Sustainability Report 2025

This is a translation of the Independent Auditor's Limited Assurance Report on the 2025 voluntary consolidated sustainability report issued in Hungarian. In the event of any discrepancies between this English translation and the Hungarian original, the Hungarian version shall prevail. This report should be read in conjunction with the complete voluntary consolidated sustainability report it refers to.

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

Report on KOMETA 99 Zrt.'s Voluntary Consolidated Sustainability Report

To the shareholders of KOMETA 99 Zrt.

Limited assurance conclusion with qualification

We have performed a limited assurance engagement on the Voluntary Consolidated Sustainability Report of KOMETA 99 Zrt. (the Company) and its subsidiaries (hereinafter referred to as the Group) for the reporting date 31 December 2025 and for the period from 1 January 2025 to 31 December 2025.

Based on the procedures performed and the evidence obtained, except for the omission of the disclosure detailed in Section "Basis for our qualified conclusion", nothing has come to our attention that causes us to believe that the Voluntary Consolidated Sustainability Report for the year ended 31 December 2025 has not been prepared, in all material respects, in accordance with the applicable Criteria described below.

Basis for our qualified conclusion

The Voluntary Consolidated Sustainability Report has not been prepared in full compliance with the requirements of ESRS E1-6, as it does not include the disclosures required in relation to Scope 3 greenhouse gas (GHG) emissions.

We conducted our engagement in accordance with ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, as adopted in Hungary (the "applied standard").

In a limited assurance engagement, both the procedures performed to assess risks — including obtaining an understanding of internal controls — and the procedures performed in response to the assessed risks are more limited in nature, timing and extent than those performed in a reasonable assurance engagement. As a result, the procedures performed in a limited assurance engagement differ in nature, timing and extent from those necessary for a reasonable assurance engagement, and consequently the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We designed our procedures so that the evidence obtained would be sufficient to achieve a limited level of assurance and to support our conclusion.

We declare that we are independent of the Group and that we comply with the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour as set out in the laws and regulations applicable in Hungary and in the Regulation of the Hungarian Chamber of Auditors on the "Code of Ethics and Disciplinary Procedures for the Auditing Profession", and, for matters not addressed therein, in the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the "IESBA Code"). We also comply with the other ethical requirements contained in those standards.

Our firm applies the requirements of Hungarian National Quality Management Standard No. 1 (ISQM 1) – "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", and accordingly we maintain a comprehensive system of quality management, including documented policies and procedures designed to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

Identification of criteria

The Voluntary Consolidated Sustainability Report has been prepared in compliance with the European Sustainability Reporting Standards ("ESRS"), including that the double materiality assessment process ("the Process") applied by the Group for identifying the information to be reported in the Voluntary Consolidated Sustainability Report is consistent with the description included in ESRS 2 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities (further referred to as "Criteria").

Inherent limitations for the preparation of the voluntary consolidated sustainability report

Information on non-financial performance is subject to more inherent limitations than financial information, due to the nature of the underlying subject matter and the methods used to define, calculate, sample and estimate such information.

The Criteria, the nature of sustainability reporting, and the absence of long-standing guidance, common practices and established reporting conventions allow for different, yet acceptable, measurement methodologies, which may result in differences between organizations. The qualitative interpretation of relevance, materiality and data accuracy depends on specific assumptions and judgement. Therefore, it is important that the information is read together with the methodology applied by management, as described in the consolidated sustainability report, for which management is responsible.

The measurement methods applied may also affect comparability between different entities and, in the case of the Group, comparability from one year to another, as methodologies may change over time.

Management of the Group also interprets certain legal and other undefined terms, which may be subject to varying interpretations, including with respect to legal compliance, and therefore may involve inherent uncertainty.

When preparing forward-looking information in accordance with the ESRS, management is required to base such information on publicly disclosed assumptions about future events and the Group's potential future actions. Actual outcomes may differ, as future events often do not occur as expected.

Responsibilities of management and those charged with governance

The Group's management is responsible for designing, implementing and maintaining processes that enable the preparation of the Voluntary Consolidated Sustainability Report in accordance with the applicable Criteria, including the application of the double materiality principle and preparing the required disclosures (ESRS 2 IRO-1).

This responsibility includes:

- understanding the circumstances that determine the Group's activities and business relationships, and identifying stakeholders and their needs as the intended users of sustainability information;
- identifying actual and potential (negative or positive) impacts, risks and opportunities related to sustainability matters that affect, or can reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term;
- assessing the materiality of the identified impacts, risks and opportunities by defining and applying appropriate materiality thresholds; and
- developing assumptions that are reasonable in the circumstances.

Management is also responsible for preparing the Voluntary Consolidated Sustainability Report, including:

- ensuring compliance with the ESRS;
- maintaining records relevant to the preparation of the Voluntary Consolidated Sustainability Report and designing, implementing and maintaining internal controls that enable the preparation of a Voluntary

Consolidated Sustainability Report free from material misstatement, whether due to fraud or error; and

- selecting and applying appropriate sustainability reporting methodologies, as well as developing and making reasonable assumptions and well-founded estimates for individual sustainability disclosures.

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

Auditor's responsibilities for a limited assurance engagement

Our responsibility is to plan and perform the limited assurance engagement in order to obtain limited assurance about whether the Voluntary Consolidated Sustainability Report is free from material misstatement, whether due to fraud or error, and to express a limited assurance conclusion thereon. Misstatements may arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the decisions of users when taken on the basis of the Voluntary Consolidated Sustainability Report as a whole.

We conducted the engagement in accordance with the revised Hungarian National Standard on Assurance Engagements No. 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information". Throughout the engagement, we applied professional judgement and maintained our professional scepticism.

Our responsibilities with respect to the Process include:

- obtaining an understanding of the process applied by the Group to identify the information to be disclosed in the Voluntary Consolidated Sustainability Report (the "Process), but not for the purpose of expressing a conclusion on the effectiveness of the Process, including its outcomes;
- considering whether the information identified through the Process complies with the applicable ESRS disclosure requirements; and
- designing and performing procedures to evaluate the alignment of the Process with the description of the double materiality assessment disclosed in section "Double materiality assessment" of the Voluntary Consolidated Sustainability Report.

Our other tasks in relation to the Voluntary Consolidated Sustainability Report include:

- obtaining an understanding of the Group's control environment, processes and information systems relevant to the preparation of the Voluntary Consolidated Sustainability Report, but not for the purpose of expressing a conclusion on the design, implementation or operating effectiveness of individual controls;
- identifying disclosures where material misstatements are reasonably likely to arise, whether due to fraud or error;
- designing and performing procedures responsive to those areas where material misstatements are reasonably likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

Summary of work performed

A limited assurance engagement involves performing procedures to obtain evidence regarding the sustainability information. The nature, timing and extent of the procedures performed depend on our professional judgement, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error. The procedures performed included interviews, observation of processes, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation to underlying records.

In performing our limited assurance engagement, our procedures relating to the Process included:

- obtaining an understanding of the Process by:
  - conducting interviews with management, key personnel of the Group, and experts engaged by management;
  - reviewing internal documentation relating to the Process in order to understand the sources of information used by management;
- evaluating whether the evidence obtained regarding the Process applied by the Group is consistent with the Group's disclosures on double materiality in the Voluntary Consolidated Sustainability Report, as required by ESRS 2 IRO-1;

In performing our limited assurance engagement procedures on the Voluntary Consolidated Sustainability Report, we:

- obtained an understanding, through interviews, of the Group's reporting processes relevant to the preparation of the Voluntary Consolidated Sustainability Report, including consolidation processes, by gaining an understanding of the control environment, processes and information systems relevant to sustainability reporting. We did not, however, evaluate the design of individual control activities, obtain evidence of their implementation, or test their operating effectiveness;
- evaluated whether the Voluntary Consolidated Sustainability Report includes the material information identified through the Process, including the appropriateness of such information;
- evaluated whether the structure and presentation of the Voluntary Consolidated Sustainability Report comply with ESRS requirements;
- conducted interviews with relevant personnel and performed analytical procedures on selected disclosures included in the sustainability report;
- performed substantive audit procedures on selected information included in the Voluntary Consolidated Sustainability Report, including sample-based testing, commensurate with the assessed audit risk, of the calculations, traceability to source documentation, the appropriateness and consistent application of the methodologies applied, and we also assessed the appropriateness of the scope of the information and the reporting boundaries.
- verified consistency with the Group's consolidated financial statements as at 31 December 2025;
- obtained evidence on the methods used to prepare significant estimates and forward-looking information as well as on how such methods, data and assumptions were applied.

Other matters

The Group is not subject to the reporting requirements of the EU Corporate Sustainability Reporting Directive (CSRD). Accordingly, in preparing its voluntary consolidated sustainability report, the Group has applied the European Sustainability Reporting Standards (ESRS) on a voluntary basis.

Our limited assurance report has been prepared solely to support management decision-making and to inform the Group's stakeholders. It is not intended for, and should not be used for, statutory publication or public disclosure purposes under the Act on Accounting.

Budapest, 14 July 2026

Molnár Andrea Kinga
Molnár Andrea Kinga
Partner

Benedek Zoltán László
Benedek Zoltán László
Registered Auditor
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Sustainability qualification: EF00033

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KOMETA
Buona vita!
Fokhagymás-borsos
SÜTNIVALÓ KOLBÁSZ
400 g
KOMETA
Buona vita!
Magyaros sertéstarja
500 g
KOMETA
Buona vita!
Sertés-marha hamburgerhús
250 g
KOMETA
Buona vita!
Sertés-marha csevapcsicsa
360 g
KOMETA
Buona vita!
Magyaros
SÜTNIVALÓ KOLBÁSZ
400 g

Introduction – KOMETA

Dear Reader,

It is my pleasure and responsibility to present KOMETA's third Sustainability Report, which is an important milestone for us: it is the first report prepared in a consolidated and audited format, in line with the requirements of the CSRD and the ESRS. Although we are not yet required to publish such a report for the 2025 financial year, we believe that transparent operations, measurable progress and dialogue with our stakeholders are essential parts of good corporate governance and help us to present a credible picture to our partners, employees and all our stakeholders.

For KOMETA, sustainability is not a separate corporate program, but one of the foundations of our long-term operation and value creation. Given our family roots, we think in generations: in our decisions we focus on safe, high-quality food production, responsibility towards our employees, our commitment to local communities and suppliers, and the conservation of environmental resources. Our HonestFood credo still expresses the same today: we strive for transparent, ethical, fair and value-creating operations throughout the supply chain and the sustainable renewal of Hungarian agri-food traditions.

The year 2025 showed once again that for our Company, competitiveness, adaptability and sustainability cannot be separated. We are operating in a challenging economic and geopolitical environment that is increasingly affected by climate change. One of the keys to our success is our continual improvement mindset: we are not content with compliance, but are constantly reviewing and evaluating our processes, results and attitudes, and taking conscious steps to make them more efficient, effective, sustainable and resilient. With our integrated “all under one roof” model, we ensure quality, efficiency and freshness by controlling the entire processing chain. We rely primarily on domestic ingredients and local suppliers. 79% of our livestock comes from local sources.

In 2025, we continued our major investment program, started the implementation of integrated real-time data processing, prepared the implementation of our solar farm, upgraded our by-product processing plant and continued to work on improving the efficiency of our processes. We are also proud to have assessed our water and biodiversity risks and donated 153 tonnes of food to people in need in 2025.

We also pay special attention to our staff, as the quality of KOMETA is based on their knowledge, commitment and daily work. In 2025, we aimed to provide a safe, predictable and motivating working environment for 1,081 employees, supporting their professional development with nearly 13,500 hours of training. Our dedicated colleagues work under certified quality assurance, energy and environmental management systems, as well as HACCP, BRC and IFS standards.

As in past decades, we continue to focus on animal welfare, high food safety and quality management standards, and ensuring that our products remain accessible to a wide range of consumers.

This report is not a closure, but part of an evolutionary process. The new reporting requirements, consolidated data collection and more detailed sustainability metrics continue to represent further learning and improvement for us. Our aim is not just to meet expectations, but to measure, understand and consciously improve our impact year on year.

Our guiding principle today is still the old Italian proverb: "Words may fade, but a good example inspires". We believe that the future of the food industry lies in transparent, responsible and resource-efficient operations - and we wish to continue to build this path together with our employees, partners and stakeholders.

Giacomo Pedranzini
Chief Executive Officer
KOMETA 99 Zrt.

KOMETA in figures:

highlights for 2025

net sales revenue of HUF **90,702 million**

sales across **30** countries with more than **260** customer partners

73 460 tonnes of products sold

82% of the products are KOMETA-branded

KOMETA headcount: **1,081**

13,500 training hours

HACCP, BRC, IFS food safety and quality standards

ISO 50001 and **ISO 14001** certified energy and environmental management system

153,000 kg of food donations

4 700 tonnes of by-products recycled

79% of livestock from local sources

Believing in HonestFood since 1999

SBM-1

Founded in 1999, KOMETA is now one of the largest pork slaughtering and meat processing companies in Hungary. The products manufactured at the Company's headquarters in Kaposvár are available in more than 30 countries worldwide, with a focus on the domestic and European markets. With 1,081 employees, KOMETA Kaposvár is one of the largest employers in Kaposvár and Southern Transdanubia.

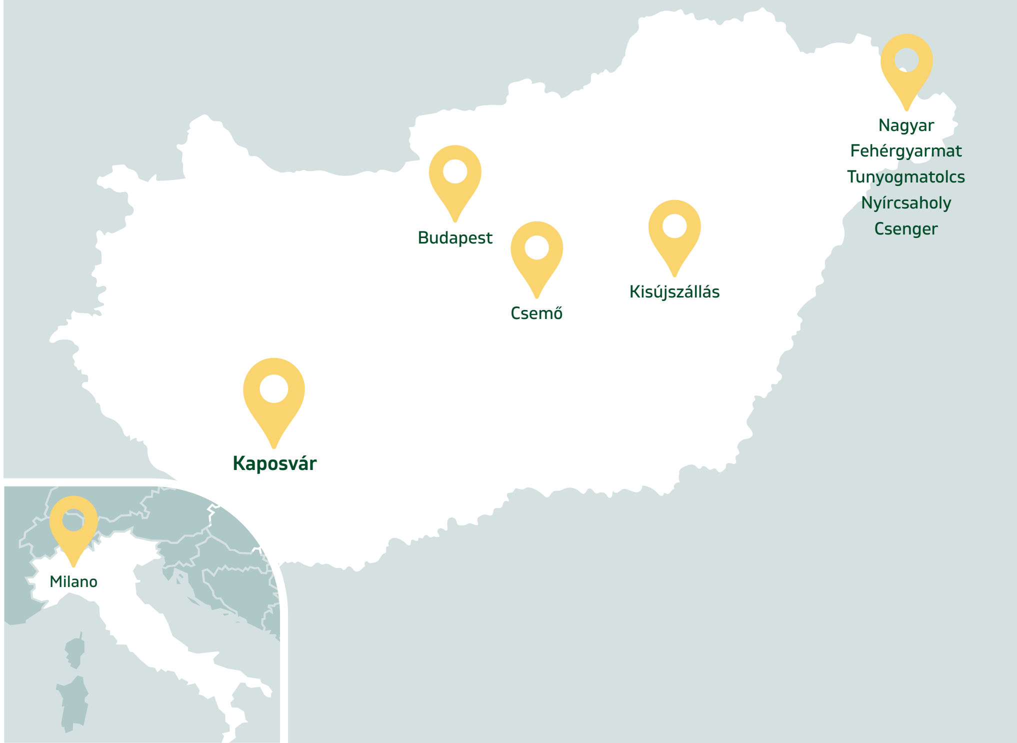
The Company, a critical organization for the national economy is a key player in Hungary's food supply, as its activities has a direct affect on food security and supply continuity. KOMETA is essential in meeting the basic needs of the population, especially in times of crisis or supply disruption. Accordingly, it pays particular attention to supply chain stability, food safety and quality requirements, and risk management and resilience measures to ensure the sustainability of its operations and the continuity of its services to the national economy.

Number of employees by geographical breakdown

Geographical distribution (headcount)	2023	2024	2025	Change (2025/2024)
Total Hungary (headcount)	**1,059**	**1,121**	**1,275**	**+14%**
of which Budapest	*13*	*16*	*18*	*+13%*
of which Kaposvár	*959*	*1,008*	*1,140*	*+7%*
of which Tunyogmatolcs	*34*	*33*	*36*	*+9%*
of which Csemő'	*0*	*17*	*34*	*+100%*
of which Fehérgyarmat	*19*	*20*	*21*	*+5%*
of which Csenger	*5*	*4*	*3*	*-25%*
of which Nagyar	*3*	*3*	*3*	*0%*
of which Kisújszállás	*6*	*5*	*7*	*+40%*
of which Nyírcsaholy	*4*	*3*	*2*	*-33%*
*of which other**	*16*	*12*	*11*	*-8%*
Total abroad (headcount)	**5**	**5**	**6**	**+20%**
of which Italy	*5*	*5*	*6*	*+20%*
Total headcount*	**1,064**	**1,126**	**1,281**	**+14%**

The number of employees is based on the headcount as of 31 December 2025.
** Other category contains Key Account Managers not tied to a specific location.*

KOMETA'S GEOGRAPHIC PRESENCE



KOMETA 99 Zrt. is unique in Europe in that the entire pig processing process is conducted "under one roof" - from the arrival of the live animals, through processing, the maturing of the salami and the packaging of the meat products. This not only reduces logistics costs but also makes it easier to meet strict quality and food safety standards.

KOMETA's operations are guided by the HonestFood concept, which focuses on value creation and fair distribution throughout the value chain. This philosophy permeates all of the Company's processes, reflecting its commitment to transparency, ethical business practices and sustainability at every stage of its operations.

KOMETA's main activity is slaughtering and processing pigs, but it also processes poultry and beef in response to market demand.

KOMETA's financial results

Financial performance (in thousand HUF)	2023	2024	2025
I. Net sales revenue	93,569,120	95,455,334	90,702,445
II. Capitalized value of internally generated assets	183,186	1,483,570	2,463,129
I. Other income	795,650	1,155,691	1,456,703
II. Material expenses	79,869,412	79,075,547	73,367,599
III. Personnel expenses	8,685,145	10,860,730	12,810,456
IV. Depreciation and amortization	1,620,847	2,224,043	2,732,390
V. Other expenses	2,576,355	2,864,354	2,947,146
Operating profit (I+II+III-IV-V-VI-VII)	**1,796,197**	**3,069,921**	**2,764,686**

Consolidated data including the financial results of KOMETA 99 Zrt., Triagro Kft. and Kometa Italia Srl.

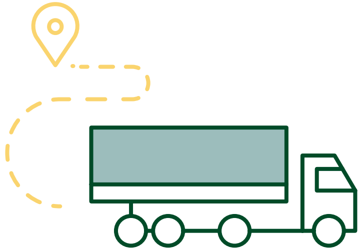
Net sales revenue of KOMETA 99 Zrt. by NACE codes (2025)

NACE code	Name of activity	Net sales revenue (in thousands HUF)
1011	Processing and preserving meat, except poultry	60 352 243
1013	Manufacture of meat and poultry meat products	25 529 846
4632	Wholesale of meat, meat preparations, fish and fish products	1 061 307
4690	Wholesale of miscellaneous products	513 004
5629	Other catering	226 901
6820	Renting and operating own or leased real estate	80 184
3821	Waste recovery	20 563
7022	Business management, other management consultancy	18 319
8129	Other cleaning	8 500
5229	Other transportation support activities	6,077
5520	Holiday and other short-stay accommodation services	1,280
6190	Other telecommunications	65
Total		**87,818,249**

The KOMETA value chain

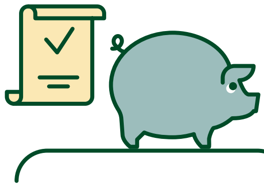
1 Livestock farming

The animals are reared under natural conditions, ensuring they have adequate living space, appropriate nutrition and that their welfare needs are met.



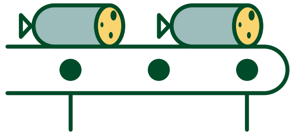
2 Procurement

The supplier network provides live animals, raw materials for meat products, feed, spices, auxiliary and packaging materials, machinery and services.



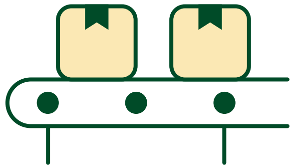
3 Slaughtering

The animals are slaughtered carefully and in accordance with the regulations. Veterinarians check the health status before slaughter and ensure the hygienic quality of the meat.



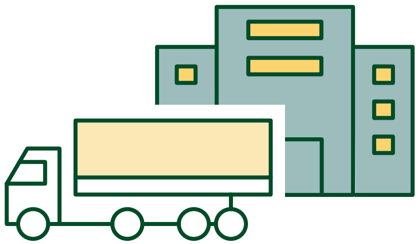
4 Processing

The meat is deboned, cut and then turned into finished products by various processes such as mincing, chopping, marinating, seasoning, cooking, smoking, roasting.



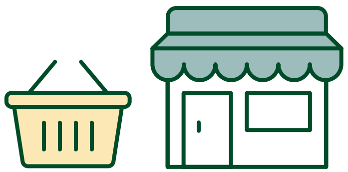
5 Packaging

The finished products are packaged using advanced packaging technologies to preserve their freshness, taste and high quality, while providing protection against harmful external impacts.



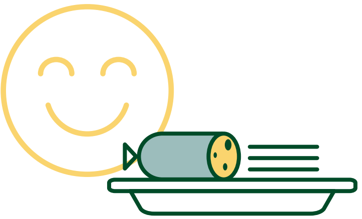
6 Distribution

The packaged products are delivered to the points of sale through a carefully planned logistics network.



7 Retail

Products are sold through various distribution channels, such as retail chains.



8 Consumption

The finished product is delivered to the customer's table, ready for immediate consumption, adapted to seasonal needs.

The history of KOMETA

KOMETA's history began in the 1960s with a family business in an alpine village in Lombardy. The current Managing Director, Giacomo Pedranzini's grandparents, Maria and Ernesto Pedranzini, were shepherds in northern Italy. Their commitment to agriculture and livestock farming led them to establish the family farm Cascina Margherita. This company later expanded its activities to Somogy County, a Hungarian region along the Croatian border, famous for its agriculture and livestock farming traditions.

The Pedranzinis' farming and livestock expertise has been passed down to their nine children, many of whom are still actively involved in various aspects of the business. In 1994, Giacomo Pedranzini moved to Hungary with the intention of carrying on the family heritage, knowledge and experience. In cooperation with the Ruffini family, also known for their agricultural tradition, who recognized the economic potential of the region, they bought the Kaposvár Meat Processing Plant, which had a tradition dating back to the 1950s, as part of the privatization process in Hungary. Since then, KOMETA's development path has been marked by several significant milestones that have played a key role in its growth and development.

1969 – A NEW MEAT PROCESSING CENTER IS BUILT

In Somogy County, the merger of four separate units - the Slaughterhouse, the Poultry and Egg Processing Plant, the Cold Storage and the Livestock Trading Company - resulted in the Kaposvár Meat Combine. This cooperation created a specialized facility focusing on pig and poultry processing.

1994 – THE KOMETA STORY BEGINS

Recognizing the opportunity, the Pedranzini, Ruffini and Pini families bought a major part of the assets of the Kaposvár Meat Combine, a 150,000 sq m industrial site in liquidation.

1999 – THE FIRST TRANSFORMATION

A few years after the change of ownership, the Company began its first reorganization, during which the Pini family's share was purchased, and the Company took the name KOMETA 99 Kft.

2006 – BECOMING A MAJORITY OWNER

The Pedranzini and Ruffini families acquired a majority stake in the meat processing plant, which continued to operate as a joint stock company and became officially known as KOMETA 99 Zrt.

2011 – DEVELOPMENT AND EXPANSION

Major improvements were carried out with partial funding from the European Union. These include the opening of a state-of-the-art slaughterhouse and the expansion of the salami maturing capacity, which now boasts a capacity of 35 tonnes.

2013 – NEW PARTNER

The Municipality of Kaposvár acquired a nearly 38% stake in the Company.

2015 – ALLERGEN-FREE

The majority of KOMETA products are allergen-free. In addition, continuous investments were made to increase the efficiency of production processes, expand production capacity (including new packaging and sausage peeling machines) and strengthen export sales.

2016 – GLUTAMATE-FREE

Added glutamate was eliminated from the products.

2018 – SALT REDUCTION

A salt reduction program was launched, enabling KOMETA to produce all its products with 25% less salt, with the aim of contributing to a healthier society.

2020 – PORTFOLIO EXPANSION

As part of the global expansion strategy, the Budabest and Pedranzini Selection brands were launched.

2021 – THE FIRST GREEN BOND ISSUE BY KOMETA

MFB Invest Zrt. and Zito Group joined KOMETA's shareholder base, resulting in a capital increase of HUF 5.1 billion.

At the same time, the ownership share of the Municipality of Kaposvár City with County Rights fell below 4%.

2022 – LOGISTICS - WAREHOUSE - DEVELOPMENT

KOMETA issued a green bond for HUF 12 billion. A major project was launched to improve operational capabilities and optimize logistics. At the heart of the investment was

the creation of a storage capacity - a high-bay warehouse - directly linked to the factory.

2024 – ACQUISITION OF A PIG BREEDING COMPANY

KOMETA acquired 100% of KOMETA Italia Srl. and Triagro Kft. Triagro Kft. has several pig farms in Eastern Hungary, and with that acquisition the Company ensures the availability of high-quality raw materials at the best price and in a timely manner.

At Triagro Kft., the construction of a solar park at each of its sites began.

2025 – INVESTING FOR EFFICIENCY AND SUSTAINABILITY

KOMETA 99 Zrt. is implementing the SAP S/4HANA data platform to increase operational efficiency, improve transparency and support sustainable, regulatory-compliant decision-making through integrated, real-time data management.

The Company will renovate the by-product plant to streamline processes and increase efficiency.

In order to reduce dependence on fossil energy, KOMETA 99 Zrt. started planning a 4.5 MWh solar farm, which will also have a positive impact on the Company's SCOPE 1 emissions.

Brands and products

SBM-1

82% - share of KOMETA-branded products produced within the site

KOMETA is committed to offering premium quality products that are accessible to all, while respecting traditional recipes and preserving natural flavors. Over the years the Company has developed products that contain no added glutamate, soy, gluten and in some cases lactose. 82% of KOMETA operations involve KOMETA branded products but it also produces private label products.

Both product categories are available and distributed by major international retail chains such as Lidl, Aldi, Spar, Auchan and Crai, as well as many other local and Hungarian food retailers.

BUDABEST: under the Budabest brand you can find a selection of Hungarian salamis, with original and paprika versions.

PEDRANZINI SELECTION: this brand focuses on Italian products, from hams such as prosciutto and bresaola to cured meats such as coppa and a varied range of salami.

KOMETA: with the belief that high quality food is for everyone and recognizing that animal welfare is fundamental to the excellence of products, the KOMETA brand offers a wide range of cooked and roasted products, as well as authentic Hungarian salami and bacon specialties.

Salamis

The product range includes both traditional Hungarian and Mediterranean style salamis.

Hams

The range consists of cooked, baked and cured hams, made from a variety of meats, including pork, beef, chicken and turkey.

Oven-roasted products

The products are reminiscent of traditional oven-roasted meat dishes.

Aged meat products

Special meat products that have been refined with a longer aging period to offer a unique and premium taste experience (such as prosciutto crudo, bresaola and coppa).

Bacon

Cured products enriched with beechwood smoke flavor/aroma.

Fresh meat

Products processed and quickly packaged directly at the point of production to preserve freshness.

Cold cuts

Harmoniously seasoned, juicy cold cuts/sandwich meats made from pork.

Convinience foods

Quality main dishes that are quick and easy to prepare. Products adapted to modern lifestyles provide a complete meal in a short time.

Frankfurter

Available in various types, including beechwood-smoked, high-meat-content, crisp or peeled varieties, as well as pork sausages in artificial casing.

Parisian

Classic and cheese flavored products with harmonious seasoning.

Sausages

Cooked and smoked products, which combine traditional Hungarian flavors with carefully selected spices.

Lard

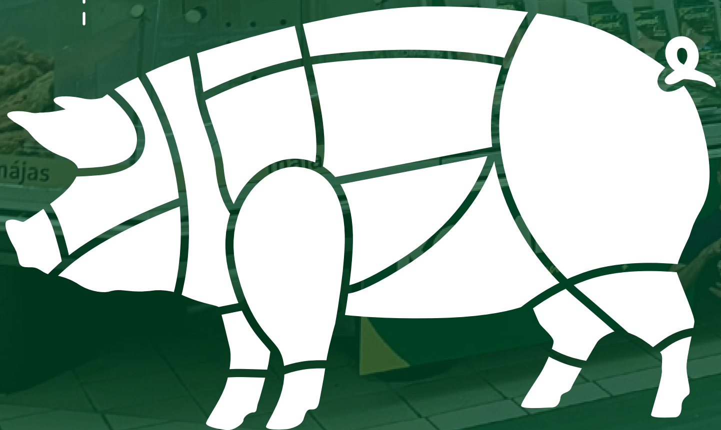
Natural, additive-free pork lard.

ONE RAW MATERIAL - COUNTLESS POSSIBILITIES

Meat section

High added value products

- Fresh meat
- Modified atmosphere packaged
- Foodservice packaging
- Frozen
- Product Transfer



Processed Products section

Salami
- *Hungarian Salami*
- *Italian type Salami*
- *Winter salami*
- *Classic Salami*

Other
- *Parisian*
- *Cold cuts*
- *Head cheese*
- *Bacon*

Ham
- *Pork*
- *Chicken and turkey breast*
- *Oven baked hams*

"Ready meals"
- *Sausages*
- *Frankfurter*

KOMETA's guiding principle: HonestFood

SBM-1

The industrialization of agriculture and livestock farming often goes hand in hand with overproduction, environmental pollution and poor living conditions for animals. In contrast, organic, regenerative and other alternative forms of farming face different challenges.

In order to resolve this conflict, Giacomo Pedranzini developed the HonestFood concept, which involved a complete rethinking of KOMETA's operational processes around three fundamental objectives:

HUMAN HEALTH
Providing nutritious food to encounter greater healthiness within our society

POSITIVELY INFLUENCE THE ENVIRONMENT AND ANIMAL WELFARE
Minimize the ecological footprint and ensure the well-being of livestock throughout the entire production process

SUPPLY CHAIN FAIRNESS
Advance the economic sustainability of the production chain by ensuring equitable distribution of the value generated

Through HonestFood, KOMETA not only provides quality products, but also builds trust and credibility with its consumers, suppliers and partners. This commitment is embedded in the entire operation, from raw material sourcing to manufacturing, reflecting the Company's mission to make a positive impact on the industry, the environment and the well-being of all stakeholders.

This fundamental approach is the driving force behind continuous development and innovation to rethink the way food is produced and distributed. The most important change is to move away from "cheap and mass" production to affordable but high-quality products.

THE SIX PILLARS OF HONESTFOOD

COMMON SENSE AND BALANCE

In the last five decades, there has been a pronounced trend of excessive land exploitation, resulting in the production of unhealthy goods that pose risks to human well-being. It is imperative to reevaluate approaches to cultivation, farming, and processing. This re-examination should be grounded in practical wisdom and the pursuit of a renewed equilibrium.

VALUES

KOMETA aims to reinstate respect and significance to human labour throughout the entire food production and distribution.

GUIDED BY THE KNOWLEDGE OF OUR ANCESTORS, WE BUILD THE FUTURE OF OUR CHILDREN

Utilizing science, research, and advancements to the fullest extent is crucial to uphold quality, all while honouring the wealth of knowledge accumulated over the years.

THE ALLIANCE OF THE GOOD ONES

Individuals holding positions of influence and advantage within the supply chain bear an even greater responsibility to champion and drive transformative change.

RETHINKING METHODS, PRACTICES AND TECHNIQUES

While science and technology continue to progress, it remains within the realm of human endeavour to maintain a sense of balance. By means of methodologies, practices, and techniques, the excesses witnessed in recent decades can be corrected.

TASTY, HEALTHY AND AFFORDABLE

KOMETA is dedicated to crafting high quality, nourishing food that is within reach for everyone. Its mission is to generate an ample supply to sustain a burgeoning global population, all while upholding a deep regard for the environment and the well-being of animals.

HonestFood's mission is to redefine the approach to agri-food production, processing and marketing by:

ACCOUNTABILITY AND TRANSPARENCY

HonestFood seeks to create a system that is open and transparent, capable of delivering wholesome and nourishing food to consumers' tables at reasonable prices. Simultaneously, it ensures equitable earnings for all participants within the supply chain, including farmers

ENVIRONMENTAL AND ETHICAL RESPECT

The approach not only honors the well-being of the environment and animals but also values the labour of humans and caters to consumers' interests

RESPONSIBEL AND FAIR PRODUCTION

The vision strives to produce only what society genuinely requires, in appropriate quantities, thereby reducing unnecessary waste

KOMETA has embraced these principles as an integral part of its daily operations. It believes that all actors in the supply chain are key players: from consumers who make informed decisions, to retailers who select what goes on shelves and plates, to farmers, breeders and food producers who collectively rethink the way crops are grown, livestock is raised and processed.

On the initiative of Giacomo Pedranzini, the HonestFood Association was founded in 2024 and currently has 17 full members, with the Hungarian University of Agriculture and Life Sciences (MATE) as an honorary member.

KOMETA's markets

Hungary is the main market for KOMETA's products, accounting for 59% of total sales in 2025. In addition, the Company exports its meat products to around 30 countries, with Italy, Croatia and Slovenia being prominent destinations. Hungary and the three main exporting countries together account for more than 90% of total meat sales. The Company exports preparations to 32 countries, including non-European markets such as Canada, with Italy as a prominent export destination.

Top 3 geographical markets by export sales

Export country*	2024	2025
Italy	53,56%	53,02%
Croatia	21,07%	21,34%
Slovenia	12,26%	13,14%

**The table shows the geographic distribution of the export markets for purchased and own-produced inventory after consolidation, i.e. excluding sales to Kometa Italia Srl., but including revenues from sales of Kometa Italia Srl. in Italy.*

Triagro Kft. does not sell for export.

General disclosures

Basis for Preparation of the Sustainability Report

BP-1, BP-2

KOMETA 99 Zrt. has been preparing sustainability reports since 2019; its reports for 2022 to 2024 were based on the GRI (Global Reporting Initiative) standards. The aim of its reports is to transparently demonstrate responsible and sustainable operations, providing an opportunity for all stakeholders and interested parties to see how the Company operates, and to serve as a good example for the food sector. All this is closely linked to the Company's commitment to the interests of future generations, and the way in which it conducts and develops its activities in line with the principles of sustainability.

Although the Company is not currently subject to the EU CSRD (Corporate Sustainability Reporting Directive) reporting requirements, it believes that it can credibly demonstrate its true commitment to responsibility by voluntarily applying the broader and more detailed requirements of the ESRS (European Sustainability Reporting Standards) and by meeting the rigorous auditing requirements.

The sustainability report for the financial year 2025 is prepared by the Company on a consolidated basis, including the subsidiaries Triagro Kft. and Kometa Italia Srl. in line with the financial statements. The Spanish and German subsidiaries are not consolidated in accordance with the financial statements due to their size, and the exemption does not affect the principle of a true and fair view. In the report, the name KOMETA or the Company is used for the group of companies, and the exact company names are used for the parent company and subsidiaries: KOMETA 99 Zrt., Triagro Kft., Kometa Italia Srl. When preparing the report, the Company takes a comprehensive view of the entire value chain, including upstream (suppliers) and downstream (sales, consumers) processes in addition to its own operations (for details see: "About the process"). The Company uses the terminology of short (within 1 year), medium (1-5 years) and long (more than 5 years) term in accordance with ESRS standards.

Published data are based on direct measurements and information from corporate management systems. The accuracy and reliability of the information provided by data providers is key to data quality. During the reporting period, certain data were presented in a more structured format or in a format aligned with the ESRS requirements. In addition, new data providers were incorporated as the scope of consolidation expanded. These changes may temporarily affect the comparability and completeness of the reported data. However, the Company has not identified any metrics or data for which there is significant measurement uncertainty. Apart from ammonia emissions at Triagro Kft., the metrics do not rely on indirect sources, such as industry data or estimates; in all cases, they are based on the Company's own performance measurements or data derived from those measurements. During the reporting process, KOMETA does not withhold proprietary or confidential information—such as intellectual property, know-how, or ongoing developments—if its exclusion would compromise the completeness and credibility of the report. The Company does not disclose information related to reporting standards other than ESRS. Where historical data had to be changed, this is presented in the relevant section. The Company does not apply the provisions on phasing-in.

During the preparation of the report, a methodological change was made to the presentation of carbon emissions in the Scope 1-2 calculations, which is described in more detail in the chapter "Climate Change".

The data used for the Company's Sustainability Report are drawn from a number of sources. Information on human resources was extracted from the Ease and Abacus systems. Consumption data on energy use are provided by the suppliers, and energy prices are monitored daily by KOMETA. For the supply of natural gas and electricity, the KOMETA 99 Zrt. has pre-contracted volumes with suppliers, which contributes to security of supply and cost predictability.

The water use and discharge data are based on the Company's own metering system: the Company monitors water extraction and discharge using its own water meters. KOMETA 99 Zrt. monitors water consumption data four times a day and water discharge data twice a day. The related data are collected and organised internally in structured Excel spreadsheets.

Purchasing and controlling data are collected in an integrated SAP system, ensuring data consistency and traceability. Other data not managed at system level, such as information on by-products, are also recorded in Excel-based records.

Corporate governance

GOV-1, GOV-2, GOV-3

A transparent and accountable organizational and governance framework is a key factor in creating long-term shared value and effectively managing potential negative impacts and risks.

The supreme body of KOMETA 99 Zrt. is the General Meeting, which consists of all shareholders. The powers and functioning of the General Meeting are set out in the Articles of Association. The Board of Directors is the representative of the shareholders, the management body of the company, and its members are elected by the General Meeting. The number and composition of the Board of Directors, its tasks and powers are set out in the Articles of Association and the Rules of Procedure.

The Board of Directors meets at least four times a year to effectively supervise the operations of KOMETA 99 Zrt. According to the company law and the articles of association of KOMETA 99 Zrt., it consists of a chairman and other members, with a minimum of five and a maximum of ten members, elected by the general meeting of shareholders for a three-year term. The members perform their duties under a contract of employment or a contract of mandate. Board members fall into two main categories: those delegated by shareholders on the basis of their shareholder rights and those elected by shareholders by vote at a formal general meeting. KOMFIN Kft. - represented by Giacomo Pedranzini, Managing Director - acts as the chairman of the Board of Directors of KOMETA 99 Zrt.

Board of Directors

(end of 2025 data)

- Giacomo Pedranzini
- Giuseppe Mario Giovanni Ballerini
- Gábor Lehoczki
- Dezse Margaret Elizabeth
- Gábor Dénes
- Attila Szalay-Berzeviczy

Supervisory Board

(end of 2025 data)

- Dr. László Cseke
- Dr. Anna Kádi
- Péter Mayer

The Supervisory Board supervises the management of KOMETA 99 Zrt. The number of members, powers and functioning of the Supervisory Board are set out in the Articles of Association and the Rules of Procedure of the Supervisory Board. The Supervisory Board of KOMETA 99 Zrt. consists of three members.

The Restricted Board is responsible for strategic decision-making, while operational decisions are taken by the Steering Committee. The operational activities of KOMETA 99 Zrt. are managed by senior executives (Steering Committee) with the title of Director and Manager, as reflected in the organizational structure, under the direct direction and supervision of the Managing Director. Both the Steering Committee and the Restricted Board meet every two weeks.

The senior management of KOMETA 99 Zrt:

- Deputy Managing Director
- HR Director
- Strategy and Economic Director
- Deputy Economic Director
- Director of Finance and Investor Relations
- Director of Agricultural Development (also Deputy Managing Director)
- Investment Director
- Plant Manager
- Purchasing Director
- Director for Business Development and Logistics
- Director for Agriculture
- Group Sales Director

The following key managers are involved in the operational management of KOMETA 99 Zrt. under the direct guidance and supervision of the Managing Director:

- Internal audit manager
- Office manager

KOMETA 99 Zrt. promotes sustainable practices at all levels of the organization and, with the active participation of key functions in certain sustainability-related topics, further strengthens the integration of responsible operations in the corporate culture, reflecting its commitment to responsible business practices. The management of priority sustainability topics (such as the HonestFood concept) is directly overseen by the Managing Director, Giacomo Pedranzini, indicating their strategic importance within the organization.

Governance structure and composition

Name	Other positions	Description	Gender	Citizenship	Competences	Owner representation
Giacomo Pedranzini	CEO, Representative of KOMFIN Kft., Member of the Board of Directors	CEO of the Company, representative of the majority owner Pedranzini family.	male	Italian/ Hungarian	More than 20 years of CEO experience, detailed and deep practical knowledge of KOMETA's Hungarian meat market activities.	**Pedranzini family**
Giuseppe Mario Giovanni Ballerini	Director for Business Development and Logistics	Head of Business Development and Logistics, responsible for the highly profitable meat sales department.	male	Italian/ Hungarian	More than 20 years of experience in meat sales and experience in the pork industry shapes the Company's purchasing and production strategy.	**Ruffini family**
Gábor Lehoczki	Investment director, ChiFU FT European Fund Management Zrt.	Venture capital expert supporting KOMETA on strategic M&A (acquisitions and mergers) and financial issues. Initially, he acted as a board member delegated by the Municipality of Kaposvár City with County Rights to protect the interests of the shareholders.	male	Hungarian	His experience in corporate finance and investment banking played a key role in the 2021 syndicate agreement with MFBI and Zito Group. He contributes to the investment project by enabling KOMETA to use his extensive network of contacts in the construction industry.	**Pedranzini family**
Margaret Elizabeth Dezse	Member of the Board of Directors, Masterplast	A former partner of E&Y, she has been familiar with KOMETA's operations for nearly a decade before joining the board.	female	Hungarian	Decades of experience in the consulting world: change management, developing a professional organizational culture, risk management and internal audit.	**Pedranzini family**
Gábor Dénes	CEO, MFB Invest Zrt.	CEO of MFB Invest, the private equity firm of MFB (Hungarian Development Bank).	male	Hungarian	Experience in equity and project finance, having been involved in a number of venture capital and private equity transactions over the past decade.	**MFB Invest Zrt. - Hungarian state**
Attila Szalay-Berzeviczy	CEO and Senior Advisor, Erste Befektetési Zrt., Chairman of the Board of Trustees, Foundation for Hungarian Sport (BOM)	Decades of international banking and capital markets management experience, former BSE Chairman.	male	Hungarian	Head of the domestic and bank group-wide securities market business at Budapest Bank, then Unicredit Bank, and then Head of the Austrian and Central and Eastern European securities market business at Raiffeisen Bank. His extensive international management experience and solid background in the financial sector will be key to KOMETA's international expansion and long-term growth.	**Pedranzini family**

The employees and other workers are represented by board member Giacomo Pedranzini.

Sustainability topics are addressed by the Company at group level. The Director of Finance and Investor Relations and the ESG and Sustainability Officer are responsible for identifying, reviewing and monitoring impacts, risks and opportunities. Under the current practice, management is responsible for setting the strategic direction of sustainability efforts. In the case of high-level decisions, the Director of Finance and Investor Relations involves the CEO (for example, in the validation of material topics). During the reporting period, the Managing Director reviewed all material impacts, risks and opportunities and relevant material matters.

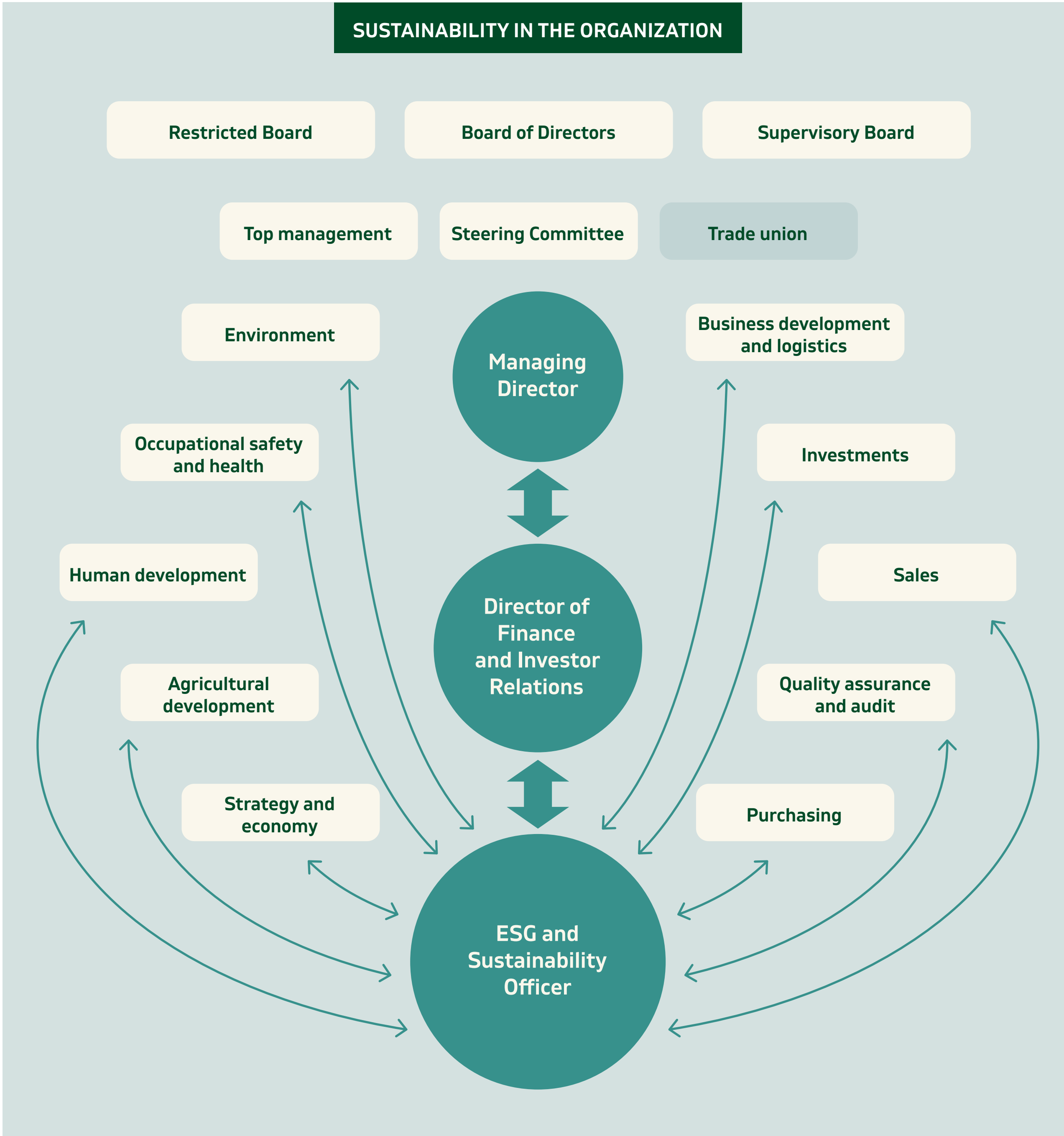
In the reporting period, the Company did not yet have a formalized, regulated system of governance and oversight of material sustainability impacts, risks and opportunities (IROs), but had parallel, operational responsibilities and management. Beyond the sporadic annual business planning, during 2026 the Company will develop a comprehensive and structured action plan to support the implementation of its sustainability strategy, defining a set of internal procedures governing the Company's operations covering sustainability topics and integrating them into the Company's current practices and processes. In 2025, the managers of each functional area set their objectives and operational action plans during the annual planning process, which were approved by senior management and the Board of Directors. Operational managers address CSRD-related topics at regular daily meetings and present analyses, plans and objectives to management at bi-weekly strategy meetings. In the development of the Sustainability Action Plan, this process will be adapted to ensure that sustainability considerations are more structured and more prominent in decision-making.

The development of a standardised infromation system on sustainability topics is also part of the strategic action plan, which the Company plans to implement between 2026-2027. That is when the monitoring of impacts, risks and opportunities, the responsibilities of the actors involved in governance and the precise definition of sustainability objectives will also be defined. The current practice is consistent with the rules governing the flow of information in other projects, as set forth in the Organizational and Operational Regulations. The Board of Directors and the Supervisory Board of KOMETA 99 Zrt. meet every six months according to a predetermined schedule, where they take decisions and make proposals at Group level on the basis of the proposals made.

Skills development for monitoring sustainability topics is ongoing. Through training, regular ESG discussions and daily practice, the Company can increase the knowledge of relevant employees, including members of the Board of Directors and senior management.

In 2025, 43 employees of KOMETA 99 Zrt. attended in-person sustainability training, where they were introduced to sustainability and the CSRD reporting process. Participants will become data owners on sustainability topics and will be able to integrate sustainability aspects into their daily work. In addition, a number of employees participate in external sustainability training and events.

The 2025 Sustainability Report was prepared with the assistance of an external expert, Alternate Tanácsadó Kft., further expanding and deepening sustainability and ESG reporting knowledge and competencies within KOMETA.



Diversity of governing bodies

Age and gender composition of the Board of Directors and the Supervisory Board

	2023				2024				2025			
	Board of Directors	Supervisory Board	Total (headcount)	Distribution	Board of Directors	Supervisory Board	Total (headcount)	Distribution	Board of Directors	Supervisory Board	Total (headcount)	Distribution
Under 30 years of age	0	0	0	0%	0	0	0	0%	0	0	0	0%
30-49 years of age	0	2	2	20%	1	2	3	33%	1	1	2	22%
Over 50 years of age	6	2	8	80%	4	2	6	67%	5	2	7	78%
Total (headcount)	**6**	**4**	**10**	**100%**	**5**	**4**	**9**	**100%**	**6**	**3**	**9**	**100%**
Female	1	1	2	20%	1	1	2	22%	1	1	2	22%
Male	5	3	8	80%	1	3	4	78%	5	2	7	78%
Total (headcount)	**6**	**4**	**10**	**100%**	**5**	**4**	**9**	**100%**	**6**	**3**	**9**	**100%**

Members of the Board of Directors and Supervisory Board by independence (2025)

	Independent member	Non-independent member	Total	Percentage of independent members
Board of Directors (headcount)	5	1	6	83%
Supervisory Board (headcount)	3	0	3	100%

**A non-independent member of the Board of Directors also works in senior management.*

Integration of sustainability-related performance in incentive schemes

GOV-3

Currently, no incentive scheme related to sustainability topics has been introduced at KOMETA. Sustainability is included as a corporate principle, a value, and an annual and strategic objective, and is reflected in individual and managerial performance targets and appraisals. The Company does not yet use quantitative incentives for remuneration.

Due diligence

GOV-4

During the due diligence process, KOMETA identifies actual and potential negative impacts on business activities and develops how to address them, i.e. identifying preventive and mitigating measures. Negative impacts are ranked according to their severity and likelihood. Elements of KOMETA's approach to sustainability, including due diligence, are presented in all ESRS chapters.

The Company's material impacts, risks and opportunities and their relationship to the Company's activities are also discussed in the individual ESRS chapters.

Core elements of due diligence	Sustainability statement paragraphs/relevant certifications
Embedding due diligence in governance	Risk management chapter Double materiality chapter ISO certifications EcoVadis certification
Engaging with affected stakeholders in all key steps of the due diligence	Relevant chapter and explained for each relevant ESRS chapter
Identifying and assessing adverse impacts	Chapter on impact management and related measures Complaints handling
Taking actions to address those adverse impacts	Integrated into business planning on an annual basis Detailed in relevant ESRS chapters
Appropriate monitoring and communication of these actions	During the reporting cycle In the presentation of metrics for given chapters Chapter on stakeholders

Fines related to infringements

In the reporting period, administrative fines were imposed on KOMETA 99 Zrt. in three cases. The total value of the fines was HUF 2,696,000. The most significant item was a fine of HUF 2,470,000 imposed in the framework of a building authority procedure related to an operational non-compliance. In addition, a HUF 50,000 procedural fine was imposed on KOMETA 99 Zrt. for failure to provide data and a HUF 176,000 water management fine for environmental non-compliance. No health and safety fines were imposed in 2025.

KOMETA 99 Zrt. identified the causes in each case. An administrative error was made in the case of the failure to comply with the building authority procedure and the obligation to provide data. The water management fine was due to an internal process failure during commissioning after the renovation; the problem was detected and corrective action was taken immediately. Wastewater from the by-product plant is then treated via the sewerage network rather than through the treatment plant itself.

Risk management

GOV-5

KOMETA takes sustainability aspects into account in its strategic decisions: the heads of the different business areas are responsible for addressing ESG-related impacts, risks and opportunities, as well as their financial, quality, occupational safety, business continuity, data security and other possible consequences. The Company plans to develop a set of objectives for this overall sustainability strategy in 2026 to ensure alignment, efficient resource allocation and synergies, and to address contradictions more effectively. In the course of the double materiality assessment carried out in 2025 and the creation of the ESG Policy, the Company has analyzed its risks in an integrated manner, which will be further formalized in the future.

Strategy

SBM-1, SBM-3

KOMETA's long-term goal is to make a meaningful contribution to the achievement of the global sustainability goals, especially in the areas of sustainable food and value chains, responsible employment, fair business practices and cooperation. The Company has set its strategic directions to ensure that they encompass responsible, transparent and efficient operations across the entire value chain. Several key factors support the resilience of KOMETA's strategy and business model. These include the Company's size and organizational structure, which enable direct and efficient management, a thorough understanding of stakeholders and the business, social and environmental context, as well as rapid decision-making. This duality of local embeddedness and international presence is a key success criterion for the Company, both in terms of resilience and sustainability. Stable profitability, a long-established operational track record and a business foundation that supports future-proofing combine to create the conditions for continuous renewal and long-term stability. This is underpinned by a stable and diversified customer base. And the strict precaution and control system that characterizes the food industry further strengthens the Company's resilience to both crises and economic cycles. Another key element of the Company's operations is its ability to react and adapt quickly, allowing it to adapt flexibly to the changing market and regulatory environment.

MANY ELEMENTS OF THE COMPANY'S STRATEGY ARE LINKED TO SUSTAINABILITY.

SUSTAINABLE AND RESPONSIBLE FOOD PRODUCTION

To produce quality, nutritious, safe and affordable food using the principles of the circular economy. KOMETA's priority is to reduce food waste and ensure responsible communication and business integrity throughout the entire process from production to consumption.

RESPONSIBLE PROCUREMENT AND FAIR VALUE SHARING

Sustainability, quality and ethical considerations are paramount in procurement. KOMETA's goal is to ensure long-term, transparent and fair cooperation with its business partners and suppliers, which strengthens the stability and resilience of the entire value chain and supply chain.

IMPROVING EMPLOYEE WELL-BEING AND ORGANIZATIONAL CULTURE

KOMETA is committed to creating a safe and fair working environment. It promotes the well-being, equal opportunities and professional development of its employees and ensures their access to training in line with their individual career aspirations.

CUSTOMER AND COMMUNITY PARTNERSHIP

KOMETA promotes sustainable consumption patterns, strengthens its social presence through active community involvement and contributes to the development of local communities.

KOMETA has identified its material sustainability topics for 2025 in accordance with ESRS and EFRAG methodological guidance and has determined that all identified topics are embedded in its operations and management processes. KOMETA pays particular attention to systematically taking into account the interests, expectations and views of stakeholders and interested parties in the development of its strategy. Ongoing dialogue, communication and monitoring of the latest guidelines, professional, industry and nutrition discourses and recommendations ensure that trends, expectations and concerns are kept up to date and responded to.

KOMETA has not formally joined any international conventions or initiatives at the moment, but is exploring the possibility and the need for them.

Stakeholders and interested parties

SBM-2

KOMETA defines stakeholders as individuals, groups or organizations that may directly or indirectly influence the Company's operations or be affected by the Company's activities. In its double materiality assessment, the Company opted for indirect involvement of external stakeholders, i.e. it relied on secondary sources: professional opinions, guidelines, analyses, recommendations, and direct involvement in the validation phase. It used direct involvement of internal stakeholders at several stages of the double materiality assessment process.

KOMETA HAS IDENTIFIED THE MAIN STAKEHOLDERS IN THE FOLLOWING GROUPS:

FINANCIERS

Institutions, financial service providers (e.g. Erste Bank, etc.) and owners contributing financially to the operation and development of the Company

PUBLIC AUTHORITIES AND THE STATE

Authorities and legislators that determine the business, environmental, employment and other regulatory environment in Hungary and Italy, regulators in export countries, and EU regulators.

OWNERS AND GOVERNING BODIES

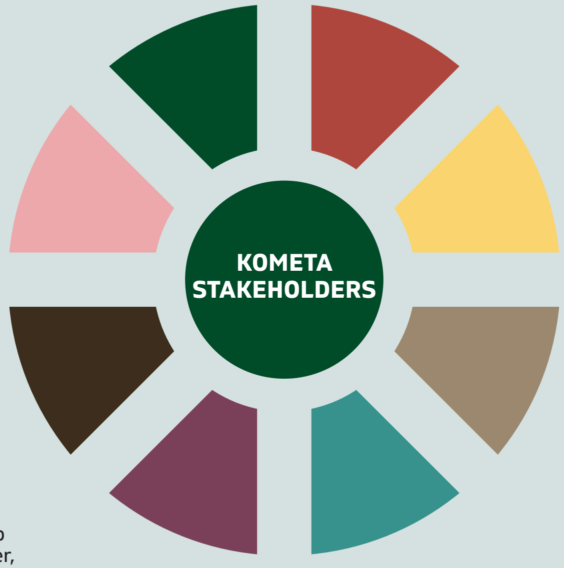
Pedranzini family, Ruffini family, MFB Invest Zrt., shareholders. Board of Directors, Supervisory Board

LOCAL GOVERNMENT AND LOCAL COMMUNITY

Kaposvár municipality, Kaposvár local community, Hungarian society and civil sector and their leaders and staff

TOP MANAGEMENT AND MANAGEMENT

Members of management, functional heads, key experts, heads of subsidiaries involved in consolidation



FOOD PROFESSIONAL COMMUNITY

IFood - Food Innovation Cluster, MATE, competitors, opinion leaders for the current and future of the industry in Hungary and the European Union

EMPLOYEES AND EMPLOYEE REPRESENTATIVES

White-collar workers, manual workers, temporary agency workers and subcontractors, employees of consolidated subsidiaries, employees of sales agencies

MEDIA

The media and their staff and decision-makers who regularly and/or in an opinion-forming capacity cover, report on or express professional opinions on the food industry, KOMETA and meat consumption

SUPPLIERS AND THEIR EMPLOYEES

Strategic suppliers, suppliers of inputs and semi-finished products; operational support suppliers, temporary on-site subcontractors, other suppliers and subcontractors and their employees

BUYERS, CUSTOMERS AND END-USERS

Retail outlets, supermarkets, hypermarkets, wholesalers, convenience stores, online food retailers, retail and business decision-makers buying or consuming meat products, meat consumers

The Company ensured stakeholder involvement and representation in the double materiality assessment in the following ways:

- has built on the results and experiences of the consultations and dialogues in the year 2025 and in its day-to-day operations (a detailed overview is provided in tabular form below);
- researched and analyzed a wide range of source materials summarizing and conveying stakeholders' interests, expectations, concerns and trends relevant to the industry (professional materials, research, studies, industry analyses and recommendations, guides, sustainability reports from competitors and current or potential customers and their goals, ambitions and relevant topics; in total, from nearly 150 written materials);
- directly involved internal experts, employees and management most competent in the topics covered by this report and in the related data provision in the process of identification, prioritization and validation, so that their knowledge, comments and suggestions can strengthen the process and represent the stakeholders they know best;
- directly involved experts representing key groups of external stakeholders in the validation process (see detailed list below in this chapter).

To support the process, it hired experienced experts of Alternate Tanácsadó Kft. who are familiar with the Company and the entire industry's stakeholder environment. Their involvement ensured that the views and expectations of different stakeholder groups were properly reflected in the process.

Stakeholder communication and engagement at KOMETA

Stakeholders	Main communication channels	Frequency of communication	Relevant topics
Owners / Board of Directors / Top Management	Two-way; individual or joint discussion, ESG report, presentations	Regular, bi-annual, on demand	ESG strategy. Disclosure rules, KPIs, audit risks and results
Employees	Two-way; meetings, open door, internal communication - newsletter, notice, forum	Monthly, quarterly / project-related	EHS and environmental proposals, employee well-being, training, diversity, social responsibility
Suppliers	Two-way; meetings, phone, email, office hours	Weekly, daily	Quantity, quality, price, logistics, fair cooperation
Buyers/retailers	Two-way; meetings, phone, email, face-to-face, customer audit	Every six months, on demand	Quality, delivery, service level, marketing, contribution to own sustainability ambitions
Local communities	Two-way; online press release, press conference, community projects, phone	Ad-hoc	Noise, odor, water use impacts, social engagement, sport
Local government, authorities	Two-way; consultations, formal procedures, data provision	Local government: ad hoc, Authorities: by law	Infrastructure, environmental impacts, employment, legal compliance
Financiers	Two-way; discussion, reporting	Pursuant to the contract	Use of resources linked to ESG targets, Green bond and loan scheme
Professional and civil society organizations	Two-way; consultation, forum, partnership	Ad-hoc, subject-specific	Environment, food safety, labour, education
Consumers	One-way; online platforms, social media, TV advertising	Ongoing, campaign-related	Quality, active lifestyle, connecting with nature, good life
State	One-way and two-way: legislation, decisions, strategies, social and professional consultation	Regular and emergency on demand	Legal compliance, security of supply, food safety, local investment and development, tax payments, employment
Media	One-way and two-way	Regular	Updates, developments, incidents

KOMETA has taken the views of stakeholders into account in determining the material topics. As the material topics are linked to the strategy and business model, stakeholders also contribute to the implementation of the company's strategy. The strategy will be reviewed taking into account the views of stakeholders and interested parties.

The Managing Director is informed of the views of stakeholders and interested parties through the review of material topics, while the other Board members are informed of the views of stakeholders through day-to-day operations and contacts (see table "Stakeholder information and involvement" above).

The reporting process

IRO-1

The reporting process has been developed by KOMETA with the help of an external expert, in accordance with the ESRS reporting standard, and defined in the following nine steps:

1 Identifying impacts

It identified the relevant sustainability impacts (environmental, internal and external social, economic and ethical), positive and negative, actual and potential, in the short, medium and long term, along the value chain.

2 Identifying risks and opportunities

It identified short, medium and long-term sustainability/ESG risks and opportunities for the organization arising from the business, social and economic environment.

3 Identifying stakeholders and their expectations and concerns

It identified the knowledge needs, concerns and expectations of the relevant stakeholders in the organization and the industry regarding the organization's sustainable operations and impacts.

4 Identifying material topics by assessing impacts, risks and opportunities

Drawing on the impact and risk/opportunity assessment and analysis, it assessed and prioritized relevant impacts, risks and opportunities, and then identified the organization's material topics for strategy and public reporting.

5 Strategic review and alignment

The existing business strategy has been reviewed and amended in line with the IRO analysis of identified impacts, risks, and opportunities and material topics.

6 Developing metrics and indicators, data and information collection

It identified existing, required and potential performance indicators and metrics related to material topics, as well as data collection procedures and methodologies. It also defined the base year and the benchmark.

7 Monitoring, i.e. collecting data and information and assessing current status and performance

It examined governance and thematic software, IT and process solutions for the ongoing management, monitoring, analysis and targeting of sustainability data and information.

8 Disclosure and communication

It publishes sustainability/ESG information and data and ensures that relevant assurance procedures are tailored to the target groups and business context.

9 Development and improvement

Through continuous improvement and development, it contributes to improving its sustainability performance by enhancing its social and environmental impacts, effectively managing its risks and opportunities and ensuring accountability.

The first four steps of the above process meet the expectations and requirements of the ESRS 1 double materiality principle.

This means that the Company carried out an assessment along two dimensions:

- an inside-out perspective, examining how its operations, direct and indirect activities, products and services, and partners have or may have positive or negative impacts on people, communities, society, nature, the built environment and the planet in the short, medium or long term,
- and an outside-in perspective, analyzing the social, environmental, technological, economic and ethical trends, changes and expectations that may affect its financial performance (whether liquidity, profitability, market power, access to capital or other factors affecting financial performance) in a positive or negative way, in the short, medium or long term.

The double materiality assessment was carried out by KOMETA for the first time in 2025, building on the results and lessons learned from the impact analysis previously carried out under GRI. In its analysis, it has paid particular attention to ensuring completeness and balance, striving to take into account and fairly consider all relevant stakeholders' views.

KOMETA's first double materiality assessment relied primarily on secondary (publicly available structured) information to channel the opinions, expectations and concerns of external stakeholders, with primary involvement used in the validation process. The Company considered a wide range of external and internal literature, research and recommendations in its assessment: it drew on nearly 150 written materials, including internal policies, documentation, international and domestic professional materials, research, analyses, competitor and customer materials, reporting guides, standards, investor and regulatory expectations, databases, statistics, stakeholder strategies, among others.

At the beginning of the evaluation and reporting process, a four-day training course led by external experts was held for the staff involved in the preparation of the report, involving 43 employees. In addition to knowledge-sharing presentations, the process also included interactive tasks, exercises and joint discussions to channel employees' sustainability-related concerns, suggestions, impacts, risks and opportunities into the process.

The double materiality assessment looked at KOMETA's entire value chain, focusing primarily on activities most closely related to its core operations: from growing feed for livestock, through animal husbandry, procurement and transport, to the production, transport, sale and consumption of meat products, and finally to waste generation and the potential for recycling and reuse. In addition, other activities closely related to the Company's operations were also analyzed, such as the purchase of spices, transport, commuting and building maintenance.

KOMETA applied the consolidation logic used for the consolidation of its financial reporting to the analysis of material topics, i.e. two subsidiaries have been included in the reporting: Triagro Kft. and KOMETA Italia Srl. The material topics analysis did not identify any significant differences in the identified material topics between the two subsidiaries.

IDENTIFICATION OF MATERIAL TOPICS: DOUBLE MATERIALITY

The double materiality assessment is required by the EU CSRD regulation and the related ESRS standard. As part of this process, the Company identifies the sustainability topics that are most important to it.

It looks at two dimensions:

- *the impact of the organization on the environment, people and the planet;*

and also on

- *sustainability-related risks and opportunities that affect the company's financial stability and performance.*

- **Impact on the environment, people, business and ethical culture**
- **Positive and/or negative**
- **Actual and potential impacts**
- **Short, medium and long term**

- **Risks and opportunities that**
  - can have significant financial impacts
  - create risks or opportunities that affect or could affect the company's cash flows, performance, position, development, capital strength, cost of capital or access to finance
- **In a short, medium and long term**

ALTERNATE Gondoljuk újra!

Materiality assessment

Impacts, risks and opportunities (IROs)

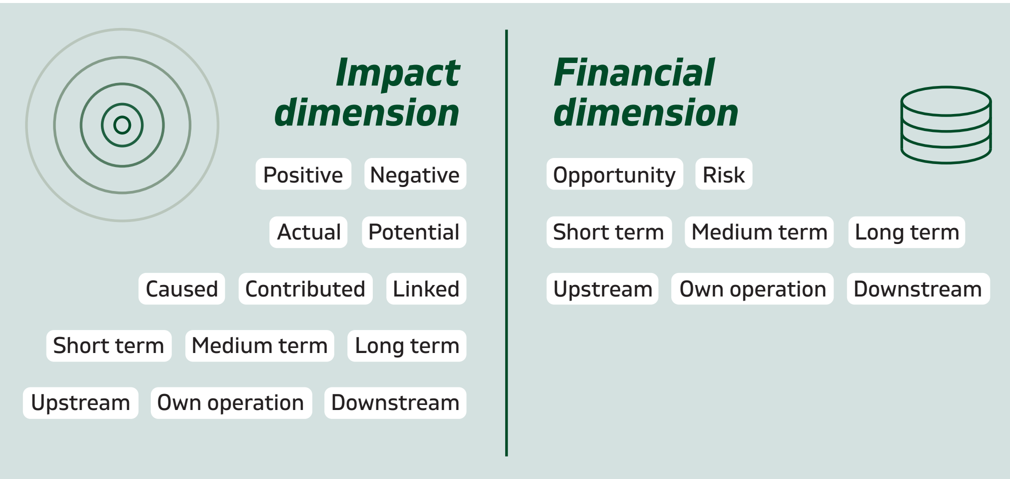
IRO-1, IRO-2

Identifying risks and opportunities (long list)

Part of the process of the double materiality assessment is the identification of impacts, risks and opportunities (IROs), which is a comprehensive, detailed, thorough process that takes into account the entire value chain, as described earlier. This is followed by an analysis, assessment and prioritization of the identified relevant impacts, risks and opportunities. The process and methodology were based on the ESRS reporting standard and the EFRAG IG 1 Materiality Assessment Implementation Guide. The Company has collected impacts, risks and opportunities along the following dimensions and analyzed their relevance for KOMETA.

Defined for all IROs:

- The time span over which it is short (within 1 year), medium (1-5 years) or longer (more than 5 years).
- At which stage of the value chain is the IRO relevant (upstream/own operation/downstream)
- Impacts can be identified as actual or potential, and as caused (direct effect), contributed (unintended link) or linked (no causal link) between the Company and the impact.



Impacts, risks and opportunities (IROs)

Name of value chain	Material activities	Stakeholders	Major IROs
Upstream (Supply chain)	• Crop production (fodder, herbs and spices) • Livestock farming • Slaughtering of animals (poultry) • Delivery • Supplier operations (employment, health and safety, environment, fair competition)	• Suppliers (Tier-1 and below) and their employees • Natural environment and animals • Affected supplier communities • Professional organizations representing the interests of employees of suppliers	• Climate change and GHG emissions • Animal welfare • Stable and lawful employment of suppliers and the well-being of their workers • Water and wastewater • Biodiversity, land use • Business integrity • Security of supply
Own operation	• Slaughtering of animals • Raw materials, semi-finished products and fresh meat processing • Production • Packaging • Sales and marketing • Distribution/ Transportation • Corporate operations (employment, health and safety, environment, fair competition, community involvement, investment, development; professional dialogue)	• Employees (direct and indirect employees; white-collar and manual workers, Hungarian and foreign) and the professional organizations representing their interests • Owner, financiers • Natural environment and animals • Plant, office and subsidiaries • Affected communities • Local government, authorities, state, and actors influencing the business context	• Food safety • Food quality • Product accessibility • Stable employment and worker well-being • Equal opportunities: training and diversity • Climate change and energy • Packaging and waste, circular economy • Pollution • Digitization, robotization • Responsible information
Downstream (Buyers and consumers value chain, product use)	• Wholesale trade activities • Retail trade activities • Consumption, nutrition • Post-consumer disposal, waste management	• Buyers: retailers and wholesalers (domestic and foreign) • End-users: consumers (and catering) • Transportation • Natural environment • Local government, authorities, state, and actors influencing the business context	• Responsible information • Packaging, waste, food waste • Food safety, quality, nutritional value and accessibility • Business integrity

The list of relevant IROs includes 233 impacts, risks and opportunities, covering the assessment of each of the standards set out in the ESRS.

Relevant IROs assessed in accordance with the ESRS standards

Code	ESRS standard topic	ESRS standard sub-topic	Relevant IROs assessed			
			Negative impact	*Positive impact*	*Risks*	*Opportunities*
E1	Climate change	Energy	●	●	●	●
E1	Climate change	Climate change mitigation	●		●	●
E1	Climate change	Climate change adaptation		●	●	
E2	Pollution	Pollution of air	●			
E2	Pollution	Pollution of water	●		●	
E2	Pollution	Pollution of soil	●		●	
E2	Pollution	Pollution of living organisms and food resources	●			
E2	Pollution	Substances of concern	●			
E2	Pollution	Substances of Very High Concern	●			
E2	Pollution	Microplastics	●			
E3	Water and marine resources	Water	●		●	●
E3	Water and marine resources	Marine resources			●	
E4	Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss	●		●	●
E4	Biodiversity and ecosystems	Impacts on the state of species	●			
E4	Biodiversity and ecosystems	Impacts and dependencies on ecosystem services	●			
E4	Biodiversity and Ecosystems	Impacts on the extent and condition of ecosystems	●	●	●	●
E5	Resource use and circular economy	Resource inflows, including resource use	●	●	●	●
E5	Resource use and circular economy	Waste	●	●	●	●
E5	Resource use and circular economy	Resource outflows related to products and services	●	●		
S1	Own workforce	Working conditions	●	●	●	●
S1	Own workforce	Equal treatment and opportunities for all	●	●	●	●
S1	Own workforce	Other work-related rights	●	●	●	
S2	Workers in the value chain	Working conditions	●	●	●	●
S2	Workers in the value chain	Equal treatment and opportunities for all	●	●		
S2	Workers in the value chain	Other work-related rights	●		●	
S3	Affected Communities	Communities' economic, social, and cultural rights	●	●	●	●
S3	Affected Communities	Communities' civil and political rights		●	●	●
S3	Affected Communities	Rights of indigenous peoples				
S4	Consumers and end-users, customers	Information-related impacts for consumers and/or end-users	●	●	●	●
S4	Consumers and end-users, customers	Personal safety of consumers and/or end-users	●	●	●	●
S4	Consumers and end-users, customers	Social inclusion of consumers and/or end-users		●		●
G1	Business conduct	Corporate culture		●	●	●
G1	Business conduct	Corruption and bribery	●	●	●	●
G1	Business conduct	Management of relationships with suppliers including payment practices		●	●	●
G1	Business conduct	Political engagement		●	●	●
G1	Business conduct	Protection of whistle-blowers	●			
G1	Business conduct	Animal welfare	●	●	●	

Impact, risks and opportunities (IROs) assessment

A total of 233 relevant impacts, risks and opportunities were identified and assessed by the Company. The criteria and scales for the assessment, based on the reporting guidelines, were as follows:

Criteria for assessing impacts:

- Scale/severity of impact
- Scope of impact
- Irremediable charachter of negative impacts
- Likelihood of impact

The scale of impact ratings is set between 0-5, with a rating of 5 representing extreme/severe.

Risk and opportunity assessment criteria:

- Current and anticipated level of financial effects
- Likelihood of risk or opportunity occurring

The scale for assessing risks and opportunities is set between 0 and 5, with a score of 5 representing extreme/severe.

The Company conducted the assessments with the assistance of external experts, KOMETA's ESG and Sustainability Officer and the Director of Finance and Investor Relations, also building on the stakeholder assessments that emerged during the identification process. The assessment considered impacts, risks and opportunities scoring more than 80%, i.e. 4 or higher, as material for the report, and identified 61 significant IROs. If an IRO scored 5 (extreme) in the dimension of scale/severity or irremediability, it was assessed as material, irrespective of the overall assessment.

Material topics are reviewed annually in the next reporting period.

Summary of significant impacts, risks and opportunities

ESRS Topic	ESRS Sub-topic	Impact/risk/ opportunity type	Summary	Where is it in the report?
Climate change	Climate change mitigation	Actual negative impact Potential negative impact	Transport activities generate greenhouse gas (GHG) emissions. The additional production and operational needs arising from potential future business growth could lead to additional GHG emissions.	Climate change
Climate change	Climate change adaptation	Not identified - voluntary disclosure	Not identified - voluntary disclosure	Climate change
Climate change	Energy	Potential negative impact	The additional production and operational needs arising from potential future business growth may involve additional energy use.	Climate change
Pollution	Microplastics	Actual negative impact	Packaging waste contributes to the release of microplastics into the environment.	Consumers and end-users
Pollution	Substances of concern	Actual negative impact Potential negative impact	The use of substances of very high concern, even within the limits, continues to have negative environmental and social impacts. In the event of a potential incident, substances of very high concern may pose a significant risk to human health and the environment.	Pollution
Pollution	Pollution of living organisms and food resources	Potential negative impact	Industrial production and manufacturing processes can introduce harmful substances into products.	Pollution
Pollution	Pollution of water	Potential negative impact	Failures in wastewater treatment processes, technological failures, human inattention or exceeding limits.	Pollution
Water and marine resources	Water	Actual negative impact	The operation of the Company and its value chain involves significant water consumption.	Water and marine resources
Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Actual negative impact Potential negative impact	The sector's land requirements for livestock production and feed are large and growing. Agricultural emissions and pollution can contribute to biodiversity loss. For some actors in the value chain, expansion of agricultural land driving deforestation.	Biodiversity and ecosystems
Biodiversity and ecosystems	Impacts on the extent and condition of ecosystems	Actual negative impact	Intensive farming practices lead to depletion of soil nutrients, structural degradation and, in the long term, loss of soil fertility.	Biodiversity and ecosystems
Resource use and circular economy	Resource inflows, including resource use	Actual positive impact Actual negative impact Opportunity	New packaging solutions have significantly reduced the amount of material used, but the use of plastic packaging materials contributes to the environmental impact. The use of digitalization, automation, robotization and artificial intelligence in production processes is an opportunity to use resources more efficiently with fewer raw materials.	Circular economy
Resource use and circular economy	Resource outflows related to products and services	Actual negative impact	Current and future food wastage.	Circular economy
Resource use and circular economy	Waste	Actual negative impact	Waste from production, distribution, use.	Circular economy
Own workforce	Working conditions	Actual positive impact Actual negative impact	The Company is a secure employer with a high proportion of permanent and full-time employees. Accidents and injuries at work occur.	Own workforce
Own workforce	Equal treatment and opportunities for all	Actual negative impact	Wage differentials lead to discrimination and economic disadvantage (female/male wages).	Own workforce
Own workforce	Other work-related rights	Potential negative impact Risk	Possible inadequate employment of workers from developing countries. Increased social polarization and racism, which can affect labour availability and organizational culture.	Own workforce

ESRS Topic	ESRS Sub-topic	Impact/risk/ opportunity type	Summary	Where is it in the report?
Workers in the value chain	Working conditions	Actual positive impact Actual negative impact Potential negative impact	Through long-term cooperation with suppliers, the Company contributes to the maintenance of long-term and secure jobs and enables the development of fair wages for the employees of suppliers. There can be unpaid overtime, low pay, 'inadequate' working conditions and poor work-life balance. Other potential negative impacts include restrictions on the rights of association, trade union membership or the possibility of collective bargaining, inadequate coverage of collective agreements, inadequate occupational safety and health, inadequate housing conditions, harassment and discrimination.	Workers in the value chain
Workers in the value chain	Other work-related rights	Potential negative impact	In the industry and in some countries covered by Tier 1, there may be a risk of forced or child labour despite existing mitigation measures.	Workers in the value chain
Affected Communities	Communities' civil and political rights	Actual positive impact Opportunity	The Company contributes to local tax revenues. There is a growing expectation for accountability of the Company, and the Company identifies this societal need as an opportunity that can enhance trust building and long-term value creation for the Company.	Affected communities
Affected Communities	Communities' economic, social and cultural rights	Risk Actual positive impact	Conflicts and wars in the region and related regulatory decisions and sanctions that may indirectly affect the Company's operations and local communities. The Company aims to produce and provide access to good quality, reliable and nutritious food. Its diversified supply and supply chain enables continuous production and security of supply. The Company employs a diverse and minority workforce from the local community and also provides employment opportunities for foreign workers.	Affected communities
Consumers and end-users, customers	Personal safety of consumers and/or end-users	Actual positive impact Actual negative impact Potential negative impact	The Company uses fresh, controlled ingredients that result in healthier food. The HonestFood concept also supports good product quality and health preservation. The consumption of processed products has a negative impact on health, and the use of chemically treated animal feed reduces the quality of meat and poses a potential health risk to humans. Profit motives encourage excessive meat consumption. In the event of a value chain incident, and if poor quality and spoiled products are traded, consumers may get ill.	Consumers and end-users
Consumers and end-users, customers	Social inclusion of consumers and/or end users	Actual positive impact	The Company offers products at affordable prices, thus making food accessible to a wide range of society and ensuring non-discriminatory access through its pricing and distribution practices.	Consumers and end-users
Business conduct	Animal welfare	Actual negative impact Risk	Animal suffering can occur during the keeping, transporting and slaughtering of live animals if animal welfare controls are not properly ensured. The exploitation of animals should be seen as having a negative impact. Tightening animal welfare regulations could lead to an increase in operating costs, which will put economic pressure on the Company.	Corporate governance
Business conduct	Management of relationships with suppliers including payment practices	Actual positive impact Risk	Cooperation with suppliers is based on mutual trust and long-term partnership, and the Company consistently meets its payment obligations. There is a risk of distorted, unfair or unjust distribution of income along the value chain.	Corporate governance
Business conduct	Political engagement	Actual positive impact	The Company has established professional cooperation with government agencies, which is particularly beneficial during emergencies or industry developments.	Corporate governance

Validation of the double materiality assessment

The material topics were validated by the Company with the involvement of external and internal stakeholders, through interviews, discussions and short written assessments.

Affected stakeholder group	Internal /External stakeholders	Organization/representation involved in validation	Method of validation
Employees and opinion leaders - white collars	Internal	Group of employees who attended training on sustainability reporting	Discussion and written survey
Owner/manager	Internal	Dedicated board member and also owner	Meeting
Employees - blue collars	Internal	Trade union leader	Online meeting
Consumers	External	MATE Head of Department of Food Science	Online meeting
Buyers/retailers	External	Retail chain procurement and ESG staff	Online meeting
Suppliers	External	Representatives of a Triagro subsidiary and a key supplier	Online meeting
Financiers	External	Bank's Regional Manager	Online meeting
State/authority and local community	External	Director of the Municipality of Kaposvár City with County Rights	Online meeting
Professional advisers	External	Managing Director of the Association of Hungarian Pig Farmers and Pig Breeders	Online meeting
Environment/animal welfare	External	Managing Director of KÖVET Association for a Sustainable Economy	Online meeting
Food Cluster	External	Managing Director of the Food Cluster	Online meeting

During the validation process, the Company received confirmation that the process of identifying material topics was completed

- *following a careful procedure,*
- *seeking to ensure completeness,*
- *aligned with KOMETA's business activities,*
- *reflecting the relevant topics identified by stakeholders.*

At the same time, the discussions during the validation process have expanded and enriched the understanding and thoroughness along the following lines.

The following were added to the IROs to be assessed:

- integration of foreign workers,
- the impact on urban traffic of additional logistics and transport activities associated with future growth,
- the ecological footprint of by-products,
- dependence on foreign food industry, technological know-how.

These IROs were evaluated and ranked by KOMETA, but the materiality threshold was not met or the ranking was not changed by the above topics.

IROs have been re-evaluated on the following topics:

- The negative impact on wastewater treatment was reassessed, bringing the topic towards the threshold. The material case "Water" has thus been renamed "Water and wastewater management".
- The theme "Access to the workforce" has been reassessed, though the theme did not meet the materiality threshold.

The Company found that the validation and stakeholder engagement process yielded useful validation and fine-tuning comments, which provide a good basis for future dialogues, potential collaborations and improvements. The Company thanks the participants of the organizations involved for their time, comments and cooperation.

Material topics

IRO-2

After consolidating the impact and financial materiality scores, the Company identified 16 material topics. KOMETA also deals with topics outside the materiality thresholds in its daily work and in its reporting, though only for material topics does it take into account the strict requirements of the reporting standard.

THE MATERIAL TOPICS IDENTIFIED ARE:

Highly significant

1. High-quality, nutritious, safe and accessible food
2. Business integrity and responsible communication
3. Animal welfare
4. Climate change: energy use and GHG emissions
5. Circular economy, with a focus on food waste
6. Business environment and context

Very significant

7. Technology and innovation
8. Fair value distribution across the entire value chain
9. Packaging
10. Pollution

Significant

11. Employment stability
12. Employee well-being, safety, equal opportunities and training
13. Responsible sourcing and workers in the value chain
14. Responsible water and wastewater management
15. Community engagement
16. Ecological footprint and biodiversity of agricultural, livestock and industrial activities

Change in material topics compared to the previous year

The double materiality assessment did not result in any significant change, some new material topics were moved towards the threshold, some topics were merged/renamed by KOMETA, but the results are in line with previous analyses and results. The double materiality assessment identified seven new material topics compared to the GRI-based materiality analysis and restructured the content of two previous material topics.

New material topics

The topics listed below exceeded the threshold under the double materiality methodology and value chain analysis. With the exception of the material topic of "Business environment and context", the topics were also identified in the GRI materiality analysis but did not meet the threshold.

New material topics:

- Pollution
- Business integrity and responsible communication
- Business environment and context
- Responsible sourcing and workers in the value chain
- Packaging
- Ecological footprint and biodiversity of agricultural, livestock and industrial activities
- Community engagement

"Business environment and context" has been defined as a new material topic (due to protracted geopolitical and war conflicts and the resulting sanctions and regulatory decisions); pollution has been given a broader meaning beyond water pollution.

Renaming and mergers of material topics:

Employment stability and Employee well-being, safety, equal opportunities and training: previously included under the material topics "Employee engagement and development" and "Employee health and safety".

High-quality, nutritious, safe and accessible food: the former material topic "Healthy, nutritious and accessible food" has been merged into the material topic " High-quality, nutritious, safe and accessible food ".

Material topics and ESRS standards

Based on the IRO assessment performed, KOMETA has identified the following standards as material, with no disclosure requirements arising from other EU legislation.

- E1 - Climate change
- E2 - Pollution
- E3 - Water and marine resources
- E4 - Biodiversity and ecosystems
- E5 - Resource use and circular economy
- S1 - Own workforce
- S2 - Workers in the value chain
- S3 - Affected communities
- S4 - Consumers and end-users
- G1 - Business conduct

KOMETA prepares its report on the basis of the sub-topics related to the material topics, in accordance with the requirements of the relevant standards. It also reports on "Adaptation to climate change".

No current financial impact was identified by the Company during the reporting period. However, KOMETA's financial position and performance is likely to be affected in the short term by the unpredictability of the business environment and context, as geopolitical conflicts in the region and the resulting sanctions and regulatory measures could lead to energy market consequences, consumption restrictions and hence operational cost changes. In addition, the Company's operating and investment costs may increase due to its obligations to adapt and comply with the changing regulatory environment but managing those risks appropriately and proactively ensuring regulatory compliance can also create financial opportunities to improve efficiency, optimize costs and strengthen competitiveness.

Policies

MDR-P

The Company's policies for addressing material sustainability topics are set out in each subsection of the ESRS. KOMETA has introduced a number of complex sustainability-related policies linked to relevant impacts, risks and opportunities, but the full mapping of policies to relevant impacts, risks and opportunities, as well as the review of stakeholder interests in relation to those policies, will be completed in 2026. The stakeholder table (see the "Stakeholders" chapter) describes the general approach to incorporating stakeholders' views into the Company's decision-making and assessment processes. To supplement this, the Company has also taken into account secondary, published sources in formulating its policies. Direct involvement currently takes place mainly at the level of internal experts, staff and managers, allowing the incorporation of relevant experience and professional opinions.

The substance, application and results of the policies are presented in the annual public sustainability report, so the aim is for stakeholders to be aware of and follow up on this. However, information on policies and regulations of high importance is provided to the workers concerned in the form of specific, targeted information, instructions and training (for example, in the field of chemicals management or occupational safety).

The Company is committed to putting its policies into practice, while taking into account and respecting relevant third-party standards and international guidelines. It currently operates through informal connections, initiatives and professional guidelines that support responsible operation and the implementation of good practices. International guidelines, the spirit of which underpins the Company's own policies and operations, even if KOMETA has not formally joined them, mainly due to its size and resource optimization:

- UN Sustainable Development Goals (SDGs),
- ILO employment guidelines,
- UN Global Compact,
- Hazard Analysis and Critical Control Points (HACCP),
- FEFAC Soy Procurement Guidelines,
- The EU Code of Conduct for Responsible Food and Marketing Practices,
- BRC Global Food Safety Standard,
- IFS standard,
- OECD Guidelines for Multinational Enterprises,
- EU regulations on animal welfare,
- and relevant international regulations.

Key policies related to sustainability

ESG POLICY

KOMETA's ESG policy and strategy are in line with the UN Sustainable Development Goals (SDGs), the UN Guiding Principles on Business and Human Rights (UNGPs) and the principles of the International Labour Organization (ILO), which provide a solid basis for the sustainable development of its operations, ensuring food safety, product quality, efficient use of available resources and the safety and well-being of its employees. The policy faithfully reflects the Company's core values. The policy applies to KOMETA 99 Zrt. and Triagro Kft. The policy is approved by the current Managing Director and reviewed every three years.

The policy themes include the following principles:

- Responsibility for a sustainable future, for the environment
- Responsibility for our workers and social values
- Corporate governance and ethical operation

CODE OF BUSINESS CONDUCT

KOMETA's Code of Business Conduct summarizes the basic ethical principles, mandatory standards of conduct and corporate culture of KOMETA. The policy applies to KOMETA 99 Zrt. and Triagro Kft.

The purpose of the document is to guide employees, regardless of the number of years of service, position, area or other circumstances of employment, on the standards of conduct that KOMETA represents and requires. By raising awareness, the Code contributes to the prevention of offences. KOMETA expects its business partners to disseminate and apply the above expectations throughout their own suppliers, subcontractors, service providers and business partners. The Code is approved by the current Managing Director and reviewed every three years.

Topics covered by the Code of Business Conduct:

- Social responsibility
- Ethical behaviour
- Data protection, information policy
- Our products, fair information
- Transparent and reliable financial and accounting information, prohibition of insider trading
- Use and protection of the Company's assets and resources
- Gifts and Entertainment
- Fair competition and antitrust
- Bribery and corruption
- States, government customers, government officials, public officials
- Commercial compliance
- Fight against money laundering
- Communication
- Investigating complaints about breaches of the Code of Conduct

SUSTAINABLE PROCUREMENT POLICY

Purchasing is key to achieving KOMETA 99 Zrt.'s sustainability goals, as every purchasing decision is an opportunity to strengthen environmental performance, promote ethical practices and provide healthier products for consumers. The policy is approved by the current Managing Director and reviewed every three years. The Sustainable Procurement Policy applies to KOMETA 99 Zrt.

The Company's ambitions are based on the following key aspects:

- Animal welfare as a core operational value
- Environmental responsibility
- Sustainable operation
- Ethical behaviour
- Economic and environmental sustainability

Key sustainability goals up to 2030

MDR-M, MDR-T, MDR-A

KOMETA 99 Zrt. does not segment its sustainability goals in terms of product groups, customer categories, geographical areas and stakeholder relations. The targets will be mapped to relevant topics and reviewed in 2026 and 2027. The target date for the 2025 targets is 2030, but the targets have not yet been broken down year by year in all cases. The effectiveness of the measures outlined in previous sustainability reports is also presented in the relevant chapters of the current ESRS 2025 report. The objectives and action plans were reviewed during the annual planning and reporting period.

In all cases, the targets and metrics are based on national and EU legislation, such as water authority regulations and pollution discharge limits. In setting its objectives, as with the strategy, the Company draws on stakeholder feedback identified and gathered through ESRS reporting, secondary sources and the dialogues that have taken place throughout the year. The sustainability objectives and measures apply to KOMETA 99 Zrt., currently focusing on the priority environmental impacts, risks and opportunities.

Detailed metrics showing the effectiveness of measures to address sustainability topics, including the methods used and how they are validated, are presented in the relevant chapters.

KOMETA 99 Zrt. provides the resources necessary for the implementation of strategic goals, plans and tasks. This will include the planning and allocation of a fixed annual amount of capital expenditure (CapEx) and operating expenditure (OpEx), which will directly support the achievement of the targets and the implementation of the related measures. Operating costs include the cost of human resources dedicated to sustainability, consultancy services and training. In addition, while implementing its investments, the Company places particular emphasis on supporting sustainable operations; among other things, energy efficiency plays a key role, for example through the installation of solar panels and the implementation of related energy efficiency measures. These steps will contribute to the long-term sustainability of KOMETA's operations and to the transparent and traceable presentation of its performance according to ESRS requirements. KOMETA 99 Zrt. provides the resources for sustainability goals and actions through its annual planning process. This information is considered commercially sensitive, and no public reporting practices have yet been developed globally for this area.

Measuring and monitoring the effectiveness of sustainability targets is currently the responsibility of the relevant business units and is reviewed and approved by the CEO during the annual reporting and sustainability reporting process. Measures related to relevant sustainability topics, as well as metrics and targets, are presented in the relevant chapters.

Focus topics	Sustainability goals 2022-2030	Results	Actions/outcomes 2025
Environmental management system	KOMETA will continue to monitor and track the environmental impacts of production activities as well as the factors that arise during the construction phase. This commitment reflects the Company's dedication to sustainability and responsible resource management. Through continuous monitoring, KOMETA is able to identify areas where practices can be improved, and the environmental impact of operations reduced.		The Company has ensured compliance with ISO 14001 and ISO 50001.
Renewable energy	New or existing investments for the purchase, development, construction and/or installation of solar photovoltaic (PV) systems. This category also includes transmission, distribution and electricity storage infrastructure related to renewable energy production (solar PV systems). KOMETA estimates that by 2027, 23% of its electricity needs will be met by solar panels.		The 2025 plans project that 20% of current energy consumption will come from renewable energy sources by the end of 2026.
Waste management	Minimizing waste and by-product emissions through technological improvements to achieve zero production waste (food waste) by 2030.		In the by-product processing plant, the new technology was commissioned in April 2025, resulting in the production of larger quantities and higher-quality products.
Wastewater treatment	Increasing capacity by upgrading the wastewater recovery facility to match the planned operational volume and automate treatment to optimize and minimize the chemicals used.		The capacity increase associated with the investment will be in line with the planned completion date of the project.
	Infrastructure improvements, such as financing efficiency improvement projects at the existing plant, creating a new water center, installing new technologies to recycle water and reduce water losses, and expanding the processing of sewage sludge as a by-product.		The new water center is scheduled for completion in 2028. The technology to process sewage sludge is being developed.
Green buildings	Financing the reconstruction of low-energy properties that reach: • at least 30% reduction in total energy consumption, or • the energy efficiency requirements of the current national building code for new buildings (and at least 20% energy efficiency improvement), or • a two-class improvement in the local energy rating, resulting in at least a 20% reduction in emissions or a 20% improvement in energy efficiency.		The project started at the end of 2024, after the planned start date. Expected completion date is June 2027. The project is proceeding according to the final approved schedule and the expected energy efficiency results.

Targets were reviewed in 2025 and extended to 2030 for long-term feasibility. In 2026, a formal strategic redesign will take place.

Environmental information

Environment

In 2021, KOMETA 99 Zrt. established its Integrated Management System (IIR) to comprehensively manage food safety, energy use and environmental management. The system is made up of interlinked elements and brings together and manages the organization's environmental and energy-related processes. KOMETA 99 Zrt.'s Integrated Management System meets the requirements of HACCP, ISO 14001:2015 (environmental management) and ISO 50001:2018 (energy management). The ISOs were revised in 2025. During the annual audits, KOMETA 99 Zrt. has successfully met the requirements of the relevant standards each time. The scheme covers pig processing, cutting, the development and production of meat products and the processing of animal by-products.

KOMETA regularly assesses its environmental impacts, practices and results, with a particular focus on:

- legal compliance;
- identifying significant environmental aspects;
- reviewing existing environmental measures;
- investigating previous environmental incidents and complaints.

In its assessment, KOMETA prioritizes harmful emissions, energy efficiency, wastewater and waste management, and the sustainable use of raw materials and natural resources.

In Focus - Renewal of KOMETA production plant

The new brownfield project for a 38,000 square meter facility started in 2024, with completion scheduled for the first half of 2027. The primary objective of the project is to create a high-capacity warehouse in the immediate vicinity of the existing plant. The new unit will be equipped with an automated vertical warehouse system, eliminating the need for external warehouses for picking. It will also make it possible to concentrate activities currently performed in different locations, such as packaging and salami maturing, in one place and to optimize each workflow thanks to the redesign of internal logistics.

A key consideration in the design of the new building was the use of Best Available Techniques (BAT). Sustainability is also a key focus: KOMETA 99 Zrt. will use renewable energy sources to power the heating and cooling systems in common areas such as the canteen and changing rooms. Equipped with modern technology and integrated with efficient processes, the new facility will make operations faster and more cost-effective, reducing production time and costs. Order picking will be performed on site, which will not only reduce transport time and costs, but also reduce the environmental impact. On-site order picking also reduces transport-related emissions associated with Scope 3 upstream emissions, thereby also reducing KOMETA's carbon footprint and contributing to the Company's sustainability goals.

This strategic development reflects KOMETA's commitment to optimizing operational efficiency and reducing its environmental footprint.

Climate change

SBM-3, IRO-1, E1-1

The impacts of climate change are increasingly felt in the food sector, particularly in meat processing, refrigeration, packaging and logistics. Increased frequency of extreme temperatures, intermittent shortages of water resources, and variability in energy supply and the regulatory environment can have a significant impact on operational stability, both directly and indirectly. Due to the nature of the food industry, the stability of the supply of agricultural raw materials, the safety of water use, the continuity of energy supply and the operational safety of refrigeration and processing systems are of particular importance.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

Impacts

There are several significant negative environmental impacts associated with the Company's operations that are identified as contributing directly and indirectly to climate change.

Based on double materiality assessment, the most important emission sources are:

- the energy consumption of its own operations,
- operation and maintenance of cooling systems,
- the supply value chain, in particular livestock farming and feed production,
- and transport and logistics processes.

Transport activities generate significant greenhouse gas (GHG) emissions, which increase the Company's carbon footprint. In addition, the additional production and operational needs arising from potential future business growth may result in additional GHG emissions and energy use. Fossil fuels play a dominant role in the Company's energy use, and their share may increase further as demand grows. The available energy efficiency options to reduce the negative environmental impacts of emissions and energy use are not yet fully exploited, but a number of energy efficiency investments are underway.

Risks and opportunities

Related risks and opportunities relevant to KOMETA did not meet the materiality threshold. The Company continuously monitors climate change and GHG regulations and stakeholder expectations.

STRATEGY

KOMETA considers climate change as a strategic topic that represents both an operational risk and a long-term adaptation opportunity. KOMETA not only focuses on climate change mitigation objectives but also prepares for already unavoidable climate impacts.

To achieve that, the Company has an integrated climate strategy approach based on two complementary pillars:

- transition plan: a plan to reduce greenhouse gas emissions from operations;
- climate adaptation approach: managing physical climate risks and strengthening operational resilience.

At the time of reporting, the Company does not yet have a full, quantified climate transition plan approved by the Board of Directors. The main reason for this is that the full Scope 1-2-3 emissions inventory (in particular the collection and validation of supply chain data) is not yet complete, and the climate scenario analysis and associated financial impact modelling are still needed.

The Company is on track to develop a formal climate transition and adaptation strategy, with the aim of having a science-based plan with a time horizon and financial backing in the future. The long-term ambition is that the decarbonization of the Company's operations will take into account the 1.5°C objective of the Paris Agreement and the European Green Deal and net-zero targets. The year 2026 is the year of the full greenhouse gas inventory and base year. The analysis of the climate scenario, the short-, medium- and long-term assessment of physical and transition risks, and the setting of emission reduction targets will take place in 2027. The transition plan, with detailed investment and operational measures, will be completed by 2028 and implemented on a rolling basis thereafter.

KOMETA has taken several steps to support the transition, in particular in the following areas:

- increasing energy efficiency,
- expanding renewable energy capacity (e.g. solar farms),
- modernizing cooling and production technologies,
- and reducing logistical emissions.

To achieve its climate goals, the Company is already allocating significant CapEx (investment) and OpEx (operating expenditure) resources, mainly to renewable energy production, energy upgrades, expert analyses and energy certification; in the future, it will also develop its energy and water monitoring systems and sustainability data management. The exact financial volumes will be finalized in the planning phase for the 2029 financial year.

KOMETA aims to ensure that its climate transition processes are not only a compliance obligation, but contribute to energy independence, cost stability, increased competitiveness and security of supply in the long term.

Physical climate risks

Physical risks relevant to the Company's operations:

- increased cooling demand and energy costs due to heat waves,
- periodic water stress, which can affect the use of process water,
- infrastructure and logistical risks from extreme rainfall events,
- the climate exposure of agricultural and livestock suppliers.

Transition risks and financial impacts

E1-9

The geopolitical developments in the region, related sanctions, energy market measures and the constantly changing regulatory environment can all affect operating costs. Volatility in the energy market, possible consumption restrictions and an increase in compliance obligations could pose a financial risk. At the same time, proactively ensuring regulatory compliance and integrating energy efficiency investments and renewable energy sources can create cost optimization and competitiveness benefits in the long term

POLICIES

E1-2

Climate change and energy are addressed in many of KOMETA's policies and actions.

ESG Policy

Reducing GHG emissions - contributing to climate change mitigation

KOMETA is aware that the food industry has a significant impact on climate change.

It is committed to responsible energy use and reducing greenhouse gas emissions to mitigate climate change, therefore:

- it continuously improves its systems to improve energy efficiency,
- increases the share of renewable energy used,
- optimizes the supply chain,
- reduces direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions from its operations.

The ESG Policy applies to KOMETA 99 Zrt. and Triagro Kft.

Annual energy expert report

In accordance with the relevant Hungarian legislation, KOMETA 99 Zrt. regularly monitors its energy consumption and energy efficiency performance with the involvement of an energy expert. The Annual Energy Expert Report gives a detailed picture of the use of electricity, natural gas and other energy sources, as well as the energy efficiency measures implemented during the year. The improvements introduced have helped to reduce energy use and greenhouse gas emissions. KOMETA 99 Zrt. aims to continue to identify and implement improvements that support energy-efficient operations in line with its sustainability efforts.

INDICATORS, TARGETS AND MEASURES

E1-3, E1-4, E1-5

Industrial production emissions

The ongoing war between Russia and Ukraine is having a significant and lasting economic impact, not only on the countries directly affected, but also on the global economy as a whole. As a result of the conflict-related sanctions, the European Union has significantly reduced energy imports from Russia, especially natural gas and oil. This has led to a transformation of the supply structure and a rapid shift towards alternative energy sources, which in the short term has led to a significant increase in energy prices.

In this changed economic and energy environment, KOMETA places particular emphasis on strengthening climate protection goals and increasing energy efficiency. To this end, the Company is continuously introducing improvements and operational changes to reduce energy consumption, which contribute to both reducing greenhouse gas emissions and increasing operational efficiency. In the past year, KOMETA's total energy consumption increased by 13% overall, including the consolidated subsidiary Triagro Kft., and the specific energy consumption per volume of products produced increased by 18% between 2024 and 2025, partly due to the implementation of the investment and partly due to the volume of by-products processed. The solar park supplied 20-25% of Triagro Kft.'s annual energy consumption in 2025, and the new system achieved improved specific efficiency. Solar panels are installed on all sites except Csemő, and the energy generated is used on a site-by-site basis. The energy consumption of Kometa Italia Srl. is negligible due to its activity and therefore not consolidated in the metrics.

KOMETA does not have its own energy production from nuclear sources, biomass combustion and biodegradation.

Energy consumption within the organization

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Direct energy consumption (GJ)	**94,856**	**90,085**	**111,496**	**5,752**	**9,058**	**9,824**	**100,608**	**99,143**	**121,320**	**22%**
Diesel	4,608	4,409	4,371	0	0	0	4,608	4,409	4,371	-1%
Petrol	2,064	2,294	2,120	0	0	0	2,064	2,294	2,120	-8%
Natural gas	88,184	83,382	105,005	3,853	5,461	6,174	92,037	88,843	111,179	+ 25%
Firewood	0	0	0	1,894	2,841	1,825	1,894	2,841	1,825	-36%
Renewable energy - solar panels	0	0	0	5	756	1,825	5	756	1,825	+ 141%
Indirect energy consumption (GJ)	**80,966**	**81,535**	**82,813**	**6,588**	**8,063**	**9,705**	**87,554**	**89,598**	**92,518**	**+ 3%**
Electricity	80,966	81,535	82,813	6,588	8,063	9,705	87,554	89,598	92,518	+3%
Total (GJ)	**175,822**	**171,620**	**194,309**	**12,340**	**17,121**	**19,529**	**188,162**	**188,741**	**213,838**	**+ 13%**

The energy data of Kometa Italia Srl. are not significant.

Direct energy consumption (GJ)

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Non-renewable energy sources (GJ)	**94,956**	**90,085**	**111,496**	**3,853**	**5,461**	**6,174**	**98,808**	**95,546**	**117,669**	**+23%**
Gas oil (mineral)	4,608	4,409	4,371	0	0	0	4,608	4,409	4,371	-1%
Petrol (mineral)	2,164	2,294	2,120	0	0	0	2,164	2,294	2,120	-8%
Natural gas	88,184	83,382	105,005	3,853	5,461	6,174	92,037	88,843	111,179	+25%
CNG	0	0	0	0	0	0	0	0	0	0%
Renewable energy sources (GJ)	**0**	**0**	**0**	**1,899**	**3,597**	**3,650**	**1,899**	**3,597**	**3,650**	**0%**
Gas oil (organic)	0	0	0	0	0	0	0	0	0	0%
Petrol (organic)	0	0	0	0	0	0	0	0	0	0%
Firewood	0	0	0	1,894	2,841	1,825	1,894	2,841	1,825	-36%
From own production - Solar PV	0	0	0	5	756	1,825	5	756	1,825	+141%
Nuclear energy (GJ)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
Total (GJ)	**94,955**	**90,085**	**111,496**	**5,752**	**9,058**	**9,825**	**100,707**	**99,143**	**121,320**	**+22%**

The energy data for Kometa Italia Srl. are not significant.

Energy consumption and energy mix

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Total fossil energy consumption (MWh)*	48,657	47,672	53,975	3,426	4,546	4,918	52,083	52,218	58,893	+13%
Share of fossil sources in total energy consumption (%)	100%	100%	100%	99.96%	95.58%	93.87%	100.00%	99.60%	99.46%	-14%
Consumption from nuclear sources (MWh)*	0	0	0	0	0	0	0	0	0	0%
Share of energy consumption from nuclear sources in total energy consumption (%)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total renewable energy consumption (MWh)	0	0	0	1	210	321	1	210	321	+53%
Share of renewable sources in total energy consumption (%)	0%	0%	0%	0.04%	4.42%	6.13%	0%	0.40%	0.54%	+35%
Total energy consumption (MWh)*	**48,657**	**47,672**	**53,975**	**3,428**	**4,756**	**5,239**	**52,084**	**52,428**	**59,214**	**+13%**

The energy data for Kometa Italia Srl. are not significant. For purchased electricity, only a national average mix is available; KOMETA therefore includes purchased energy in the fossil energy consumption category.

Energy intensity

Energy intensity based on product volume

	KOMETA 99 Zrt.			Triagro			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Absolute energy consumption (GJ)	175,922	171,620	194,309	12,335	17,121	19,529	188,262	188,741	213,838	+13%
Product volume (tonnes)	75,362	76,647	73,460	0	0	0	75,362	76,647	73,460	-3%
Energy intensity (GJ/tonnes)	**2.33**	**2.24**	**2.65**	**n/a**	**n/a**	**n/a**	**2.50**	**2.46**	**2.91**	**+18%**

The energy consumption of Kometa Italia Srl. is not significant.

Energy intensity per net sales revenue

	2023	2024	2025	Change (2025/2024)
Total energy consumption from activities in sectors with high climate impact* (MWh)	52,084	52,428	59,214	+13%
Net sales revenue from activities in high climate impact sectors used to calculate energy intensity (in HUF million)	93,569	95,455	90,702	-5%
Energy intensity (MWh/HUF million)	**0.56**	**0.55**	**0.65**	**+18%**

** KOMETA's entire portfolio is considered by the Company to be in the high climate impact sector and is therefore reflected in the financial statements as total net sales revenue. The energy consumption of Kometa Italia Srl. is not significant.*

The Company regularly monitors and reports on its Scope 1 and 2 greenhouse gas emissions as part of its sustainability commitments. The greenhouse gas emissions relevant to KOMETA mainly arise from natural gas consumption, which is used as the energy source for the Company's core activity, meat processing. The greenhouse gas emissions of KOMETA Italia Srl. are not significant due to its activities. Scope 1 emissions are direct emissions from activities under the direct control of KOMETA.

A significant share of Scope 1 emissions are methane and related combustion emissions from natural gas use. The Company uses the energy from the natural gas consumed to produce steam and hot water for the technological processes, for the slaughterhouse pig singeing and for the energy required for the dry product maturation.

KOMETA Scope 1 also includes direct emissions from the fuel consumption of company vehicle fleets and trucks and forklifts used in internal logistics processes. In 2025, 45 forklift trucks were replaced, partly to modernize vehicles that were already electric and partly to replace diesel vehicles with electric alternatives. In 2025, KOMETA 99 Zrt. had a green vehicle fleet consisting of 26 hybrid cars and one electric car.

Green vehicle fleet - Kometa 99 Zrt.

	2023	2024	2025
Hybrid car (number)	25	26	26
Electric car (number)	0	1	1
Total (number)	**25**	**27**	**27**

Scope 2 emissions are emissions from KOMETA's electricity use. Given the sources of electricity generation in Hungary, this is primarily a non-fossil fuel source. Currently, the Company does not use renewable energy sources, but is in the process of installing a 4.5 MW photovoltaic system, which is expected to be commissioned in the fourth quarter of 2026. This solar system is expected to cover 25% of the Company's current electricity consumption.

In previous sustainability reports, the Company used UK DEFRA emission factors to calculate Scope 1 and Scope 2 emissions; in this sustainability report, the Company uses the ESG calculator approved by the Regulated Activities Supervisory Authority. KOMETA has classified its greenhouse gas emissions into Scope 1 and Scope 2 categories.

E1-6

SCOPE 1 - direct emissions

Scope 1 includes direct greenhouse gas emissions from sources owned or controlled by the Company. In the case of KOMETA, these are mainly from the use of purchased diesel and gasoline, which the Company uses in its own cars, trucks and forklifts. It also includes the use of natural gas necessary for the operation of the plant's technological processes, in particular for the operation of boilers and the operation of the singeing equipment and the roasting tunnels.

SCOPE 2 - indirect emissions (purchased energy)

The Scope 2 category includes indirect emissions related to the energy purchased by the Company. In the case of KOMETA, this is mainly related to the use of purchased electricity to cover the energy needs of the process equipment, cooling systems and other plant infrastructure required for production processes.

Direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
tCo_2e	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Scope 1	5,422	5,148	6,350	217	307	347	5,639	5,455	6,697	+23%
Percentage of GHG emissions from Scope 1 regulated emission trading schemes (%)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Scope 2 - market-based	6,357	4,706	4,780	590	579	666	6,947	5,285	5,446	+3%
Scope 2 - location-based	4,990	5,025	5,104	598	497	598	5,588	5,522	5,702	+3%
Scope 1 + 2 - market-based	**11,779**	**9,854**	**11,130**	**807**	**886**	**1,013**	**12,586**	**10,740**	**12,143**	**+13%**
Scope 1 + 2 - location-based	**10,413**	**10,173**	**11,454**	**815**	**804**	**946**	**11,228**	**10,977**	**12,399**	**+13%**
Scope 3	no calculation	no calculation	no calculation	no calculation	no calculation	no calculation	no calculation	no calculation	no calculation	no calculation

The Scope 1 and Scope 2 greenhouse gas emissions of Kometa Italia Srl. are not significant.

GHG emission intensity

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Total emissions (Scope 1 and Scope 2, market-based) (tCO2e)	10,413	10,173	11,454	815	804	946	11,228	10,977	12,399	+13%
Product unit (tonnes)	75,362	76,247	73,460	0	0	0	75,362	76,247	73,460	-4%
Total emission intensity (tCO2/tonnes)	**0.14**	**0.13**	**0.16**	**n/a**	**n/a**	**n/a**	**0.15**	**0.14**	**0.17**	**+21%**

The Scope 1 and Scope 2 greenhouse gas emissions of Kometa Italia Srl. are not significant.

GHG intensity based on net sales revenue

	Consolidated			
	2023	2024	2025	Change (2025/2024)
Total GHG emissions (tCO2)	11,228	10,977	12,399	+13%
Net sales revenue (in HUF million)	93,569	95,455	90,702	-5%
GHG intensity based based on sales reveue	**0.12**	**0.12**	**0.14**	**+ 17%**

Scope 1 and Scope 2 emissions were taken into account in the calculation. The data have been converted to carbon dioxide equivalent (CO_2e). The Scope 1 and Scope 2 greenhouse gas emissions of Kometa Italia Srl. are not significant.

Compared to the previous year (2024), the current Scope 1 and Scope 2 emissions figures include the subsidiary Triagro Kft. KOMETA does not currently apply internal carbon pricing, nor does it have a GHG mitigation project funded through GHG removals and carbon credits. KOMETA does not purchase renewable electricity on a targeted basis.

Measures

The Company is organized around the principles of energy awareness and energy efficiency. This is underpinned by regularly implemented maintenance measures and priority projects integrated into operations. The following key initiatives were launched in 2025 and are expected to become operational in 2025:

FACTORY RESCUE PROGRAM – SMALL SOLAR POWER PLANT PROJECT

Under the Factory Rescue Program, the Hungarian state contributed to the energy-efficient operation and energy self-sufficiency of large companies, with KOMETA 99 Zrt. Receiving a non-refundable grant of HUF six billion. The project will install a solar power plant and other energy efficiency systems between 2024 and 2026.

The solar power plant project is being implemented under the Factory Rescue Program. The aim of the project is to generate electricity from renewable energy sources – solar energy – in order to reduce the amount of electricity purchased by the Company, while reducing exposure to utility pricing and ensuring environmental sustainability. The solar development consists of three separate units with a total rated capacity of 4.5 MW:

Solar Power Plant I – “CARPORT”: A new car park for 90 cars will be built on the property, with solar panels placed above the car park on a support structure called CARPORT.

Solar Power Plant II – “By-product Building”: A solar power plant unit will be installed on the flat roof of the KOMETA By-products plant.

Solar Power Plant III – 6.9 ha of land will be used for the installation of solar panels on a support structure installed on the ground.

SMALL GAS ENGINE POWER PLANT PROJECT – 2026

The installation of the proposed gas-fired small power plant will create a new point source of air pollution subject to authorization. The gas engine small power plant is a cogeneration unit, also known as a combined heat and power system, which will operate with high efficiency, as it will be able to produce both the electricity needed for the core activity of KOMETA 99 Zrt. And, during the power generation, the steam and hot water from the heat of the gas engine and the exhaust gas (so-called cogeneration). Cogeneration units have lower energy losses than a conventional stand-alone system because they also use the heat generated during electricity production, which means significant energy savings can be achieved. The heat and electricity generated will be integrated into the site’s heat and electricity supply system, i.e. the small power plant will operate in parallel with the electricity grid of the electricity supplier:

- locally generated electricity is fed into the internal distribution network of KOMETA 99 Zrt. at 22 kV,
- and the pipes carrying the hot water and steam produced are connected to the existing heat network.

The cogeneration gas engine is relatively easy to regulate, requires continuous maintenance for efficient operation and long service life, for which KOMETA 99 Zrt. Also concludes a long-term maintenance contract with the manufacturer. The investment also has environmental benefits, as the cogeneration system results in lower GHG emissions than using separate energy sources.

KOMETA 99 Zrt.’s purchased electricity consumption will decrease from the third quarter of 2026 due to the solar farm and the gas-fired small power plant, but the gas boiler will generate an increase in natural gas consumption.

Pollution

IRO-1

KOMETA's activities – including its own operations, agricultural practices, logistics and end-of-life management of packaging – can have an impact on air, water and soil quality and pollution if not properly managed.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

E2-6

Negative impacts

The negative impacts identified in the course of the Company's activities affect several areas. Waste from packaging contributes to the release of microplastics into the environment, resulting in long-term pollution of aquatic and terrestrial ecosystems. The use of substances of very high concern, including chemicals, veterinary medicines, chemical agents and rodenticides, even within the limits, has ongoing negative environmental and social impacts and can pose significant risks to human health and the environment in the event of potential incidents.

Industrial production and manufacturing processes can introduce harmful substances into products, posing a critical risk to food safety and consumer health. In addition, failures in wastewater treatment processes, technological breakdowns, human inattention or exceeding of limits can cause additional environmental pressures, especially in the form of water pollution.

Risks and opportunities

Related risks and opportunities relevant to KOMETA did not meet the materiality threshold. The Company keeps abreast of regulations and technologies related to water quality, water pollution and IPPC (Integrated Pollution Prevention and Control) and stakeholder expectations.

POLICIES

E2-1

KOMETA 99 Zrt.'s operations are still classified as IPPC under Directive 96/61/EC, and therefore it continues to operate under a continuously updated, valid Unified Environmental Permit. The main requirements of the permit are designed to ensure that activities comply with environmental legislation. In addition, the environmental operating conditions of activities covered by an IPPC permit must comply with the requirements of BAT in order to reduce the negative impact on the environment. Triagro Kft. also holds an IPPC permit for the relevant sites. The Company maintains a list and safety data sheets for all chemicals and cleaning products, and stores and uses these substances safely.

At KOMETA 99 Zrt. And Triagro Kft., an environmental officer ensures compliance and also conducts internal audits.

INDICATORS, TARGETS AND MEASURES

E2-2, E2-3, E2-4, E2-5

The pollutants generated in KOMETA 99 Zrt.'s own operations are mainly related to the following activities:

- energy system (boilers),
- technological cutting and processing operations,
- refrigeration technology,
- wastewater treatment,
- waste management,
- cleaning and disinfection operations.

The site of KOMETA 99 Zrt. Is classified as a sensitive groundwater quality protection area with regard to the sensitivity of groundwater status. Fuel for machinery, internal transport vehicles and passenger cars operated within the site is provided from a factory filling station. The 10 m3 steel tank for above-ground storage of diesel oil has a concrete spill containment basin.

Chemicals used for wastewater treatment, cleaning and various technological processes are stored in rooms with chemical-resistant floors.

The Company pays particular attention to the substances of very high concern used in its activities. The Company aims to ensure that the risks arising from the use of these substances are minimized and that potential impacts on the environment and human health are prevented through transparent and verifiable processes. Substances of Very High Concern (SVHC) are recorded in the corporate governance system, which allows:

- identification of materials, real-time monitoring of stock levels, usage locations and quantities,
- safety data sheets, risk information and handling instructions related to the materials are stored on the Company's internal network (intranet).

Before starting work, new employees receive hygiene training on the safe use of hazardous substances and related health and environmental regulations. Subsequently, the manager responsible for the workers' immediate jobs will provide detailed practical training and instruction related to the tasks, focusing specifically on the correct use of SVHC and other hazardous substances in the workplace.

The supplier will provide annual training for workers on the chemicals used for cleaning activities pursuant to food hygiene standards, including products containing SVHCs. This regular training contributes to ongoing compliance with safety regulations and to the strengthening of environmentally conscious management practices.

KOMETA 99 Zrt. Places great emphasis on meeting the highest safety and quality requirements. In ammonia systems, gas detectors ensure that failures are immediately signaled to the computer control system. A sprinkler system ensures that any ammonia spills are immediately sprayed with water. The Emergency Response Plan contains protective measures for possible accident situations. In addition to addressing the emissions of pollutants, KOMETA 99 Zrt. Replaced the piping of the cooling system in the meat processing plant, thus reducing the risk of accidents or technical failures, including the release of ammonia into the environment.

Staff receive annual training and exercises and are informed of all technical developments in a timely manner and receive appropriate training.

The hazardous substances that may be found at KOMETA 99 Zrt. are:

- Industrial chlorine
- Liquid propane
- Liquid oxygen
- Gas oil
- Liquid ammonia

Liquid ammonia can pose a significant risk to both human health and the environment. Ammonia refilling and use processes are carried out under appropriate safety and environmental controls.

Quantity of liquid ammonia purchased

	KOMETA 99 Zrt.		
	2023	2024	2025
Liquid ammonia purchased (tonnes)	14.49	9.97	9.85

In terms of air quality protection, KOMETA 99 Zrt. has both diffuse and point sources of air pollution at its site in Kaposvár, for the operation of which the Company has an air quality protection operating permit and tests the emissions of each point source with an accredited measurement laboratory in accordance with the permit. Triagro Kft. declares ammonia emissions from pigsties on an annual basis, based on an estimation methodology in line with industry standards.

Currently, the Company's objective is to ensure continuous compliance with legislation and the limits set by the authorities for pollution.

Air pollution sources

The following air pollution sources are located at KOMETA 99 Zrt.

Source type	Source ID	Name of source
diffuse	D4	Roof fans for livestock transportation
diffuse	D4	Exhaust hoods of smokehouses and ripening chambers
point source	P4	Modulex boiler chimney
point source	P5	Singeing equipment vent
point source	P6	AKH I. boiler chimney
point source	P7	AKH II. boiler chimney
point source	P8	AKH III. boiler chimney
diffuse	D9	Rendering plant
point source	P10	Roasting tunnel vent I.
point source	P11	Roasting tunnel vent II.

Pollutant emissions by point source – KOMETA 99 Zrt.

Source ID	Polluting substance	Unit of measurement	Average measured concentration	Emission limit*	Frequency of accredited measurements in accordance with the IPPC permit	Date of last accredited measurement
P4	Carbon monoxide	mg/m³	23.7	100	every 5 years	31.03.2022
	Nitrogen oxides (NO and NO2)	mg/m³	61.8	350		
	Carbon dioxide	g/m³	153.1	Not regulated by a limit		
P5	Carbon monoxide	mg/m³	12.3	500	every 5 years	31.03.2022
	Nitrogen oxides (NO and NO2)	mg/m³	73	500		
	Sulfur dioxide	mg/m³	<5.7	500		
	Solid material	mg/m³	0.8	150		
	Carbon dioxide	g/m³	3.73	Not regulated by a limit		
P6	Carbon monoxide	mg/m³	2.5	100	Yearly**	10.10.2024
	Nitrogen oxides (NO and NO2)	mg/m³	64	100		
	Carbon dioxide	g/m³	172.066	Not regulated by a limit		
P7	Carbon monoxide	mg/m³	1.6	100		07.08.2025
	Nitrogen oxides (NO and NO2)	mg/m³	60.3	100		
	Carbon dioxide	g/m³	178.345	Not regulated by a limit		
P8	Carbon monoxide	mg/m³	3.5	100		21.08.2023
	Nitrogen oxides (NO and NO2)	mg/m³	25.6	300		
	Carbon dioxide	g/m³	174.482	Not regulated by a limit		
P10	Carbon monoxide	mg/m³	144.7	500	every 5 years	30.11.2022
	Nitrogen oxides (NO and NO2)	mg/m³	119	500		
	Carbon dioxide	g/m³	13.866	Not regulated by a limit		
P11	Carbon monoxide	mg/m³	146.8	500	every 5 years	30.11.2022
	Nitrogen oxides (NO and NO2)	mg/m³	127.7	500		
	Carbon dioxide	g/m³	15.121	Not regulated by a limit		

** The limit values for the P5 point source are set out in VM Decree 4|2011. (I.14.), while for P4, P6, P7, P8, P10 and P11 point sources in FM Decree 53|2017. (X.18.).*

*** Accredited measurements of emission sources P6, P7 and P8 are carried out on a rotational basis, with one emission source being tested each year.*

KOMETA aims to ensure continued compliance with IPPC requirements related to pollution through regular monitoring. KOMETA 99 Zrt. complies with the expected limits in all cases.

Compliance with the emission values must be verified by KOMETA 99 Zrt. with accredited measurements, the frequency of which is as follows:

- Modulex boiler and singeing device emissions every 5 years;
- emissions from gas boilers are measured annually by an accredited measurement, on an annual rotation,
- emission of oven tunnels every 5 years.

The sources of diffuse fugitive air pollutants emitted by Triagro Kft. are related to the stables, slurry storage ponds, slurry collection pits, drainage system and disposal areas. The sources of air pollution are located at the Tunyogmatolcs and Csemői sites. At the Csemő site, a diesel generator is operated by Triagro Kft., for which an up-to-date logbook is kept. According to the operating logbook, in 2025 the generator has operated for less than 50 operating hours - with 2-3 hours of trial operation per month - so compliance with the point-source emission limit values does not legally need to be verified with standard emission measurements carried out by an accredited measuring body.

The emission data for the stationary air pollution point sources at the Tunyogmatolcs site - GSAR 240 boiler and GSAR 160 boiler stack - are detailed in the table below.

The risks and measures related to microplastics are described in the chapter "Consumers and end-users".

Noise and vibration protection

The operation of KOMETA 99 Zrt. involves a number of noise sources, therefore the noise and vibration protection of the site is a high priority environmental concern. The noise emission limits for the site are set out in the IPPC permit and the aim is to ensure that they are fully respected at all times. In order to manage noise emissions, KOMETA 99 Zrt. ensures that outdoor noise sources have adequate technical protection so that their operation does not endanger the compliance with the limit values. In the case of the installation of a new outdoor noise source, KOMETA 99 Zrt. notifies the competent environmental authority and, if necessary, has the noise emission characteristics verified by an expert. If noise measurements are required by an official regulation or inspection, they are carried out by a noise expert and the results are submitted to the authority by KOMETA 99 Zrt. If a limit is exceeded, an action plan is drawn up to reduce noise, including the necessary technical interventions, their timing and follow-up measurements. The implementation of the approved measures and the results of the control measurements are documented by KOMETA 99 Zrt. to the authority within the specified deadlines.

During the year, the concrete foundations for the logistics hall were continuously laid, with a significant number of machines and vehicles in operation. No complaints were received from the public during the year.

Pollutant emissions - Triagro Kft. Tunyogmatolcs site

Point sources

Source ID	Polluting substance	Unit of measurement	Average measured concentration	Emission limit	Frequency of accredited measurements in accordance with the IPPC permit	Date of last accredited measurement
P2	Carbon monoxide	mg/m³	87	100	every 5 years	18.10.2023
	Nitrogen oxides (NO and NO2)	mg/m³	99	350		
	Sulfur dioxide and sulfur trioxide	mg/m³	no data	35		
P4	Carbon dioxide	mg/m³	109.7	Not regulated by a limit	Not obliged	Not obliged
	Carbon monoxide	mg/m³	87	100		
	Nitrogen oxides (NO and NO2)	mg/m³	99	350		
	Sulfur dioxide and sulfur trioxide	mg/m³	no data	35		
	Solid material	mg/m³	109.7	Not regulated by a limit		

** The authority has granted an exemption from measuring point source emissions of air pollutant P4. The point source emission must be verified by the P2 point source emission characteristics.*

Water and marine resources

Water is a key resource that plays a fundamental role in the Company's processes and is crucial to its supply chains. Ensuring access to sufficient, safe and clean water and basic sanitation is essential for the sustainability of ecosystems, the well-being of local communities and the promotion of economic growth.

Based on the final data of KOMETA 99 Zrt. for 2024 and after conducting a materiality analysis, it has produced a water risk map using the WWF Water Risk Filter tool to provide a more accurate risk exposure analysis.

The analysis has been prepared taking into account the operations, value chain and investments of KOMETA 99 Zrt., showing the physical, regulatory and reputational water risk exposure. The risks at the KOMETA 99 Zrt. site, as assessed at the watershed level, are generally low to moderate. Among the physical risks, water scarcity and vulnerability of ecosystem services show medium risk, while water quality is a high risk and requires special attention.

Regulatory and institutional risks are predominantly low, indicating a stable water and legislative environment in Hungary. By contrast, reputational and social risks - in particular the importance of biodiversity, media attention and the potential for conflict - are medium.

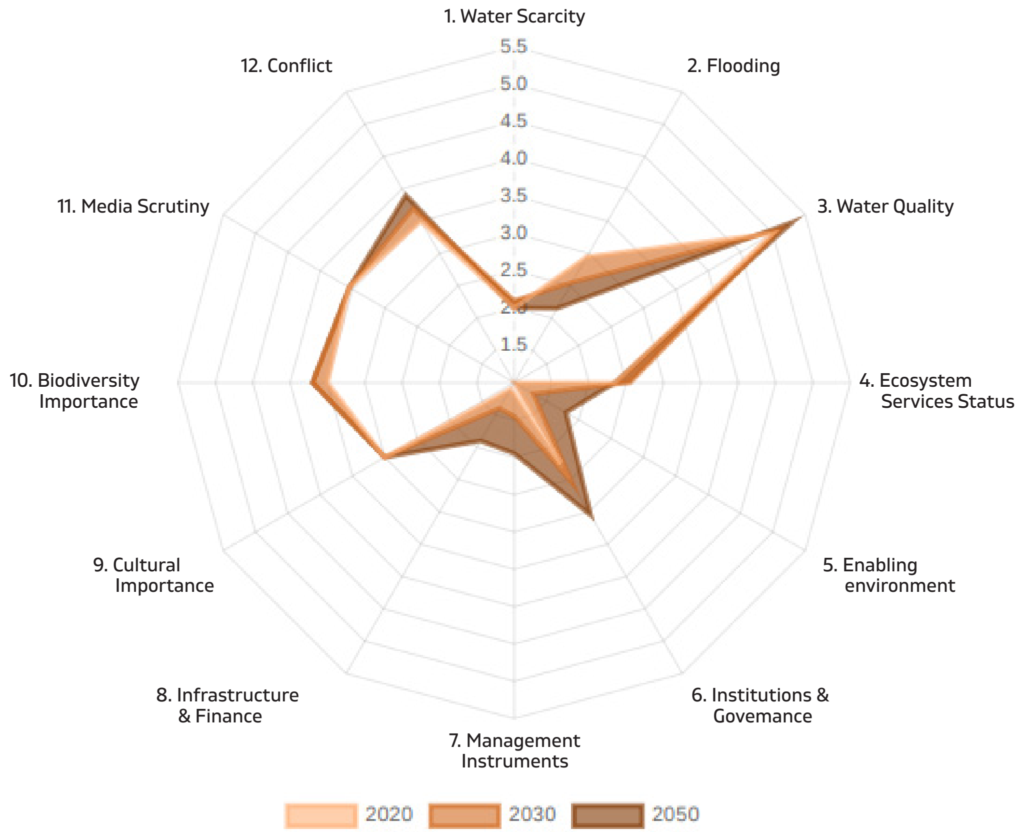
Based on scenarios for 2030 and 2050, risk levels are expected to increase further, especially in the institutional, infrastructure and reputational areas. This suggests that, in the long term, the importance of strategic water planning and risk mitigation measures will continue to grow.

The water risk assessment for Triagro Kft.'s five sites was also carried out using WWF's physical, regulatory and reputational risk analysis tool. Triagro Kft.'s exposure to physical risks is considered medium, as the amount of available groundwater resources could become critical in the long term due to increasing drought conditions at the sites. The Tunyogmatolcs and Fehérgyarmat sites may also be exposed to flooding (proximity to the Szamos and Tisza rivers), but these sites are located in flood protected areas. With regard to water quality, particular attention should be paid to the way manure is applied and its suitability. The ecosystem in the area is undergoing a change, which is reflected in a decline in groundwater levels and habitat conversion.

The regulatory environment for water uses in Hungary is stable, with an appropriate regulatory and monitoring system in place. The private well water supply reduces the dependence on infrastructure and does not burden the water network of the municipality concerned. Reputational risks are rated medium-high. Water extraction from private wells reduces the likelihood of socio-economic conflicts.

Based on scenarios for 2030 and 2050, risk levels are expected to increase further, mainly due to the availability of adequate water quality, biodiversity loss and media coverage.

WATER RISK MAP OF KOMETA 99 ZRT. (2025)



Source: WWF Water Risk Filter tool
The figure was re-drawn by KOMETA.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

IRO-1, E3-5

Negative impacts

The Company's operations and value chain consume significant amounts of water. This use of water occurs in several areas:

- In own production: The Company's production processes, such as cleaning, cooling or other technological processes, use significant amounts of fresh water.
- In the supply chain: The production of raw materials, especially agricultural products, requires significant irrigation. In addition, supplier processes, processing and end-use of products can also require significant amounts of water.

High water consumption can have negative environmental impacts, especially in water-scarce or water-stressed hydrological areas. Overuse of water can contribute to the depletion of local water resources, damage to ecosystems, and risks to the sustainability of community water yields and agricultural production.

POLICIES

E3-1

ESG Policy

KOMETA is aware that its production requires significant water and energy use, and also that water is an increasingly scarce and vulnerable natural resource. The ESG Policy applies to KOMETA 99 Zrt. and Triagro Kft. The long-term goal is to reduce the Company's water footprint while ensuring the highest levels of product safety and hygiene. To achieve that:

- it continuously optimizes its processes to reduce water consumption,
- operates a modern water treatment system, allowing treated water to be discharged into the Kapos River,
- upgrades its on-site waterworks, internal water network and wastewater treatment system,
- explores opportunities for water reuse where food safety can be ensured,
- trains its staff in water-saving operation and maintenance,
- also expects its suppliers to operate responsibly in relation to water use.

Risks and opportunities

Related risks and opportunities relevant to KOMETA did not meet the materiality threshold. The Company continuously monitors water regulations and technologies, stakeholder expectations and the state of the national and regional water resources.

INDICATORS, TARGETS AND MEASURES

E3-2, E3-3

KOMETA pays particular attention to minimizing water consumption, water extraction and wastewater discharge in its manufacturing and cleaning processes, a strategy that is central to its environmental management practices. The water used by KOMETA 99 Zrt. comes from five wells and undergoes a rigorous treatment and disinfection process. After treatment, the water is sent to the heating center for steam production or directly to the plant as hot or cold water for various purposes, such as during cutting or in the piping of heating/cooling systems.

The water used in the production and heating/cooling processes operates in a closed cycle, where the steam generated is condensed and returned to the boiler. In 2025, KOMETA 99 Zrt. withdrew and purchased 474 thousand megaliter (ML) of groundwater from its own wells and third parties, an increase of 6% compared to 2023. In relation to the investment, KOMETA 99 Zrt.'s water consumption increased due to the construction—specifically, the water usage and demand of the on-site concrete mixing plant—which, based on the volume of concrete poured, resulted in an increase in water consumption of approximately 5,000 m³. The Company's own water extraction capacity is limited; if KOMETA 99 Zrt. reaches this capacity, it must use water from a third party.

In 2025, KOMETA 99 Zrt. exceeded the permissible discharge limits after the wastewater treatment, so no wastewater could be discharged into the Kapos River.

In parallel with the large investment project currently underway, the entire internal utility network of KOMETA 99 Zrt. (water, gas, rainwater and wastewater drainage) will be replaced, which is expected to be completed by July 2026, resulting in the elimination of previously unidentified water losses/leaks.

Triagro Kft. uses drilled wells with monitoring systems. In the farrowing buildings and in the boar houses, pigs are watered with a teat drinker. The valves of the automatic watering system in the pigsties dispense the liquid in a water-saving way, according to the animals' needs. The correct setting prevents water from running off. The other buildings use a trough watering system.

Responsible water use

E3-4

The KOMETA 99 Zrt. site is part of the South Outer Somogy microregion in terms of hydrology and hydrological management, which is the left bank catchment of the Kapos from Kaposfő to the Koppány estuary, from where several streams flow into the main river. Groundwater levels are between 2-4 meters in the valleys and 4-6 meters on the slopes, and are considerable in the Kaposvölgy valley, including the site of KOMETA 99 Zrt. The amount of artesian water is moderate. Many artesian wells are up to 200 meters deep, and the water yields range from 125 to 620 liters per minute. According to KOMETA 99 Zrt.'s final data, it has 5+3 wells (under construction), ranging in depth from 106 to 280 meters. The current development has meant that some wells have had to be abandoned and new ones drilled.

Potable water used for industrial operations is supplied to KOMETA 99 Zrt. by water intake wells, water treatment and water supply plant operated under a water abstraction and discharge permit.

The annual contracted water capacity is nearly 500,000 m³, with the possibility of purchasing an additional 766,000 m3 through the urban water network if needed. The Company meets its social and technological water needs by operating its own waterworks, with the possibility to purchase water from the municipal network if necessary. In 2025, the Company purchased 35,600 m³ of water per month, as the currently operating wells and associated storage basins do not meet the continuous water demand of daily operations.

The current water treatment technology is outdated, and due to the high degree of manual operation, it is difficult to ensure compliance with the parameters specified in the quality standards. It is therefore necessary to install new water treatment technology. More complex technology is expected to lead to additional energy demand, but with more efficient use, the specific energy use will improve. The new water plant is expected to be operational by the end of 2027.

Total water consumption

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Total groundwater extracted (megaliters)	447,098	448,406	438,597	106,192	147,051	246,720	553,290	595,457	685,317	+15%
Third-party water (megaliters)	6	0.01	35,594	0	0	0	6	0.01	35,594	>1000%
Total water extraction (megaliters)	**447,104**	**448,406.01**	**474,191**	**106,192**	**147,051**	**246,720**	**553,296**	**595,457.01**	**720,911**	**+ 21%**

The water consumption of Kometa Italia Srl is not significant due to its activity.

Water discharge by destination

	KOMETA 99 Zrt.			Triagro Kft.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Surface water (megaliters)	351,257	358,211	256,342	0	0	0	351,257	358,211	256,342	-28%
By a third party (megaliter)	11,390	10,500	99,828	95	115	104	11,485	10,615	99,932	+841%
Total water discharge (megaliters)	**362,647**	**368,711**	**356,170**	**95**	**115**	**204**	**362,742**	**368,826**	**356,274**	**-3%**
Total (Water extraction - Water discharge) (megaliters)	**84,457**	**79,695.01**	**118,021**	**106,097**	**146,936**	**246,616**	**190,554**	**226,631**	**364,637**	**+ 61%**

The water consumption of Kometa Italia Srl is not significant due to its activity.

Water intensity per product

	Consolidated			
	2023	2024	2025	Change (2025/2024)
Total water consumption (megaliters)*	190,554	226,631	364,637	+61%
Product volume (tonnes)	75,362	76,647	73,460	-4%
Water intensity (megaliters per ton)	**2.53**	**2.96**	**4.96**	**+ 68%**

Wastewater drainage and treatment

For the efficient treatment of wastewater, KOMETA 99 Zrt. has built its own wastewater treatment plant using Sequencing Batch Reactor (SBR) technology. This technology not only removes mechanical impurities from wastewater, but also involves biological treatment processes. The Company is working with a specialist company to increase the efficiency of the wastewater treatment plant. Measures introduced include continuous monitoring of oxygen supply during biological treatment and automation of compressors based on measurement signals to reduce sludge formation.

KOMETA 99 Zrt. collects and discharges municipal wastewater through the plant's sanitary sewer system, which is connected to the municipal public sewerage network, while it operates an on-site wastewater treatment plant under a water rights operating permit for the treatment and discharge of industrial wastewater from meat processing and meat products. The treated wastewater is discharged into the Kapos River as the receiving water body. The quality of the discharged wastewater is monitored on the basis of the current self-monitoring plan approved by the competent territorial water authority, with 12 accredited quality tests per year. The following components are checked during the test:

- Chemical oxygen demand
- Biological oxygen demand
- Ammonia
- Inorganic nitrogen
- Organic solvent extract
- Suspended solids
- Phosphorus

A new technology was implemented at the by-product plant of KOMETA 99 Zrt.: the technology resulted in the production of wastewater with high contamination levels and higher volumes than previously treated. At times, this volume overloads the treatment technology used, which means that treatment in compliance with the limits for discharge into surface waters cannot be ensured. Until the problem was detected, the Kapos River was receiving wastewater of insufficient purity, which had a significant negative impact on wildlife. The Authority ordered the Company to pay a fine.

After the problem was detected, i.e. due to non-compliance with the limits, the Company discharged the pre-treated wastewater into the sewer network of KAVÍZ (Kaposvár Víz- és Csatornamű Kft.) from mid-September 2025, which caused a significant increase in operating costs. Following the restoration of the technology to proper and efficient operation, from 27 February 2026, sufficiently treated wastewater will again be discharged into the Kapos River.

In the case of Triagro Kft., the wastewater is treated with a biodegradable disinfectant and is used together with the manure. Sanitary wastewater is transported by a company officially authorized to perform this activity.

Annual accredited quality tests

KOMETA 99 Zrt. monitors the quality of the discharged wastewater according to a self-monitoring plan approved by the water authority, with 12 accredited samples per year.

Wastewater discharge by pollutant at KOMETA 99 Zrt. (01.01.2025-24.09.2025)

Pollutant	Weighted average of own monitoring - raw (mg/l)	Weighted average of own monitoring - treated (mg/l)	Regulatory limit (mg/l)
COD (Chemical Oxygen Demand)	3,601.97	27.53	110
BOD5 (Biological Oxygen Demand)	2,480.57	8.18	25
Ammonia-ammonium-N	94.38	2.54	10
Inorganic nitrogen	94.50	4.01	25
Organic solvent extract	40.80	1.00	30
Suspended solids	1,337.89	18.88	200
Phosphorus	12.61	0.04	2

Kometa 99 Zrt. continues to meet its monitoring obligations for the protection of the groundwater base: it operates four monitoring wells and conducts accredited water quality testing annually. The tests carried out on 16 December 2025 show that the water quality of three of the wells meets the limits. One well showed nitrate exceedances, but these decreased from 46.6 mg/l in 2024 to 11 mg/l in 2025. The pollution is considered to be of external origin and no pollution from the Company's activities can be detected.

Biodiversity and ecosystems

SBM-3, E4-1

Healthy ecosystems are the foundation of our food supply and the future of the planet. Biodiversity maintains soil fertility, access to clean water and pollination, which are key for agriculture, the food industry and the economy as a whole.

The way the industry operates and its value chain can affect these systems, so mitigating negative impacts and contributing to the conservation of ecosystems is a priority. KOMETA understands the links between agricultural activities and the environmental balance, and its sustainability objectives include the protection of biodiversity. The Company takes responsibility for the protection of natural habitats and the conservation of ecosystem services, and supports the conservation of local ecosystems.

The immediate surroundings of the KOMETA 99 Zrt. site (Kaposvár and its environs) are economic and commercial areas, which are characterized by secondary habitats. The landscape is mainly characterized by artificial landscape elements, such as agricultural land, roads, tree rows and overhead power lines. The biologically active areas of the site consist of landscaped grassed areas, groups of trees, hedges and shrubs. During the operational activities of KOMETA 99 Zrt. within the site, no natural habitats are affected, and the ecological network connections are not damaged. The activity will not typically affect or threaten valuable plant communities, protected plant and animal species, or cause habitat loss or fragmentation. The economic activity of KOMETA 99 Zrt. has no negative impact on Natura 2000 qualifying species and sites. The most significant landscape and nature conservation impact of the site is the occupation of land, mainly through the traffic and noise impacts of the operation, which may have a minor impact on wildlife, including fauna. The food industry activity in the affected area will not reduce the chances of survival of species, populations or communities, nor the extent of ecosystems, nor will it permanently disturb natural ecological processes.

The impact on the natural environment of an exceptional event on the site could be slightly negative depending on its nature, but is unlikely to be significant due to the distance from protected areas.

The operation of KOMETA 99 Zrt. directly affects the Kapos River and its immediate surroundings, as the Company's wastewater is discharged into the Kapos River after treatment. Furthermore, the Company's activities may affect the flora and fauna of nearby partially populated areas.

Using the WWF Biodiversity Risk Filter tool, the Company has also analyzed its biodiversity risks after conducting a materiality analysis to provide more accurate risk information. The analysis examined:

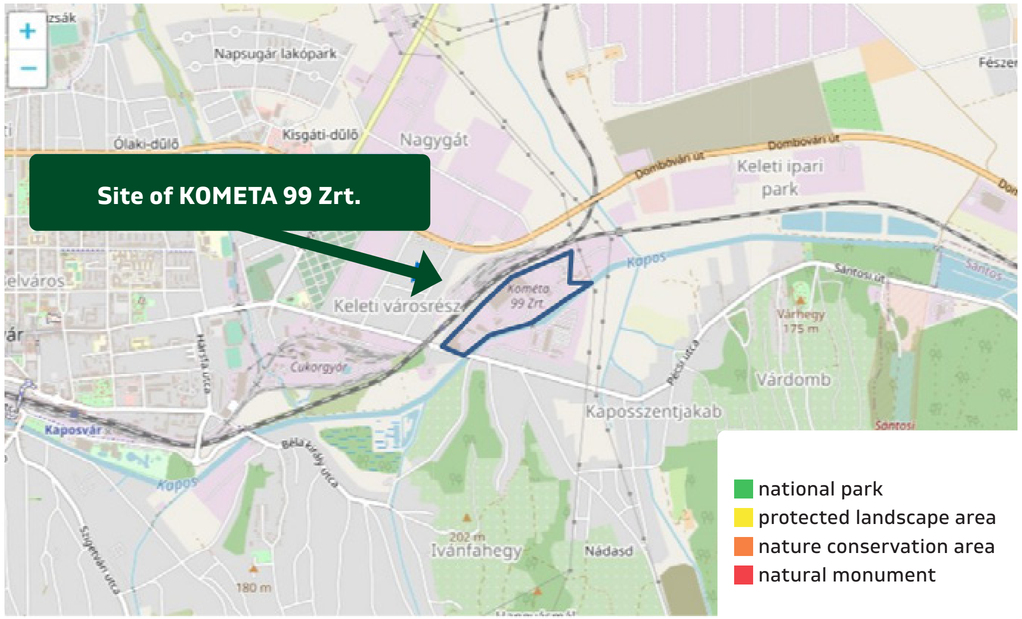
- how each physical risk (taking into account the status of each ecosystem service) may affect the Company's operations, and
- reputational risks, i.e. the actual and perceived impacts of the Company on nature and people.

For both risk factors, KOMETA 99 Zrt. is classified as medium risk, with partial results as shown in the figure below.

The two subsidiaries of KOMETA are Triagro Kft. and KOMETA Italia Srl. Triagro Kft. has its sites mainly in Szabolcs-Szatmár-Bereg county, Jász-Nagykun-Szolnok county and Pest county. KOMETA Italia Srl. has its office in Milan and therefore its biodiversity impact is not significant.

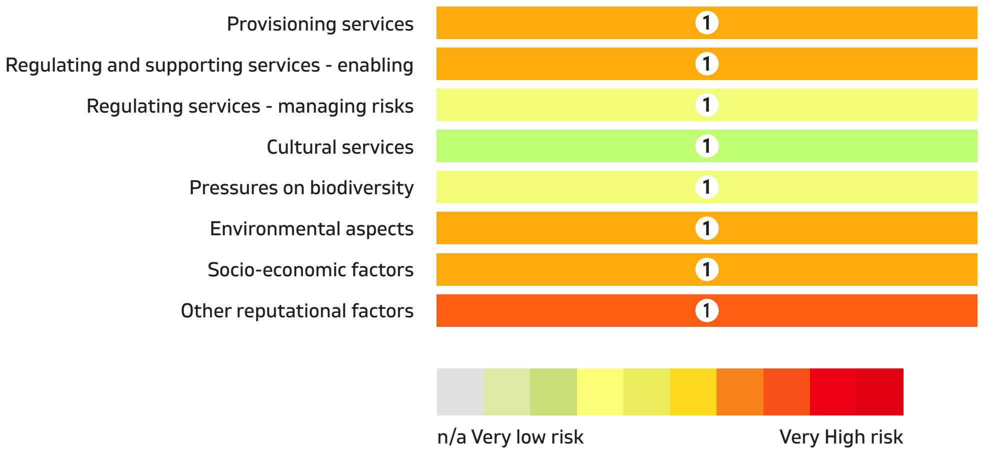
In the immediate vicinity of the Triagro Kft. site in Tunyogmatolcs there are agricultural areas

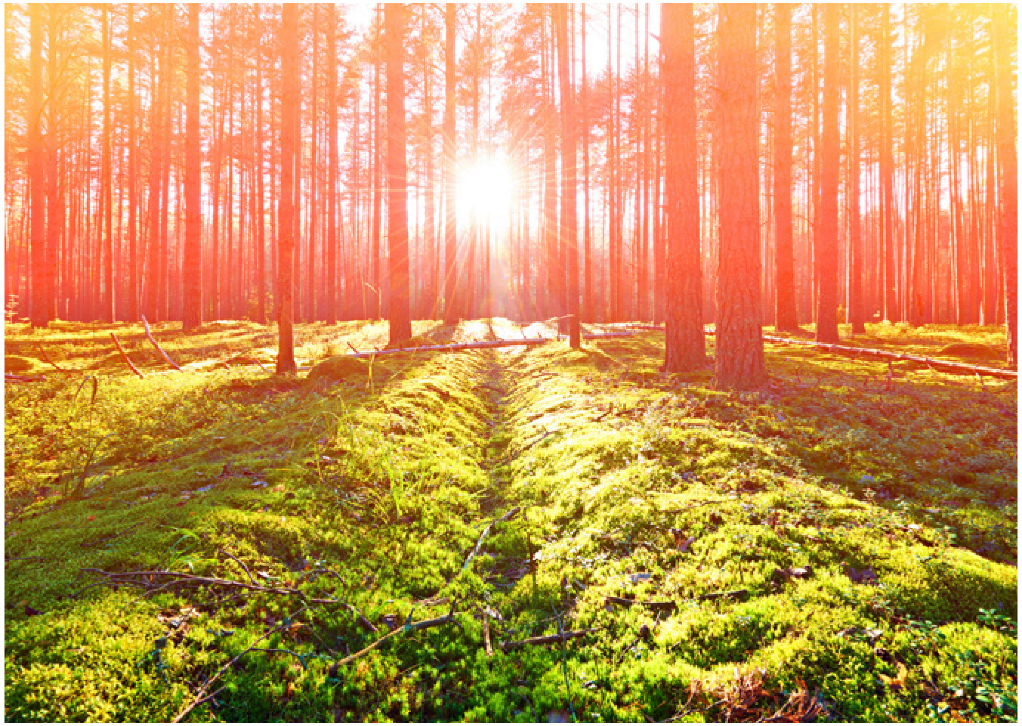
(fields, farmland). The property is not protected under nature conservation law and is not included in the list of Natura 2000 sites. The Csemő pig farm is surrounded on all sides by woodland (acacia and hybrid poplar). The wider environment of the site is characterized by the scattered farmland that dominates the area. The Fehérgyarmat site is bordered on all sides by agricultural land and arable land. About 550 meters west of the site is the river Szamos. There are no protected natural areas in the immediate vicinity. There are arable fields in the surroundings of Kisújszállás. In the immediate vicinity of the Nyírcsaholy site there are agricultural areas (fields, farmland). The property is not protected under nature conservation law and is not included in the list of Natura 2000 sites.



Biodiversity risk categories for KOMETA 99 Zrt.

Number of sites by risk category

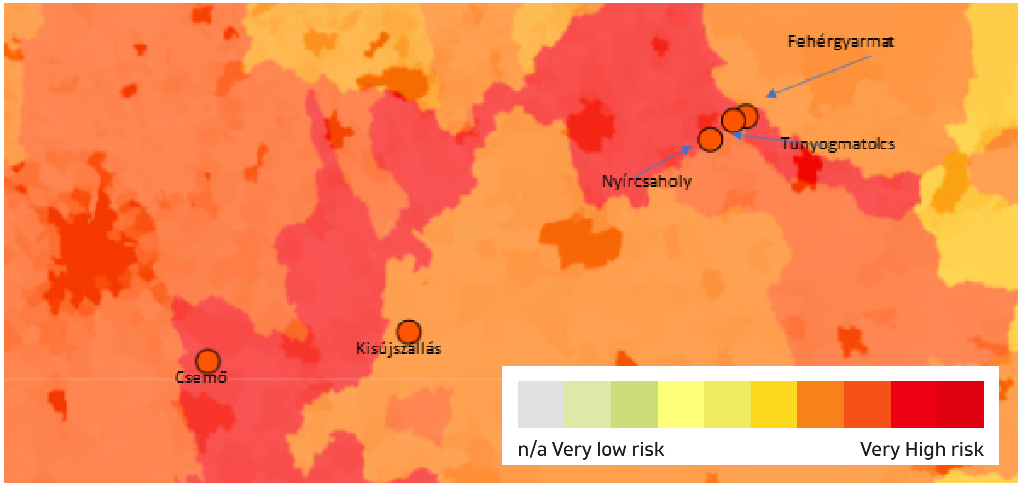




Biodiversity risk categories for Triagro Kft.

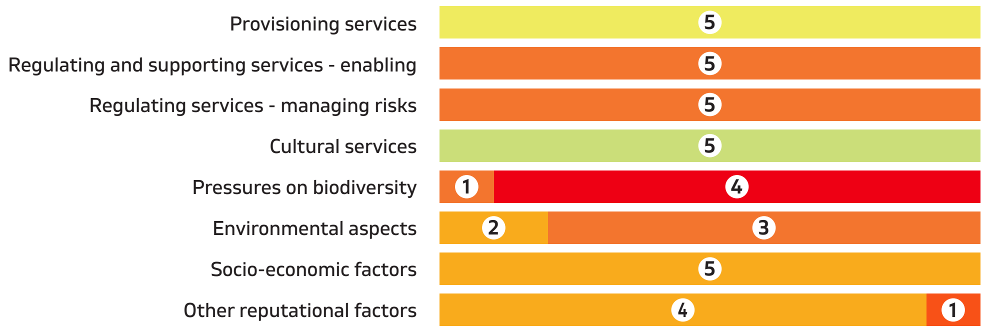
All five sites of Triagro Kft. are classified as high risk under the biodiversity risk assessment:

- all sites are rated high on the basis of physical risk;
- 4 sites are rated medium and 1 high in terms of reputational risk.



Number of sites by risk type

Number of sites by risk category



Biodiversity risk summary

The WWF tool also provides biodiversity risks for individual sectors, which can be used as a benchmark.

	Direct effect / dependence		BRF indicators	Food and beverage industry	Agriculture (animal products)	KOMETA 99 Zrt.	Triagro Kft.
Physical risks	Direct dependence	Provisioning services	Availability of water	5	5	3	3
			Forest productivity and distance from markets	no dependence	no dependence	no dependence	no dependence
			Availability of restricted wild flora and fauna	3	1	2	2
			Limited availability of marine fish stocks	no dependence	no dependence	no dependence	no dependence
		Regulating and supporting services - enabling	Soil condition	no dependence	4	no dependence	4
			Water status	4	5	4	4
			Air condition	3	4	3	4
			Ecosystem status	no dependence	4	3	4
			Pollination	no dependence	2	no dependence	4
		Regulating services - managing risks	Landslides	3	4	3	3
			Forest-danger	3	4	2	4
			Plant/forest/ aquatic pests and diseases	4	4	3	4
			Extreme heat	3	5	3	3
			Tropical cyclones	3	4	1	3
		Cultural services	Natural and cultural resources	no dependence	no dependence	no dependence	no dependence
	Direct impact	Pressures on biodiversity	Land, freshwater and marine land use change	1	5	2	5
			Forest canopy loss	1	5	3	4
			Invasive species	2	3	2	3
			Pollution	4	5	4	4
Reputational risk		Environmental aspects	Protected / conserved areas	3	5	4	4
			Key biodiversity areas	2	4	3	3
			Other key designated areas	2	4	2	3
			Ecosystem status	2	4	3	3
			Rarity range	1	3	1	2
		Socio-economic factors	Őslakos népek (IP-k) és helyi közösségek (LC-k) földjei és területei	3	5	1	4
			Resource scarcity (food - water - air)	2	3	2	3
			Workforce I Human rights	2	4	2	3
			Financial inequality	2		2	2
	Direct depend-ence	Other reputational factors	Media Watch	5	5	3	4
			Political situation	3	3	3	3
			Sites of international importance	2	3	5	2
			Risk preparedness	2	2	2	2

1 very low 2 low 3 medium 4 high 5 very high

Source: Prepared using the WWF Biodiversity Risk Filter tool (https:||riskfilter.org|biodiversity|). The figure was subsequently reformatted by KOMETA.

The assessment of transition risks is carried out in line with the timeline of the climate risk transition plan. A short, medium and long-term risk analysis will be performed in 2027, while a transition plan with detailed measures will be completed by 2028.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

IRO-1, E4-6

Negative impacts

The Company's value chain activities may have negative impacts on biodiversity and the state of natural ecosystems. KOMETA has no direct significant impacts on biodiversity, but the identified negative impacts are:

- Cropland demand and habitat loss: The increasing land required for livestock farming and fodder production is a major contributor to habitat loss. This is not only reducing species richness but also causing soil degradation and disrupting the ecological balance of the landscape.
- Agricultural emissions and pollution: Fertilizers, pesticides and other chemicals used in intensive agricultural production cause soil and water pollution. These can directly contribute to biodiversity loss and indirectly amplify the effects of climate change.
- Soil overuse and degradation: Intensive farming practices lead to depletion of soil nutrients, structural degradation and, in the long term, loss of soil fertility, which poses a threat to the sustainability of the food supply.
- Deforestation and conversion of new agricultural land: Some actors in the value chain may potentially bring new production areas into use, often at the expense of forests. This deforestation is leading to irreversible habitat loss, weakening carbon sequestration capacity and upsetting ecological balances.
- Threats to areas of high conservation value: Agricultural and industrial activities can also indirectly negatively affect protected or priority biodiversity sites, reducing their ecological value and resilience.

Negative impacts have been identified on the basis of currently available public publications.

Risks and opportunities

Related risks and opportunities relevant to KOMETA did not meet the materiality threshold. The Company continuously monitors biodiversity risks and related regulations and stakeholder expectations that potentially affect agricultural production and supply chain activities.

POLICIES

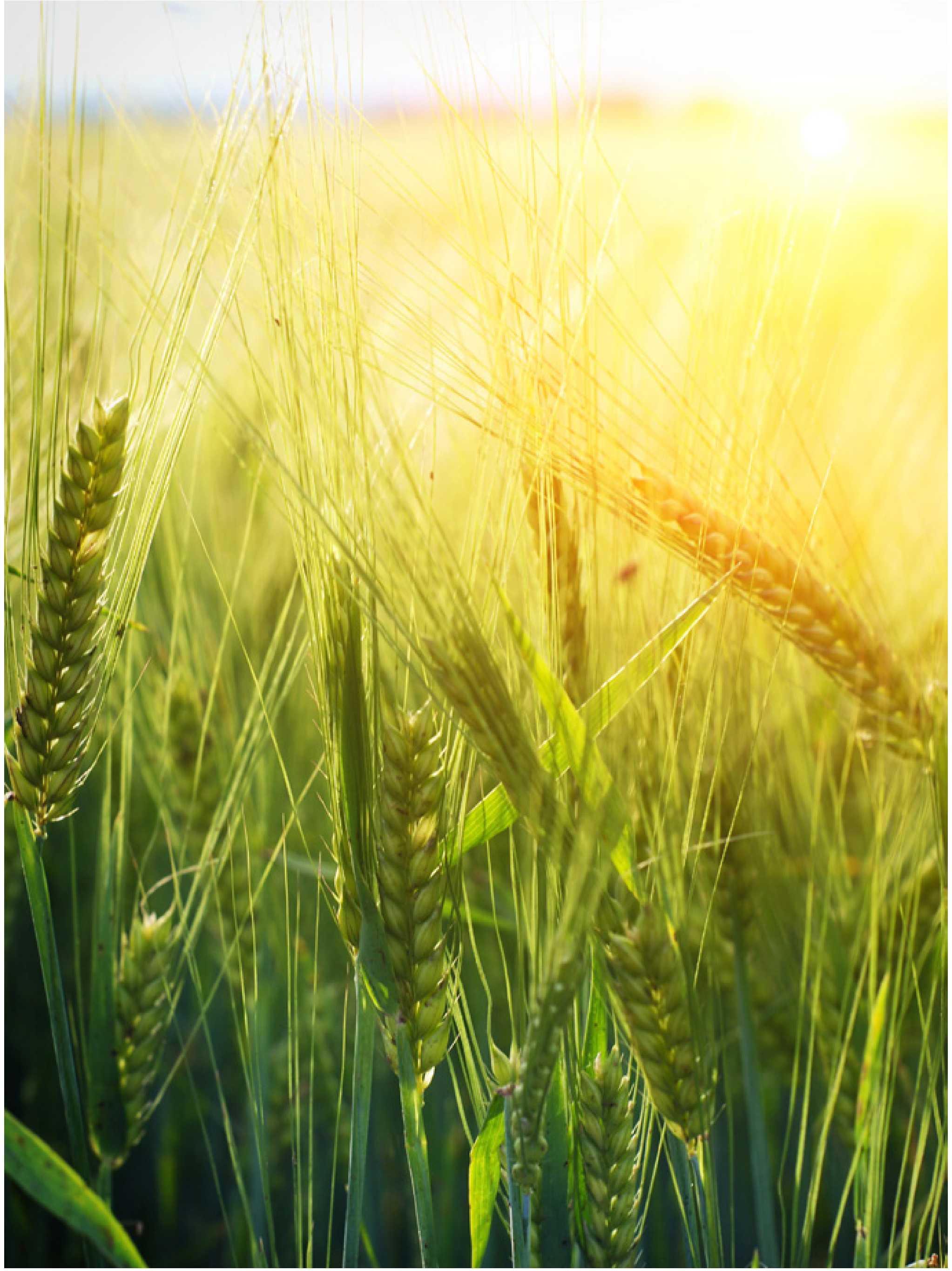
E4-2

Biodiversity and ecosystems are currently addressed in ESG Policy.

ESG Policy

The Company recognizes the links between agricultural activities and environmental balance and therefore has as one of its sustainability objectives the protection of biodiversity. The Company is responsible for the protection of natural habitats and the conservation of ecosystem services. It promotes the preservation of local ecosystems and gives preference to suppliers who use nature-friendly agricultural practices. The ESG Policy applies to KOMETA 99 Zrt. and Triagro Kft.

Further policies will be prepared in 2028, after the risks have been assessed.



INDICATORS, TARGETS AND MEASURES

E4-3, E4-4, E4-5

For biodiversity, KOMETA is currently using the risk metrics presented earlier, with a detailed action plan to be finalized in 2028. KOMETA's action plans have not yet been developed, and the Company currently does not apply any biodiversity offsetting measures.

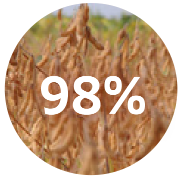
Soya and feed procurement

Triagro Kft. procures its soybean meal from a supplier to Louis Dreyfus Company. Soya accounts for about 6% of all feed types. The supplier has a dedicated Soy Sustainability Policy under which it commits to the following:

- prohibits deforestation in the supply chain and conversion of natural vegetation in high ecological value areas,
- respects the rights of local communities and complies with the principles of the International Labour Organization (ILO),
- respects designated protected areas,
- does not threaten endangered species,
- complies with anti-corruption and human rights standards.

The strategic supplier carries out risk assessments related to deforestation and vegetation conversion in the supply chain, particularly in Brazil, Argentina and Paraguay. In addition, the supplier has developed incentives for farmers to adopt sustainable farming practices and is actively working with them to achieve the targets together. As a result, the Louis Dreyfus Company could already supply a certain amount of soy with Deforestation- and Conversion Free (DCF) status in 2024.

Brazil soy verified as DCF



Argentina soy verified as DCF

In the case of feed, a quality certificate is available for all products and quality is guaranteed. The ingredients of the feed are determined by the Company together with the supplier. For KOMETA, it is important that it can source its raw materials with these potential negative impacts from a supplier committed to sustainability, and together they can ensure that sustainability requirements are met and potential risks are managed.

Circular economy

The aim of circular operations at the Company is to promote the full and responsible use of raw materials of animal origin, minimize by-products and waste, and increase the efficiency of material and energy use along the entire value chain. KOMETA's aim is to use the by-products generated as secondary raw materials, thereby reducing the share of landfilling and disposal.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

IRO-1, E5-6

Positive impacts

The Company is constantly striving to introduce innovative solutions that reduce its environmental footprint and support the circular economy. For example, it has significantly reduced the amount of material used through new packaging solutions, with 80% of the cartons used for bulk packaging being recycled.

Negative impacts

Current and potential food waste remains a major challenge for the Company. This can occur in production and logistics processes, as well as at the end-user level, and requires attention to reduce waste, use resources efficiently and achieve sustainability goals. In addition, the use of plastic packaging materials continues to contribute to environmental pressures, in particular due to waste management and recycling constraints. The Company is continuously looking for alternative, environmentally friendly packaging solutions and is working to reduce the amount of materials used to mitigate these negative impacts in the future.

Risks and opportunities

Digitalization, automation, robotization and the application of artificial intelligence in production processes offer significant opportunities for the Company. These technologies enable advanced monitoring and prevention systems to be implemented, allowing processes to be accurately tracked, waste and wastage to be reduced and resources to be used more efficiently. The related risks and opportunities relevant for KOMETA did not meet the materiality threshold. The Company continuously monitors circular economy regulations and stakeholder expectations and the best available technological developments.

POLICIES

E5-1

ESG Policy

The Company manages waste generated by its activities in a conscious manner:

- it selectively collects and recycles waste and strives to process 100% of useful animal by-products;
- minimizes the amount of waste going to landfill and tries to find new ways to manage material flows more efficiently;
- strives to use packaging materials in accordance with the principles of the circular economy;
- aims to use new, environmentally friendly solutions.

The ESG Policy applies to KOMETA 99 Zrt. and Triagro Kft.

Operational rules for the on-site waste collection

The activities of KOMETA 99 Zrt. generate mainly paper and plastic packaging waste, mixed municipal waste and metal waste from maintenance. They are collected at a central collection point at the plant until they are handed over to the operators. The operating rules cover, among other things, the transport of waste, the rules for the operation of the collection point, the rules for handing over waste to the operator and the related work and fire safety rules.

Defective packaging management procedure

KOMETA 99 Zrt.'s regulations include the handling of discarded/withdrawn rigid-walled plastic packaging items (crates, containers), and plastic pallets.

The policies show that KOMETA 99 Zrt. is aware of the use of secondary (recycled) resources and is exploring opportunities to increase their share, but the availability of secondary packaging materials for use in the food industry is limited.

Sustainable procurement policy

KOMETA 99 Zrt. represents a procurement culture that strikes a balance between economic responsibility and long-term sustainability. All supplier relationships should be based on transparent pricing, fair competition and a clear cost structure. KOMETA 99 Zrt. gives preference to suppliers who use resources efficiently and reduce their environmental impact through continuous technological improvements.

KOMETA 99 Zrt.'s basic sustainability operating principles in procurement

- **ANIMAL WELFARE:** *all supplier contracts include an animal welfare clause; KOMETA prohibits confinement, the use of hormones and antibiotics, and unethical practices;*
- **PURCHASES OF ANIMAL ORIGIN:** *KOMETA 99 Zrt. only contracts with farms certified as "Honest Pig certification" or with farms participating in other animal welfare programs;*
- **PACKAGING:** *uses partially recyclable or recycled packaging materials, reducing the amount of poorly biodegradable materials;*
- **CONSUMER EDUCATION:** *helping consumers with clear, standardized labels and recycling guides;*
- **HEALTHY FOOD PRODUCTS:** *supports product reformulation by sourcing healthy ingredients, e.g. lower salt content, natural ingredients.*

Waste management and ISO 14001 environmental management system

KOMETA 99 Zrt.'s environmental management system operates according to the requirements of ISO 14001, which provides a structured framework for identifying environmental impacts, ensuring regulatory compliance and continuously improving environmental performance. Regulating and improving waste management practices is a key component of the system.

As part of the certified environmental management system, KOMETA 99 Zrt. identifies and assesses the environmental aspects of waste management from its activities, including hazardous waste, packaging waste, food by-products and municipal waste. Each waste stream is managed in a regulated way - through waste management instructions - taking into account environmental risks and legal requirements. It ensures compliance with the relevant legal requirements in the operation of waste management processes, including the separate collection, registration and transfer of waste to authorized treatment operators, and the fulfillment of the necessary reporting obligations. Controlled operational processes contribute to reducing environmental risks and transparent waste management.

The environmental management system with ISO 14001 certification supports KOMETA 99 Zrt.'s efforts to reduce waste, increase the recycling rate and strengthen sustainable and responsible resource management.

INDICATORS, TARGETS AND MEASURES

E5-2, E5-3

KOMETA strives to minimize the amount of waste, scrap and by-products generated at every stage of production and actively seeks opportunities for recycling and reuse.

INNOCOM for an efficient R&D process

The research and development (R&D) process of KOMETA 99 Zrt., restructured in 2024 was still operating in 2025. KOMETA 99 Zrt. continuously conducts research in its product development activities, with the aim of promoting healthy lifestyles, better meeting consumer needs and adapting to the fast-paced lifestyle. In addition to its own technologists, it is working with foreign experts on its improvements and is preparing cooperation with the Széchenyi István University of Győr and the University of Óbuda to support technological developments. In addition, a cooperation agreement has been signed with the Kaposvár Campus of the Hungarian University of Agricultural and Life Sciences for the development of the chapter on pig supply in the EU ESG-compliant sustainable animal production manual "From farm to fork".

The INNOCOM committee is responsible for identifying development needs. At the monthly INNOCOM meetings, members discuss the ideas received in the innovation channel, decide on the launch and/or postponement of specific projects and discuss the status of current projects.

In addition to INNOCOM, the KOMETA Technical Weekly Meeting meets regularly under the leadership of the Director of Quality, Product and Process Development and the Group Sales Director to discuss the current status of ongoing projects and activities, the completion of the tasks set and the removal of any obstacles. The project leaders report on the status and the team defines the tasks for the next phase.

In the meat products sector, developments aim to increase nutritional value, innovate certain product categories and explore new packaging solutions. R&D activities will include refining nutritional content, innovating certain product lines and testing strategies to reduce packaging thickness. These projects are categorized according to the following phases: idea generation, evaluation, pilot development, implementation planning or deployment and monitoring. In addition, segmentation is also done by product category and type (e.g. own brand vs. branded). Each project is assigned to a dedicated team with a predefined development schedule.

KOMETA 99 Zrt.'s general commitment is not to increase the number of allergenic ingredients and not to use packaging materials that may pose a food safety risk.

The 5 stages of the R&D process

The R&D process of KOMETA 99 Zrt. consists of five key steps:

- **BRAINSTORMING:** INNOCOM identifies innovative ideas based on market opportunities and selects the most promising ones according to qualitative criteria.
- **POTENTIAL AND FEASIBILITY ASSESSMENT:** The selected ideas are subjected to quantitative analysis: market potential, operational feasibility and profitability/risk. Finally, the details of the test production are defined.
- **PILOT DEVELOPMENT:** The project manager refines the product specifications based on the experience gained during the test production for an optimal result.
- **INTRODUCTION PLANNING:** Detailed product introduction plans are developed in all relevant areas before final approval is given.
- **INTRODUCTION AND FOLLOW-UP:** Drawing on marketing knowledge, INNOCOM members carry out activities to bring products to market and then monitor the results.

KOMETA 99 Zrt. is in the process of preparing for compliance with the European Union's Packaging and Packaging Waste Regulation (PPWR). The aim is to reduce the use of packaging materials, increase the proportion of recyclable packaging solutions and increase the use of secondary raw materials, while fully respecting food safety requirements.

Innovations launched in 2025

In 2025, the Company focused on health-conscious eating trends and the growing demand for convenience products. The market introduction of new and improved products was mainly achieved on the domestic market. Product development activities were always based on consumer needs and market research results.

KOMETA 99 Zrt. further reduced the salt content of finished products during the reporting period. For the vast majority of the product portfolio, with the exception of head cheese and salami, the previous 25% reduction level has been increased to 30% in line with legislation, thus supporting the spread of health-conscious consumption habits.

During the year, the Company developed and launched a total of three new product lines. These include two snack products (Kometini in classic and paprika flavors) and a range of pan-fried sausages available in three different flavors. The full range of development projects has been successfully completed and the products concerned have been introduced to the market.

Thematic grouping of improvements

- Composition optimization: reducing salt content;
- Product innovation: development of new snack products and flavored sausage variants;
- Packaging development: In 2025, the packaging of the entire product portfolio was renewed, during which KOMETA 99 Zrt. adapted the brand communication to the current market expectations and added new messages;
- Quality and taste profile development: continuous sensory and market testing of products to maintain the Company's competitive advantage in the taste experience.

This comprehensive approach also demonstrates KOMETA's commitment to fostering innovation at all levels of its operations.

KOMETA actively participates in the iFood Food Cluster, which supports the development of partnerships between food value chain actors, knowledge sharing and joint projects. The cluster's activities contribute to resource-efficient operations, the use of innovative technologies and the spread of sustainable solutions such as food waste reduction, packaging improvements and circular economy models. By participating in the cluster, the Company has access to industry best practices, joint development projects and professional programs that help to increase the efficiency of production processes, accelerate innovation and achieve sustainability objectives.

Developments in the production area

In 2025, KOMETA 99 Zrt. continued its investment and efficiency improvement projects in the production areas. It has improved production efficiency, increased the output of each area and raised quality levels by purchasing and installing several new machines. As part of the LEAN transformation, it built a larger project team with the primary goal of ensuring process transparency and measurability. KOMETA 99 Zrt. also improved daily communication by developing a two-step meeting system. It also introduced a digital data collection system that allowed real-time measurement of production processes and identification of improvement points to achieve annual targets.

The Company has paid particular attention to building up the right professional staff in several areas, such as the slaughterhouse and the boning plant, especially in the last quarter of the year. KOMETA 99 Zrt. introduced methodological changes in the slicing area, based on real-time process monitoring. As a result, the productivity of the slicing area has improved by around 50%, helped by the introduction of an automated production line, the reorganization of shifts and a more logical production planning structure. In addition, the storage area for products awaiting slicing has been rebuilt, where products are stored at lower temperatures, improving the crust freezing process and reducing energy consumption.

Waste management

E5-5

KOMETA manages the waste it produces in a conscious way:

- it collects and recycles waste separately and aims to process 100% of useful animal by-products,
- minimize waste sent to landfill and identify new ways to manage material flows more efficiently,
- strives to use packaging materials in accordance with the principles of the circular economy,
- aims to disseminate and promote environmentally friendly, recyclable packaging solutions.

Waste generated from on-site activities is strictly segregated. To facilitate this, the Company has established separate collection areas for hazardous and non-hazardous waste. The hazardous waste collection site has a secondary containment liner, drainage, drainage channels, and collection wells that are resistant to chemical and physical impacts. Non-hazardous production waste typically consists of packaging waste, waste from containers not used in production and scrap metal from maintenance. Non-routine waste is construction and demolition waste, the amount of which increased significantly in the period 2024-2025, due to the brownfield project of KOMETA 99 Zrt. In the first phase of the project, the demolition and removal of old, disused buildings and their foundations generated considerable demolition waste, which was then sorted and transported by a licensed company. Hazardous waste typically comes from service and maintenance activities.

The by-products of the main activity, which are not suitable for human consumption, are not considered waste due to EU and national regulations.

In 2025, the total amount of waste generated by KOMETA's operations was approximately 43,000 tonnes, a significant increase compared to the previous few years. Despite this, KOMETA's waste management practices have consistently resulted in a recycling rate of over 99% over the last three years. The secondary cardboard packaging is 80% recycled and recyclable, and its weight is not measured by the Company. The Company receives guarantees from the manufacturer on the recycled content of the packaging material.

Waste generated

	Consolidated			
	2023	2024	2025	Change (2025/2024)
Of which non-hazardous (tonnes)	11,407	15,964	42,838	+168%
Of which non-hazardous (%)	99.95%	99.97%	99.98%	+0.01%
Of which hazardous (tonnes)	6	6	9	+50%
Of which hazardous (%)	0.05%	0.03%	0.02%	-0.01%
Waste generated (tonnes)	**11,413**	**15,969**	**42,847**	**+168.3%**

The waste generated at Kometa Italia Srl. is not significant.

Kometa 99 Zrt. keeps records of the non-hazardous waste generated on the basis of delivery notes, and hazardous waste on the basis of strictly controlled documents (Sz sheets) in accordance with the legal requirements.

In 2025, only a negligible 0.02% of total waste was hazardous waste. Hazardous waste on the site comes mainly from technical service activities, including chemicals, oils, batteries, and contaminated containers and materials. It is worth noting that under contractual agreements, chemical containers are typically recycled and reused by suppliers. Another noteworthy component of the waste stream is metal, which mainly comes from mechanical components of scrapped by-product processing technologies. The primary collection of hazardous scrap metal takes place at various collection points within the work site, from where it is transported to the central site. In order to maintain a transparent and orderly collection point, hazardous waste is transported or removed in several forms each year. These materials are stored at the plant's collection point. The increase in hazardous waste in 2025 compared to the previous year was due to the material flows of electrical and electronic equipment containing hazardous components resulting from the disposal of a large number of refrigerated counters (1,755 kg) used at exhibitions and shows.

In contrast, there was a significant increase in the amount of non-hazardous waste in 2025. Examples of non-hazardous waste types include municipal waste, meat and other production by-products, and packaging materials, many of which are recycled. The increase in the amount of non-hazardous waste was caused by KOMETA 99 Zrt. starting a brownfield project at its own site, which generated a significant amount of demolition waste. This waste was sorted and separated to allow for recycling.

Waste quantities by type and disposal

	KOMETA 99 Zrt.			
	2023	2024	2025	Change (2025/2024)
Waste diverted from disposal				
Total weight of waste diverted from disposal (tonnes)	10,650	15,077	42,033	+179%
Of which hazardous waste (tonnes)	*3*	*4*	*5*	*+21%*
Of which non-hazardous waste (tonnes)	*10,647*	*15,073*	*42,028*	*+179%*
Recycling (tonnes)	10,647	15,073	42,028	+179%
On site (tonnes)	*2,469*	*1,467*	*4,723*	*+222%*
Off-site (tonnes)	*8,178*	*13,606*	*37,305*	*+174%*
Waste transferred for disposal				
Total weight of waste destined for disposal (tonnes)	763	800	793	-1%
Of which hazardous waste (tonnes)	*1*	*2*	*1*	*-50%*
Of which non-hazardous waste (tonnes)	*762*	*798*	*792*	*0%*
Disposed of by landfilling - off-site (tonnes)	762	798	792	0%

Types of waste 2025

KOMETA 99 ZRT.

Non-hazardous waste

MEAT INDUSTRY NON-HAZARDOUS WASTE

- paper and cardboard packaging waste
- discarded electrical and electronic equipment
- other unspecified fractions

MACHINE MAINTENANCE NON-HAZARDOUS WASTE

- iron and steel
- aluminum
- metal mixture
- materials removed from discarded equipment
- mixed construction and demolition waste
- cable waste

DEMOLITION WASTE

- concrete, brick, tile and ceramic fractions or a mixture thereof
- soil, stone mixed waste
- concrete
- bitumen mixture

Hazardous waste

QUALITY CONTROL - HAZARDOUS WASTE

- other acid
- other alkali

MACHINE MAINTENANCE - HAZARDOUS WASTE

- waste paint containing organic solvents
- waste toner containing hazardous substances
- mineral oil-based waste oil
- other solvents and solvent mixes
- packaging waste contaminated with hazardous substances
- emptied propellant cylinders
- absorbents contaminated with hazardous substances
- oil filter
- lead-acid batteries
- fluorescent tubes and other mercury-containing waste
- batteries and their accumulators
- scrapped electronic waste with hazardous components

Total food waste

	KOMETA 99 Zrt.			
	2023	2024	2025	Change (2025/2024)
Total food waste generated from production (tonnes)	362	223	227	+1.8%

In 2025, KOMETA produced 227 tonnes of production food waste, 1.8% higher than in 2024. A detailed analysis of the reasons will be carried out in 2026.

KOMETA Italia Srl. sells the purchased products unchanged and therefore does not generate any waste in relation to those products. The amount of waste generated by office activities is not significant and is collected separately and transported by the local service provider.

In the case of Triagro Kft., only certain types of waste are collected in tonnes, manure, which is a significant part of the waste, is collected in cubic meters and fallen stock is recorded by number of animals.

By-products generated

	Triagro Kft.			
	2023	2024	2025	Change (2024/2025)
By-product - cubic meters of manure	27,454	38,616	89,341	+131%
By-product - dead animals	17,497	19,861	25,317	+27%

The data for 2023 do not include Nagyar and Csenger, Csemő was acquired by Triagro Kft. in 2024.

In the case of Triagro Kft., the contracted partner disposes of the fallen stock. Pharmaceutical packaging waste classified as hazardous waste is collected in bags at a designated collection point and transported to an officially authorized disposal site. 100% of the manure produced as a by-product is used by farmers within a 7-8 km radius. The Company has a slurry application license.

Animal by-products (ABPs) are substances of animal origin that are not consumed by humans. These substances, if not properly managed, carry the risk of transmitting diseases to humans or animals. At the same time, they have a very high nutritional value and energy content and should be used in the best possible way to conserve resources and reduce food waste. Animal by-products are therefore classified into three categories:

Category 1 – highest risk substance

Category 2 – medium risk substance

Category 3 – low risk substance

The by-products generated by KOMETA 99 Zrt. fall into categories 2 and 3, as no high-risk waste is generated. The Company has entered into a cooperation agreement with a contractor specializing in the recycling of Category 2 by-products, thus creating a truly circular process. These materials are either used as feedstock for pet food manufacturers or as biofuels for energy production.

Specific examples:

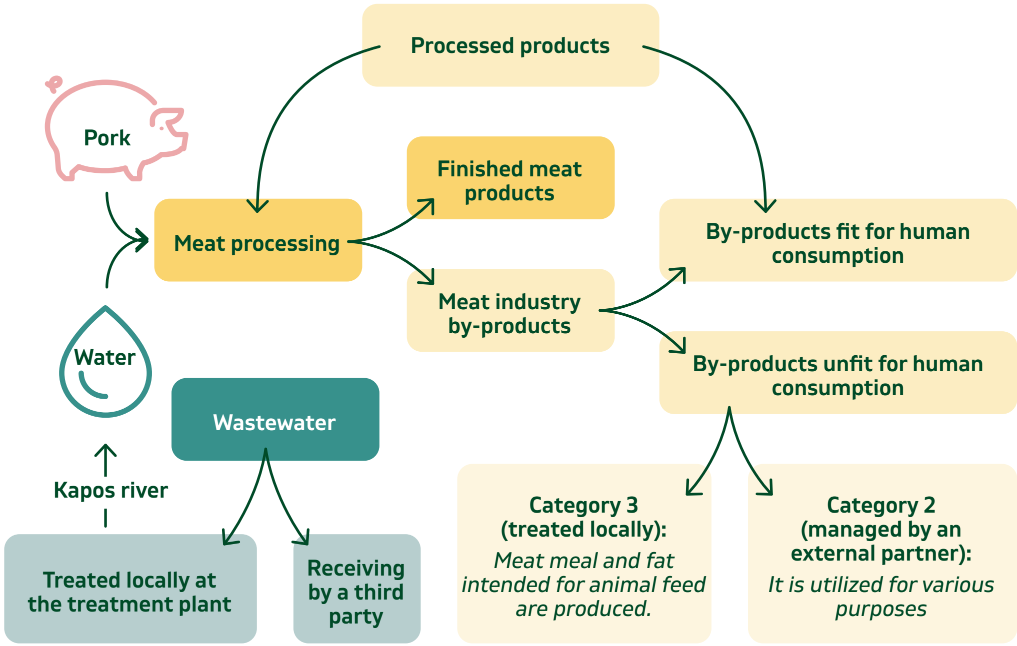
- Sludge from the treatment plant is composted by the partner company and used as fertilizer in agricultural fields;
- The pigs that die during transport are heat treated and then used as soil improvers in agriculture.

In 2021, KOMETA 99 Zrt. established a by-product processing plant in Kaposvár, aimed at direct recycling of slaughterhouse by-products and in-house treatment of category 3 waste. The plant consists of four main units: a supply system, a raw material transfer system, a processing technology unit and an odor control system to reduce odor emissions and processing waste. The by-products treated there are mainly parts of pigs unfit for human consumption, such as offal and bones, which are processed by heat treatment to produce meat and bone meal for animal feed.

In 2025, a total of 4,723 tonnes of by-products such as bones, offal and fat were recycled on site.

The in-plant material flow of KOMETA 99 Zrt.

E5-4

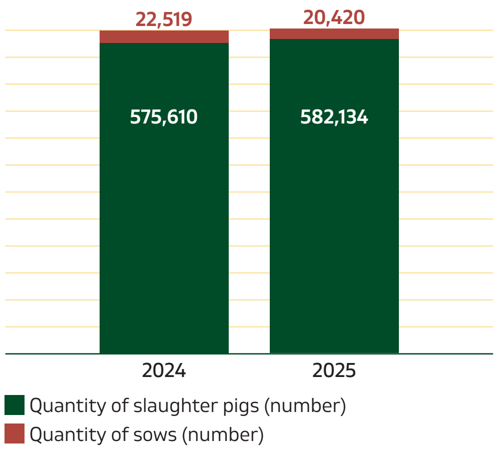


KOMETA 99 Zrt.'s resource inflows consist of purchased livestock, meat and auxiliary materials.

Live animal procurement

In recent years, the livestock market has been dominated by demand, due to African swine fever in Hungary and the Russia–Ukraine war in the neighboring region. Existing suppliers' confidence in KOMETA 99 Zrt. has increased, and new supplier relationships have been established. In 2025, KOMETA 99 Zrt. worked with 114 active suppliers of live animals. Of those, three strategic partners - Triagro Kft., a 100% KOMETA-owned company, Zito in Croatia and suppliers in the domestic region belonging to the Classens family - supplied more than 5,700 slaughter pigs per week to KOMETA 99 Zrt. The other fattening pigs were purchased from other contract partners or on the free market.

Number of live animals procured



Meat purchases excluding live animals

In recent years, KOMETA 99 Zrt. has reorganized its strategic meat procurement in order to optimize profitability and security of supply. KOMETA 99 Zrt. purchases beef, turkey and chicken from its suppliers. In the year 2025, it focused on turkey breast as a strategic raw material, for which its sources of supply were fragmented across several countries for security of supply reasons. In 2025, a significant factor in meat procurement was the increase in prices due to strong demand for turkey and chicken breast, the reduction in supply due to the outbreaks of bird flu and Newcastle disease, and the inability to source Brazilian and Ukrainian chicken due to regulatory measures (ban on Ukrainian chicken imports) and customer requests (exclusion of Brazilian chicken). The meat procurement in 2025 was 2,491 tonnes compared to 1,262 tonnes in 2024. KOMETA 99 Zrt. worked with a total of 27 meat suppliers.

Purchasing of auxiliary materials

Purchases of auxiliary materials amounted to HUF 4,416 million in 2025, an increase of 3% compared to HUF 4,292 million in 2024. In 2025, KOMETA 99 Zrt. worked with approximately 130 suppliers of auxiliary materials. The most commonly used auxiliary materials are spices and additives. KOMETA 99 Zrt. records the purchase of live animals, meat and auxiliary materials in terms of quantity and value in the SAP system.

Products

Depending on the type of product, the expected shelf life of the Company's marketed products ranges from fresh goods with a short shelf life to processed and preserved products with a longer shelf life; accordingly, repairability and recyclability are not applicable to these products. The KOMETA 99 Zrt. product book and the relevant product sheets contain detailed information on the standards and information on the shelf life of the products.

KOMETA
Buona vita!

Social information

Own workforce

SMB-2, SBM-3

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

The Company has also identified positive actual and potential impacts, as well as external risks and opportunities, on material topics relating to its own workforce.

Impacts

A number of positive impacts related to KOMETA employees can be identified. The Company is a stable employer in the market, which contributes to strengthening employee loyalty and long-term employment opportunities. Employee focus and advanced HR processes ensure a predictable, transparent and secure working environment. Another positive aspect is that the employment of workers from abroad, from developing countries, supports social and cultural diversity and helps to reduce labour shortages. Regular training for employees supports professional development and long-term employability. Wage practices are more favorable compared to the statutory minimum wage and the market average, which contributes to financial well-being and employee loyalty.

In addition, the existence of a collective agreement guarantees the representation of workers' interests and fair working conditions. However, the analysis also identified a number of actual and potential negative impacts. This includes actual and potential workplace accidents and injuries, which indicate the high importance of managing occupational safety and health risks.

Wage differentials can be a problem, which in the long term can undermine the principle of equal treatment. Other potential negative effects include the possible inadequate employment of workers from developing countries and the isolation of foreign workers, which hampers their social integration.

Risks and opportunities

In the external environment, the Company faces risks from a tightening labour market and the underlying socio-economic-geopolitical trends, which make it increasingly difficult to replace skilled labour, as well as from social polarization and increasing prejudice, which may affect labour availability and organizational culture. At the same time, several opportunities can be identified: the recruitment of foreign workers can contribute to increasing workplace diversity and addressing labour shortages, while the integration of people with disabilities can enhance social inclusion and have a positive reputational impact.

Employee involvement

KOMETA's own workforce is a key group of stakeholders.

As explained in chapter 2 of the ESRS, employees were involved in the validation of material topics through various channels (see the chapter Stakeholders). The Company distinguishes three groups of employees:

- Employees - white-collar workers
- Employees - manual workers
- Non-employed workers

A significant group of employees (43) attended a four-day sustainability training course during the year, and the same group of staff validated the material topics through discussion and a written survey.

The manual workers were represented by the union leader in an online meeting. In relation to employees, staff highlighted that employer stability and pay are of paramount importance to them. Further internal education is needed to ensure that a wide range of employees understand the importance of sustainability topics and the sustainability report itself. Independently of the reporting process, KOMETA seeks to maintain direct dialogue with employee representative organizations and employees, ensure proper information flow, and make sure that employee ideas and opinions are voiced, heard and incorporated where possible.

POLICIES

S1-1

Code of Business Conduct

Under the "Fair Employment Practices" chapter of the Code of Business Conduct, the Company addresses its zero-tolerance approach to child and forced labour.

Equal Opportunities Plan

KOMETA 99 Zrt. has the following guidelines in its equal opportunities plan:

- *Non-discrimination, equal treatment*
- *Respect for human dignity*
- *Partnership, cooperation*
- *Social solidarity*
- *Reducing gender (men and women) gaps*
- *Improving quality of life and employment opportunities for people with disabilities*
- *Improving labour market and social opportunities for other disadvantaged groups*
- *Improving labour market opportunities for foreign workers*

KOMETA 99 Zrt. reviews the implementation of the equal opportunities plan once a year and, if necessary, takes measures to introduce new programs, define new target groups and amend the equal opportunities plan. Once a year, the equal opportunities officer informs the stakeholders about the implementation of the equal opportunities plan. The Company does not currently have specific policy commitments on inclusion or affirmative action for people from groups particularly at risk of vulnerability within its own workforce, but considers the policies in the Equal Opportunities Plan to be guiding principles. Specific procedures have not yet been developed.

Company statutes

In order to work effectively and cooperatively, KOMETA 99 Zrt. has established corporate statutes, which include the following:

- Rewarding outstanding work
- Respect and good communication
- Presence and predictability
- Work discipline
- Mobile phone use
- Hygiene
- Safety at work

INDICATORS, TARGETS AND MEASURES

S1-5

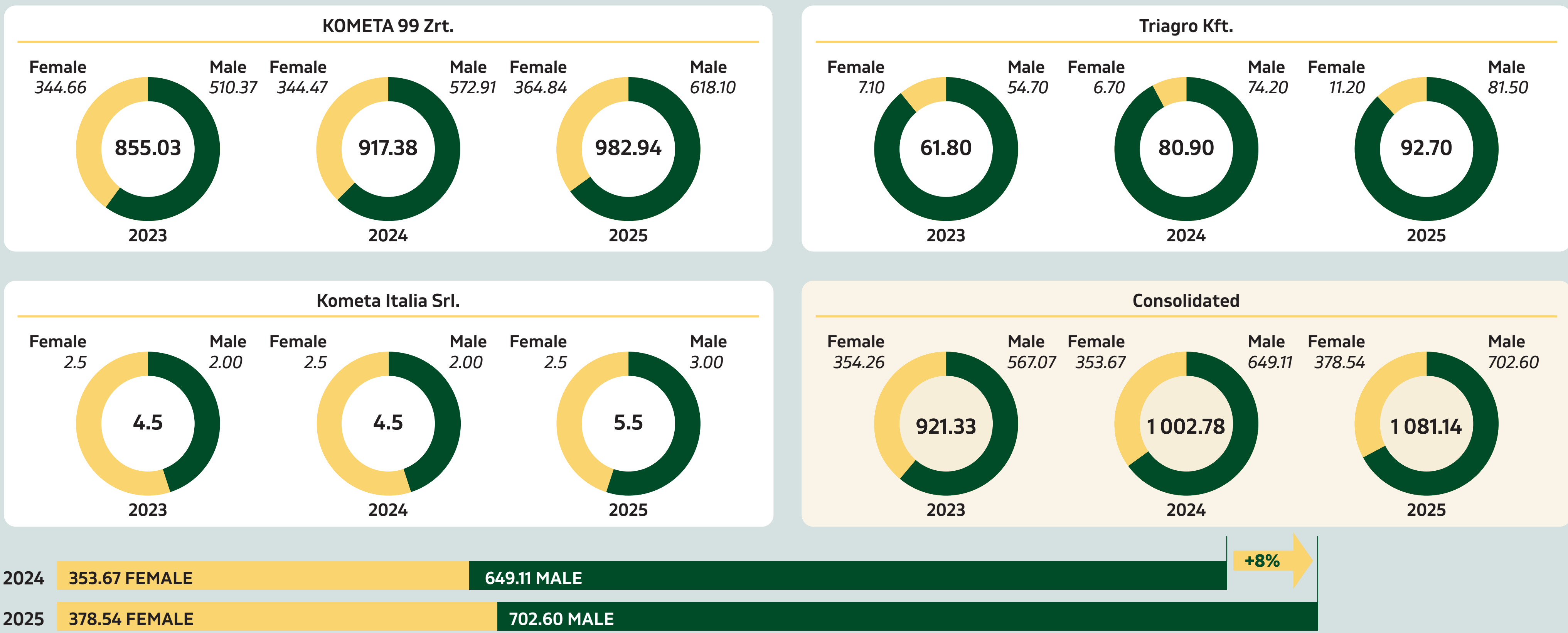
KOMETA takes a number of measures to ensure the well-being of its employees, avoid potential negative impacts and eliminate risks. Currently, HR oversees and supports the availability of the right quantity and quality of personnel for the achievement of the strategic goals and the daily operations of KOMETA 99 Zrt. HR monitors and informs management on changes and composition of the workforce, absentee rates, sick leave, turnover trends, current and future benefit and salary increase needs through monthly HR reports, and monitors industry and local averages and trends. At least once a year, they jointly assess current performance and develop annual plans before the Steering Committee. The development of a single set of integrated indicators will start in 2026.

KOMETA staff

S1-6, S1-7

KOMETA is committed to further strengthen its already strong employee focus, with a particular emphasis on improving existing working conditions and supporting the development and motivation of those professionals who play a key role in the creation and production of high quality products. In December 2025, KOMETA had 1,081 Full Time Equivalent (FTE) employees.

NUMBER AND GENDER BREAKDOWN OF EMPLOYEES



Headcount figures are reported in full-time equivalents (FTEs) and do not include employees working under mandate contracts.

Employees by gender and employment type (FTE)

		KOMETA 99 Zrt.			Triagro Kft.			Kometa Italia Srl.			Consolidated			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Number of full-time employees (FTE)	Female	325.00	323.59	348.78	7.10	6.70	11.20	2.00	2.00	2.00	334.10	332.29	361.98	+ 9%
	Male	505.91	568.13	612.74	54.20	72.80	79.80	2.00	2.00	3.00	562.11	642.93	695.54	+ 8%
	TOTAL:	**830.91**	**891.72**	**961.52**	**61.30**	**79.50**	**91.00**	**4.00**	**4.00**	**5.00**	**896.21**	**975.22**	**1 057.52**	**+ 8%**
Number of part-time employees (FTE)	Female	19.66	20.88	16.07	0.00	0.00	0.00	0.50	0.50	0.50	20.16	21.38	16.57	-22%
	Male	4.46	4.78	5.36	0.50	1.40	1.70	0.00	0.00	0.00	4.96	6.18	7.06	+ 22%
	TOTAL:	**24.12**	**25.66**	**21.43**	**0.50**	**1.40**	**1.70**	**0.50**	**0.50**	**0.50**	**25.12**	**27.56**	**23.63**	**-14%**
TOTAL HEADCOUNT (FTE)		**855.03**	**917.38**	**982.95**	**61.80**	**80.90**	**92.70**	**4.50**	**4.50**	**5.50**	**921.33**	**1 002.78**	**1 081.14**	**+ 8%**

		KOMETA 99 Zrt.			Triagro Kft.			Kometa Italia Srl.			Consolidated			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Number of permanent employees (FTE)	Female	344.65	337.65	357.81	7.10	6.70	11.20	2.50	2.50	2.50	354.25	346.85	371.51	+ 7%
	Male	509.60	535.78	582.10	54.70	74.20	81.50	2.00	2.00	3.00	566.30	611.98	666.60	+ 9%
	TOTAL:	**854.25**	**873.43**	**939.91**	**61.80**	**80.90**	**92.70**	**4.50**	**4.50**	**5.50**	**920.55**	**958.83**	**1 038.11**	**+ 8%**
Number of temporary workers (FTE)	Female	0.01	6.83	7.03	0.00	0.00	0.00	0.00	0.00	0.00	0.01	6.83	7.03	+ 3%
	Male	0.77	37.12	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.77	37.12	36.00	-3%
	TOTAL:	**0.78**	**43.95**	**43.03**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.78**	**43.95**	**43.03**	**-2%**
TOTAL HEADCOUNT (FTE)		**855.03**	**917.38**	**982.94**	**61.80**	**80.90**	**92.70**	**4.50**	**4.50**	**5.50**	**921.33**	**1 002.78**	**1 081.14**	**+ 8%**

The headcount figures do not include employees working under mandate contracts.

Total number of employees by fixed-term/open-ended employment

	KOMETA 99 Zrt.			Triagro Kft.			Kometa Italia Srl.			Consolidated			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	Change (2025/2024)
Fixed-term (headcount)	41	44	45	71	85	106	0	0	0	112	129	151	+17%
Permanent (headcount)	947	992	1 124	0	0	0	5	5	6	952	997	1 130	+13%
TOTAL HEADCOUNT	**988**	**1 036**	**1 169**	**71**	**85**	**106**	**5**	**5**	**6**	**1 064**	**1 126**	**1 281**	**+14%**

The headcount figures do not include persons working under mandate contracts.

There were no employees working for the Company on non-guaranteed hours. Skilled labour shortages and the labour market challenges of the past three years, while decreasing, still required the use of temporary agency workers in 2025. KOMETA 99 Zrt. also employs third-party contract workers who are not employed, but perform physical work, mainly in the plant. The workforce is made up of skilled workers (e.g. for boning) and unskilled workers (for cleaning, packaging and other manual work). The number of contract workers is continuously decreasing, as KOMETA 99 Zrt. is mainly increasing the number of its own staff.

Atypical forms of employment may be used where appropriate. Since 2023, KOMETA 99 Zrt. has also had a home office policy. Home working is occasionally possible in individual cases, subject to managerial approval. Currently, one person is working as a remote worker in IT. There are currently no flexible working hours in the Company, but middle and senior managers in white-collar functions work under contracts with flexible working hours. Part-time work is allowed in both white-collar and manual areas where feasible, for example where it can be aligned with shift schedules.

Number and type of non-employed workers

	Consolidated		
	2023	2024	2025
Temporary agency workers (headcount)	134	215	113
Individuals engaged under service contracts (headcount)	12	12	9
Total number of non-employees (headcount)	**146**	**227**	**122**

KOMETA 99 Zrt. employs people in the following indirect forms of employment:

- **TEMPORARY WORKERS:** *The number of temporary workers decreased in 2025, as KOMETA 99 Zrt. employed some of them directly and increasingly replaced temporary workers with its own employees.*
- **STUDENT COOPERATIVE:** *This form is typically used in the summer, but also periodically during the year. KOMETA 99 Zrt. uses it mainly for short-term workforce supplementation.*

Total workforce by age group (managers/subordinates)

	Consolidated								
	2023			2024			2025		
	Total employees	Managers	Subordi-nates	Total employees	Managers	Subordi-nates	Total employees	Managers	Subordi-nates
Under 30 years of age	191	3	184	223	5	218	310	3	307
30-49 years of age	531	57	493	550	57	493	600	55	545
Over 50 years of age	331	44	272	353	44	309	371	41	330
Total headcount	**1,053**	**104**	**949**	**1,126**	**106**	**1,020**	**1,281**	**99**	**1,182**

The employee figures of KOMETA 99 Zrt. include trainees.

In terms of age distribution, the majority of KOMETA's employees continue to be in the 30-50 age group, a trend that has been maintained over the three-year period.

Despite the challenges experienced in the labour market in recent years, KOMETA 99 Zrt. has successfully maintained its steadily increasing hiring rate, with the number of employees increasing by 20% from 2023 to 2025.

The increase in turnover grows in proportion to the increase in recruitment intensity. This is because the number of people leaving is highest during the three-month trial period.

Social dialogue

S1-2, S1-8

Communication with employees is done through one-way or two-way communication channels. Ways of communication:

- discussions,
- sending internal communication newsletters,
- announcements,
- forums.

The most relevant sustainability topics are EHS and environmental proposals, employee well-being topics, training, diversity and social responsibility. Manual workers are represented by the trade union. Currently, KOMETA 99 Zrt. has a works council, but it is not active.

Staff turnover

	Consolidated								
	2023			2024			2025		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
< 30 years	69	171	**240**	52	216	**268**	86	276	**362**
30-50 years	96	158	**254**	87	185	**272**	105	180	**285**
> 50 years	28	44	**72**	16	45	**61**	40	63	**103**
Total new hires (headcount)	**193**	**373**	**566**	**155**	**446**	**601**	**231**	**519**	**750**

	Consolidated								
	2023			2024			2025		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
< 30 years	114	139	**253**	39	175	**214**	76	227	**303**
30-50 years	76	139	**215**	75	152	**227**	71	168	**239**
> 50 years	31	38	**69**	24	56	**80**	38	63	**101**
Total leavers (headcount)	**221**	**316**	**537**	**138**	**383**	**521**	**185**	**458**	**643**
Staff turnover rate *	**51%**			**46%**			**50%**		

** Total leavers in relation to the closing headcount figure.*

NUMBER OF TRADE UNION MEMBERS

2023 **166 number of trade union members**

2024 **152 number of trade union members**

2025 **133 number of trade union members**

There is no trade union at Kometa Italia Srl. and Triagro Kft.

KOMETA has not conducted a full satisfaction survey in recent years, but in 2025 a satisfaction questionnaire was completed by manual workers at KOMETA 99 Zrt.; the results are still being evaluated. A total of 109 female employees and 88 male employees participated in the employee satisfaction survey. The survey asked employees to rate different topics on a scale of 1 to 4, indicating their satisfaction with the given areas. In 2026 KOMETA 99 Zrt. plans to purchase a communication application that will facilitate the conduct of satisfaction surveys, which will be carried out regularly on an annual basis from 2026.

In 2025, manual workers participated in the employee satisfaction survey of KOMETA 99 Zrt. The participation rate was 18%.

At KOMETA 99 Zrt., of the senior management, the deputy managing director is responsible for employee representation in the operational activities, working closely with the trade union leader and the Human Resources Development Directorate.

In addition, employee representation is ensured in a number of areas. Among other things, employees can submit suggestions through a suggestion box/opinion box and actively participate in CSR initiatives.

The interests and perspectives of foreign workers, minorities and women as marginalized groups are coordinated by the Human Development Office Manager, who receives information through employees directly assigned to these groups. The "Information for Expectant and Returning Mothers" booklet also helps employees during pregnancy and when returning to work.

In addition, employees of the Human Resources Development Directorate can be contacted directly for comments and feedback.

At KOMETA 99 Zrt., the Suggestion Box also helps employees' suggestions to be heard and then feedback is given on their feasibility. The majority of the suggestions received come from the production workers and are mainly aimed at improving the efficiency, safety and quality of operational processes. At the same time, the system is open to all employees, so ideas may be submitted for improvement from any department.

KOMETA

"We need a good idea!"

From 1 October 2021, we revived the suggestion box process, because we believe that every Employee can have a "world-changing" idea, and we are sure that often the simplest solution doesn't come to mind, yet someone might think of it.

Criticizing, judging and complaining are very easy. They don't require much energy but coming up with a good idea is much harder, more complex.

We encourage everyone to send us their ideas

Every month, there will be

- a current theme, the "theme of the month", when we look for opinions on a specific issue,
- **and we are always open to general suggestions in any field** (production, technical, commercial, marketing, kitchen, HR, logistics, etc.)

We are looking for ideas to help with the following points:

- improvement in company results
- eliminating/reducing unnecessary costs
- increasing production efficiency
- increasing employee satisfaction
- strengthening the engagement of new employees
- further improving our hygiene and food safety standards

(We do not ask for ideas or suggestions from employees on topics within the scope of their duties and responsibilities, as their implementation is a job duty.)

All those who submit ideas receive a reply letter with further information

Those whose idea is implemented are placed in one of the idea categories depending on the amount of savings generated and will be able to choose from a range of prizes according to the category (see a separate poster for prizes).

Further details can be found in the Suggestion Box process description, which is also available on the internet and on the notice board

Place for suggestion boxes: at SUGGESTION POINTS (plant: small kitchen, large kitchen, office building: next to coffee machine + internet (starting in October))

Next to the suggestion boxes you will find a "Suggestion Form" form to fill in.

(If it is more convenient, you can also fill it in at home and just throw it in the box.)

There's nothing left to do, just brainstorm.

Collective bargaining

KOMETA respects workers' right to consultation and collective bargaining. In 2025, the following collective agreements were in force:

- KOMETA 99 Zrt. has its own collective agreement, which covers 100% of employees except those in managerial positions.
- Kometa Italia Srl has its own collective agreement, which covers 100% of its employees.
- Triagro Kft. does not currently have a collective agreement.

Grievance mechanism

S1-3

In July 2022, KOMETA 99 Zrt. developed and implemented a multi-channel grievance mechanism in line with EU legislation. This allows employees to raise concerns anonymously via the intranet, written correspondence, telephone and other channels directed to HR. Each employee has their own HR contact assigned to the area. Employees can address their complaints directly to them or to their managers, who will forward them to HR. HR investigates these cases and prepares the necessary documentation, such as minutes. Once the employees designated for complaint handling receive the notification, they have 30 days to respond and 90 days in total to complete the whole procedure. Since the launch, the Company has received only one complaint, by email. The Company has not received any employee complaints through other channels.

There could be a number of reasons for the low take-up, such as lack of awareness of the complaints system. KOMETA 99 Zrt. is planning to assess whether its own employees are aware of and trust the complaints procedures, as it will need to assess the reasons and develop appropriate rules and responses to ensure the effective operation of the system, for example in terms of clear communication and protection of whistleblowers. At KOMETA Italia Srl., employees can submit complaints directly to their manager, and Triagro Kft. follows the same practice.

Working conditions

Stable employment, worker well-being and decent wages

S1-4, S1-10, S1-11, S1-15, S1-16

KOMETA places particular emphasis on fair pay. According to KOMETA, fair pay means that the work and responsibilities of our staff are fairly recognized in line with market conditions. It provides an income that supports a stable livelihood and a balanced quality of life. It is committed to transparent, consistent and equal pay practices for all. The share of people earning above the minimum wage is 100% when the basic wage is taken into account. KOMETA's wage decisions take into account not only the minimum wage but also the average wage in the sector. KOMETA 99 Zrt. also provides a 13th-month bonus, in addition to the base wage and statutory wage elements, to employees working at least 20 hours per month and to temporary workers on the basis of the agreement with the temporary employment agency.

Social protection

All employees of KOMETA 99 Zrt. enjoy social protection - through state programs or benefits provided by the Company - against loss of income due to any of the following major events:

- illness - sick pay,
- unemployment following employment at KOMETA 99 Zrt. – in the event of dismissal or redundancy, the Company takes into account the disadvantaged situation of the target groups and, when recruiting new employees after a redundancy, considers applications from employees affected by the redundancy,
- injury at work and acquired disability - 100% sick pay as required by law or, in some cases, with an individual company allowance,
- parental leave - by law,
- retirement - by law.

KOMETA supports workers in many situations, either financially or with extra help and organization. A foundation is being set up for this purpose.

KOMETA 99 Zrt. also allows requests for a salary advance once a calendar year.

Work-life balance

KOMETA pays particular attention to work-life balance. All employees are entitled to family leave in accordance with Hungarian law. In accordance with Hungarian law, fathers are entitled to an extra five days' leave on the birth of a child, but longer periods of childcare leave are also possible. In 2025, seven men chose to stay at home with their children. Workers who have a child under 16 are entitled to family days off. Other leave (e.g. in case of death of a close relative) can also be taken at KOMETA 99 Zrt.

Extended parental leave and return to work

	Consolidated					
	2023		2024		2025	
	Women	Men	Women	Men	Women	Men
Number of employees taking parental leave (headcount)	11	12	15	3	12	7
Number of employees returning to work in the reporting period after the end of parental leave (headcount)	4	0	3	0	5	0
Number of employees who left the company after returning from parental leave (headcount)	1	0	6	0	1	0
Number of employees employed for at least 12 months following their return from parental leave (headcount)	3	12	3	3	5	7

At Triagro Kft. and Kometa Italia Srl., no one has taken parental leave.

Number of employees entitled to paternity leave and take-up rate

	Consolidated		
	2023	2024	2025
Employees entitled to paternity leave* (headcount)	26	24	30
Employees taking paternity leave (headcount)	26	24	30
Percentage of employees taking paternity leave	100%	100%	100%

**No one at Kometa Italia Srl. was entitled to paternity leave.*

Employees eligible for family and other leave by gender

	KOMETA 99 Zrt.					
	2023		2024		2025	
	Women	Men	Women	Men	Women	Men
Number of employees - entitled to family leave	267	364	176	284	181	328
Percentage of employees - entitled to family leave	42%	58%	38%	62%	36%	64%
Other leave number (headcount)*	18	44	16	36	8	18
Other leave rate	29%	71%	31%	69%	31%	69%

** The Company classifies leave granted in exceptional circumstances (e.g. in the event of death) as other leave.*

Absence

The Company regularly monitors employee absences for various reasons, including sick leave, excused and unexcused absences, and sick pay. Based on data from the last three years, the number of absences is also recorded by gender, allowing an assessment of occupational health risks, employee well-being and the effectiveness of workforce management. The data for 2023-2025 show that male workers tend to have higher absenteeism, especially for sick leave and unjustified absence.

Distribution of absences by reason

	Consolidated					
	2023		2024		2025	
	Women	Men	Women	Men	Women	Men
Sick leave (days)	2,052	3,628	2,224	3,937	2,085	4,177
Excused absences (days)	16	14	9	50	10	5
Unexcused absences (days)	272	1,161	244	1,412	358	1,350
Sick pay (days)	1,366	1,768	1,111	2,200	1,161	2,266
Total (days)	**3,706**	**6,571**	**3,588**	**7,599**	**3,614**	**7,798**

Remuneration

At KOMETA 99 Zrt., pay differences are based on the position held and the level of responsibility and knowledge associated with it. KOMETA 99 Zrt. examines the average base wages of women compared to men at the levels shown in the table. The deviations in the year 2025 ranged from 0-31%.

As the system is further developed, the precise requirements for progression between levels can be defined. The aim is to make them clear, transparent and known to employees in all areas in the first half of 2026. Triagro Kft. has introduced a fixed wage system, with no pay bands for job-related wages, so there is no difference between the wages of women and men.

Rate of entry-level wages for women and men compared to the minimum wage

	KOMETA 99 Zrt.					
	2023		2024		2025	
	Women	Men	Women	Men	Women	Men
Rate	182%	154%	149%	136%	194%	128%

Average wage gap by gender (average basic wage for women compared to men)

	KOMETA 99 Zrt.		
Employee category	2023	2024	2025
Top management	58%	56%	69%
Production manager/area manager	75%	0%	0%
Regional Manager II.	98%	97%	82%
of which KAM|Area Sales Manager	108%	113%	103%
Shift Manager / Office Manager	96%	100%	94%
of which supervisor sales	113%	113%	117%
Team Leader I/Senior staff member	77%	81%	75%
of which Specialist	83%	45%	96%
Team Leader II/Senior staff member	77%	89%	88%
Subordinate	83%	83%	0%
Skilled manual worker 1	105%	100%	98%
Skilled manual worker 2	98%	102%	98%
Skilled manual worker 3	60%	95%	104%
Skilled manual worker 4	95%	93%	100%
Semi-skilled worker	92%	93%	98%

Share of employees earning at minimum wage level, above 105% of the minimum wage, and at fair wage level according to KOMETA

	Consolidated					
	2023		2024		2025	
	Women	Men	Women	Men	Women	Men
Percentage of earners above minimum wage	100%	100%	100%	100%	100%	100%
Percentage of earners above 105% of minimum wage	100%	100%	100%	100%	100%	100%
Percentage of earners according to the KOMETA definition of a fair wage	100%	100%	100%	100%	100%	100%

Total annual compensation rate

	KOMETA 99 Zrt.		
	2023	2024	2025
Total annual compensation rate*	1:3.58	1:3.14	1:2.97

* *The ratio of the total annual remuneration of the highest paid individual to the median of the total annual compensation of all employees (excluding the highest paid individual). The total remuneration does not include the amount of the cafeteria allowance.*

The Company provides full compensation for overtime work to employees as required by law. All overtime worked and ordered is compensated financially, in accordance with the applicable legislation and internal regulations. The number of overtime hours is high, and KOMETA 99 Zrt. does not aim to maintain this in the long term. The challenges of the labour market environment make this a complex situation to manage, and the Company is constantly looking for solutions and measures to reduce overtime in a sustainable way.

Towards a healthy and safe working culture

S1-14

In moving towards a healthy and safe working culture, the health and safety of workers is a priority for KOMETA, and is of strategic importance due to the specific risks of the meat processing industry. Workers in the sector often work under increased physical strain, on slippery surfaces, in low temperatures, exposed to high noise levels and other risks, and the Company aims to develop a working culture where prevention and risk reduction are the primary concerns.

KOMETA's approach to occupational safety and health is based on three pillars:

- **PREVENTION,** which aims to identify and control risks;
- **AWARENESS,** which reinforces a safety culture through training and internal communication;
- **RESPONSE,** which involves investigating accidents, implementing corrective measures and continuous improvement.

The occupational health and safety management system of KOMETA 99 Zrt. consists of the following key elements:

- *carrying out risk assessments and appointing a health and safety officer*
- *providing all employees with accident and health and safety training appropriate to their job*
- *providing workers with appropriate protective equipment appropriate to their tasks*
- *providing an adequate number of emergency exits and leaving escape routes clear*
- *installing safety guards on all machinery and equipment*
- *investigating all accidents at work and implementing corrective measures*
- *provision of first aid kits in all areas*

In the Company's operations, safety at work is not only a compliance issue, but also a key condition for employment stability and employee well-being. To this end, in addition to the legal requirements, KOMETA also runs its own health protection initiatives and well-being programs, which aim to maintain the physical health of employees, improve their long-term employability and quality of life. The OSH system covers the full range of the Company's direct employees, and in certain areas also includes subcontractors.

Occupational Health and Safety (OHS) is a top priority for KOMETA, reflecting the Company's commitment to preventing workplace risks and minimizing accidents. KOMETA 99 Zrt. has developed an Occupational Health and Safety Policy, which includes the assessment of chemical, biological and safety risks, occupational health and safety training, the provision of personal protective equipment (PPE), the investigation of accidents and the implementation of corrective measures. The Occupational Health and Safety Policy applies to all employees, including contract and external workers.

KOMETA requires annual health and safety training for all employees, as required by law.

To protect workers and local communities from hazardous substances used and stored during production, such as ammonia, KOMETA 99 Zrt. has developed an Emergency Response Plan. This plan identifies hazardous chemicals used in manufacturing and assesses their potential effects, both within and outside the Company's premises, including the risk of fatalities and environmental damage. Special sensors and mobile measuring devices have been installed to detect faults in the ammonia cooling system. In the event of an emergency, the Company provides gas masks, chemical-resistant protective suits and self-contained breathing apparatus, and maintains direct radio contact with the local emergency response authority. The Emergency Response Plan has been approved by the Somogy County Disaster Management Directorate. KOMETA has an internal reporting system for production problems and trained professionals investigate cases, which must also be reported to the local authorities.

Regarding accidents at work in 2025, KOMETA 99 Zrt. registered 186 accidents at work (20 more than in 2022). These incidents were mainly caused by slips and cuts, and there were no workplace accidents at KOMETA Italia Srl or Triagro Kft.

Work-related injuries

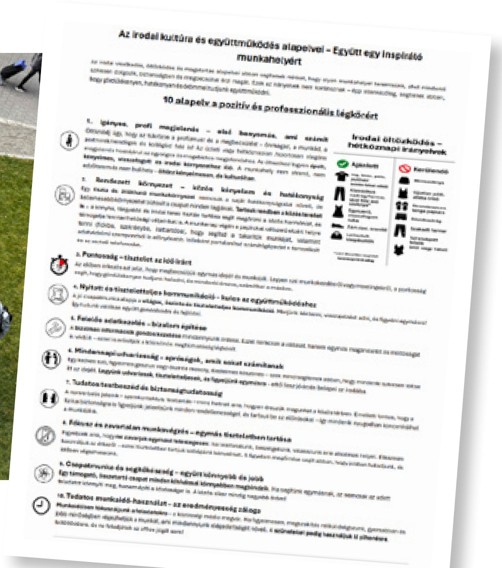
The TCIR (Total Case Incident Rate) indicator, which measures the Company's occupational safety performance, was 17.6 during the reporting period. Although the number is relatively high, it is important to note that all the recorded cases were minor injuries, with no serious or permanent injuries. At the same time, the high TCIR suggests that minor injuries are relatively common, which provides an opportunity to further develop prevention and safety awareness. The Company aims to analyze in detail the type and location of minor injuries and, on that basis, to introduce targeted preventive measures, for example to reduce the risk of slips, cuts and collisions.

Equal treatment and equal opportunities

KOMETA 99 Zrt. has appointed an Equal Opportunities Officer, who is currently the Head of the Human Resources Development Office. The duties of the officer are as follows:

- drawing up an equal opportunities plan, and monitoring its implementation;
- providing information, organizational development, coordination and customer service to promote equal opportunities;
- monitoring the development of the equal opportunities indicators, facilitating the achievement of the targets, taking the necessary measures to achieve the targets;
- informing senior management about equal opportunities requirements;
- cooperation with employee interest organizations to ensure equal opportunities;
- creating a complaints procedure (setting up office hours), coordinating the process.

KOMETA 99 Zrt. creates an inspiring, professional and positive workplace atmosphere by laying the foundations for office culture and collaboration.



Az irodai kultúra és együttműködés alapelvei – Együtt egy inspiráló munkahelyért

10 alapelv a pozitív és professzionális légkörért

1. Igényes, profi megjelenés – első benyomás, ami számít

Irodai öltözködés – hétköznapi irányelvek

Ajánlott

Kerülendő

2. Rendezett környezet – közös környezet és hatékonyság

3. Pontosság – tisztelet az idő iránt

4. Nyitott és tiszteletteljes kommunikáció – kulcs az együttműködéshez

5. Felelős adatkezelés – bizalom építése

6. Mindennapi udvariasság – apróságok, amik sokat számítanak

7. Tudatos térhasználat és biztonságtudatosság

8. Fókusz és zavartalan munkavégzés – egymás tiszteletben tartása

9. Csapatszellem és segítőkészség – együtt könnyebb és jobb

10. Tudatos munkaidő-használat – az eredményesség záloga

Work-related injuries of employees

	KOMETA 99 Zrt.			
	2023	2024	2025	Change (2025/2024)
Recorded injuries (number)	115	132	186	54
Total Case Incident Rate (TCIR)	12.15	14.66	17.26	+17.7%
Of which deaths	0	0	0	0
Mortality rate	0	0	0	0
with serious consequences	0	0	0	0
Severity index	0	0	0	0
Main types of injuries	slipping, tripping	slipping, cutting	slipping, cutting, abrasion	-
Hours worked	1,893,814	1,800,492	2,155,366	+19.7%
Accident rate per 1 million working hours	60.72	73.71	86.3	+17.1%

There were no accidents at Triagro Kft. and Kometa Italia Srl. in 2023, 2024 and 2025.

Number of occupational accidents and accident rate – Employees

	KOMETA 99 Zrt.		
	2023	2024	2025
Total number of hours worked	1,893,814	1,800,492	2,155,366
Number of serious accidents	0	0	0
Serious accident rate - per 1 million working hours	0	0	0
Total number of accidents	115	132	186
Accident rate - per 1 million working hours	60.72	73.71	86.3

Number of occupational accidents and accident rate – Non-employees

	KOMETA 99 Zrt.
	2025
Total number of hours worked	60,629
Number of serious accidents	0
Serious accident rate - per 1 million working hours	0
Total number of accidents	0
Accident rate - per 1 million working hours	0

Workforce diversity

S1-9

Between 2023 and 2025, the distribution of male and female workers in each employment category remained relatively stable.

Thanks to the support of partner agencies, in 2022 KOMETA 99 Zrt. further expanded its workforce by hiring Mongolian and Ukrainian workers, demonstrating its commitment to supporting communities in need and promoting diversity within the organization.

In 2024, KOMETA 99 Zrt. gained significant experience in the employment and integration of foreign workers: in parallel with the recruitment of Mongolian workers, employees from the Philippines and India also arrived. After the expiry of the residence permits, KOMETA 99 Zrt. was able to take over the Mongolian workers concerned free of charge under a contract with a temporary employment agency, thus retaining the workforce while reducing the number of temporary workers. This opened a new chapter in the life of KOMETA 99 Zrt., as it now employs these employees directly, as part of its own workforce. In 2025, it took on more Mongolian workers on loan and added Indian workers to its own staff. The number of other nationalities has stagnated or decreased. At the end of the year, KOMETA 99 Zrt. started recruiting additional Filipino workers, of whom about 50 were expected to arrive in the first quarter of 2026.

As with Hungarian workers, new foreign entrants to the workplace are given an orientation day and an onboarding process, during which they receive the necessary information about company rules and opportunities. KOMETA 99 Zrt. provides them with accommodation and flight tickets and a 2-year contract, with the aim of retaining them in the longer term, and employs an in-house interpreter and an in-house coordinator to facilitate communication and support the workers. Like other workers, foreign workers also receive training in occupational safety, fire safety and hygiene. The integration of foreign workers at KOMETA 99 Zrt. is going smoothly, and even minor difficulties are handled efficiently.

The Company is committed to inclusive employment and the creation of opportunities, including job opportunities for workers with lower educational qualifications. The organization also offers jobs that require only a basic education, thus contributing to increasing labour market participation and the socio-economic empowerment of local communities.

Distribution of managers and employees

	KOMETA 99 Zrt.								
	2023			2024			2025		
	Total employees	Men	Women	Total employees	Men	Women	Total employees	Men	Women
Top manager	1.42%	2.04%	0.50%	1.25%	1.73%	0.50%	1.03%	1.41%	0.43%
Middle manager	8.91%	10.02%	7.27%	8.88%	9.89%	7.27%	7.36%	8.47%	5.64%
White-collar employees	16.60%	11.21%	24.56%	16.80%	10.68%	26.57%	15.74%	10.17%	24.30%
Blue-collar employees	73.08%	76.74%	67.67%	73.07%	77.71%	65.66%	75.88%	79.94%	69.63%
Total	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**

Diversity indicator

	KOMETA 99 Zrt.			Triagro Kft.			Kometa Italia Srl.		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
Employees of foreign nationality (headcount)	51	56	57	0	0	0	0	0	0
Low education* (headcount)	732	648	779	Not registered	Not registered	Not registered	0	0	0

** Employees with primary education (8 grade) or below.*

Employees with disabilities

S1-12

KOMETA 99 Zrt. has a limited number of employees with disabilities due to the profile of its activities and the nature of its operational jobs. Nevertheless, the Company is constantly exploring the possibilities of inclusive employment and seeks to promote the participation of people with disabilities in the labour market in suitable jobs. In particular, the Company has identified positions in the administrative areas that could provide them with suitable conditions in terms of work organization and environment. The organization aims to further expand inclusive employment opportunities in the future, taking into account the specificities of its operations, thus supporting the development of a diverse and inclusive workplace. The Company currently registers disabled employees on the basis of the rehabilitation contribution.

Number and gender breakdown of employees with disabilities

	Consolidated		
	2023	2024	2025
Female (headcount)	5	2	2
Male (headcount)	5	6	6
Total number of employees with disabilities (headcount)	**10**	**8**	**8**

**Triagro Kft. and Kometa Italia Srl. do not employ disabled employees.*

Employee engagement and development

Recognizing the key importance of attracting and retaining talent, KOMETA is committed to ensuring and developing employee well-being initiatives.

In order to motivate and recognize employees with outstanding performance, KOMETA 99 Zrt. awards a monthly "Employee of the Month" prize with a cash award - a net amount of HUF 150,000. The award winners are nominated by their regional managers, taking into account the following criteria:

- conduct;
- performance;
- the ability to serve as role models and motivate their colleagues.

In 2025, a total of 49 employees have been recognized and received the award in person at the monthly awards ceremony, and all employees were informed about them.

In addition, long service awards are given to employees who have been working for KOMETA 99 Zrt. for 3-5-10-15-20-25-30-35-40-45-50 years. The bonus is a cash benefit, which is a percentage of the employee's three-month average salary, as set out in the regulations (in 2025, there was a 10% increase compared to previous years). In 2025, 191 employees received long-service awards, which were presented at 21 separate awards ceremonies.

In 2022, KOMETA 99 Zrt. also introduced the "Student of the Month" award; one student received the award in 2024, and two in 2025. The "IT User of the Month" award is also given to the employee who uses IT tools effectively and innovatively, develops their own skills, assists their colleagues, actively participates in development and testing, cooperates with IT and supports data-driven work in an effort to create a paperless environment. In addition to moral recognition, a one-off bonus (net HUF 150,000) and a KOMETA product package is awarded.

KOMETA 99 Zrt. also supports families in difficult life situations, for example, the company provides support to the family of a KOMETA employee who has died.

KOMETA 99 Zrt.'s fringe benefits also apply to temporary workers. At KOMETA Italia Srl., the fringe benefit is the health insurance contribution. At Triagro Kft., the fringe benefit is the Széchenyi Holiday Card. A company bonus is also available at Triagro Kft. depending on the annual profit.

Fringe benefits at KOMETA 99 Zrt:

The **SZÉCHENYI HOLIDAY CARD** is available to employees who are employed on every working day of the month concerned. In the case of new employees, those whose probationary period - which in the case of KOMETA 99 Zrt. is six months for white-collar employees (or up to three months if decided by management) and three months for manual workers - expired in the month preceding the month in question are entitled to a Széchenyi Card.

HEALTH INSURANCE - for all active employees who have been in employment for at least 1 year, worth HUF 15,083 gross per month.

SPORTS BONUS - an employee who is employed and on active status is entitled to a sports bonus after three months of service under the following conditions:

- comes to work by bicycle, scooter, on foot or running from a distance of at least 1 kilometer,
- and anyone who regularly plays sport in a gym, sports club or swimming pool, or who regularly runs or cycles.

The Sport bonus is worth HUF 400 gross per day for commuting to work and HUF 400 per day for sport outside working hours. In 2025, 85 employees received this incentive, for a total of HUF 3,524,600.

Employee health promotion and prevention initiatives and programmes, access to services, and related expenditure

	KOMETA 99 Zrt. and Kometa Italia Srl.	
	2024	2025
Number of health promotion programs	1	2
Hours of health promotion programs (hours)	7	14
Amount spent on health care services (HUF)	1,550,000	2,900,000
Participation in health promotion programs	45 employees	86 employees
Number of employees entitled to Heathcare fund	6	872
Total amount spent on Heathcare fund (HUF)	1,185,600	94,730,177

There are no data for 2023. Triagro Kft. does not provide contributions to Health Saving Account, and the number of programs has not been aggregated.

At KOMETA 99 Zrt., health insurance benefits were introduced from 1 January 2025.

Other benefits at KOMETA 99 Zrt. include a company canteen subsidized by HUF 19,250 per employee per month, referral bonuses and holiday benefits - for example, discounted use of a holiday resort at Lake Balaton for employees' families during the summer months. In addition, workers are entitled to discounts at local shops, butchers, pharmacies, grocery stores, as well as gifts for their children during holidays and for good academic results.

Maintaining health is a top priority, which is why KOMETA 99 Zrt. employs an occupational health physician who conducts an annual occupational health screening. In addition, there are more than 40 trained first-aiders on the production site who can provide rapid assistance. KOMETA has a service contract with a local pharmacy where employees can make purchases at a discount.

In 2025, KOMETA 99 Zrt. implemented a complex health screening program in cooperation with the local hospital, in the framework of which various screening tests are carried out at the Company's site. Triagro Kft. also offers annual blood pressure and blood glucose screening and lung screening, and promotes smoking cessation through a competition between sites.

In addition to promoting healthy eating, KOMETA 99 Zrt. also values an active lifestyle and thus environmental sustainability. One form of this is the sports premium scheme detailed earlier. Triagro Kft. has a low turnover rate and a loyal, stable workforce; several employees have been part of the team for several decades. Succession of manual workers is ensured. The workplace is popular, with fringe benefits, team-building programs and consistent, honest communication to boost motivation and engagement. Staff have personal contact with senior managers. Triagro Kft. also provides social support and is increasingly striving to create a family-friendly, tolerant working environment, adaptable to life situations, promoting long-term cooperation and well-being.

Training and development

S1-13

KOMETA is committed to the continuous training and development of employees at all levels of the organization. The Company believes that continuous training and lifelong learning is a requirement of our times, and therefore offers its employees equal opportunities to participate in training and education. The Company invests in training programs that support the professional development of employees and provide opportunities for retraining in new areas requiring different skills.

The training plan was implemented according to the planned schedule. In management training at KOMETA 99 Zrt., in 2024 production managers dominated (the number of production managers is almost twice as many as managers in white-collar areas), while in 2025, managers in white-collar areas became dominant.

Training hours by gender

	Consolidated		
	2024	2025	Change (2025/2024)
Men (hours)	10,877	6,753	-38%
Women (hours)	9,079	6,658	-27%
Total (hours)*	**19,956**	**13,411**	**-33%**

* *Data for 2023 are not available. The consolidated figures include KOMETA 99 Zrt. and Triagro Kft. There was no training at Kometa Italia Srl. At KOMETA 99 Zrt., the training courses required by law are not included in the data.*

A further breakdown of training indicators is currently only available for KOMETA 99 Zrt.

Training hours by age group

	KOMETA 99 Zrt.	
	2024	2025
<30	5,060	3,268
30-50	11,230	7,483
50<	3,602	2,660
Total (hours)	**19,892**	**13,411**

Training hours by gender

	KOMETA 99 Zrt.	
	2024	2025
Male (headcount)	69	84
Female (headcount)	110	76
Total (headcount)	**179**	**160**

Training hours by gender and job categories

	KOMETA 99 Zrt.
	2025
Senior manager	437
Middle manager	2,621
White-collar employees	1,766
Blue-collar employees	1,910
Contractors	19
Men total (hours)	**6,753**
Senior manager	214
Middle manager	688
White-collar employees	5,652
Blue-collar employees	77
Contractors	27
Women total (hours)	**6,658**
Total (hours)	**13,411**

At KOMETA 99 Zrt., among others, the following training courses were attended by the employees in 2025:

INTERNAL TRAINING:

- mandatory training, such as occupational safety and fire safety training, food hygiene and quality management training, company awareness onboarding training.

EXTERNAL TRAINING:

- professional training as a chartered accountant, internal auditor, food labelling, logistics manager, AI and robotics, occupational health and safety, construction supervisor, forklift driver, electrical substation operator, food machinery operator training, etc.
    - *including several sustainability themes: ESG, reporting, wage transparency, climate regulation;*
- skills training, such as negotiation techniques and effective time management;
- leadership training: situational leadership, inspirational leadership, leadership self-awareness, feedback, etc.

External training included open courses, webinars, mentoring and school-based training.

Percentage of employees receiving regular performance appraisals and career development interviews

	KOMETA 99 Zrt.			Triagro Kft.			Kometa Italia Srl.		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
Ratio (all staff)	4%	5%	4%	100%	100%	100%	0%	0%	0%
Ratio (female staff)	2%	2%	8%	100%	100%	100%	0%	0%	0%
Ratio (male staff)	2%	3%	2%	100%	100%	100%	0%	0%	0%

In 2025, 4% of the workforce at KOMETA 99 Zrt. received a performance and career development appraisal. No formal performance appraisal system is currently in place for indirect employees. KOMETA 99 Zrt. is reviewing the development and gradual extension of its performance appraisal processes to a broader proportion of the workforce in order to support professional development and talent management. At Triagro Kft., all blue-collar employees and managers undergo annual performance appraisals.

KOMETA 99 Zrt. has established cooperation with local vocational schools, providing students studying butchery with the opportunity to participate in paid, curricular internships in addition to their school studies. KOMETA 99 Zrt. is also connected to the Kinizsi Pál Food Industry Technical School in the city, which is a preferred place for students to complete their practical training. This is beneficial for both parties in many ways. Students get a full insight into the real business environment and gain useful practical knowledge. In addition, after completing their internship, they can even find a full-time job at KOMETA 99 Zrt., where they have already familiarized themselves with the conditions and learned the processes required for the job.

Every year, more apprentices acquire practical skills at KOMETA 99 Zrt. Students work two days a week and are rewarded for their work. In 2022 KOMETA 99 Zrt. started cooperation with a school offering electrician and welding training, with 15 students participating in a joint apprenticeship program in 2025. At Triagro Kft., the recruitment of manual workers is competency-based, there was no need to establish cooperation with vocational training institutions, as the majority of the workers are without qualifications.

Students by professional field

	2025
Butchery training students (headcount)	36
Electrician training students (headcount)	12
Welding training students (headcount)	3
Total (headcount)	**51**

In 2025, the National Chamber of Agriculture chose KOMETA 99 Zrt. as the winner of the "Agricultural Dual Training Center of the Year" in the large enterprise category for its work and achievements in the field of butchery training for almost 9 years.

KOMETA 99 Zrt. maintains continuous contact with the students of the Hungarian University of Agriculture and Life Sciences (MATE) in Kaposvár within the framework of a cooperation agreement with the Kaposvár Campus. This partnership allows technical and food engineering students to participate in a dual training program, where they spend practical time at KOMETA 99 Zrt. in addition to their theoretical education, directly related to production and technical processes. Students regularly visit plants, learn first-hand about the daily processes of meat processing and complete their work placements in a company environment. MATE and KOMETA work together as strategic partners.

Kometa Italia Srl. has not employed any trainees in the last three years.

Number of trainees

	KOMETA 99 Zrt.		
University	2023	2024	2025
Hungarian University of Agriculture and Life Sciences (MATE)	0	2	2
University of Pécs	6	6	1
Budapest University of Technology and Economics (BME)	0	1	0
Budapest University of Economics and Business (BGE)	0	0	1
Eötvös Lóránd University (ELTE)	0	0	1
University abroad	0	0	1
Total (headcount)	**6**	**9**	**6**

In addition, KOMETA 99 Zrt. provides opportunities for selected high performing employees to attend university courses, especially in the field of food engineering.

Other work-related rights

S1-17

There were no work-related incidents and/or complaints or serious human rights violations in the Company's own workforce in 2025.

CORE VALUES RELATED TO EMPLOYEES IN ESG POLICY

Occupational safety and a safe working environment

As an employer, the Company's primary goal is to ensure that all employees return home in the same good health as when they arrived at work. To achieve that:

- it provides regular training in occupational safety and accident prevention,
- provides the necessary protective equipment for the work,
- expects subcontractors working on its sites to comply with high occupational safety standards.
- carries out a risk assessment of technological processes and the working environment,
- has clear procedures for reporting, investigating and taking corrective action in the event of accidents and emergencies,
- regularly checks the condition of machinery, equipment and protective equipment,
- ensures adequate first aid capacity and the necessary medical care,
- works with the authorities and external experts to continuously improve preventive measures,
- runs well-being and health promotion programs to support the long-term health of employees.

Fair and decent employment

- All workers receive a fair, competitive income - regardless of gender, ethnicity or any other form of discrimination.
- The Company is committed to putting the principle of "equal pay for equal work" into practice.
- Its working time policy is in line with current labour legislation and respects the right to rest and privacy.

Diversity and inclusion

- KOMETA promotes diversity and builds an inclusive workplace culture where everyone feels safe and can work as themselves.
- Equal opportunities in the workplace are a fundamental principle for the Company - whether it's promotion, training or the selection of new employees.

Development and learning

- The Company is committed to the continuous professional and personal development of its employees.
- KOMETA's training programs provide access to modern professional skills, facilitating long-term career development and mobility within the Company.

Health and well-being

- The company supports the physical health of its employees through screening.
- It encourages an active lifestyle and work-life balance through sports programs, events and recreational support.

Workers' representation

- The trade union within KOMETA 99 Zrt. ensures that the interests of the employees are directly represented to the management, thus strengthening open dialogue and joint decision-making. The effectiveness of cooperation is assessed on the basis of employee feedback.

Workers in the value chain

SBM-2, SBM-3, S2-2

KOMETA is committed to respecting and strengthening human rights in its value chain, to avoiding violations of the human rights of others, and to addressing adverse human rights impacts in which it may be involved, either through its own activities or as a result of its business relationships.

The KOMETA value chain includes the following categories of employees:

- *employees of livestock suppliers,*
- *employees of suppliers of meat ingredients, auxiliary materials (packaging materials, spices, cleaning agents and hygiene products, etc.) and technical components,*
- *employees of other service suppliers - including maintenance and service suppliers, consultants, external laboratories, laundry services, etc.*
- *employees of suppliers of products - domestic and export logistics, transport companies,*
- *employees in retail outlets, chains and shops,*
- *employees working on the sites of the company but not related to its own workforce - for example, workers working on the construction of the site or drivers of transport companies.*

The contact with the employees in the value chain is indirect, maintained through the suppliers' representatives. Contact with supplier representatives is two-way; through meetings, phone calls, emails and weekly or daily office hours. The Zito Group participated as one of the main suppliers in the validation of the material topics.

Currently, KOMETA does not have a formal documented procedure for cooperation with value chain workers, and the Company is exploring the options.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

Positive impacts

As a positive impact, KOMETA contributes to maintaining sustainable and secure jobs through long-term cooperation with suppliers. By promoting fair value distribution, it supports the development of fair wages for suppliers' employees. The positive impacts are supported by the HonestFood concept that permeates the whole of the Company.

Negative impacts

As a potential negative impact, workers' rights in the value chain can be compromised in several areas: unpaid overtime, low wages, inadequate working conditions and lack of work-life balance. Negative impacts may include not having the possibility to organize, join a trade union or bargain collectively. Other negative impacts may be inadequate job security, poor housing conditions for seasonal and migrant workers, potential harassment or discrimination, and in some countries forced and child labour. Currently, the Company has no identified locations or business segments that are particularly exposed to the risk of child and/or forced labour.

Risks and opportunities

The related risks and opportunities relevant to KOMETA did not reach the materiality threshold, but the Company monitors regulations affecting employees, the geopolitical environment, the cultural and regulatory environment in the countries of customers and suppliers, and the commitment of business partners.

POLICIES

S2-1

KOMETA has a number of relevant policies in place for workers in the value chain.

Code of Business Conduct

KOMETA expects its business partners to disseminate and apply the expectations expressed in the Code of Business Conduct throughout their own suppliers, subcontractors, service providers and business partners. The Code of Business Conduct applies to KOMETA 99 Zrt. and Triagro Kft. In order to avoid potential negative impacts on workers in the value chain, KOMETA sets out its expectations in the Code, including on the following topics:

- **Compliance with the law**, which includes compliance with the relevant legislation.
- **Respect for human rights** and for one another, including human rights such as the right to human dignity, the right to personal liberty and security, the right to the highest attainable standard of health, the right to just and favorable working conditions, the right to fair wages, the right to form and join trade unions, the right to collective bargaining, the right to freedom of expression, and the right to rest, leisure and regular paid holidays.
- **Fair employment practices**, whereby KOMETA expects its business partners and suppliers to adhere to the principles set out in this Code, including:
  - a commitment to uphold internationally accepted standards of human rights,
  - treating their employees with dignity and respect,
  - compliance with all relevant labour laws.
- **Prohibition of discrimination and harassment**
- **Health, safety and the environment:** the Company is committed to protecting the environment and the interests of future generations, while ensuring occupational safety and a healthy and safe working environment throughout the value chain.

The Code of Business Conduct was prepared in line with the UN Sustainable Development Goals (SDGs), the UN Guiding Principles on Business and Human Rights (UNGPs) and the International Labour Organization (ILO).

Sustainable procurement policy

KOMETA 99 Zrt. aims to ensure that the food industry operates in a way that serves consumer confidence, environmental protection and economic stability at the same time. Procurement is key to achieving these goals: every purchasing decision is an opportunity to strengthen environmental performance, promote ethical practices and provide healthier products for KOMETA consumers.

Sustainable procurement is based on ethical conduct towards employees concerned. KOMETA 99 Zrt. has a zero tolerance policy towards bribery, corruption and conflicts of interest in procurement. All suppliers must respect labour laws and provide a safe, healthy working environment. KOMETA 99 Zrt. only works with partners who adhere to high ethical standards, fair labour practices and international animal welfare requirements. Non-compliance will result in corrective action or termination of the supplier relationship.

INDICATORS, MEASURES AND TARGETS

S2-4, S2-5

Currently, the Company does not have an agreed procedure for engaging with value chain employees, nor are there plans to introduce specific measures and metrics for value chain employees. KOMETA is exploring the options in 2026. The 2026 review will involve the Purchasing Department and related partner departments, and in the first round the value chain employees will not be directly involved.

The self-assessment of KOMETA 99 Zrt. suppliers also includes ESG aspects, covering environmental, social and governance topicss. The aim of the self-assessment questionnaire in relation to value chain workers is to map employee participation in training, health and safety compliance, and the social environment in the workplace. If the supplier holds one of the IFS, BRC or FSSC 22000 certificates, the self-assessment questionnaire is optional. The lack of completion of the questionnaire is not a factor in the selection process.

In 2026, KOMETA will explore the possibility of sustainability screening for value chain workers. The Company is not a party to global framework agreements, but takes ILO principles into account.

Channels for value chain workers to raise concerns

S2-3

Workers in the value chain can submit complaints in accordance with KOMETA 99 Zrt.'s grievance mechanism. At present, the Company does not measure whether value chain workers trust the channel, nor does it know how familiar they are with it.

Affected communities

KOMETA considers social responsibility and respect for human rights to be among its core values. KOMETA's social responsibility also defines its relationship with its partners, communities and customers. The Company aims to maintain a safe, equitable and inclusive food value chain - for present and future generations.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

SBM-2, SBM-3

KOMETA is committed to identifying and managing its actual and potential impacts on the communities affected, as well as the groups living and working in the Company's areas of operation or along the value chain.

The following communities have been identified and considered by the Company in its double materiality assessment:

- the communities living in the immediate vicinity of its plants and facilities, especially the population of Kaposvár;
- communities along the KOMETA value chain, such as communities around suppliers;
- Hungary and the communities of foreign exporting countries;
- university students and other students in training;
- communities of foreign workers;
- NGOs, civil sector (social and environmental, local and national).

Working with stakeholders, including local communities, is key to promoting sustainability and building trust in the Company. The involvement of local communities is two-way: through online press releases, press conferences, community projects. The interests of local communities are also taken into account by the Company in its consultations and official procedures with the Kaposvár Municipality, as the role of the municipality also helps to take into account the interests of local communities. Consultations and forums with professional and civil society organizations strengthen the partnership. The contact with university students and students in other training courses is through the university and the dual training center.

Among the affected communities, the Company identifies people living below the poverty line, minorities and foreign workers as marginalized groups. The Company has made this determination based on its personal experience and in consultation with the municipality and local employees. No indigenous population has been identified either in the Company's own operations or in the value chain.

Engagement with stakeholders is carried out through credible representatives who are informed and take stakeholders' views into account.

In relation to the communities affected, KOMETA has identified positive actual and potential impacts, as well as external risks and opportunities.

Positive impacts

Through its activities, the Company contributes to the well-being of communities by producing and providing access to good quality, reliable and nutritious food. A diversified procurement and supplier chain enables continuous production and helps maintain security of supply. These positive impacts benefit the populations of Hungary and the export countries. The Company plays a significant social role as an employer: it employs a diverse workforce, including minority workers from the local population, and also creates employment opportunities for foreign workers. The contribution to local tax revenues directly supports the improvement of the living standards of the population of Kaposvár.

KOMETA has not identified any significant negative impacts, but it monitors the likely effects of possible business expansion and increased logistics activities on traffic in Kaposvár and on the well-being of the local population.

Risks

The relevant communities may be affected by conflicts and wars in the region and related regulatory decisions and sanctions, which may indirectly affect the Company's operations and the local economic environment. The risks may also affect the Hungarian population and communities in exporting countries, as well as the community of foreign workers.

Opportunities

KOMETA makes transparency and openness a priority. Given the growing expectation of accountability from communities at national and regional levels, KOMETA identifies this societal demand as an opportunity that can strengthen trust building and long-term value creation for the Company. Creating transparency is also a priority for NGOs.

Impacts, risks and opportunities are reviewed annually. If there is a deviation from the previous year, KOMETA will examine the negative impacts and the steps taken to address the risks. To identify impacts, risks and opportunities, and to validate the relevant topics, the Company involved the MATE Institute of Food Science and Technology, the Municipality of Kaposvár City with County Rights and the NGO KÖVET Association for a Sustainable Economy.

There were no serious human rights problems or incidents related to the communities concerned.

POLICIES

S3-1

At KOMETA, several policies recognize the importance of affected communities, which the Company actively takes into account. Measures to remediate adverse human rights impacts are based on dialogue and cooperation and are not formally formulated as a policy.

ESG Policy

KOMETA's ESG Policy includes community responsibility and philanthropy, as well as transparency and dialogue as core values. The ESG Policy applies to KOMETA 99 Zrt. and Triagro Kft.

- The Company is actively involved in the local communities around its sites, organizing humanitarian aid, fundraising and volunteer programs.
- CSR activities focus on responding to local needs, strengthening social cohesion and supporting disadvantaged groups.
- It seeks open dialogue with all stakeholders - be they customers, suppliers, public authorities or local communities.
- It is committed to transparency and actively seeks opportunities for cooperation to jointly manage its social and environmental impacts.

The ESG Policy and Strategy were prepared in line with the UN Sustainable Development Goals (SDGs), the UN Guiding Principles on Business and Human Rights (UNGPs) and the principles of the International Labour Organization (ILO).

Code of Business Conduct

Social responsibility is also stated in the Code of Business Conduct. The Code of Business Conduct applies to KOMETA 99 Zrt. and Triagro Kft.

KOMETA is committed to environmental protection, social responsibility and ethical, transparent operations. It believes that efficiency and innovation, respect for and recognition of human values and a commitment to sustainable development will ensure sustainable and responsible economic progress. The Company respects and promotes human rights, equal opportunities and fair working conditions. It actively supports local communities and programs in education, culture, sport, health and charity.

INDICATORS, TARGETS AND MEASURES

Community involvement

S3-2, S3-4, S3-5

Over the past decade, KOMETA has been committed to encouraging consumers to adopt healthier eating habits, and thereby improve their quality of life through a combination of nutritious food and physical activity. In this spirit, KOMETA actively supports sport-related initiatives, in particular cycling. Along this common objective, since 2018 KOMETA 99 Zrt. has provided significant support to Fundación Alberto Contador, a non-profit organization founded by Spanish cycling legend Alberto Contador. The initiative aims to promote core values such as nutritional awareness and sports skills that will help young talent become the professional cyclists of the future. The Foundation not only supports cycling as a competitive sport, but also promotes cycling as a sustainable means of transport, while raising awareness of the importance of a healthy lifestyle and its role in disease prevention.

To further strengthen its commitment to the sport, KOMETA officially unveiled the EOLO- KOMETA Cycling Team in 2021, an elite road cycling team in the UCI ProTeam category. The team has since been renamed Team Polti KOMETA, then Team Polti VisitMalta, but KOMETA remains one of the main sponsors. The team regularly competes in prestigious races such as the Giro d'Italia and the biggest road cycling races in Italy, Spain and Hungary. KOMETA's presence in these competitions is a clear demonstration of its dedication to sport and its pursuit of excellence. In order to reach out to the champions of the future, KOMETA has launched Team KOMETA Cycling Academy, which promotes the sport in the youngest categories - Rookie and Very Young. KOMETA 99 Zrt. also supports other local and national sporting events, including the Ultrabalaton, the Tour de Hongrie, the Kaposvár basketball team, the KOMETA-KVGY Kaposvár Basketball Club, and many smaller sporting events in Somogy County. Supporting the Giro d'Italia is also a central focus for Kometa Italia Srl. Triagro Kft. also supports the people in its neighborhood, taking into account the requests received, including the nursing home, the village festival and the local fire brigade.

KOMETA in space - HUNOR sponsorship

Since April 2025, KOMETA 99 Zrt. has supported the HUNOR – Hungarian Astronaut Program, under which Hungary re-entered the field of space activities after many decades. The aim of the initiative was to send another Hungarian astronaut into space, thus stimulating scientific development, innovation and interest in science, technology, engineering and mathematics (STEM) among Hungarians, especially the younger generations. KOMETA's support is not just about brand building: in its communication, the Company emphasized that it is an investment in the future of knowledge and innovation, as well as in building Hungarian national identity and community values. The sponsorship has helped the program to increase Hungary's international visibility in the field of high-tech and space exploration and to raise the interest of younger generations in space exploration.

For 2025, KOMETA 99 Zrt. had a budget of HUF 565 million for sponsorship and other events. At Kometa Italia Srl, a sum equivalent to around HUF 300 million is allocated annually for sponsorship, marketing and other costs.

KOMETA partially assesses the effectiveness of stakeholder cooperation. The evaluations focus on the effectiveness of the partnerships, the impact on the community and the feedback within the organization. It is of particular importance to the Company that any cooperation creates tangible value for the communities concerned and, in line with this, strengthens KOMETA's social engagement. The possibility of setting short-, medium- and long-term targets will be explored in 2026. Currently, product support requests are approved by the Chief Commercial Officer, the requests received are formally approved and at the end of the year the Company aggregates the results.

Food donation and cooperation with the Food Bank and the National Association of Large Families

KOMETA supports local and national communities through various channels and has become increasingly involved in social and voluntary initiatives in recent years. For several years, it has been an ongoing supporter of the Hungarian Food Bank Association, Hungary's largest food rescue organization, regularly sending hundreds of kilograms of products each week to people in need and local communities. In the year 2025, KOMETA 99 Zrt. supported small organizations and schools with products worth nearly HUF 30 million.

In addition to the cooperation with the Food Bank, KOMETA 99 Zrt. also supports several local and neighborhood associations and foundations on a weekly or monthly basis. It also carries out a number of small but direct community activities to support local programs, such as school meal programs and food donations. The Hungarian Food Bank Association provides support to 250,000 people in need every year, which would be unthinkable without the contribution of the Companies that support its aims.

Strategic partners also have an impact on eight of the seventeen Sustainable Development Goals (SDGs).

Avoid CO2 emissions by donating food to Food Bank

	2023	2024	2025
Ton kg CO_2*	367	362	276

* *Calculation methodology: WBCSD (World Business Council for Sustainable Development) Food Loss and Waste (FLW) Value Calculator, amount of food donated and distributed by product category*

Other measurable results for the Company relate to the success of activities involving local communities, such as school programs, monthly product donations and sandwich distribution campaigns, which have become a tradition in Kaposvár institutions. The Company monitors the feedback from participating institutions and changes in immediate social needs to ensure that donations and grants are directed to where they can provide the greatest added value.

KOMETA 99 Zrt. is a key supporter of the National Association of Large Families. The Association is supported by regular food donations, which provide direct assistance to large families, especially households in need. Through its donation activities, it contributes to providing basic needs, alleviating the burden on the livelihoods of affected families and supporting children's proper nutrition and well-being.

It also helps to reduce food waste by redistributing unused but still consumable products in a socially beneficial way.

Food donations in 2025

KOMETA 99 Zrt.	
Foundation, organization	**Net kg**
Hungarian Food Bank Association	144,563
National Association of Large Families	3,852
Church camp	1,081
Give Your Hand Foundation	359
Other organizations/foundations	3,546
Total	153,401

Professional activity and engagement in the food industry

G1-5

No indigenous population has been identified either in the Company's own operations or in the value chain. KOMETA is also an opinion-forming member of the iFood Food Cluster, and the senior executive responsible for sponsoring the ESG area is a board member of the organization. The Company participated in a number of iFood 2025 activities, including FoodFlow 2025.

Other food industry events, exchanges of views and experiences, stakeholder consultations:

- *To promote entrepreneurship development in the region, KOMETA and Concorde organized a joint business development event. The aim of the event was to create a platform for business operators of the region in Kaposvár to have an informative and valuable discussion on current economic developments, company valuation, company building, going public, among others.*
- *In the framework of the MVÜK Food Industry Forum, the Company participated in a panel discussion on how to align the competitiveness and sustainability challenges of the food industry.*
- *Knowledge-sharing workshop on preventing food waste under INTERREG funding;*
- *Participation in OMÉK (National Agriculture and Food Exhibition and Fair) 2025;*
- *Participation in PREGA (Precision Farming Conference) 2025, where KOMETA gave a presentation on digitalization, among other topics;*
- *Portfolio Conference and other events.*

Channels for affected communities to raise concerns

S3-3

It is of paramount importance to KOMETA that affected communities are able to raise concerns, comments or complaints in a safe and accessible way. The Company provides several channels for stakeholders to contact and report potential negative impacts.

One of the most important channels for local communities is the formal communication with the Municipality of Kaposvár City with County Rights, through which they can communicate their concerns, questions and feedback in an institutionalized way. In the case of Triagro Kft., complaints from the public also often come through the mayor.

The Company also takes stakeholder feedback through media relations and public communication, such as social media and press conferences. In addition, KOMETA's involvement in community programs, such as school sandwich distributions or community donation drives, provides an opportunity for direct dialogue, allowing for informal, immediate reporting of complaints.

For NGOs and professional organizations, cooperation and consultation is usually more formal: the long-term, recurring nature of partnerships means that these organizations can provide the Company with ongoing feedback on the impact of its operations. The partnership with the Hungarian Food Bank Association, for example, is an example of cooperation in which not only KOMETA 99 Zrt. as the donor, but also the social need is present, so the signals from the needy environment can be indirectly incorporated into the decision-making process.

At KOMETA 99 Zrt., the primary place for employees to voice their complaints is the internal communication system, where HR liaison and management forums provide an opportunity to report problems. This multifaceted system allows negative impacts to be addressed not in isolation, but in partnership and transparency, enabling KOMETA 99 Zrt. not only to address but also to prevent concerns of affected communities. Currently, the Company does not measure whether the affected communities are aware of or trust the reporting channel.

Consumers and end-users

SBM-2, SBM-3, S4-2

The Company pays particular attention to its impact on consumers, with a focus on food safety, product quality and healthy eating. The Company defines a "consumer and end-user" (hereinafter referred to as "consumer") as a person who purchases or consumes a product, whether purchased in a retail chain or other store by him or herself or by another person connected to them. KOMETA's consumers live in Hungary and in the countries of the export markets. The Company's material impacts, including material negative impacts, affect all of them regardless of their location. The Company does not currently differentiate between its customers, nor does it apply separate categories. KOMETA is working to provide consumers with a safe, affordable and non-discriminatory supply of products, while addressing negative impacts such as excessive meat consumption or spoiled products entering the market. This supports the health, confidence and well-being of consumers.

The Company communicates with consumers with a multi-channel approach, including the website, online platforms, social media, ATL (Above The Line e.g. TV, press) and BTL (Below The Line: more direct, personalized tools such as events). Social media is not only a one-way information platform, but also provides an opportunity for two-way interactive dialogue, which the Company intends to consciously strengthen in the future. KOMETA aims to make its communication closer and more multilateral, increasing the incorporation of consumer feedback. To this end, it is exploring the development of a structured collaborative process, which could include regular consumer feedback collection (e.g. questionnaires, social media interactions), dialogue-based platforms, and consumer engagement programs and events.

Relevant topics for consumers and end users are quality food, active lifestyles and the "buona vita" ("good life"). The consumer group was represented by the Director of the MATE Institute of Food Science and Technology in the validation of the material topics. There is currently no comprehensive process or procedure for engaging with consumers, and the Company is exploring the possibility of doing so.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

Positive impacts

KOMETA is committed to providing consumers with quality, nutritious, safe, healthy and affordable food. The HonestFood concept pays particular attention to product quality and the promotion of health in product development and value chain operations.

KOMETA has identified the following positive impacts in its own operations and value chain:

- it ensures compliance with food safety standards and enforces this throughout the value chain,
- uses fresh, controlled ingredients that result in a healthier diet,
- reduces the amount of salt and other additives in products, supporting health-conscious eating,
- offers products at affordable prices, making food accessible to a wide range of people,
- provides non-discriminatory access through its pricing and distribution practices,
- boosts consumer confidence while contributing to the health and well-being of communities.

Negative impacts

In some cases, the Company's activities may have a negative impact on consumers. Consumption of processed products can have a negative impact on health, while chemically treated animal feed can degrade meat quality and pose a potential health risk to humans. The profit motive can indirectly encourage excessive meat consumption, which can also be harmful to health in the long term. There is also a risk of poor quality or spoiled products being traded, which can lead to consumer illness or dissatisfaction.

Risks and opportunities

The related risks and opportunities relevant to KOMETA have not reached the materiality threshold, but the Company monitors changes in food safety regulations, trends in consumer habits, meat consumption trends and marketing practice regulations.

POLICIES

S4-1

The focus of KOMETA's relationship with consumers is to ensure state-of-the-art product safety. KOMETA 99 Zrt. has established a comprehensive Food Safety and Quality Policy, which is an integral part of the Company's broader Integrated Management System. This policy is aligned with global standards such as HACCP (Hazard Analysis and Critical Control Points), BRC Global Standard for Food Safety and IFS International Featured Standard. Its primary purpose is to define the responsibilities of the quality manager, to lay down internal protocols and to set long-term objectives under the guidance of senior management. KOMETA undergoes several external and internal audits each year to maintain these high standards.

Code of Business Conduct

The Code of Business Conduct sets out KOMETA's basic principles relating to its products. The Code of Business Conduct applies to KOMETA 99 Zrt. and Triagro Kft. The Company provides its customers and consumers with high quality, safe products, and therefore ensures the food safety, animal health compliance and quality assurance of its products through regulation, good manufacturing and hygiene practices, environmental compliance, inspection and testing, and documents the results.

Building trust with its customers is the foundation of its long-lasting business relationships, and it expects its employees to comply with all requirements and regulations relating to quality, hygiene, food safety and the environment. KOMETA requires its employees to provide customers and consumers with accurate and comprehensible information about products and services that is truthful, sufficient to make an informed decision, in accordance with the requirements of professional diligence, and not to use any means of communication, whether text, images or overall impression, that are likely to mislead customers and consumers.

Furthermore, KOMETA expects its partners to provide products and services of the highest quality and safety, and to provide all customers with real, reliable, accurate and clear information about products and services.

The Business Code of Conduct is also in line with the UN Sustainable Development Goals (SDGs), the UN Guiding Principles on Business and Human Rights (UNGPs) and the International Labour Organization (ILO).

HACCP

As an internationally recognized food safety management system, HACCP is used to identify, assess and control biological, chemical and physical risks in the food chain. The system takes a preventive approach, based on preventing risks from occurring, rather than managing them after the event. The specifications of KOMETA 99 Zrt.'s HACCP questionnaires are adapted to the subject of procurement, such as live animals, additives, meat and packaging materials.

INDICATORS, TARGETS AND MEASURES

S4-4, S4-5

Food quality and safety

Blue plastic in the food industry

Engineering plastics are light and versatile, and have been used successfully for years in food processing and packaging. In addition to the wide range of compliance requirements for food contact components, detectable blue plastics further enhance the safety of food processes and are fully compliant with international regulations.

Today, blue plastic is widely used for packaging frozen meat, as it ensures safe transport and handling at all stages of the value chain. The reason for its widespread use is that it is highly visible due to its high contrast and can be immediately detected if foreign matter is accidentally introduced into food. It also makes it easier to check the cleanliness of parts, as spores, mold, food and detergent residues are more visible than on other colored materials. In addition, processing lines equipped with detection equipment allow users to easily identify pieces of plastic when they enter food.

KOMETA currently has no established process to measure the amount of microplastics used, plastics are only used in the packaging process.

Food safety and nutritional value for consumer satisfaction

Food safety is the cornerstone of KOMETA's operations, and the safety of its products is guaranteed through strict quality assurance systems. KOMETA is HACCP, IFS and BRC certified, which guarantees that its products are manufactured safely, to the highest international standards and consistently to the same quality standards.

- One of the most important steps is the introduction of a reliable, in-process quality control system on the boning line, ensured by the presence of qualified inspectors. This reduces the risk of contamination by foreign matter and allows processing discrepancies to be detected and corrected immediately.
- Launching a project to reduce water outflow in the processed products (PP) process is a key step to address complaints about unpleasant odor/taste and bride separation. By optimizing processing parameters and conditions, such as temperature, pressure and timing, unwanted water and brine flows can be reduced. As a result, the texture, taste and appearance of the product are improved, and customer satisfaction can be increased.
- A comprehensive formula has also been developed to quantify the relationship between non-compliances and actual losses and to serve as a basic tool for decision-making. This formula helps the Company understand the economic impact of quality problems such as packaging defects, labeling errors and unpleasant taste.
- Packaging: there is a growing demand for packaged products suitable for ready-to-eat consumption, in line with convenience consumption habits and lifestyles. This makes it particularly challenging to ensure safe and high quality, tasty products, so careful selection and implementation of packaging techniques and materials is critical.

In 2025, none of the products had to be recalled. By proactively implementing these measures, KOMETA aims to further strengthen the quality of its products, increase customer satisfaction and improve the efficiency of its entire production process.

KOMETA has reduced the salt content of its product portfolio by a further 5% by 2025, while maintaining the original taste experience. With this step, the total product range now contains 30% less salt. This reduction is particularly significant as sodium is a major cause of high blood pressure, which is a leading risk factor for cardiovascular disease and stroke. In addition, KOMETA closely monitors the use of antibiotics and raw materials and tests finished products quarterly according to the HACCP standard. This rigorous approach ensures that the permitted antibiotic limits are respected. Farmers in the supply chain are also responsible for recording and reporting on antibiotic use.

Transport, storage and the procedures of commercial outlets play a critical role in ensuring that products reach consumers safely and in good quality. It is important that the business partners involved in logistics, storage and trade take the same care as KOMETA in production. This means that the products are transported and stored at the right temperature, in hygienic conditions and protected from light, so that they arrive on the consumer's table in the high quality provided by the Company. To this end, the Company is constantly coordinating quality and food safety requirements and solutions with its partners.

In setting these targets, the views, comments, guidelines and complaints of consumers and their professional, consumer and advocacy organizations, as well as the results of market research on them, have been taken into account and KOMETA monitors, among other things, trends in healthy lifestyles to ensure that consumers' interests are taken into account.

Incidents of non-compliance concerning the health and safety impacts of products and services

	KOMETA 99 Zrt.		
	2023	2024	2025
i. cases involving fines or penalties	6	3	3
ii. cases with a warning	1	1	0
iii. breaches of voluntary codes	0	0	0

No incidents were identified at Triagro Kft. in 2025.

In previous years, legal infringements were due to, among other things, infections and inadequate storage of collection packaging. Contamination is detected through sampling, and animals arriving in separate trucks are kept separate during transport. Closed storage has been provided for the secondary packaging materials. Thanks to the corrective and preventive actions taken, no infringements were detected in 2025.

Accessibility

KOMETA is accessible nationwide in Hungary and in many countries in Europe. It makes it a priority to make its products available to all meat-conscious, quality-conscious consumers.

Accessibility has many aspects:

- KOMETA pays particular attention to pricing its products so that they are accessible to a wide range of consumers of all income levels, without compromising on quality. Therefore, HonestFood's approach is to promote fair value distribution throughout the value chain.
- Through partnerships and business cooperation with a diverse and diversified retail network, from hypermarkets to supermarkets and convenience stores, and through their webshops and home delivery, it is available nationwide, anywhere in Hungary.
- The Company exports its products to several foreign countries (Germany, Belgium, Croatia, Slovenia, among others) with a similar logic, through a few key trading partners.

Convenience-driven, often on-the-go and instant consumption habits and lifestyles have created an expectation that products be packaged, making clear communication about their shelf life essential. Conflicts of interest between the bundling of small quantities to serve the interests of retailers and larger pack sizes to serve the interests of consumers and producers are the subject of ongoing negotiations. Packaging technology and the careful selection and use of packaging materials are key in this respect. The conflict between the correct indication of shelf life and expiry dates and food waste is well known to all food business operators and many consumers, and consumers are informed in full compliance with the rules. At the same time, in cooperation with the Food Bank, the Association of Large Families and other partners, the aim is to reduce and prevent food waste caused by misunderstandings and poor decisions.

Cooperation with retail partners

Cooperation with retail partners and their feedback is key for KOMETA. The needs of retail partners are integrated into product development processes in a structured way. In the development process, the Company collects and evaluates feedback through a number of channels, including customer negotiations, tender processes, joint product development projects and analysis of market and consumer trends.

MAIN RETAIL PARTNERS BY TURNOVER:

LIDL PENNY ALDI TESCO EURO Spin

The requirements of retail chains are reflected at different stages of the development process:

- The product concept should be designed taking into account the target groups and price positioning of the chains.
- When developing formulation and packaging, particular emphasis is placed on ingredients, allergens and sustainable packaging solutions.
- Cost and price calculations must ensure the competitiveness of the product in the market.

During the development process, there is continuous consultation with partners to ensure that the finished product meets both commercial and consumer expectations.

Retail chains position the KOMETA brand and private label products according to different strategies.

The KOMETA brand is characterized by brand differentiation (quality, reliability, image), more prominent shelf positioning in certain categories, and periodic promotions and marketing support. In contrast, private label products are primarily targeted at price-sensitive consumers, are part of the chain's own strategy, and often appear in a lower or mid-range price position.

Shelf positioning, pricing and promotional activity are always the retail partner's decision, but KOMETA actively works with partners to support the success of their products in the market. The KOMETA brand strives to make its products as conspicuous as possible and to display them at eye level on the shelf.

KOMETA's expectations towards retail partners

KOMETA 99 Zrt. applies strict quality assurance and food safety standards, which are a priority also towards retail partners and logistics service providers.

It has expectations at several levels:

- in the contractual obligations it specifies storage, transport, and handling conditions (e.g. temperature requirements);
- communicates its requirements to partners in the form of logistics specifications and delivery protocols;
- regularly checks compliance through quality control and audit processes.

Maintaining the cold chain, ensuring proper transport conditions and product traceability are essential requirements for all the Company's partners.

Market research

In 2025, market research was launched to understand consumer behaviour, needs and perceptions, to assess consumer interest in new product ideas before launch, and to assess the clarity, attractiveness and effectiveness of packaging and on-pack claims. Through market analysis, KOMETA 99 Zrt. monitors market movements and growth, aims to understand who is buying its products and why, and supports strategic decision-making. KOMETA 99 Zrt. works with external research partners such as NIQ, dunnhumby and Euromonitor to monitor consumer behaviour, purchasing trends, branding, competitive positioning and the development of food categories.

In addition, usage and attitude (U&A) research, competitor analyses and product concept tests are also conducted in cooperation with market research companies in Hungary, such as Ipsos and Kantar.

These external inputs are complemented by internal initiatives such as the INNOPOWER project, which aims to turn market insights into innovation by engaging KOMETA's talented staff, and through collaboration with the University of Gastronomic Sciences (UNISG) in Pollenzo, Italy.

Thanks to this complex approach, research results contribute to a deeper understanding of consumer needs, support product development and innovation, and help fine-tune product positioning. This information also influences how KOMETA presents its products and communicates with consumers. It influences product features, packaging, messaging and marketing communications, among other things, ensuring that they remain in line with market trends and consumer expectations.

Channels for consumers to express their complaints and concerns

S4-3

A multi-channel complaints and feedback system is available for consumers. Consumers can contact the Company directly by e-mail or regular mail, and they can also submit complaints through trading partners. Complaints from trading partners are forwarded to the quality management area by the designated trade contact. Complaints can also be submitted anonymously. Both KOMETA 99 Zrt. and its trade partners indicate the contact details for complaints on their websites. Consumers have confidence in the available reporting channels, as evidenced by the regular feedback on products, both positive and negative. The feedback received is evaluated by KOMETA 99 Zrt. on an annual basis.

In terms of customer complaints, a total of 74 complaints were received in the 24-month period between January 2024 and December 2025: 52 complaints directly related to fresh meat, for example because of packaging errors, labelling problems, unpleasant taste or the presence of foreign matter. 22 complaints were related to processed products, such as unpleasant smell and taste, brine separation, presence of foreign matters or manufacturing problems.

Number of customer complaints

	2023	2024	2025	Change (between 2025 and 2024)
Labelling problems (number of complaints)	13	9	10	+1
Packaging errors (number of complaints)	9	5	4	-1
Foreign substances (number of complaints)	9	5	3	-2
Processing problems (number of complaints)	7	10	6	-4
Off-odor and off-taste (number of complaints)	4	3	2	-1
Weight (number of complaints)	1	5	2	-3
Color (number of complaints)	1	0	4	+4
Texture (number of complaints)	0	2	4	+2
Total (number of complaints)	**44**	**39**	**35**	**-4**

The identification of detected non-conformities confirms KOMETA's commitment to maintaining the highest standards of product quality and safety, and supports the Company's commitment to transparency, accountability and continuous improvement.

In the case of actual negative impacts and customer complaints, KOMETA 99 Zrt. always carries out a full follow-up and root cause analysis with the involvement of the affected areas, the management and, if necessary, the technical and process improvement teams. Once the root cause analysis is completed, the buyer will be informed in detail of the results and the measures taken.

The measures used may include:

- *training the relevant working group(s),*
- *reviewing and improving processes,*
- *technical improvements,*
- *infrastructure development,*
- *technological improvements.*

Measures are monitored and controlled through the PDCA reporting system. KOMETA 99 Zrt. reported daily on the completed tasks at board meetings.

KOMETA
Buona vita!

Governance information

Corporate governance

In the food industry, especially in meat processing, consumer trust and the safety of the food chain are of paramount importance. For this reason, and because of the commitment and values of its ownership, management and values, KOMETA places great emphasis on operating in accordance with the law, fair competition, preventing corruption and abuse, and promoting ethical business decision-making.

Internal policies, a code of conduct and compliance procedures ensure that all employees and business partners understand and follow the Company's ethical standards. KOMETA is driven by responsibility and integrity, which form the basis for long-term sustainability and trust of its partners.

MANAGING IMPACTS, RISKS AND OPPORTUNITIES

IRO-1

Positive impacts

The Company's business conduct is characterized by a commitment to responsible and transparent operations and ethical behaviour that goes beyond legal compliance and has a tangible positive impact across several areas.
Working with suppliers is based on mutual trust and long-term partnership. The Company consistently meets its payment obligations, contributing to the financial stability of its partners and the reliability of the supply chain.
In addition, KOMETA has established professional cooperation with governmental bodies, which is particularly useful during emergencies or industry development. Such collaborations contribute to a rapid, coordinated response and foster innovation in the sector, while strengthening the Company's social responsibility and credibility.

Negative impacts

In particular, animal-related activities may pose a potential risk to the Company's operations. Animal suffering can occur during the keeping, transport and slaughter of live animals, especially if animal welfare regulations are not properly enforced. Where appropriate animal welfare standards are not respected during animal farming and transport or processing, this can have a serious negative impact on animals, while also negatively affecting the perception of KOMETA's social responsibility and posing ethical, legal and reputational risks.

Risks

Tightening animal welfare regulations could lead to an increase in operating costs, which will put economic pressure on the Company. The distorted, unfair or unjust distribution of income along the value chain also carries risks by undermining trust and social acceptance between stakeholders. KOMETA sees the growing demand for transparency and accountability, and the related stakeholder expectations and regulations, as an opportunity rather than a risk, as this voluntary sustainability report demonstrates.

POLICIES

G1-1

Ethical behaviour is the basis of trust in business and society. KOMETA acts honestly and fairly towards its employees, customers, suppliers, competitors and investors, and in its relations with public authorities. For the Company, ethical behaviour does not mean that the right decisions are always made or that no mistakes or shortcomings occur, but that decision-making, action and corporate culture encourage employees and partners to weigh up the negative and positive impacts of possible alternatives and choose the best one where possible.

Code of Business Conduct

KOMETA is committed to building real partnerships with business partners based on mutual interests and benefits. It creates value and professional success for its employees, owners and partners. The Code of Business Conduct applies to KOMETA 99 Zrt. and Triagro Kft.

The Company conducts its business in accordance with the law. Breaking the law is not only incompatible with KOMETA's values: it also damages its reputation and can have serious legal consequences. Those who act unlawfully cause harm to KOMETA and indirectly to its employees, as unlawful conduct reduces the Company's financial success, reduces its capacity for investment and growth, and ultimately may jeopardize the jobs the Company provides.

KOMETA's Code of Business Conduct summarizes the basic ethical principles, mandatory standards of conduct and corporate culture of KOMETA.

KOMETA also expects its business partners to disseminate and apply the standards throughout their own suppliers, subcontractors, service providers and business partners.

In general, those who act ethically shape their conduct, human relations and workplace relationships:

- *in accordance with the law and internal regulations,*
- *in accordance with the fundamental interests and objectives of KOMETA,*
- *in accordance with the principles set out in KOMETA's mission statement, in particular with regard to*
  - *each other and the Company,*
  - *customers and business partners,*
  - *their suppliers and competitors,*
  - *the investment community,*
  - *public bodies, authorities and*
  - *the media*

during any contact.

Breaches of the Code or violations of the law have severe and serious consequences for both the individuals (e.g. employees) and the Company. Persons (e.g. employees) who engage in, participate in the management of, condone, approve or facilitate unethical or illegal activities and act against the interests of the Company may be subject to disciplinary action. The most serious consequence of disciplinary proceedings can be immediate dismissal, with the possibility of criminal prosecution or other legal consequences for the offence.

With regard to the Code of Business Conduct, it is the duty and responsibility of the managers to ensure that new employees are trained on the Code and master its contents.

The Complaints Handling Policy provides for the identification, reporting and investigation of concerns about unlawful conduct or conduct that is contrary to the Code of Conduct or similar internal rules.

The Code of Business Conduct is approved by Giacomo Pedranzini, Executive Director. It is updated every three years.

Bribery and corruption

KOMETA's position against bribery and corruption is set out in the Code of Business Conduct.

Bribery is the offer or giving of any material or other advantage with the purpose of obtaining or retaining business, obtaining a business advantage or influencing decisions. A bribe is money paid as a reward for concluding or facilitating business agreements.

KOMETA pays particular attention to the risks associated with bribery. It is important that its partners, customers and employees know that the Company has a zero tolerance policy towards bribery and corruption. It is prohibited to initiate, offer, pay, solicit or accept any bribe on behalf of KOMETA.

The Company does not have a corruption and bribery risk map.

Good faith reporting and whistleblower protection

All employees have a duty to report in good faith any incident that is illegal, unethical, dangerous or contrary to the Code. The requirement of good faith does not mean that the information contained in the notification must be demonstrably true; it is sufficient if the notifier reasonably believes that the information they have provided is accurate.

KOMETA ensures that employees who report in good faith are not subject to any form of retaliation or adverse consequence. Any employee, including managers, who obstructs, opposes or retaliates against a whistleblower may be subject to disciplinary action.

It is a violation of the Code if someone intentionally makes a false report, falsely accuses others, provides false information during an investigation or in any way obstructs the investigation.

KOMETA will ensure the protection of the person reporting the abuse as described in the Complaints Policy and the Code of Business Conduct. The Company does not provide any specific training on the use of the reporting channel.

Animal welfare policy

A specific set of requirements for animal welfare measures has been introduced in the Company. The requirements set out the basic conditions and procedures that must be followed during the pre-slaughter preparation and stunning stages to ensure animal welfare, hygiene and operating standards.

1. Pre-slaughter preparation and animal handling	2. Stunning
Animals must be properly isolated and identified.	The stunning parameters must comply with the relevant regulations and standards.
Ensure the right environmental conditions (air quality, temperature, humidity).	The effectiveness of stunning (loss of consciousness and insensibility) must be checked.
Water spray and watering must be ensured.	The time between stunning and sticking should be kept to a minimum and the prescribed time limit should be respected.
The pens and waiting areas should be cleaned and maintained regularly.	

Quality manual for sustainable slaughter pig production

The need to align with European standards initiated the cooperation and joint work in which KOMETA 99 Zrt. and experts from the Hungarian University of Agriculture and Life Sciences jointly created a gap-filling initiative that helps improve the quality and sustainable operation of the pork food chain, including live animal producers. The aim of the project is to develop a guide (manual) to support the operational implementation of an objective monitoring system in line with the European Union ESG guidelines, which will help the livestock supplying company to demonstrate its ability to continuously produce a product that meets customer, legal and ESG requirements.

INDICATORS, TARGETS AND MEASURES

Animal welfare

KOMETA pays particular attention to animal welfare, recognizing its central role in its core business, with an average of around 2,500 pigs arriving at the plant every day. Compliance with national legislation and industry standards is strictly enforced to ensure animal welfare throughout the entire process from breeding to slaughter. This verification process involves four main stages:

- **Veterinary checks:** specially trained staff carry out checks in the slaughterhouse. Veterinarians oversee the whole process, from group housing to the examination of individual animals. They inspect the livestock and carry out post-mortem examinations to detect any signs of suffering or disease. All veterinary treatments, including vaccinations, anesthetics, antibiotics and deworming agents, are carefully documented in the "Treatment Log". The log includes the animals treated, the medicines used, the doses, the start and end of treatment, the reasons, interruptions and the veterinarian's signature.
- **Housing conditions:** KOMETA provides suitable enclosures with optimum temperature, natural or artificial ventilation, with special attention to the prevention of heat stress. The ventilation system ensures a continuous supply of fresh air, avoiding discomfort for both the pigs and the workers caring for them. In artificially or automatically ventilated areas, alarm systems warn staff in case of a malfunction.
- **Light and dark cycles:** a controlled light-dark rhythm is ensured in the pig stalls, with at least 6 consecutive hours of darkness and 8 hours of light (natural or artificial, with a minimum of 40 lux) per day. The animals have access to clean, dry resting areas and are positioned so that they can move freely, stand up and lie down without disturbing other animals. In 2021, green lights and showers were introduced in the waiting room to calm pigs before slaughter.
- **Use of medicines:** the use of medicines is strictly controlled, with on-farm use authorized by the cooperating veterinarians. Annual checks for antibiotics and prohibited substances are carried out on feed and muscle/meat samples at the slaughterhouse. Medicated feed can only be used with a veterinary certificate.

Chicken, beef and turkey are purchased frozen or chilled. No live animals are brought onto the site in these cases. The monitoring of animal welfare measures at these suppliers is not currently in place.

Strategic subsidiary – Triagro Kft.

KOMETA 99 Zrt. purchases pigs partly through its subsidiary Triagro Kft. The subsidiary is active in raising livestock for slaughter, from breeding to fattening. In 2025 Triagro Kft. increased its pig housing capacity by almost 9,000 pig places to meet the continuous demand. In addition to capacity building, the focus of the major investment was on biosecurity, energy efficiency and technical improvements. The control computer and the ventilation/alarm system were completely reconstructed for the whole company. The major investment is expected to be operational in the first quarter of 2026. In 2026, two more new grower barns will be built in Fehérgyarmat.

Triagro Kft. also works in an integrator role, acting as the central coordinator of production, feeding, veterinary protocols and sales for a number of partners.

Triagro Kft. is committed to animal welfare. The animals are checked at least three times a day for disease, aggression and general health. The temperature and ventilation of the environment is controlled according to their age, with cooling or heating for sows. The comfort of the animals is also supported by toys and appropriate handling. Stress during transport is minimized, staff are regularly trained in-house in animal-friendly handling practices, the use of electric prods is prohibited, all pig-related operations are carried out patiently and without aggression, and staff who break the rules are immediately removed. The transport is partly carried out by trucks owned by KOMETA 99 Zrt., thus ensuring the right quality environment for the pigs. These measures ensure that high animal welfare standards are respected.

Foot-and-mouth disease epidemic and swine diseases

On 7 March 2025, the NÉBIH announced the existence of an epidemic risk because foot-and-mouth disease had been identified on a farm in Kisbajc keeping 1,400 cattle. The highly contagious disease emerged in Hungary after more than 50 years in Győr-Moson-Sopron county. If even one animal in a herd becomes infected, all cloven-hoofed animals must be slaughtered. A 3-kilometer protection zone and a 10-kilometer surveillance zone were set up around the source of infection. Many countries have introduced restrictions on live animal supplies, in particular pork exports to EU markets have been repeatedly blocked by trade restrictions, but Hungarian companies can supply most markets. At the same time, there was a perceived lack of confidence on the part of some partners. However, Hungarian pork can continue to be sold on both the EU and domestic markets as long as the disease does not pose a risk to humans and does not cause human illness.

KOMETA 99 Zrt. typically sources livestock from areas that were not in a county with a protection or surveillance zone for foot-and-mouth disease. In the case of products and by-products derived from pigs from areas subject to additional restrictions due to epidemiological measures, KOMETA 99 Zrt. complies with the applicable national and EU regulations.

In order to prevent the spread of the virus and in accordance with food safety regulations, the following measures were applied by the Company:

- separate slaughter and boning of live animals obtained from restricted areas at the end of the days;
- extra cleaning after each shift;
- extra cleaning for trucks transporting pigs;
- a special mark on the packaging of meat from pigs sourced from restricted areas;
- meat may be used for products that do not require heat treatment at or above 70 degrees Celsius.

The going concern assumption remains valid.

For Triagro Kft., PRRS (porcine reproductive and respiratory syndrome) and ASF (African swine fever) are a challenge and a risk. To prevent this, the subsidiary has introduced a number of measures, including disinfection of equipment, monitoring of animal movements and the operation of a veterinary system to control disease.

Fair competition practices

KOMETA is an intermediate actor in the food chain, dependent on both suppliers and customers and working with them to ensure that its products reach the final consumer at the right quality, availability and price. To achieve this, continuous dialogue, reconciliation, exchange of views and experience with business partners and their influencing organizations is key. To this end, KOMETA is in constant consultation with its customers to ensure that the Company's operations and products meet the expectations of globally operating, market-dominant trading organizations, while at the same time ensuring that customers are well aware of the specific needs and opportunities arising from the production processes, the meat market and the specificities of Hungary. KOMETA receives many customer questionnaires and guidelines from customers on topics such as climate change, decarbonization, quality, pricing, punctual delivery, product and food safety.

Market players are significantly influenced by competitors' sustainability and ethical efforts, which require continuous adaptation. Accordingly, KOMETA actively participates in professional forums and industry consultations, regularly conducts competitor analyses and aims to lead the way through business conduct, sustainability performance and transparent reporting.

One of the Company's key competitive advantages is its integrated operation, whereby the entire production chain - from raw material procurement to finished product - is kept under strict control. This enables consistent quality and food safety control, ensuring stable, high standards. A short supply chain contributes to product freshness, while the coordination of processes results in cost-efficient operations and competitive pricing.

At the same time, the market is challenged to differentiate quality products, especially in terms of communication on nutritional values and ingredients. In response to this, KOMETA strives, through the HonestFood approach, to communicate in an understandable and authentic way, and to strengthen the demand for quality, health-conscious products, responding to the growing consumer demand for convenience, premium and conscious food.

Management of relationships with suppliers

G1-2, G1-6

As one of Hungary's major meat processing companies, KOMETA recognizes the importance of ensuring fair distribution of value throughout the production chain. This is particularly important for smaller local farmers and breeders, who are more vulnerable to the effects of rising prices and inflationary pressures. To address the problem, KOMETA 99 Zrt. has introduced a payment system for its suppliers that is strategically designed to handle the increasing fluctuations in the live animal market.

This is achieved by building a pricing structure into procurement contracts. These contracts are based on the performance of the German pig market, allowing for precise and flexible price adjustments. This not only protects the interests of suppliers, but also ensures that payments are in line with current market dynamics. During the review of the payment system in 2023, KOMETA 99 Zrt. rejected the option of fixed pricing and did not find a mutually beneficial solution that would have been more favorable than the above method.

In accordance with the payment practice of KOMETA 99 Zrt., the payment term for domestic sales is 30 days and 60 days for foreign orders, regardless of the size of the partner company. There is no specific policy on late payments. Triagro Kft. works with a payment term of 60 days for the purchase of medicines and animal feed, and 30 days for other products and services, regardless of the size of the company.

KOMETA 99 Zrt. pays invoices within an average of 38 days from the start date of the contractual or statutory payment period. The Company does not record the average number of days by supplier category. KOMETA Italia Srl. pays its suppliers in 45 days on average. There are currently no pending legal proceedings regarding late payments at KOMETA 99 Zrt., KOMETA Italia Srl. or Triagro Kft.

Purchasing expenditure

> **79%** *of KOMETA's livestock comes from local sources.*

It is noteworthy that about 79% of KOMETA 99 Zrt.'s live animal suppliers are local, i.e. from Hungary.

In 2023, KOMETA 99 Zrt. acquired full ownership of Triagro Kft., which has since become one of its primary suppliers. In fact, KOMETA 99 Zrt. selects partners even for products purchased from strategic partners, such as the Zito Group in Croatia, so that they remain in the immediate vicinity of the Hungarian border, thus also respecting geographical considerations. This strategic choice is not only cost-effective, but is also in line with environmental sustainability objectives, as it reduces the carbon dioxide emissions associated with transport and alleviates stress for animals during transport.

KOMETA 99 Zrt. has a comprehensive Procurement Policy that clearly defines the criteria and requirements for the procurement process. This policy covers a variety of materials, including live animals, raw meat, spices, casings, additives, auxiliary materials, packaging materials and labels, and clearly sets out the roles and responsibilities of the purchasing manager and warehouse manager in overseeing material stock and live animal procurement and ensuring strict compliance with hygiene and safety standards and animal welfare rules. To this end, a structured questionnaire has been introduced to assess the health status of livestock and to verify compliance with animal welfare standards.

The answers collected on the basis of this questionnaire are subject to a thorough audit and evaluation by the Purchasing Manager of KOMETA 99 Zrt. This check is a decisive factor in determining the suitability of cooperation with suppliers.

Maintaining an optimal level of supplier performance is a high priority for KOMETA. So KOMETA 99 Zrt. carries out continuous assessments, which are developed for different categories of suppliers - from live animals to meat and auxiliary materials. The evaluation criteria include ten key performance indicators (KPIs) such as quality, quantity, packaging, innovation and documentation, as well as other relevant characteristics. Each KPI is given a score from 1 to 5. This multi-faceted evaluation framework ensures that KOMETA 99 Zrt. closely monitors supplier performance, confirming product quality and compliance with established standards.

Suppliers of KOMETA 99 Zrt.

	2023	2024	2025
Meat suppliers (number)	29	27	22
Livestock suppliers (number)	104	114	81
Suppliers of auxiliary materials (number)	133	130	130
Total (number)	**266**	**271**	**193**

Suppliers of auxiliary materials include suppliers of spices and other additives and packaging materials.

KOMETA is strongly committed to transparent and open communication with its suppliers.

This commitment is embodied in the overall HonestFood concept, as part of which KOMETA actively engages in regular dialogue with its partners. These conversations serve a dual purpose: to enforce the principles of business fairness and equity, and to identify areas for improvement, such as improving animal welfare practices.

The primary condition for the purchase of pigs is that the source site must be located in a classical swine fever-free zone. KOMETA 99 Zrt. relies mainly on a local supplier network and gives preference to partners within a 200 km radius. This concept is also encouraged by a proximity premium, which further strengthens support for nearby businesses.

KOMETA 99 Zrt. expects its suppliers to comply with the expectations set out in the Code of Business Conduct and to disseminate and apply them throughout their own suppliers, subcontractors, service providers and business partners.

The Company plans to develop a Supplier Code of Ethics in 2026. The main themes of the Code are: environment, social responsibility, corruption and bribery, transparent corporate governance.

Procurement of KOMETA 99 Zrt.

	KOMETA 99 Zrt.		
	2023	2024	2025
Procurement expenditure (million HUF) (for auxiliary materials, technical spare parts)	4,977	5,077	4,979
Procurement expenditure live animals (million HUF)	52,699	51,454	44,472
Procurement expenditure meat (million HUF)	12,470	6 369	13 036
Total purchases (million HUF)	**70,145**	**62,900**	**62,757**
Number of suppliers	266	271	193
Percentage of local suppliers (live animals)	77%	77%	79%
Percentage of local suppliers (meat)	3%	3%	3%
Percentage of local suppliers (other, e.g. auxiliary materials)	75%	75%	75%
Percentage of foreign suppliers (live animals)	23%	23%	21%
Percentage of foreign suppliers (meat)	97%	97%	97%
Percentage of foreign suppliers (other, e.g. auxiliary materials)	25%	25%	25%

In 2025, the purchase price of chicken and turkey raw materials rose dramatically, but the purchase price of pigs fell significantly in the second half of the year.
For Triagro Kft, three key suppliers account for around 75% of the procurement budget.

Triagro Kft. classifies its suppliers and purchases into the following categories:

- Feed suppliers
- Energy procurement
- Veterinary medicine suppliers
- Procurement related to construction works

Purchases by Triagro Kft.

	Triagro Kft.		
	2023	2024	2025
Purchasing expenditure (HUF million)	3,969	3,924	5,208
Number of suppliers	316	406	401
Percentage of local suppliers by spend (%)	92%	97%	96%
Percentage of foreign suppliers (%)	8%	3%	4%

Triagro Kft. does not currently have a system for evaluating suppliers, but in addition to competitive price, the company also takes into account the quality of service and reliability. In long-term supplier cooperation, suppliers' willingness to cooperate and the smooth functioning of joint work are of paramount importance. The feed is supplied by two key suppliers.

The majority of the purchasing expenditure of Kometa Italia Srl., approximately 90%, is related to KOMETA 99 Zrt.; in addition, it distributes products from four other companies: Salumificio Menatti, Salumificio Pedranzini, Agrocasearia and Caseificio Pedranzini.

KOMETA
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ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
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ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) **ESRS E1-9** Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			Not material	
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book –Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			Not material	

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ESRS E2-4 Amount of each pollutant listed in Annex II of the EPRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Material	51.
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ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				Material	64.
ESRS 2 – SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not material	
ESRS 2 – SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not material	
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Not material	
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Not material	
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				Material	71.
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				Material	76.
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material	79.
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Material	79.
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material	77.
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Material	77.
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Not material	

Disclosure requirement and related datapoint	SFDR reference (1)	Pillar reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Materiality of disclosure	Page
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Not material	
ESRS 2 – SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Not material	
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Not material	
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Material	87.
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material	
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Material	94.
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	

Disclosure requirement and related datapoint	SFDR reference (1)	Pillar reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Materiality of disclosure	Page
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Material	94.
ESRS G1-1 Protection of whistleblowers paragraph 10 (d) United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Material	100.
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ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		Not material	
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				Not material	

(1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1).

(2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

(3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

(4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (European Climate Law) (OJ L 243, 9.7.2021, p. 1).

(5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

(6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards disclosures of environmental, social and governance risks.

(7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Source: Appendix B, ESRS 2 PDF, pages 57-65. The table was prepared in an editable Microsoft Word format.

Consolidation scope by chapters

ESRS standards	Consolidation scope
ESRS 2 General disclosures	Full
E1 Climate change	Full
E2 Pollution	Full
E3 Water and marine resources	Full
E4 Biodiversity and ecosystems	Full
E5 Resource use and circular economy	Full
S1 Own workforce	Full
S2 Workers in the value chain	Entity-specific reporting
S3 Affected communities	Entity-specific reporting
S4 Consumers and end-users	Full
G1 Business conduct	Full

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