate-related areas which have been discussed by the ESG working group during the year included:
- governance and strategy around climate-related issues;
- climate-related target setting;
- impact on the environment by the Group; and
- environmental reporting.

Areas of focus for the ESG working group in the next financial year will be:
- tracking our progress against environmental targets;
- tracking the environmental impact by the Group, including carbon emissions; and
- continuous monitoring and analysis of climate-related risks and opportunities.

During the year ended 30 April 2023, the Board was regularly updated on climate-related issues facing the Group, including the areas covered in the ESG group meetings. At the February 2023 Board meeting, the Board reviewed and approved the most material ESG focus areas for BCG. At the April 2023 Board meeting, the Board received and approved changes to climate change issues listed on the Risk Register, approved BCG's sustainability targets and a new strategic sustainability aim.

Because of the business specifics, during the financial year there were no other material changes to business activities nor additional expenditure, acquisitions or divestitures budgeted for the next year, regarding climate issues.

Climate strategy

Climate-related risks and opportunities

Due to BCG's business model, the Group operates in a low-carbon environment, where the environmental impact of the Group is low. However, the accelerating climate change may have an impact on BCG's business. The Group has updated the list of physical and transition risks as well as climate-related opportunities that may arise in the future.

Physical risks resulting from climate change can be event driven or longer-term shifts in climate patterns. Transitioning to a lower-carbon economy may entail extensive policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change.

The Group considered climate-related physical and transitional risks and opportunities that could potentially arise during three different time horizons:
- Short term (now-2025)
- Medium term (2026-2035)
- Long term (2036-2050)

The Group also considered the risks and opportunities across the four main business lines:
- Real Estate
- Auto
- Generalist
- Jobs & Services

Senior Management also discussed 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.

See the following tables where we discuss: physical risks, transition risks, opportunities and time horizons in which they are most likely to arise.

Specific risk	Description of risk and its impact	Business line & Time horizon
		● Short term ● Medium term ● Long term

Physical risks

Increased severity of extreme weather events	Increased severity of extreme weather events due to accelerating global warming may disrupt commercial customers' behaviour, affect the availability of websites and result in disruption to the provision of services from our service providers. These consequences may lead to a decrease in revenue.	All business lines ●
Rising mean temperatures	Rising mean temperatures may result in heatwaves, which would increase cooling costs in offices and data centres.	All business lines ●
Extreme variability in weather patterns	Extreme weather patterns may increase heating costs in our offices in the winters and cooling costs in our offices and data centres in the summers.	All business lines ●

Transitional risks

Internal combustion engine vehicles ban	Internal combustion engine car ban in the Baltics may lead to reduced volume of ads. The new law in the EU envisions a total ban on the sale of new diesel and gasoline cars by 2035.	Auto ● ●
Higher taxation on transactions of internal combustion engine vehicles	Increasing the current taxation on transactions of internal combustion engine vehicles may reduce the volume of adverts, which would result in lower revenue from the Auto segment.	Auto ● ● ●
Consumers switching to electric vehicles	If consumers shift to electric vehicles, we will have to tailor our business by adding additional filters and features to improve the search and sales of electric vehicles.	Auto ● ●
New regulations reduce stock on the market	If stock is reduced on the market due to increasing environmental regulations, the volume of transactions and ads will decrease, leading to decrease in revenue from the real estate segment.

In addition to that, if property detail reporting becomes more onerous for non-professionals/privates due to increasing environmental regulations, the volume of ads from privates may decrease, leading to decrease in revenue of real estate segment. | Real Estate ● ● |

Opportunities

Opening of new market segments, such as advertising EV charging infrastructure	Increasing environmental regulations and awareness may create new market segments, such as electric vehicle charging infrastructure. This would allow us to develop and launch services in the Auto segment, for instance, integrating charging station offerings into electric vehicle ads, which may result in higher revenue.	Auto ● ●
Introduction of yearly internal combustion engine vehicle ownership tax	While increasing the current taxation on transactions of internal combustion engine vehicles may reduce the volume of ads, the introduction of yearly internal combustion engine vehicle ownership tax may lead to willingness to switch to less polluting vehicles which would result in higher volumes of ads on our platforms. This would increase revenue in the Auto segment.	Auto ● ●
New environmental regulations reduce mortgage availability	Reduced mortgage availability due to environmental regulations may decrease the number of transactions and increase the length of ads being advertised, leading to higher revenue in the Real Estate segment.	Real Estate ● ●
Increased cost of materials	Climate change and environmental regulations may result in increasing raw material prices. Increased prices in the primary market may increase the activity in the secondary market and consequently increase the number of ads and revenue in Generalist portals.	Generalist ● ●
Increased climate awareness	Increased climate awareness and people shifting to a circular economy may increase the activity in the secondary market and consequently increase the number of ads and revenue in Generalist portals.	Generalist ● ●
Fulfilling environmental reporting and sustainability goals	Achieving our climate-related goals and being an environmentally responsible business may lead to enhanced reputation with Shareholders, customers and investors, an increase in share price and revenue. Improved investor relations may also result in higher availability and lower cost of capital.	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 selected three climate scenarios based on assumptions of NGFS (Network for Greening the Financial System) climate scenarios:

Orderly: this scenario assumes early, ambitious action to a net zero CO_2 emissions economy.

Disorderly: this scenario assumes action that is late, disruptive, sudden and/or unanticipated.

Hot house world: this scenario assumes limited action leads to a hot house world with significant global warming and, as a result, strongly increased exposure to physical risks.

The assumptions of the scenarios are summarised in the following table:

	Scenario 1 "Orderly"	Scenario 2 "Disorderly"	Scenario 3 "Hot house world"
Policy action	Early policy action	Late policy action (from 2030)	No policy action
Transition	Smooth transition	Disruptive transition	Business as usual
Time horizons	Now-2025	2026-2035	2036-2050
Temperature	Global temperatures increase to between 1.5-2 degrees above pre-industrial levels	Global temperatures increase to between 1.5-2 degrees above pre-industrial levels	Global temperatures increase to over 3 degrees above pre-industrial levels
Sea level rise	Low	Low	High
Risks	Low physical and transition risks	Higher transition risk	Higher physical risks
Estimated carbon prices	Estimated range – $135-$5,550 USD/tCO$_2$e in 2030, $245-$13,000 USD/tCO$_2$e in 2050 (IPCC SR1.5)	Estimated range – $135-$5,550 USD/tCO$_2$e in 2030, $245-$13,000 USD/tCO$_2$e in 2050 (IPCC SR1.5)	Estimated range – $10-$200 USD/tCO$_2$e in 2030, $45-$960 USD/tCO$_2$e in 2050 (IPCC SR1.5)

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 following table:

Type of risk / opportunity	Specific risk / opportunity	Scenario 1 "Orderly" Now-2025	Scenario 2 "Disorderly" 2026-2035	Scenario 3 "Hot house world" 2036-2050
Physical risks	Changing weather patterns and increased severity of extreme weather events	●	●	●
Transitional risks	Internal combustion engine vehicles ban	●	●	●
	Higher taxation on transactions of internal combustion engine vehicles	●	●	●
	Consumers switching to electric vehicles	●	●	●
	New regulations reduce stock on the market	●	●	●
Opportunities	Opening of new market segments, such as advertising EV charging infrastructure	●	●	●
	Introduction of yearly internal combustion engine vehicle ownership tax	●	●	●
	New environmental regulations reduce mortgage availability	●	●	●
	Increased cost of materials	●	●	●
	Increased climate awareness	●	●	●
	Fulfilling environmental reporting and sustainability goals	●	●	●

● Immaterial financial impact ● Low financial impact ● Medium financial impact ● High financial impact ● Catastrophic financial impact

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

Given the "Hot house world" scenario assumptions, 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 floodings 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 ads 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, Management does not foresee any material impact on the financial planning that may arise from climate-related issues.

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 to prepare for the potential worst case impacts of climate change. From our analysis we know that transition risks could potentially be most significant under Scenario 1 "Orderly" and Scenario 2 "Disorderly" though there are differences in their timings and materiality of financial impacts. On the other hand, Scenario 3 "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 46). Risks are assessed based on their likelihood and potential impact with the combination of the two measures defining the overall score of each risk so that they could be rated. 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 2023, 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 Sustainability Report. Each member of the Senior Management has endorsed the risk management framework and, as risk owners, are 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.

Energy and Greenhouse Gas Report

We recognise that businesses have a responsibility to protect the environment and understand the impact their operations have. In order to better evaluate the impact our Company has on the environment we have started reporting GHG emissions.

The following table summarises the Group's GHG emissions for this financial year.

		2023[1]	2022[1] restated	Units
Scope 1 direct emissions	Combustion of fuel and operation of facilities	43.7	48.6	Tonnes CO_2e
Scope 2 indirect emissions[2]	Purchased electricity, heating and cooling (location-based)	151.4	324.3	Tonnes CO_2e
	Purchased electricity, heat and cooling (market-based)	56.8	134.2[3]	Tonnes CO_2e
Scope 1 & 2 total CO_2e (location-based)		195.1	372.9	Tonnes CO_2e
Scope 1 & 2 total CO_2e (market-based)		**100.5**	**182.8[3]**	**Tonnes CO_2e**
CO_2e per employee[4] (location based)		1.5	3.0	Tonnes CO_2e
CO_2e per million revenue[5] (location-based)		3.2	7.3	Tonnes CO_2e
CO_2e per employee[4] (market-based)		0.8	1.5	Tonnes CO_2e
CO_2e per million revenue[5] (market-based)		1.7	3.6	Tonnes CO_2e
Global energy consumption		670.6	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 financial consolidation approach, as defined in the Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard.

Direct emissions data have been converted into CO_2 equivalent using 2022 emission conversion factors published by the Department for Environment, Food and Rural Affairs (Defra) and the Department for Business, Energy & Industrial Strategy (BEIS) (2021 emission conversion factors were used for emission calculations in 2022). Indirect location-based electricity emissions data was converted into CO_2 equivalent using conversion factors published by The Joint Research Centre (JRC) - the European Commission's science and knowledge service (v. 2020) (v. 2018 was used for emission calculations in 2022). Indirect market-based electricity emissions data was converted into CO_2 equivalent using European Residual Mixes 2022 published by Association of Issuing Bodies (European Residual Mixes 2018 published by Association of Issuing Bodies was used for emission calculations in 2022).

Scope 1

Scope 1 emissions cover natural gas combustion within boilers and road fuel combustion within owned/leased vehicles across all the Group companies. During 2023, we reported road fuel combustion from 9 Company owned/leased vehicles (2022 - 11 owned/leased vehicles).

Scope 2

Scope 2 emissions cover purchased electricity, heat and cooling for own use across all the Group offices located in Vilnius, Tallinn, Tartu and Riga, as well as electricity from data centres falling under Scope 2. 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.

[1] All emissions incurred by the Group were Global, there were no emissions incurred in the UK.
[2] Including the electricity of data centres.
[3] 2022 amounts restarted after receiving green electricity certificates for 2022.
[4] Carbon emissions divided by average number of FTEs during the year - 131 (2022 - 126).
[5] Carbon emissions divided by revenue in millions - €60.8 million (2022 - €51.0 million).

Intensity ratio

Emissions have also been calculated using an 'intensity metric', which will enable the Group to monitor how well we are controlling emissions on an annual basis, independent of fluctuations in the levels of their 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. The reduction in emissions helped us to decrease emissions per employee to 0.8 tonnes of CO_2e (2022: 1.5 tonnes of CO_2e) and emissions per million revenue to 1.7 tonnes of CO_2e (2022: 3.6 tonnes of CO_2e).

Electricity consumption

The total electricity consumption in 2023, for Scope 2 was 363.0 MWh (2022 - 336.3 MWh). In 2023, 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. Towards the end of the year 2023 our data centre in Poland started using 100% electricity from renewable sources, while the office in Tallinn switched to renewable electricity at the end of 2022.

We are proud to announce that we increased the amount of renewable energy used in our offices and data centres to 73% from 63% in 2022. 49% of electricity used in our data centres is from renewable energy (76% is emission-free) and 98% of electricity used in our offices is from renewable energy (98% is emission-free). 100% electricity used was from the grid.

Energy efficiency

We are conscious of the energy consumption in our offices and thus we try to make energy consumption as efficient as possible. The year we moved into our Vilnius office we installed smart lighting with motion detectors to keep the light on only when employees are around. Also, during 2021 and 2022, we replaced the vast majority of our stationary computers with newer and more efficient laptops that use less energy for employees working both in offices and at home.

Water

Our total water consumption during 2023 increased to 471 cubic metres due to a higher number of days of employees working from the offices (2022 - 323 cubic metres). The water usage is derived from our offices in Vilnius, Tallinn, Tartu and Riga.

"We are proud to announce that we increased the amount of renewable energy used in our offices and data centres to 73% from 63% in 2022. 49% of electricity used in our data centres is from renewable energy (76% is emission-free) and 98% of electricity used in our offices is from renewable energy (98% is emission-free)."

Carbon neutrality

Last year we set a goal to be carbon neutral across our direct operations and achieved it in 2023 and 2022 by offsetting our carbon footprint through UNFCCC-certified climate friendly projects that reduce, avoid or remove GHG emissions from the atmosphere.

In collaboration with the United Nation Carbon offset platform, we offset 106 tCO_2e to neutralise our 2023 carbon footprint, including our Scope 1, Scope 2 and additional 5% of our total emissions. To achieve carbon neutrality across scope 1 and 2 we have funded a wind park in Asia, which contributes to the global effort of GHG emission reduction.

Science Based Targets initiative

During the year 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 targets committed us to reduce our absolute emissions by at least 42% by 2030. Because we are using more renewable electricity in our offices and data centres, we were able to exceed the target and reduce our emissions in direct operations by 45% during 2023. Our other near term targets involve making our company fleet ultra-low emission by 2028 and increasing the percentage of electricity derived from renewable sources to 80% by 2025 and 100% by 2030, which will allow us to further reduce our emissions.

"During the year we submitted our near term targets to the Science Based Targets initiative (SBTi). Because we are using more renewable electricity in our offices and data centres, we were able to exceed the 42% target and reduce our emissions in direct operations by 45% during 2023."

Environmental targets

Target	Status	Description and progress towards our goals
Scope 1. All company vehicles to be EV or ultra low emission by 2028	Initiated	All new company vehicles will be EVs or ultra low emission vehicles (ULEVs), emitting 75g/km emissions or less.
Scope 2. At least 80% electricity to be from renewable energy sources by 2025 and 100% by 2030	On track	73% of our Scope 2 electricity in 2023 is from renewable energy and 87% is emission-free. 98% of electricity used in our offices is from renewable energy, 49% of electricity used in our data centres is from renewable energy.
Reduce our emissions by at least 42% by 2030	Achieved	We succeeded in meeting the Science Based Targets initiative's requirement that we cut our absolute emissions by 42% from the base year of 2022. Because we are using more renewable electricity in our offices and data centres, we have reduced the amount of emissions. We can continue to cut our emissions by increasing the amount of emission-free electricity and moving to EVs.
To be carbon neutral[1] across our direct operations	Achieved	We offset our Scope 1 and 2 emissions through environmental initiatives.
Net zero[2] by 2050	On track	We will reach net zero by 2050 by reducing our emissions by at least 90% and neutralising any residual emissions.

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[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're proud of the dedication, ambition and motivation of our employees and we strive to create an inclusive environment where everyone can feel listened to and are supported in contributing to the long-term sustainable success of the Group.

Diversity and inclusion

We are highly focused on providing a safe, happy, and supportive working environment. For this reason, we do not tolerate any discrimination related to gender, age, sexual orientation, social status, disability, race, ethnicity, religion, or personal beliefs in our workplace.

"

We are highly focused on providing a safe, happy, and supportive working environment.

The Group is committed to recruiting employees based only on experience, competence, qualification, and the right abilities for the position and seeks to provide equal opportunities to work conditions, including, training, recruitment and redundancy, security, and equal pay. Applications for employment by people with disabilities are given full and fair consideration bearing in mind the respective aptitudes and abilities of the applicant concerned and our ability to make reasonable adjustments to the role and the work environment. In the event of existing employees becoming disabled, all reasonable effort is made to ensure that appropriate training is given and their employment within the Group continues. Training, career development and promotion of a disabled person is, as far as possible, identical to that of an able bodied person.

Gender diversity

The Group also believes in the power of diversity to establish a creative workplace. The Group actively supports women choosing careers in the technology industry.

The Board is keen to strengthen and maintain female representation in senior roles and BCG has been a contributor to the FTSE Women Leaders Review, an initiative which aims to increase female leadership within the FTSE 350. We are proud to be acknowledged and ranked as 18th of the best performers within the FTSE 250 and to be number two within the technology sector of the FTSE 350 with 45% of women in leadership positions.

Ethnic diversity

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

Given that national minorities are recognised in Lithuania, Estonia and Latvia and the Office for National Statistics states that Nationality is an aspect of ethnicity, this is the distribution of our people across different ethnic groups relevant to the Baltics. Please see the current ethnicity distribution of total population in each of Lithuania, Latvia and Estonia on page 74.

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. As of 30 April 2023, we had an average of 8 years of tenure per employee and average 14 years of tenure per Senior Management employee.

Employee engagement and wellbeing

We are continuously looking for ways to improve internal communications to ensure our employees stay connected and feel engaged.

Currently we are still applying a hybrid working model in some of our offices. Therefore, it is crucial for us to keep in touch over virtual channels. Our employees use Skype, Zoom and Slack applications for our internal communications and these have proved to be great and efficiency improving tools for people to communicate.

In addition, we organise different activities for employees to stay connected. During the year, we introduced a games night for employees every last Tuesday of the month.

We hold CEO-led virtual updates whenever we have news for employees to ensure our people are updated on key business activities, business performance or any strategic changes.
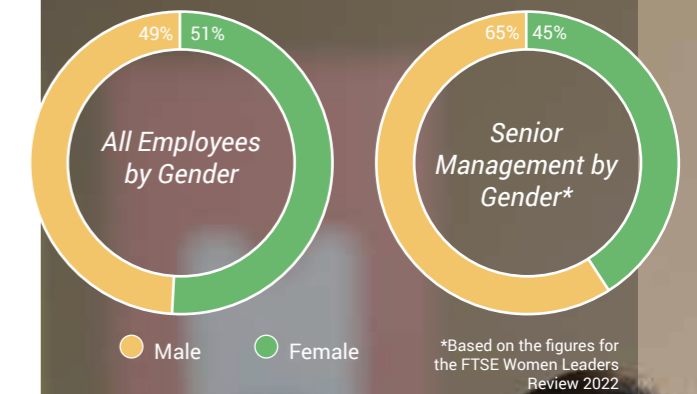
In order to contribute to our employees' health and wellbeing, the vast majority of our employees are awarded with a healthcare plan scheme for employees' medical needs. Also, employees in our biggest offices in Lithuania and Estonia are given a free yearly gym subscription.

To keep the Board informed on workforce related issues, the CEO, CFO and COO provide updates at every Board meeting which includes relevant workforce updates. This engagement method is effective due to the management structure of the Group. The Board is particularly hands-on, engaged and committed to ensuring that it understands the composition and views of employees. During the year, designated Non-Executive Board members met with employees where people could ask questions or express relevant concerns. We are planning to hold these meetings regularly.
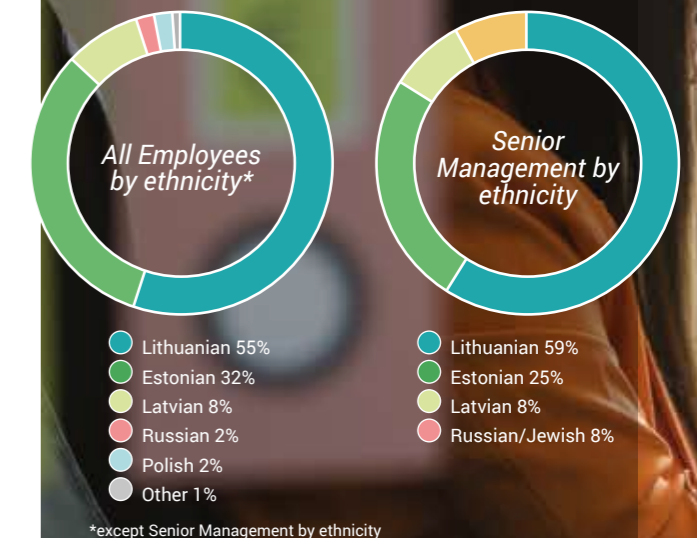
Employee engagement survey

In order to get a better understanding of the current employee morale, satisfaction, and engagement at BCG, we conducted an employee engagement survey in 2023. We welcome open and honest feedback from our employees and will be conducting employee surveys on a regular basis.

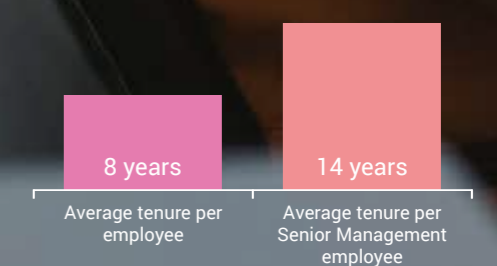Our values: Trustworthiness, Entrepreneurship, Work is fun, Less is more, Marketplace is our hobby, Getting things done

Gender diversity of employees

All Employees by Gender: 49% / 51%

Senior Management by Gender*: 65% / 45%

Male — Female

*Based on the figures for the FTSE Women Leaders Review 2022

Ethnic diversity of employees

All Employees by ethnicity*:
- Lithuanian 55%
- Estonian 32%
- Latvian 8%
- Russian 2%
- Polish 2%
- Other 1%

Senior Management by ethnicity:
- Lithuanian 59%
- Estonian 25%
- Latvian 8%
- Russian/Jewish 8%

*except Senior Management by ethnicity

Average Employee Tenure

8 years — Average tenure per employee

14 years — Average tenure per Senior Management employee

Average Salary Increase

15% — 2022

13% — 2023
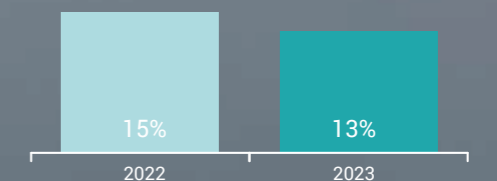
We were pleased that in the 2023 survey more than 95% of our employees answered YES to both questions: "Do you feel proud to be part of the BCG team?" and "Would you recommend your friends to work here?".

> "
>
> *In the 2023 survey more than 95% of our employees 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?".*

Summary results were presented to the Board and were made available to employees. The feedback from employees enabled Senior Management to make the necessary conclusions on the employee morale, satisfaction and engagement, which will help to make positive improvement in each of these areas.

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 1,221,592 share options under the PSP scheme in 2023 and 1,041,475 share options in 2022. During 2023, the Group also granted a retention award in the form of 244,318 share options to two new joiners as part of GetaPro acquisition. These awards have a vesting period of one year. For more information on PSP, see Remuneration Committee Report on page 85.

Fair pay

Since we are operating in a highly competitive labour market segment, it is crucial to us that our employees receive a competitive salary for the work they perform. All employees receive fair pay according to their qualification, level of responsibility, work results, experience, and other objective criteria. To make sure the salaries of our employees stay competitive, they are reviewed yearly, taking into account market data, the skill set and experience of employees. The salaries on average increased by 13% during 2023 and 15% during 2022.

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.

Access and affordability

On average each resident in the Baltics visited BCG sites 11 times per month during 2023, making BCG the leading online classifieds group in the Baltics. It is important for us to ensure that the most needy parts of our society can access affordable services on our site in a convenient and free 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 listers, portal-specific ancillary services, such as financial intermediation and data services (such as vehicle history and fraud checks on the Group's Auto portals, salary data per different job category on the Jobs portal). Consumers can search the portal with or without prior registration and have access to a large volume of listings across the portals in numerous 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 entirely for free. Applying for a job on our Jobs platform is also free of charge. Our vertical platforms offer private users ad listing fees that relate to the value of the item listed - as a result, people who list lower value items, can list them for a significantly lower price. Searching for an employee on our job portal varies by location, so it costs less in smaller cities where the average salary is lower.

Social and community issues

Since the beginning of the war in Ukraine, the Group has donated €0.3 million to support the struggle of Ukrainians. €0.1 million was donated to the Red Cross and €0.1 million was donated to a local non-government organisation "Blue&Yellow" which provides nonlethal supplies to Ukraine. An additional €0.1 million was donated to other initiatives, that help civilians who are forced to leave their homeland and flee from the war zone.

> "
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> *Since the beginning of the war in Ukraine the Group has donated €0.3 million to support the struggle of Ukrainians.*

In addition to these donations, we try to ease the challenges faced by Ukrainian refugees and the people of Ukraine in any other ways that we can, especially because since the start of the war, tens of thousands of Ukrainian refugees have become part of our local communities in the Baltics.

Some of the developments done in order to ease the challenges faced by Ukrainian refugees:
- In order to make the accommodation search easier for Ukrainians, our Real Estate portal Aruodas.lt has implemented the label "Help for Ukrainians". This label allows customers to advertise that they offer more flexible conditions to refugees and also enables Ukrainians to find the ads they need more easily.
- Due to the scarcity of housing available for rent, we took a step further and organised promotional campaigns for real estate owners to allocate their vacant houses and apartments for the accommodation of Ukrainians, if possible.

- Together with the legal consultancy, we prepared an overview and basic recommendations for real estate owners on renting houses and apartments to Ukrainian refugees, integrated rental agreement templates and translated them into English, Ukrainian and Russian languages.
- Another issue Ukrainian refugees face in our communities is finding jobs. We try to make it easier for them by introducing a new feature in our Jobs port - a label "Ukrainians are welcome" that employers can add to their ads. The label means that for that particular job position, Lithuanian language is not necessary and it is suitable for refugees from Ukraine. These ads can be filtered through job search which is helpful for Ukrainians to find jobs more easily.
- Our Jobs portal CVbankas.lt was translated into Ukrainian language so that site visitors may view the portal's content, including job ads information in Ukrainian language. This makes job search even easier. Applicants' resumes can also be created in Ukrainian language.
- Our services portal Paslaugos.lt offers free placement of ads for professional services offered by Ukrainians, helping them to find clients in Lithuania and earn money for the services provided.
- Another Service portal, Getapro.lv gives a €20 bonus for each registered Ukrainian who has been verified with Ukrainian ID.
- To help Ukrainian refugees find items needed for settling in, we created a dedicated category "For Ukraine" in our Generalist portal Skelbiu.lt. People can list clothes, furniture, appliances or any other items free of charge to give away for free.
- Our portal Osta.ee was also involved in a lot of charity auctions during the year, where the portal users could donate the total or a portion of the value of sold items to helping Ukrainian refugees. In total, more than €30 thousand were collected and sent to charity organisations.

Social targets

Target	Status	Description and progress towards our goals
Maintain average employee tenure above 5 years	Achieved	In 2023 the average employee tenure was 8 years.
Maintain employee engagement above 90%	Achieved	In 2023 we conducted our first employee engagement survey which showed that more than 95% of employees are proud to work at BCG.

Governance and compliance

Data security

In order to ensure our portals are secure, 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 ensure security and mitigation of cyber crime risk.

Security incidents are detected via security tools such as Cloudflare WAF and internal monitoring systems. Additionally, we implement public media monitoring and react to feedback from customers to ensure we are proactive in dealing with cyber threats.

Data privacy

We are committed to ensuring that the personal information we collect and use is appropriate for the purpose, does not constitute an invasion of privacy and is held securely, responsibly and transparently. We have adopted the EU and UK Data Protection Act 2018 as our benchmark for data protection. Where required, users have to consent with our terms of services, Privacy Policy and Cookies consent management platform.

To protect the personal data of the sellers who advertise on our platforms we hide part of their contact data and provide virtual numbers. In addition, all of our employees and all Board members have been trained for GDPR. We are planning to run additional training in autumn 2023.

In the summer of 2022, we introduced a Group-wide GDPR policy covering all jurisdictions, rather than having separate documents for each country. We intend to centralise the most important processes and guarantee that the fundamental rights and interests of each person are equally secured and respected across the BCG Group.

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. We safeguard our employees through a framework of policies and statements including Modern Slavery, Whistle-Blowing, Privacy, Document Retention and GDPR policies.

Modern slavery

We are committed to addressing the potential risks of modern slavery and human rights abuses within the Group and in its supply chain and we will take steps to review and, where appropriate, further improve our processes to ensure that we mitigate these risks appropriately. Should any instances of modern slavery be identified, we believe the Group is well positioned to deal with and address these.

Anti-bribery and anti-corruption

The Group has an employee handbook to ensure a consistent standard of behaviour across the Group which includes its Mission Statement and Values and an Anti-Bribery and Corruption Policy (among other policies). All employees and Board members are trained to identify and avoid the risks related to corruption and bribery.

Whistle-blowing

BCG has adopted a Group-wide Whistle-Blowing Policy designed to provide our employees with an effective and available mechanism to help prevent malpractice occurring across our working environment, which includes a way for employees to raise their concerns anonymously.

Employees can express a problem via a local inbox set up in the office, their manager, the Executive Team, or the General Counsel if they have any. An employee can get in touch with the Chair of the Audit Committee if they want to talk to someone outside of BCG. Every effort will be made to keep the identity of an individual who makes a disclosure under this Policy confidential. All BCG employees have access to all contact details and information on the whistle-blowing procedure.

The CFO of Baltic Classifieds Group has Board responsibility for monitoring and evaluating whistle-blowing arrangements. The CFO will update the Audit Committee as and when whistle-blowing concerns have been received, the investigations completed and any actions arising as a result. From time to time, the CFO will also review the organisation's whistle-blowing arrangements and ensure they are subject to independent retrospective review. There were no whistle-blowing reports made during the financial year. The implementation and effectiveness of the Group's compliance function and policies is reviewed periodically by the Audit Committee and is 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 intense competition from both traditional and new online classified portals such as Facebook Marketplace and Linkedin.

We also put a strong focus on compliance with competition laws. Our pricing strategy includes the assessment of whether the planned pricing is fair and reflects the economic value of the product offered. This was once verified by the competent authorities in Lithuania, whereby Group real-estate portal was accused of adopting unfair prices. Lithuanian Competition Council and later the court confirmed that prices were fair compared to selected benchmarks. It gives the credibility to assess the pricing limits and the legality of the planned actions.

> **"**
> *We introduced a Group-wide GDPR policy covering all jurisdictions, rather than having separate documents for each country.*

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 Lithuania, Latvia and Estonia	Achieved	BCG is committed to paying its fair share of tax. The Group's effective tax rate for 2023 was 12% (2022: 55%) with income tax of €3.2m (2022: €1.4m). We had no reportable data protection incidents or bribery and corruption breaches during 2023 and 2022.

Sustainability Accounting Standards Board (SASB) disclosure topics & accounting metrics

Disclosure index

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.

Topic	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 Greenhouse Gas report on pages 35 to 36. • Water usage disclosed in Greenhouse Gas report on page 36. • We have raised a goal to move to 100% renewable electricity by 2030 including our data centres. Please see page 37.
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	• Governance and compliance – our data security and data privacy sections of the Sustainability Report on page 42. • In 2023 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	• In 2023 we had no reportable data breaches. • Information on data security can be found in the Sustainability Report on page 42 and Principal risks and uncertainties section on page 48.
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 38 to 40.
Intellectual property protection and competitive behaviour	• Total amount of monetary losses as a result of legal proceedings associated with anti competitive behaviour regulations	• In 2023 we had no monetary losses as a result of legal proceedings associated with anti competitive behaviour regulations.

Non-financial and sustainability information statement

Disclosure index

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 that supports these requirements

Reporting topic	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	• N/A	→ Sustainability Report → TCFD Report → Principal risks and uncertainties → Engagement with our Stakeholders	26 30 46 58
Employees	• Whistle-Blowing Policy • Disciplinary Rules and Procedures Policy	→ Sustainability Report → Engagement with our Stakeholders → Directors' Remuneration Report	26 58 82
Social and community matters	• Modern Slavery Statement • Diversity Policy	→ Sustainability Report → Engagement with our Stakeholders	26 58
Respect for human rights	• Modern Slavery Statement • Privacy Policy • Document Retention Policy • GDPR Policy	→ Sustainability Report → Engagement with our Stakeholders	26 58
Anti-bribery and corruption	• Anti-Bribery and Corruption Policy • Gifts and Entertainment Policy	→ Sustainability Report → Board Leadership and Company Purpose → Audit Committee Report	26 56 76
Business model	• N/A	→ Our Business at a Glance	16
Principal risks and uncertainties	• Risk register	→ Principal risks and uncertainties	46
Non-financial KPIs		→ Strategic Highlights → Our Business at a Glance → Sustainability Report	3 16 26