



TRANSAVIA

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Accuracy. Value. Future.

Sustainability Report 2024

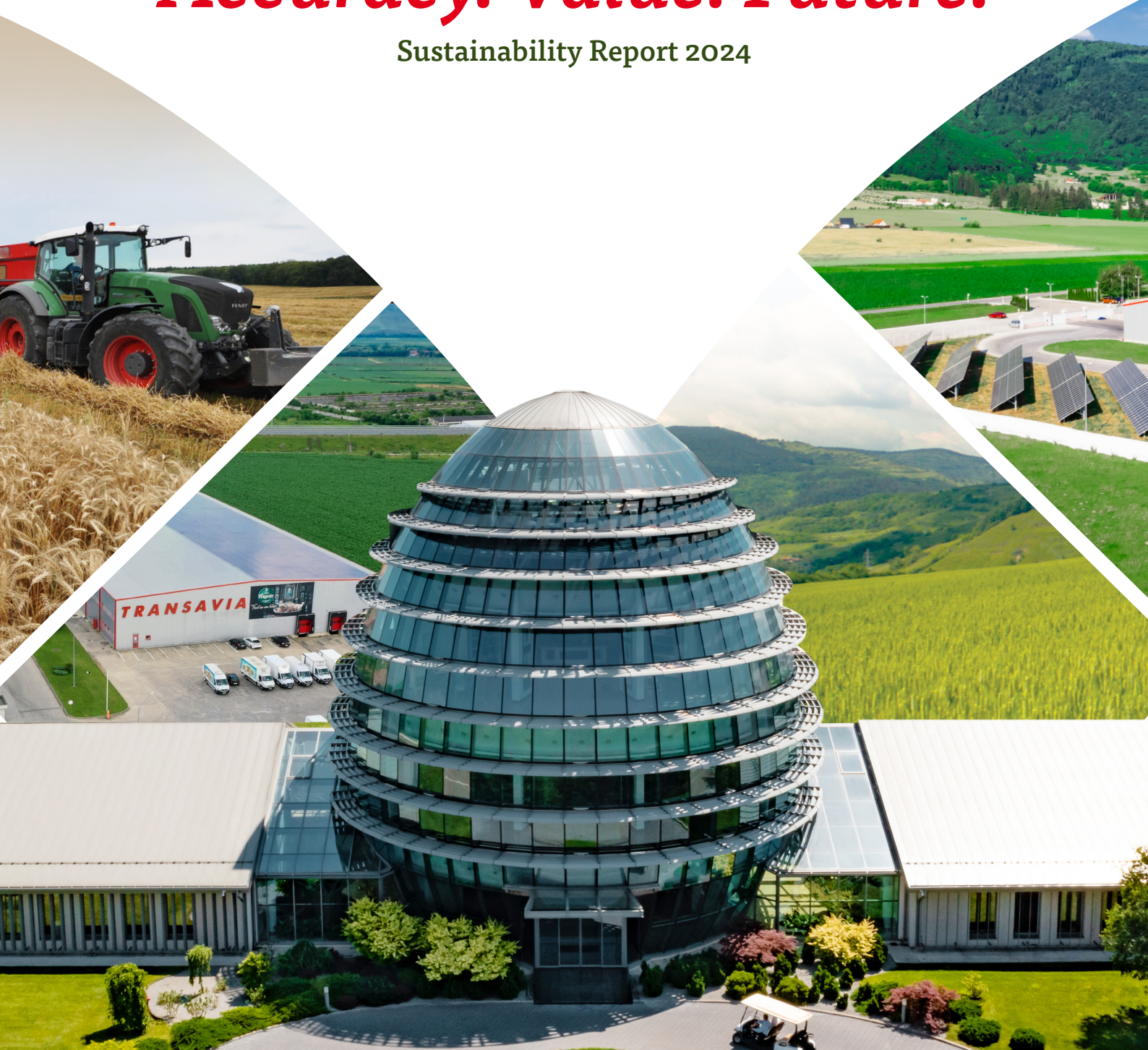


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GENERAL INFORMATION

Well Made in Romania



FOREWORD



For TRANSAVIA, 2024 brought remarkable results. The performance of our brands and the strictness of our “from grain to fork” operations were directly reflected in the financial evolution of the company: the turnover increased by 10.3%, reaching 1,115,535,761 lei (approx. €223.1 million), the net profit advanced by 33.1% — the highest level in the sector, exceeding 277 million lei — and the value of exports increased by 17.2%. All these results were supported by a significant acceleration of investments, financed entirely from own funds through the reinvestment of profit, 54.3% above the previous year's level and reaching the record level of 320 million lei.

But beyond the numbers, 2024 was an important year for how we understand and measure our impact, being the first year in which we report based on ESRs standards, a moment that marks the maturity of a journey that began in 1991, since the founding of our company, sustainable by design. We calculated the carbon footprint at the company level for the first time and were able to see, with clear data, what we had already built through our operational discipline: a low and well-controlled GHG emissions intensity on net income, of 0.0000762 t CO₂eq/leu (calculated per site). It is a result that validates the consistency with which we have thought about each link of our integrated chain, “from grain to fork”: our concern for safe and high-quality food, efficient, well-optimized processes, and care for the welfare of animals, the environment, employees, and the communities in which we operate.

As a family-centered business, driven by clear vision and leadership, we have built a model step by step where sustainability is not a separate objective, but the way we work every day, doing things exactly the way they should be done. We have managed our family business with the understanding that environmental, social, and economic responsibilities are interconnected, and this approach does not ensure success in the market. We have always followed consumer preferences and sought to add value to our safe and quality products, taking into account both market dynamics and local and international trends. We have been guided by clear rules and principles, which underlie every decision and the basis we make.

We know that trust among consumers, customers, partners, and other stakeholders is earned through actions, and clear, verifiable data must support those actions. Through this Report, we provide a complete picture of our responsibility: from how we conduct our operations to the real impact on people, the environment, and communities.

As a family business, we have always taken on long-term responsibility. For us, sustainability is not a “destination”, but an ongoing commitment: to produce correctly, to use resources carefully, to respect people, and to contribute to the well-being of the communities around us, a vision focused on: Accuracy.

Value. Future. This vision could not take shape without our people. TRANSAVIA's resilience is, above all, the result of the passion, competence, dedication and responsibility of our team, which managed to maintain the same level of excellence in a year in which the external context was more unpredictable than ever and more difficult, marked by strong inflation and price volatility, by the consequences of wars and geopolitical instability, by fiscal and legislative changes. Financial stability, the ability to invest from our own resources, the unique business model in the region, 100% vertically integrated, with our own facilities, along with our firm commitment to the quality and safety of our products, environmental protection, ethics, integrity and good business practices, as well as the concern for the well-being of communities, our values and the organizational culture centered on people and respect, have allowed us to maintain our high standards, exceed the expectations of our stakeholders and strengthen the health and solidity of the company.

I invite you to find out from the Sustainability Report for 2024 what our progress is towards the commitments we have assumed and what actions define our vision for Accuracy. Value. Future.

Theodora Popa
Vicepreședinte TRANSAVIA



I. ESRS2 - GENERAL INFORMATION

1.1 GENERAL BASIS FOR DEVELOPING THE SUSTAINABILITY STATEMENT (BP-1)



S.C. TRANSAVIA S.A. publishes the sixth Sustainability Report, prepared in accordance with the requirements of the European Sustainability Reporting Standards (ESRS), based on Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD) and Delegated Regulation (EU) 2023/2772, partially transposed into national legislation by OUG. No. 42/2023 and detailed by the Order of the Ministry of Finance No. 85/2024, of the Order of the Ministry of Public Finance No. 3456/2018 on the amendment and completion of certain accounting regulations, as well as of the Methodology for sustainability reporting, the Romanian Sustainability Code, of 16.11.2023, which is an integral part of the Government Decree no. 1117/2023, as subsequently amended.

This Sustainability Report is prepared for S.C. TRANSAVIA S.A. (headquartered in Sântimbru, Str. Blajului, no. 244 D, Alba County, 517675, Romania, with operations in 8 counties nationwide), one of the most important companies in the food industry in Romania, with a fully vertically integrated business model with its own facilities, from grain cultivation and feed production, to breeding, incubation and growth farms, slaughterhouses, processing plant and its own fleet for raw materials and distribution. The reporting covers the period January 1 - December 31, 2024, corresponding to the company's financial year, and includes both quantitative and qualitative data on environmental, social and governance performance, identified as material, integrated into a single document. This report is prepared voluntarily, as part of the preparation for full compliance with the ESRS standards, according to the regulations in force. This document reflects the company's commitment to sustainable development and to achieving its objectives, presenting an overview of the impact of our activities on society, people, animals and the environment, as well as how we have managed this impact to strengthen our performance and ensure our long-term sustainable development.

The scope of the report is limited to the company's own operations. However, the dual materiality analysis included the assessment of impacts, risks and opportunities generated by both TRANSAVIA's direct activities and significant relationships in the upstream and downstream value chain. For certain data categories, such as greenhouse gas emissions in the Scope 3 scope, information provided by partners or estimated values, according to sectoral methodologies, was taken into account. The report is drafted in compliance with the ESRS fundamental principles (relevance, fidelity, comparability, verifiability and clarity) and includes both retrospective information for the financial year 2024 and comparative data where available.

The structure of the report reflects the ESRS presentation requirements and is organized in such a way as to provide transparency on how the company manages sustainability aspects: governance, strategy, policies, impacts, risks, opportunities, objectives, and indicators. The current Sustainability Report is structured in chapters that detail the specific presentation requirements for each aspect considered material. The associated impacts, risks, and opportunities were analyzed, and when they were identified as significant, the relevant information required for reporting according to the ESRS standards was selected, as presented in the text of the report, where applicable. The report did not omit information corresponding to intellectual property, know-how, or innovation results.

Applicable standards and legislation specific to TRANSAVIA's field of activity are presented in the text of the report, if the case. References to additional documents or to information included in another thematic standard are mentioned in the current report, as appropriate. The data presented comply with the principles of transparency, relevance, and completeness and do not contain intentional omissions.

For more information about this report, questions, clarifications, suggestions, or feedback regarding our approach to sustainability, reach us at: relatii.publice@transavia.ro.

1.2 INFORMATION RELATED TO SPECIFIC CIRCUMSTANCES (BP-2)

Previously, TRANSAVIA prepared and published annual sustainability reports, starting in 2019, following the Global Reporting Initiative (GRI) standards, while complying with the legal requirements regarding the transposition of the European non-financial reporting directive into local legislation (OMFP no. 1938/2016, respectively OMFP no. 3456/2018). To prepare a smooth transition to the new standards, starting with 2023, TRANSAVIA updated its materiality analysis, taking into account new material topics alongside those reported in the 2022 financial year, which were reclassified according to the ESRS standards, and voluntarily addressed specific requirements regarding governance and social aspects where there was available and relevant information, to ensure continuity and comparability of reporting.

a. Timeframe

For reporting purposes, for the materiality analysis process, TRANSAVIA has adopted the following time intervals from the end of the period: short term (1 year), medium term (2-5 years), and long term (over 5 years). Regarding the targets pursued or other assumed objectives, the time horizons for the necessary actions are mentioned with a specific term.

b. Value chain estimation

The methodology applied for the materiality analysis followed the EFRAG guidance and integrated consultations with internal and external stakeholders, assessment of the European legislative framework and analysis of sector trends. The results of this analysis determined the topics considered material and substantiated the selection of reported topics.

The value chain was taken into account in the dual materiality analysis to identify material impacts, risks and opportunities related to our downstream and upstream partners.

Data on the upstream and/or downstream value chain were calculated using indirect sources such as sector averages (e.g. DEFRA emission factors for transport or agricultural goods), cradle-to-gate databases (e.g. OpenCO2, ClimatiQ) or proxies calculated based on methodologies published in the professional literature. Emission and energy factors are updated annually and externally verified, in accordance with the company's Sustainability Policy. More details on how to calculate Scope 3 are included in the „GHG Emissions” chapter.

c. Sources of uncertainty in estimates and results

The report was prepared using verified and consolidated internal data sources, without the need to use estimates for key indicators. There was no direct data on suppliers' GHG emissions, and estimates were made in accordance with the technical guidance provided by the GHG Protocol.



d. Changes in the preparation or presentation of sustainability information

For the reference year, previous commitments were monitored, and a CO₂ footprint analysis was performed to identify the relevant emission categories, based on which new targets (included in the current report) will be set, in accordance with the ESRs requirements. The emission and energy factors were updated according to the latest available data, and further details on the calculation methodology for Goal 3 are presented in the chapter “GHG Emissions”.

The dual materiality analysis was reassessed in accordance with the legal requirements and the ESRs standard, in order to align with the provisions of the Corporate Sustainability Reporting Directive (CSRD). The process included comparisons with other companies in the sector, analysis of internal strategic documents, consultation of expert opinions, use of international references, as well as evaluation of the company's historical data. Based on these consultations and research, the indicators were completed and updated. As part of this exercise, material topics reported in the 2023 financial year were considered. In the case of those for which it was found that there was no direct link between the company's activities and the risks or impacts associated with them, seven subtopics were withdrawn from reporting, as follows:

Subtopic Soil Pollution (ESRS E2)

TRANSAVIA's main activities are carried out in authorized units, in compliance with environmental legislation and integrated authorizations, and following monitoring, no emissions or discharges with a significant impact on the soil were identified. Within the framework of the dual materiality analysis (internal and external consultation, evaluation of sustainability reports in the sector of activity, as well as reporting on good practices in the sector), this topic was no longer considered material for the company.

Sub-topic Direct exploitation of biodiversity (ESRS E4)

The TRANSAVIA business model does not involve direct exploitation of natural resources or biodiversity (e.g. forestry, fishing, mining). Environmental impacts mainly come from energy consumption and emissions related to agri-food processes, not from direct exploitation. Following the dual materiality analysis (internal and external consultation, assessment of sustainability reports in the sector, as well as by reference to good practices in the sector), this sub-topic was no longer considered material.

Sub-theme Freedom of Expression and Access to Information (ESRS S4)

TRANSAVIA operates in the agri-food industry, where issues related to freedom of expression and access to information do not represent direct risks or impacts on the activity. The dual materiality analysis (internal and external consultation, assessment of sustainability reports in the sector, as well as reporting on good practices in the sector), including stakeholder consultation and reporting on sector standards, showed that this topic is not material for the company.

Sub-theme Freedom of Assembly (ESRS S3)

The right to freedom of association and assembly is regulated at the national level and fully respected in the company's activity. TRANSAVIA has no impacts or risks that could restrict this right within the communities affected by its operations. The dual materiality analysis (internal and external consultation, assessment of sustainability reports in the sector of activity, as well as reporting on good practices in the sector) showed that this sub-theme is not material for the company.

Sub-theme Freedom of Expression (ESRS S3)

The activities carried out by TRANSAVIA are part of a framework regulated by Romanian and European legislation, where freedom of expression is a guaranteed fundamental right. The company has no direct impacts or risks with respect to this right in the communities where it operates. Following the double materiality analysis (internal and external consultation, evaluation of sustainability reports in the sector of activity, as well as by reference to good practices in the sector), this sub-theme was no longer considered material for TRANSAVIA.

Sub-topic Impact on Human Rights Defenders (ESRS S3)

This topic may be more relevant for extractive sectors or operations in regions with social instability, not for the agri-food industry. Additionally, TRANSAVIA's business model does not involve activities carried out in areas of high social risk, nor does it generate situations that affect human rights defenders. Following the dual materiality analysis (internal and external consultation, assessment of sustainability reports in the sector of activity, as well as reporting on good practices in the sector), this sub-topic was no longer considered material for TRANSAVIA.

Corporate Culture Sub-theme (ESRS G1)

Organizational culture plays an important role in internal management and human resources, being already integrated transversally into the company's governance and human resources policies and practices. Following the dual materiality analysis (internal and external consultation, assessment of sustainability reports in the sector of activity, as well as reporting on good practices in the sector) and the alignment with sector requirements and good practices, it was found that it does not constitute a distinct material topic from the perspective of external impacts and financial risks. Thus, the sub-theme is not considered material for TRANSAVIA.

e. Prior period reporting errors

As this is the first year with reference to the European Sustainability Reporting Standards (ESRS), we have no mention of changes in the preparation or presentation of information, and at the time of writing this report, no prior period reporting errors have been identified.

f. Presentation of information arising from other legislative acts or generally accepted sustainability reporting decisions

The sustainability report is based on the ESRS reporting requirements. Applicable standards and legislation specific to the organization's field of activity are presented in the text of the report, where applicable. In various areas of our activities, we operate according to the standards: SR EN ISO 14001, ISO 22000:2018, BRCGS Food Safety (Brand Reputation Through Compliance), FSSC 22000 (Food Safety System Certification), Global S.L.P (Smart Livestock Practices).

g. Inclusion of information by reference

To ensure compliance with reporting requirements, some information relevant to the topics covered is presented within this Report by reference to other documents or related sections. This approach allows for complete and coherent coverage, avoiding redundancies.

List of references outside this report:

Sub-chapter	Subject/link
Digital security governance - additional material	Personal data processing policy.
Affected communities: marketing and product labeling	Nutritional information about the products. Nutritional information of products (Papane).

h. Use of transitional provisions in accordance with Appendix C to ESRS 1

The number of employees of TRANSAVIA exceeds the threshold of 750 employees, and it is not necessary to use the transitional provisions.

The report for the year 2024 is not subject to mandatory external verification. According to GEO no. 42/2023 and detailed by the Order of the Ministry of Finance no. 85/2024, the obligation of auditing is not expressly provided for the reports for this year, with auditing and attestation by an independent third party becoming requirements applicable to future reports, in accordance with subsequent secondary legislative regulations.

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I. GOV 1 - GENERAL INFORMATION

1.3. GOVERNANCE: THE ROLE OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES (GOV-1)



S.C. TRANSAVIA S.A. is a company with 100% Romanian capital, headquartered in Romania, Alba County, Sântimbru locality (Str. Blajului, no. 244D), with a management team formed entirely by local leaders:

- Dr. Eng. Ioan POPA, Chair of the Executive Board
- Ec. Theodora POPA LITEANU, Vice Chair of the Executive Board
- Eng. Ovidiu OPRIȚA, Chief Executive Officer
- Ec. Livia JIBEȚEAN, Chief Financial Officer

TRANSAVIA's management structure is responsible for both financial and sustainability performance, establishing objectives and strategies and evaluating the interaction with stakeholders: employees, communities, partners, authorities and society as a whole. The impacts, risks and opportunities identified are integrated into the company's strategy. Through this approach, the Company's Management aims to stimulate continuous progress and create value for the Company and its stakeholders. The Company's legal representative is vested with the authority to represent the Company in all legal acts carried out. This authority may be delegated to other employees within the Company.

The company's management pays the same level of attention and pursues excellence and outstanding results from ESG performance as from economic, financial, and commercial performance. The company's management constantly monitors sustainability performance, setting objectives and evaluating how we interact with stakeholders within each pillar of our sustainability strategy:

- responsibility towards employees,
- responsible production, through the requirements considered normal in everything we do,
- care for the environment,
- involvement with social impact.

The members of the Management Board are directly involved in the development and implementation of the sustainability strategy, promoting it both internally and externally, and ensuring the implementation of the approved activities to achieve the objectives and performance targets set. At the same time, they benefit from expertise and have developed relevant skills in the field of sustainability.

The Management Board has the role of validating the company's materiality matrix, resulting from the annual exercise of identifying and assessing impacts, risks, and opportunities, calibrating the results, and, when necessary, requesting its reassessment to reflect the company's situation as faithfully as possible. To date, no single person has been designated as responsible for overseeing sustainability impacts, risks, and opportunities. These aspects are currently managed by different functions in the company, depending on their area of responsibility.

1.4 GOVERNANCE: INFORMATION PROVIDED TO ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES AND THE SUSTAINABILITY ISSUES ADDRESSED BY THEM (GOV-2)

TRANSAVIA is a family business with 100% Romanian capital, which operates sustainably through a vertically integrated business model, with its own facilities, based on best practices and the strictest protocols along the entire production and distribution chain, from grain to fork. Aspects related to sustainable development are integrated into both the sustainability strategy and the company's business strategy, which are reflected in medium and long-term planning.

Our specialists support the implementation of sustainability measures within each department, playing an essential role in addressing strategic issues and contributing both to the development of the sustainability framework (policies and procedures included in the long-term strategy) and to the implementation and monitoring of approved actions.

Although agriculture is not yet included in the EU Taxonomy, the company has decided to align its sustainability strategy with the criteria set out in international conventions and UN guidelines. As a market leader, TRANSAVIA aims to be an example for the sector, already applying the criteria included in the EU Directive on the sustainability of enterprises and anticipating that the taxonomy for agriculture will be developed and included in the legislative annexes in the near future. In this context, the company prioritizes the impact of its actions on the following areas:

- climate change mitigation,
- climate change adaptation,
- sustainable use and protection of water resources,
- transition to a circular economy,
- pollution prevention and control,
- protection and restoration of biodiversity and ecosystems.

TRANSAVIA addresses sustainable development challenges in areas where it can make a significant contribution, supporting the achievement of the United Nations Sustainable Development Goals (UN SDGs)¹: 1,2,3,4,5,6,7,8,9,10,12,13,15, 17 ([Annex Sustainable Development Goals](#)). The company maintains a constant dialogue with stakeholders on topics that influence the activity, the environment, and society, often initiating discussions to respond to trends, changes, and market demands ([materiality analysis](#)).

The coordination of data collection activities and the drafting of the Report was supported by the company's management and implemented by representatives of the Human Resources, Environment, Accounting, Legal, Marketing, Corporate Communication and PR, IT, SSM, Investments and Administrative departments, as well as by the teams on farms and in the Plant, Quality and Food Safety, Commercial, Sanitation-depopulation and Mechanical sectors. Monitoring procedures are implemented at the level of each department and sector, which allows for the periodic evaluation of progress.

TRANSAVIA Management validates, reviews, and approves the reported information and assumes responsibility for the data presented. Regarding the expertise of employees in the field of sustainability, management ensures that the staff has the necessary skills and knowledge to oversee environmental, social, and governance aspects, in accordance with legal requirements. For this Report, the impacts, risks, and opportunities (IROs) identified and assessed in the materiality analysis were discussed and addressed by the Management team, and the other IROs that did not present relevance were not subject to them.

1.5. GOVERNANCE: INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE INTO INCENTIVE SYSTEMS (GOV-3)

Responsibility towards employees, sustainable production, care for the environment, and communities are reflected in all TRANSAVIA actions, throughout the supply chain, and in the partnerships developed. The company's daily activities are guided by the Universal Declaration of Human Rights, the principles of the International Labor Organization (ILO), and the TRANSAVIA Code of Professional Ethical Conduct for Employees. The latter represents „the foundation for the company's commitment to being sustainable, to respecting people, the environment, animals and the community“. As stated in the document updated in April 2024, „For us, sustainability is not just ‚an important topic‘, but it is a way of being and acting, from grain to fork. It is long-term thinking, care for future generations, sustainable development based on a clear strategy, and our involvement, everyone. We cannot be sustainable if we do not strictly comply with the rules and principles undertaken“. All these documents are the basis of the principles we use in our business and in our daily interactions. We respect ethical and moral conduct and express ourselves freely, demonstrating morality, respect, and civility. We apply the precautionary principle at all stages of our integrated system, from grain and chicken feed production to animal welfare, product certification, and distribution, to ensure consistent quality and a high level of safety for consumers.

The key elements of TRANSAVIA's sustainability strategy are:

- placing sustainability at the heart of all our actions;
- integrating sustainability into the strategic management process;
- ensuring absolute product quality, as an essential part of sustainability;
- growth based on sustainable activities, achieved through responsible resource management and reducing environmental impact;
- setting clear objectives for the continuous improvement of indicators and reporting models.

In 2024, TRANSAVIA was designated a TRUE ESG LEADER by ICAP CRIF. The distinction recognizes companies' achievements in the area of sustainability (environment, social, governance).

TRANSAVIA has implemented a management system that integrates factors such as Quality, Environment and Occupational Health and Safety, for which the company holds specific certifications. Standards and procedures are continuously monitored and improved as a result of internal and external audits. The management system ensures compliance with all legal requirements and good practices through voluntarily adopted standards, such as SR EN ISO 14001, ISO 22000:2018, BRCGS Food Safety (Brand Reputation Through Compliance), FSSC 22000 (Food Safety System Certification), Global S.L.P (Smart Livestock Practices).

The personal data protection management procedure ensures compliance with the regulations by each employee, who receives guidance and support from designated managers. We encourage partners and suppliers to comply with this aspect, through specific clauses included in all our contracts. We have protocols for documenting, informing and reporting any incident. During the reporting period, no complaints were received from customers regarding deletion or violations of data protection rules.

Another extremely important ethical aspect, given the specifics of our activity, is the responsible treatment of animals. For us, this aspect is both a matter of business ethics and the responsibility to protect food safety and public health. Implicitly, ensuring superior welfare standards for our puppies is part of the personal objectives of employees and the company to improve the quality of life and contribute to a healthier future.

TRANSAVIA's team bonus schemes use performance indicators that can be associated with sustainability governance principles, depending on the specifics of the sector or division (e.g. commercial performance, environmental performance, human resources performance (safety and health at work, employee employability and training), performance in terms of product safety and quality, etc.). The aim is that through all activities carried out, waste of any kind is avoided, the ecological footprint is permanently reduced and all actions are oriented towards sustainable growth, for the benefit of the present and future generations.

¹ [*The United Nations Sustainable Development Goals (UN SDGs) represent a global agenda for addressing the most pressing environmental and social issues facing the world today.]

1.6. GOVERNANCE: DUE DILIGENCE STATEMENT (GOV-4)

At TRANSAVIA, we ensure that we adhere to sound principles of quality and food safety, thus protecting both our customers and the environment. We treat our employees with respect and equality, prohibiting any form of discrimination or unfair treatment and ensuring safe working conditions. We encourage, support and promote ethical business conduct, including in our policies principles such as:

- Ethical business relationships,
- Risk management and compliance,
- Combating bribery and corruption,
- Food quality and safety,
- Occupational safety and security,
- Reporting violations of laws/regulations and misconduct,
- Equal opportunities and non-discrimination (employment and/or promotion criteria),
- Sustainability.

As in previous years, no relevant final liability was identified in 2024 regarding violations of labor or human rights laws, violations of corruption or competition laws, or violations of tax laws. The detailed internal assessment did not highlight any deviations between TRANSAVIA's approach to human rights policies, impact management, risk assessment and verification procedures, communication and complaint mechanisms, consumer interests, anti-corruption rules, competition or taxation and social protection requirements.



The main elements of the due diligence process	The points in the Report where it is described
Incorporating due diligence into governance, strategy and business model	The due diligence process is integrated into the strategy and business model, being reflected through the dual materiality analysis and by correlating the impacts, risks and opportunities (IRO) with the strategic objectives. Additional details: ESRS 2 – SBM 1, SBM 3; E1-1 (Climate Transition Plan).
Collaboration with affected stakeholders at all key stages of the due diligence process	Dialogue with employees, communities, properties, partners and authorities is maintained constantly, in order to understand expectations and integrate their opinions into the decision-making process. Additional details: ESRS 2 – SBM 2; IRO-1; thematic chapters S1 – Own workforce and S3 – Affected communities.
Identification and assessment of negative impacts	Significant adverse impacts are identified and assessed through dual materiality analysis, covering both own operations and the value chain. Further details: ESRS 2 – GOV 5, ESRS 2 – IRO 1; Materiality Chapter, SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model.
Taking action to address these negative impacts	Proactive measures are implemented to mitigate identified impacts and integrate them into operational processes. Actions and remediation plans are described according to significance within the relevant thematic chapters. Further details: ESRS 2 – IRO 2; thematic chapters E, S and G.
Tracking the effectiveness of these efforts and communicating	Progress and performance are regularly monitored and communicated through the annual Sustainability Report, as well as through constant stakeholder consultation. Further details: ESRS 2 – GOV 1, ESRS 2 – GOV 2, ESRS 2 – GOV 5, ESRS 2 – IRO 3; ESRS 2 – SBM 2.

1.7 GOVERNANCE – RISK MANAGEMENT AND INTERNAL CONTROL OVER SUSTAINABILITY REPORTING (GOV-5)

In May 2024, the heads of departments participated in a training organized by the company, with the involvement of an external sustainability consultant. The central theme was „ESG Report. How do we prepare for CSRD“, and the agenda covered the main elements necessary for alignment with the new European reporting requirements. Through this training, the participants gained a clear understanding of the compliance requirements and the steps necessary to prepare the company for the preparation of the report according to CSRD and ESRS, thus strengthening TRANSAVIA's ability to integrate sustainability into its business strategy and to transparently respond to stakeholders' expectations.

The identification, analysis and assessment of risks are fundamental processes through which we determine the potential impact on the company's financial stability and profitability, but also on short, medium and long-term sustainability. For each identified risk, the management team develops mitigation plans and identifies related opportunities. Risks, both quantifiable and non-quantifiable, are monitored and reduced through preventive actions integrated into daily decisions.

The assessments take into account factors related to legislation, economy, European regulations, the raw materials market, digitalization and the workforce. We respect the precautionary principle, acting to reduce risks that may affect people or the environment, even before there is clear evidence of materialization. Risk management is a continuous process that covers all areas of the company's activity and involves the participation of all employees, each of whom is responsible for identifying and reporting risks in their own sphere of activity, in order to allow the early adoption of the necessary measures.

Each function of the company is responsible for developing, implementing and maintaining good practices related to its activities. Financial, operational and IT risks (data security and access) are managed through specific procedures. For major risks, action plans are developed with clear deadlines and designated responsibilities, and implementation is continuously monitored. After identifying significant risks, mitigation actions are established by avoiding, transferring, assuming or reducing them.

Roles and responsibilities of internal functions:

- **Legal Department:** supports external compliance, including legislative changes, and internal compliance with policies and procedures, monitors and addresses internal and external risks by analysing and interpreting applicable national and European legislation, identifying regulatory changes with an impact on the company's activities, managing contractual risks and potential litigation, supervising compliance with internal procedures and risk policies, ensuring that internal processes reduce the company's exposure to possible sanctions, non-compliance or reputational losses.
- **Human Resources Department:** manages risks related to discrimination, inequality and human rights, with an impact on the company's reputation. Occupational safety risks are assessed and addressed by the SSM Department, in accordance with legal regulations.
- **Accounting Department:** manages financial risks, ensuring

ing compliance with financial and accounting regulations and correct reporting of information.

- **Quality and Food Safety Sector:** constantly assesses and manages the risks associated with the production and processing of chicken meat, including those related to authenticity, quality and food safety.
- **Environment Department:** monitors and manages environmental risks, targeting the impact of the company's activities on ecosystems.
- **Marketing and Commercial Departments:** identifies market and competition risks, adapting strategies to changes in the industry and to consumer demands in the country and abroad.
- **Corporate Communication Department:** manages the company's reputation and image risks.
- Other departments and sectors: collaborates with experts, suppliers and partners for effective risk management and the application of best practices.

TRANSAVIA protects its organization, employees, brands and reputation, as well as the interests of stakeholders and communities. The risks addressed include: natural or man-made disasters, legal restrictions, unavailability of facilities or key materials and resources, IT or communication disruptions, utility and/or equipment failures, epidemics/pandemics, staff unavailability, supplier deficiencies, logistics and distribution issues.

Although a complete risk register in accordance with ESRS requirements was not developed in 2024, Management has carried out internal processes to assess operational, strategic, financial and reputational risks, aiming to minimize the negative impact of risks and maximize opportunities for the company. In the medium term, the company is considering the development of an ESG risk register, which will form the future basis of the sustainability strategy and full alignment with ESRS standards.



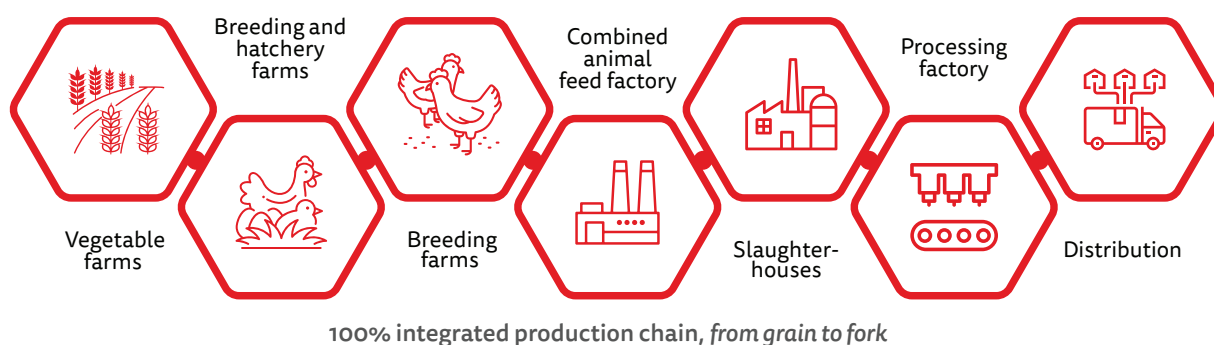
1.8 STRATEGY - STRATEGY, BUSINESS MODEL AND VALUE CHAIN (SBM-1)

TRANSAVIA, the market leader in the poultry sector in Romania, with a production capacity of over 120,000 tons annually, is a private company, with 100% Romanian capital, which directly contributes to the consolidation of the Romanian food industry, with major and constant investments in green energy, state-of-the-art technologies, in modernization, in the expansion of production capacities and in the creation of jobs with a direct impact on the local and national economy.

And in 2024 the company was one of the largest contributors to the state budget, thanks to the registered and declared profit. Also, through the 2,332 direct jobs created, we are a strategic employer. For the analysed period, the number of jobs nor the economic value generated indirectly was not evaluated.

The company prioritizes the health and safety of employees, customers and partners, animal welfare, environmental protection and communities. In all its actions, the family business with operations in 8 counties (Alba, Braşov, Caraş Severin, Cluj, Harghita, Mureş, Sibiu, Timiş), is guided by its values: respect, integrity, honesty and transparency.

TRANSAVIA is the only player in the region that has a 100% integrated business model with its own facilities, carrying out operations, from grain to fork, responsibly. The only company in the sector that owns and manages all operations of the production chain: from the cultivation and harvesting of cereals, to the preparation of chicken feed, to breeding, incubation and raising farms, to slaughterhouses and the meat processing plant, to distribution and correct and honest communication. This operating model guarantees security of supply and allows compliance with the most demanding industry-specific norms throughout the entire production process. Thus, TRANSAVIA can guarantee the obtaining of superior quality and safe products for all customers.



TRANSAVIA owns:

- **administrative buildings** necessary for the coordination of operations,
- **31 chicken farms** (including breeding, incubation and raising of birds), located in 8 counties in Romania, from where all the chickens sold as finished products by TRANSAVIA come.
- **4 vegetable production farms** that cultivate on an area of approximately 10,000 hectares the cereals and sunflowers necessary for feeding the chickens. The Vegetable Division owns a fleet of high-performance tractors and agricultural machinery.
- **a compound feed factory (FNC)**, in Sântimbru, Alba county, which is equipped with a feed sterilization facility, unique in the country, which allows the preparation of the feed necessary for all TRANSAVIA farms without any contact with the external environment.
- **3 state-of-the-art slaughterhouses** (in Alba, Braşov and Caraş-Severin counties), each equipped with its own analysis laboratory.
- **a meat processing factory** in Alba County, with high-performance production lines, where the transformation of raw materials into finished products is carried out through fully automated operations, with the human factor intervening only for supervision.
- **over 500 vehicles** that ensure the safe transport of raw materials and chicken products every day.

Total number of employees	2.332
Total revenue from Poultry Processing and Preservation	1.115.535.761 LEI
Revenue by ESRS Significant Sectors	-
Revenue from the activity of	NA
Coal revenue	NA
Oil revenue	NA
Natural gas revenue	NA
Revenue from economic activities aligned with fossil gas taxonomy	NA
Revenue from chemicals	NA
Revenue from controversial weapons	NA
Revenue from tobacco cultivation and production	NA

TRANSAVIA's overall strategy is based on premiumization, offering a diversified range of high-quality products: fresh (refrigerated), frozen and ready-to-cook. [The products](#) are available throughout Romania, as well as in other countries. Thanks to its consistent quality and speed and flexibility in fulfilling orders, TRANSAVIA is a reliable partner and supplier for large commercial, distribution and fast-food restaurant networks.

TRANSAVIA supports local development, carefully analysing the offers of local or international suppliers with offices in Romania and developing collaborations with them. In 2024, it had commercial interactions with 2,320 suppliers, of which 89.7% were local. At the same time, it ensures that its suppliers promote and share the same principles of quality and safety of the products manufactured or the services provided, as well as the social and environmental principles respected throughout the production chain. For the reporting period, no suppliers were assessed for environmental or social impact.

In 2024, TRANSAVIA invested 216,000,000 lei from its own funds (growth index vs. the previous year: 154%) for green energy, continuous development of production levels, animal welfare, waste management and environmental protection, and in the constant increase of food quality and safety standards, which exceed those imposed by legal norms. The funds come from its own sources, by reinvesting the annual profit generated, the company having the best profitability indicators in the industry, both in Romania and at European level. The company has no debts of any kind and has no loans to repay, having a solidity and stability that allow it to plan for the future, while contributing to the well-being of those around it. Even in 2024, TRANSAVIA did not benefit from any state aid or government financial assistance.

The key elements of TRANSAVIA's strategy place sustainability at the center of all the company's actions. It is integrated both in the strategic management process and in all operational and decision-making processes, with the objective of setting clear targets for the continuous improvement of performance indicators and reporting models. A fundamental pillar of the strategy is growth based on sustainable activities, achieved through responsible management of resources and reducing environmental impact. At the same time, an essential component is the guarantee of absolute quality and safety of products.

In its sustainability approach, TRANSAVIA integrates the following directions:

1. Integrated strategic vision

- Integrating sustainable development principles into all stages of the production and distribution chain "from grain to fork".
- Responsible approach to natural resources (water, soil, energy), in compliance with legislation and best industry practices.
- Adopting circular economy principles and ESRS standards in all operational processes.
- Alignment with the European Green Deal and the UN Sustainable Development Goals.

2. Decarbonization Strategy

- Reducing the carbon footprint through the transition to renewable energy and energy efficiency in all facilities used.
- Constant modernization of equipment and technologies to reduce resource consumption and emissions.
- Optimization of logistics and transport to reduce Scope 1, 2 and 3 emissions.

- Preparation of a climate transition plan with clear medium and long-term objectives.

3. Climate change adaptation strategy

- Increasing resilience through strategic planning of raw material supply to reduce vulnerability to climate fluctuations (drought, high temperatures, etc.).
- Development of solutions for the protection of crops and farms.

4. Water and soil resource management strategy

- Monitoring water consumption and reducing / avoiding losses in the technological process.
- Responsible use of water on farms, in processing units and in administrative buildings.
- Compliance with water and soil quality standards in all operations.
- Identification of solutions for water reuse and reducing the impact on available water resources.

5. Circular economy strategy

- Implementation of the "Zero Loss" Policy in all activities.
- Avoiding as much as possible the production of waste resulting from production and processing activities and managing them responsibly when they are generated.
- Valorisation of by-products in order to reduce the impact on the environment and generate value.

6. Biodiversity and animal welfare strategy

- Promoting high standards of animal welfare and respect for animal freedoms (according to the World Organization for Animal Health).
- Limiting the impact on local biodiversity through responsible resource management.
- Compliance with norms and protocols for the protection of ecosystems.

7. Social and employee strategy

- Creating a safe and fair working environment, without discrimination.
- Ensuring health and safety conditions at work for all employees.
- Investments in staff training and skills development.
- Involving local communities through projects focused on health, education and sports.

8. Innovation and digitalization strategy

- Digitalization of operational processes and monitoring of farms and production facilities.
- Implementation of IT solutions for product traceability and sustainability reporting.
- Use of intelligent systems to streamline energy and resource consumption.
- Development of innovative processes that support operational efficiency and the development of new, safe, quality products adapted to consumer requirements.

9. Governance and ethics strategy

- Integration of ESG principles into all decision-making processes and corporate governance.
- Clear anti-corruption and ethical risk prevention policies.
- Code of conduct for employees and business partners.
- Transparent reporting of sustainability performance.

10. Partnership and collaboration strategy

- Collaborating with suppliers and partners to promote sustainability standards in the value chain.
- Involvement in initiatives of professional associations of which we are a part to exchange good practices and promote responsible practices.
- Partnerships with NGOs, universities and authorities.



1.9 STRATEGY - STAKEHOLDER INTERESTS AND VIEWPOINTS (SBM-2)

We maintain a constant dialogue with stakeholders on issues that impact the company, the environment and society. Through these interactions, we respond to market trends, legislative and social changes, as well as the evolving demands of consumers and partners. Through our commitments, we act with integrity and transparency towards all stakeholders, prioritizing the health and safety of employees, customers and partners, animal welfare and food safety, but also resource efficiency and environmental protection. At the same time, we strive to have a positive impact on the communities in which we operate, supporting their sustainable development.

To manage the dialogue effectively, we have classified stakeholders according to: characterization (e.g. employees, suppliers, customers), type of influence (direct or indirect), area of impact (e.g. business, financial market) and legitimacy (the degree of "right" that a stakeholder has to make requests).

Thus, we are attentive to the needs of our employees with whom we maintain an open social dialogue, both through employee representatives and through secure and anonymous communication channels for transmitting feedback or any kind of complaints and proposals (complaint forms, anonymous communication boxes, email, telephone or direct contact with superiors or the Human Resources Department). We monitor consumer opinions and dialogue with them at events, through social media and through direct telephone discussions or by email. In 2024, we conducted a questionnaire addressed to Fragedo consumers from our database to better understand eating habits and nutritional needs.

We collaborate with our suppliers and partners, with whom we form working groups and with whom we hold joint discussions. They also express their opinions during daily direct interactions, meetings, forums and various events in which we participate, including on topics of sustainability and sustainable development.

We are involved in the development of the communities in which we operate through direct collaborations with representatives of the academic, educational and NGO sectors. We engage in dialogue and support for the communities in which we operate. These are consulted within the framework of the social responsibility projects in which we are involved. We also organize public consultations regarding the investments we make and whenever it is necessary to carry out processes for obtaining or renewing environmental or other authorizations.

We interact and collaborate closely with local and central authorities on specific topics (e.g. food safety, environmental protection, ITM, etc.). We are active in relevant professional associations and collaborate with the media.

The results of these consultation processes are used to better understand the expectations of stakeholders, to adapt the strategy and to improve sustainability performance, including through more robust indicators and reporting models. At the same time, if the feedback received within these consultations is significant or may influence business decisions, it is transmitted to the company's Management. In other cases, the response is managed at department level through specific action plans.

CATEGORIES OF STAKEHOLDERS WE INTERACT WITH:

Stakeholder category	Interaction Modes / Types of Engagements
COMPANY MANAGEMENT	Direct (meetings, face-to-face discussions, or through internal information)
EMPLOYEES	- Own employees (direct dialogue, internal newsletter, surveys, collective bargaining) - Contractor employees
CONSUMERS	- Marketing and communication campaigns - Events - Newsletter - Direct dialogue and mechanisms for complaints
PARTNERS and SUPPLIERS	- Negotiations and contracts - Audit and evaluation of suppliers - Meetings with suppliers and partners - Newsletter - Events
PUBLIC AUTHORITIES	- Specific discussions - Participation in meetings and working groups - Periodic reporting according to legal provisions - Events organized by city halls and various authorities
PROFESSIONAL ASSOCIATIONS	- Meetings on various topics - Workshops, debates - Conferences
NGOs	- Joint projects - Sponsorships and donations - Dialogue on specific topics
MASS-MEDIA and OPINION-FORMERS	- Periodic information - Press releases - Dialogue with journalists - Events
UNIVERSITIES, SCHOOLS	- Scientific conferences - Workshops - Lectures

Stakeholder and legal requirements are integrated into the management system, and planning and monitoring activities aim at compliance and increasing their satisfaction. We appreciate the contribution that stakeholders have made to the development and improvement of our activities, through the valuable responses and suggestions we have received from them in direct consultation discussions and feedback.

1.10 STRATEGY - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (SBM-3)

Safety culture is promoted within our company, encouraging each employee to be actively involved in identifying and reporting potential risks of any kind. In general, TRANSAVIA's activity does not generate significant negative impacts on people and the environment, under normal operating conditions. Environmental protection and people protection are constant concerns, targeted through policies and annual improvement actions. At the same time, the dual materiality analysis reflects both the company's positive and significant negative impacts and how they may affect people and the environment, taking into account different time horizons: short-term, medium-term (2–5 years) and long-term (over 5 years).

As a result of its activity, TRANSAVIA generates an overall positive impact on people and communities, the main objective being to produce safe and quality food, essential for consumers. The integrated "from grain to fork" business model, with its own facilities, ensures full product traceability and contributes to food safety, while environmental protection and responsible use of resources are constant concerns, integrated into all production processes.

In terms of the resilience of TRANSAVIA's strategy and business model, the company strengthens its capacity to address significant impacts and risks, while maintaining the necessary flexibility to capitalize on relevant opportunities. The complete control of the production chain due to the unique business model contributes to operational stability and the reduction of vulnerabilities in the value chain, ensuring full traceability and increased control over product quality and safety. The sustainability strategy integrates both environmental impact reduction measures and social and governance actions, strengthening the company's resilience in the short, medium and long term and allowing it to respond effectively to regulatory changes, consumer trends and climate challenges.

The significant impacts, risks and opportunities for TRANSAVIA have been updated within the framework of the dual materiality analysis process, with the results presented in each thematic chapter. Following this analysis, no major changes were identified compared to the previous year, as the company's activity remained broadly similar. However, certain impacts, risks and opportunities have been reformulated to more clearly reflect the relevant aspects at the company level and to ensure a distinct separation between the financial effects, impacts, risks and opportunities. Also, each IRO is now located in the value chain (upstream, downstream or in its own operations, as applicable).

The main categories of risks identified and addressed by TRANSAVIA's Management through impact minimization actions came from the categories of macro-risk (outside the direct control of Management), market-specific risks (considered managed within the strategic and business planning process) and company-specific risks (serving as internal control procedures).

1. Transition risks, associated with the adaptation to a low-carbon economy, which may arise as a result of the introduction of carbon taxes, tightening European and national regulations or pressures from investors, consumers and other stakeholders regarding ESG performance. These risks also include the challenges generated by technological and market changes, as well as the costs associated with the energy transition. We managed these risks by permanently monitoring the legislative framework, proactively assessing ESG requirements and integrating efficient and sustainable technological solutions.

2. Physical risks, determined by the direct effects of climate change and the increased frequency of extreme weather events (drought, storms, hail, heat waves), which may affect the raw material supply chain, agricultural productivity and the activity of local communities. To mitigate these risks, we have implemented adaptation measures and resilience plans, such as diversifying supply sources, optimizing infrastructure and developing strong local partnerships.

3. Liability risks, which may result from climate litigation, sanctions or penalties applied in case of non-compliance with environmental and sustainability regulations. To prevent these, we have ensured that our activities comply with legal requirements and international standards at all times, maintain-

ing high traceability and transparent reporting of our sustainability performance

4. Financial risks, which consider the costs associated with carbon emissions that are increasing, as regulations become stricter and there is the possibility of introducing carbon taxes that may influence the cost structure. Also, fluctuations in fiscal policies and possible new taxes imposed following the adoption of environmental measures may negatively affect profit margins. At the same time, we have observed an increase in credit risk caused by delays in payments from partners that may affect cash flow. We have addressed the possible upward evolution of prices through a proactive approach by negotiating contracts for electricity and natural gas in advance. We ensured the appropriate balance between the company's resources and investment needs and increased cost control through our „ZERO Loss" policy.

5. Operational risks, which were minimized by optimizing the vertically integrated model, which allows us to control the entire production chain from grain to fork. To ensure process continuity, we identified alternative sources of essential raw materials (packaging, various ingredients, energy, etc.), respecting the same strict quality and ethical standards that we apply internally. At the same time, we intensified our efforts to attract and retain qualified personnel, necessary to carry out the activity at high performance standards. We took measures to prevent technical failures and interruptions of information systems and invested in strengthening cybersecurity, constantly adapting to new technological developments, including in the field of artificial intelligence.

6. Reputational risks, minimized through our strict policy and standards regarding business ethics, honesty in communication and social responsibility. We have ensured that all our activities comply with the highest standards of integrity and that we act responsibly, so as to strengthen the trust of customers, business partners and the public in general. We have always been receptive to the feedback we receive and have responded promptly to any concerns or issues raised. At the same time, we ensure that our suppliers and partners share and respect the same values as us, that they operate in legal environments, having as a minimum requirement for collaboration that they comply with the standards and promote the ethical business principles pursued by us.

7. Social risks, associated with food safety and security, respect for human rights, working conditions in the value chain, as well as the health and safety of our employees. These risks are monitored through dedicated policies and programs, audits and permanent consultations with stakeholders, to guarantee a safe and responsible working environment and to maintain consumer confidence in our products.

A special category of risk is that related to the Processing and Protection of Personal Data. Through the personal data protection management procedure, we ensure compliance with regulations by each employee, who receives guidance and support from designated managers. We ensure that our partners and

suppliers also comply with this aspect, through specific clauses included in all our contracts. We have protocols for documenting, informing and reporting any incident. The types of data that TRANSAVIA collects and how they are used can be found in the Personal Data Processing Policy available on the company website: <https://www.transavia.ro/files/politica-de-prelucrare-a-datelor.pdf>.

During the reporting period, no complaints were received from customers regarding deletion or violations of data protection rules.

TRANSAVIA has analyzed its impacts, risks and opportunities at sectoral, local and international levels, and integrated them into its strategy and business model. The significant impacts, risks and opportunities have been updated and, where applicable, restated for the 2024 reporting year to appropriately reflect the requirements of the ESRs standards. The analysis did not highlight any significant changes that would impact the company's strategy or business model, which remain resilient and able to respond effectively to changing contexts and market demands.

1.11 IMPACT, RISKS AND OPPORTUNITIES MANAGEMENT (IRO) – INFORMATION ON THE SIGNIFICANCE THRESHOLD ASSESSMENT PROCESS (IRO-1)

Dual materiality/significance analysis

During the reporting period, we performed a dual materiality analysis assessing the impacts, risks and opportunities related to material sustainability in accordance with the concepts in the ESRs standards, aiming to understand the aspects that significantly influence our activity and those of our stakeholders. The assessment is validated internally by the heads of TRANSAVIA departments and divisions and is subsequently approved by the Company's Management.

A sustainability aspect is considered material if it can have a significant financial impact on the company, generating risks or opportunities that affect cash flows, development, performance, financial position, capital costs or access to financing in the short, medium and long term.

Sustainability reporting provides relevant information about impacts, risks and opportunities (IRO) in the environmental, social and governance areas, significant from the perspective of impact and/or financial implications. The materiality of the impact is analysed both for the actual and potential effects on sustainability from our own activities, as well as for business relationships throughout the value chain. The financial assessment takes into account the reputational, financial or commercial risks and consequences, as well as the sustainability opportunities for TRANSAVIA.

The significance assessment was carried out based on the contributions of TRANSAVIA experts from relevant fields (environment, finance, human resources, occupational health and safety, food quality and safety, production, legal, commercial, marketing and communication, etc.). As part of the obligations arising from the implementation of the ESRs standards, TRANSAVIA updated in 2024 the dual materiality analysis initiated in 2023, reviewing and prioritizing the topics considered significant from the perspective of sustainability impacts, risks and opportunities.

The financial impact assessment took into account the negative risks and consequences on the company's reputation, commercial performance and financial situation, as well as the potential opportunities associated with the transition to sustainable practices.

The process included the analysis of the impacts on the entire value chain, both its own operations and upstream and downstream. Once an impact, risk or opportunity was identified as significant, the TRANSAVIA team consulted the relevant ESRS requirements to determine the information to be reported and developed company-specific presentations and explanations where the requirements of the standards do not fully cover the identified particularities.

The relevance of the reported information was based on two major criteria:

- the significance of the information, i.e. its importance for understanding the impact or risk analysed;
- the decisional utility, i.e. the value of the information for stakeholders in the decision-making process.

For the financial year 2024, TRANSAVIA updated its list of material topics and sub-topics according to the ESRS requirements, through a structured process that involved consulting internal stakeholders (representatives of the main departments) and external stakeholders (consumers, suppliers, customers, partners, communities, authorities, civil society).

The process of identifying and assessing sustainability impacts, risks and opportunities is carried out separately from the general risk management mechanisms, not yet integrated into the company's overall risk profile, but it directly contributes to the substantiation of strategic decisions and transparent reporting.

The dual materiality analysis process was approved by the Company's Management and included the following steps:

- analysis of relevant internal and external stakeholders, based on the stakeholders identified in the analysis carried out for the previous Sustainability Report (2023). The assessment carried out did not identify new groups of stakeholders.
- internal consultation, both with representatives of the Management and with the management of each relevant department to assess the material topics in the ESRS, and assessment of the impact on environmental, social and governance aspects, as well as the potential financial effects on the company of climate change. This stage aimed at analysing the real and potential impacts, negative and positive, in the short, medium and long term. At the same time, the financial consequences were assessed, and their probability of occurrence and magnitude were integrated into the process of determining the significance of the risks and opportunities relevant to the company.
- materiality analysis of other industry operators (peers analysis) at local and international level.
- data collected regarding the history of TRANSAVIA or other relevant sources as appropriate.
- external consultation of stakeholders through periodic discussions during professional interactions, as well as through the application of a questionnaire sent to the most important stakeholder groups. For the year 2024, responses were collected through 53 questionnaires, online and in person, 74% of the respondents being from among the company's employees. The parties involved had the opportunity to assess the importance of sustainability themes, the impact on the company, as well as whether and to what extent they consider that TRANSAVIA generates a negative or positive impact on the areas pursued: resource consumption and waste management resulting from business activity and relationships, actions to adapt to / combat climate change, economic value generated by activity and business relationships, policies and programs regarding compliance, ethics and responsibility in business, policies and procedures regarding risk management, policies, programs and measures regarding human resources management, stakeholder involvement, community support.
- the analysis of the information collected followed the relevance (the significance of the information in relation to the problem it describes or / and its usefulness in decision-making) of the real and potential effects on sustainability generated by TRANSAVIA's activities, both in upstream and downstream relationships in the value chain. The probability of occurrence and potential magnitude of financial effects were analysed and both the implications on financial value and economic success (outside-in perspective) and those on the impact on the environment and society in general (inside-out perspective) were evaluated, including positive, real and potential impacts.

The relevance of the information to be reported followed two criteria: 1) the significance of the information in relation to the problem described, i.e. how important the information is for understanding the impact, risk or opportunity, and its decisional usefulness, i.e. the value of the information in the decision-making process by stakeholders.

The significance of the impacts in relation to the problem described was analysed based on four criteria: probability (the chance of the impact occurring and at the same time, it indicates whether the identified impact is real or potential), scale (the severity of the impact or its benefit in the case of a positive impact), purpose (the level of spread of the positive or negative impact), Irremediability (reversibility, or the extent to which a negative impact can be remedied). The combination of these indicators provides the impact score through which its severity is assessed. To assess the financial part of materiality, two criteria were used: magnitude (the financial effect felt by the company, in the event of the materialization of risks or opportunities) and probability (the chance of materialization). All criteria were assessed on a scale of 1 to 5.

All identified impacts, risks and opportunities were also analysed from the perspective of time horizon and location on the value chain (upstream, own, downstream).

The scores provided by stakeholders were normalized in order to differentiate the importance of the themes. The significance threshold for material impacts was set at 30% of the maximum possible score. Thus, the impacts related to some sub-themes, namely material topics that recorded a significance level of over 30%, were considered material and are reported in accordance with the requirements of the European Sustainability Reporting Standards (ESRS). The consolidation of impacts was carried out at the sub-theme level, which were subsequently grouped at the topic level. The choice of the 30% threshold reflects international best practices, where the level used varies between 25% and 35%, and responds to the need to ensure a balance between the ex-

haustiveness of the reported information and its relevance for stakeholders and the company. This approach avoids overloading the report with irrelevant information and focuses the analysis on the aspects with the greatest impact. Regarding the impacts with a low significance level, below 30%, but which have been consolidated into a material topic considered immaterial, for these the voluntary reporting of the minimum requirements of the ESRS standards is aimed, where there is sectoral relevance or high interest of stakeholders.

The determination of the final list of material aspects was achieved by correlating the results obtained from the internal assessment process, which was based on the quantification of the severity, probability and reversibility of the impacts, as well as the analysis of the impact and financial probability, with the results of the external consultation carried out. Following this process, for the reporting year, most of the aspects analysed were confirmed as material, except for those relating to "Pollution", "Water and Marine Resources", "Biodiversity and Ecosystems", "Value Chain Workers", these being marked as inapplicable following the impact assessment by internal experts. In addition to the ESRS requirements, the topic of digital security was identified, from the previous reporting, and was maintained in the current reporting.

Thematic ESRS	Themes and subthemes	Material aspects	Our main impact	Identified Risks and Opportunities
ESRS E1	Climate change mitigation – Reducing emissions and transitioning to climate neutrality.	Climate change	Priority aspect to reduce emissions from operations.	The main risks associated with this aspect are represented by changes in general regulations as well as those specific to reducing emissions in agri-food. Our leading position in the sector in terms of decarbonization and waste reduction gives us a competitive advantage in adapting to the new standards, while also contributing to the reduction of financial and reputational risks.
	Climate change adaptation – Increasing resilience to climate impacts.			
	Energy – Energy efficiency and the use of renewable energy.			
ESRS E5	Resource Outputs – Products, Services and Waste.	Resource use and circular economy	Our impact is in the area of waste generation and food waste.	The main associated risk is the depletion of non-renewable resources. We focus on optimizing resource consumption, reducing waste, sustainable packaging and integrating recycling and reuse solutions throughout the production chain to create a sustainable resource cycle.
	Waste – Waste Management.			
ESRS S1	Working conditions – Health, safety, wages, working time.	Own workforce	Our impact starts with ensuring a healthy and safe work environment, where employee rights are respected.	A major risk across the sector is workforce availability. Mitigating this risk includes measures related to loyalty, fair pay, professional and personal development, and occupational safety and security.
	Equal treatment – Non-discrimination, diversity, inclusion.			Failure to implement these aspects is an equally significant risk to the company.
	Work-related rights – Social dialogue, association, collective bargaining.			

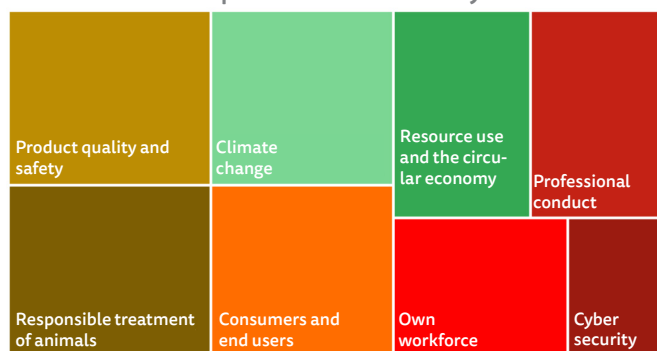
ESRS S3	Economic and social rights – Housing, food, water.	Product quality and safety	Through the size of our business, we contribute significantly to food security at a national and international level. The products we deliver are safe for consumption and of high quality.	The most important risk identified is that major food safety issues can lead to reputational damage, reduced trust in our products, resulting in decreased sales and financial losses. We actively address this risk through the procedures we have in place, through the food quality and safety culture we have and are continuously developing, through internal and external audits and through the relevant certifications we hold. By managing this material aspect correctly and responsibly, we manage to gain consumer trust and strengthen the reputation of the company and our brands.
ESRS S4	Information – Access to information, privacy. Safety – Health, safety, product security. Inclusion – Equitable access to products and services.	Consumers and end users	In addition to food safety and contributing to consumers' healthy diets through products with increased nutritional value, we have identified a particular impact that we have in educating consumers through honest communication and providing quality information on products and sustainability actions.	The main risks we face relate to food safety, changing consumer preferences, decreased competitiveness or shelf visibility. The greatest opportunity lies in strengthening consumer trust through the authenticity, traceability, safety and quality of the products offered.
ESRS G1	Animal Welfare – Compliance with Standards.	Responsible treatment of animals	Key priority for our business and for consumers.	A risk with a potentially significant financial impact, as consumers and our partners are interested in this topic and expect evidence of animal welfare. At the same time, the responsible treatment of chickens has an impact on production efficiency and the environment.
ESRS G1	Corporate Culture – Values and Governance. Whistleblower Protection – Safe Channels for Reporting. Supplier Relations – Responsible Practices. Corruption and Bribery – Anti-Corruption Policies.	Professional conduct	Honest and transparent business conduct is expected of all TRANSAVIA employees. Our main impact comes from the areas of data confidentiality, compliance with contractual terms, and responsibility in marketing and communication.	The main risk identified is reputational, with significant financial consequences. Ethical conduct gives us the opportunity to differentiate ourselves within the industry, to be perceived as trusted/preferred partners.
		Cybersecurity	Digitalization is one of the company's focuses for increasing operational efficiency.	As a result of the adopted digitalization processes, the company may suffer disruptions due to major cyber events. At the same time, the development of AI requires a serious approach to security and minimizing associated vulnerabilities through security controls and protocols.

Relevance of the impact of the company TRANSAVIA (Materiality Matrix)

The materiality matrix presented below represents the combined effect of impacts, risks and opportunities (financial effect), based on the consolidated scores obtained in the assessment analysis of both decision-making and non-decision-making stakeholders.

Materiality will be reviewed annually in light of legal requirements, through comparisons with other companies in the sector, conducting management interviews and analyzing internal strategic documents, expert opinions, international references and historical data of TRANSAVIA, completing the indicators based on these relevant consultations and research. Following the dual materiality analysis process, the significant themes and sub-themes that underlie the 2024 Sustainability Report were identified. They reflect both the relevant impacts on the environment and society, as well as the risks and opportunities with financial potential for the company.

Impact of Double Materiality



Impact on the environment and society in general (inside-out) & Impact on financial value and economic success (outside-in)

The table below presents the themes considered material, as well as a brief justification for those aspects that, following the assessment, were not classified as material and, therefore, were not included in the content of the report:

ESRS Standard	Sustainability Aspects - Sustainability Report 2024 ("SR")			
	Theme	Sub-theme	Sub-subtheme	Explanations
ESRS E1	Climate change	Climate Change Mitigation		Abordate în RS
		Climate Change Adaptation		
		Energy – Energy Efficiency and Use of Renewable Energy.		
ESRS E2	Pollution	Air pollution		Not a material subject, following the updated dual materiality analysis
		Water pollution		Not a material subject, following the updated dual materiality analysis
		Soil pollution		Not a material subject, following the updated dual materiality analysis
		Pollution of living organisms and food resources		Not a material subject, following the updated dual materiality analysis
		Substances of very high concern		Not applicable, as TRANSAVIA does not use substances of particular concern – namely substances considered very dangerous.
		Microplastics		Not applicable, as TRANSAVIA does not produce, use, market or generate microplastics in its activities.
ESRS E3	Water and marine resources	Water Resources	Water consumption	Addressed in RS.
			Water withdrawals	
		Marine Resources	Discharge of water into the oceans	Not applicable, as no water from marine sources is used and no water is discharged into the oceans.
			Extraction and use of marine resources	

ESRS E4	Biodiversity and ecosystems	Determinants of direct impact on biodiversity decline	Climate Change	Addressed in RS.
			Land Use Change and Sea Use Change	Not applicable, as TRANSAVIA's activity does not involve activities that would lead to a change in the destination of land or the sea.
			Direct Exploitation	Not applicable.
			Invasive Alien Species	Not applicable.
			Pollution	Not a material subject, following the updated dual materiality analysis.
			Other – Lighting	Not applicable.
		Impact on species status	Species population size	Not applicable
			Global risk of species extinction	Not applicable, activity is local
		Impact on ecosystem status and capacity to expand	Soil degradation	Addressed in RS.
			Desertification	Not applicable, as there is no direct activity on areas at risk of desertification.
			Soil sealing/waterproofing	Not applicable, the activity is not associated with land footprint in protected areas
ESRS E5	Circular economy	Resource inputs, including resource use		Addressed in RS.
		Resource outputs related to products and services		Addressed in RS.
		Waste		Addressed in RS.
ESRS S1	Circular economy	Condiții de muncă	Safe jobs	Addressed in RS.
			Working hours	Addressed in RS.
			Decent wages	Addressed in RS.
			Social dialogue	Addressed in RS.
			Freedom of association, the existence of works councils and workers' rights to information, consultation and participation	Addressed in RS.
			Collective bargaining, including the proportion of workers covered by the collective bargaining agreement	Addressed in RS.
			Work-life balance	Addressed in RS.
			Health and safety	Addressed in RS.

		Egalitatea de tratament și de șanse pentru toți	Gender equality and equal pay for work of equal value	Addressed in RS.
			Training and skills development	Addressed in RS.
			Employment and inclusion of people with disabilities	Addressed in RS.
			Measures against violence and harassment in the workplace	Addressed in RS.
			Diversity	Addressed in RS.
		Alte drepturi legate de muncă	Child Labor	Not applicable in Romania
			Forced Labor	Not applicable in Romania
			Adequate Housing	Not applicable in Romania
			Privacy	Addressed in RS.
ESRS S2	Own workforce	Condiții de muncă	Safe jobs	Not a material subject, following the updated dual materiality analysis
			Working hours	Not a material subject, following the updated dual materiality analysis
			Adequate wages	Not a material subject, following the updated dual materiality analysis
			Social dialogue	Not a material subject, following the updated dual materiality analysis
			Freedom of association, including the existence of works councils	Not a material subject, following the updated dual materiality analysis
			Collective bargaining	Not a material subject, following the updated dual materiality analysis
			Work-life balance	Not a material subject, following the updated dual materiality analysis
			Health and safety	Not a material subject, following the updated dual materiality analysis
		Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Not a material subject, following the updated dual materiality analysis
			Training and skills development	Not a material subject, following the updated dual materiality analysis
			Employment and inclusion of people with disabilities	Not a material subject, following the updated dual materiality analysis
			Measures against violence and harassment at work	Not a material subject, following the updated dual materiality analysis
			Diversity	Not a material subject, following the updated dual materiality analysis
		Other rights related to work	Child Labor	Not applicable.
			Forced Labor	Not applicable.

			Water and Sanitation	Not applicable – not subject to TRANSAVIA activity.
			Adequate Housing	Not a material subject, following the updated dual materiality analysis
ESRS S3	Affected communities	Economic, social and cultural rights of communities	Privacy	Not a material subject, following the updated dual materiality analysis
			Adequate housing	Not applicable – not subject to TRANSAVIA activity.
			Adequate food	Addressed in RS.
			Water and sanitation	Not applicable – not subject to TRANSAVIA activity.
			Soil impacts	Not a material subject, following the updated dual materiality analysis
			Security impacts	Addressed in RS.
		Civil and Political Rights of Communities	Freedom of expression	Addressed in RS.
			Freedom of assembly	Not a material subject, following the updated dual materiality analysis
			Impact on human rights defenders	Not a material subject, following the updated dual materiality analysis
		Civil and Political Rights of Communities	Free, Prior and Informed Consent	Not applicable – not subject to the activity. There are no indigenous populations in Romania
			Self-determination Cultural rights	
ESRS S4	Consumers and end users	Impacts related to information for consumers and/or end-users	Privacy	Addressed in RS.
			Freedom of expression	Addressed in RS.
			Access to (quality) information	Addressed in RS.
		Personal safety of consumers and/or end-users	Health and Safety	Addressed in RS.
			Personal Safety	Not applicable – not subject to TRANSAVIA activity.
			Child Protection	Nu este cazul – activitatea nu implică interacțiunea cu copiii
		Social inclusion of consumers and/or end-users	Non-discrimination	Addressed in RS.
			Access to products and services	Addressed in RS.
			Responsible marketing practices	Addressed in RS.
ESRS G1	Professional conduct	Corporate Culture		Addressed in RS.
		Whistleblower Protection		Addressed in RS.
		Animal Welfare		Addressed in RS.
		Political engagement and lobbying		Addressed in RS.
		Supplier relationship management, including payment practices		Addressed in RS.

		Corruption and bribery	Prevention and detection, including training	Addressed in RS.
			Incidents	Addressed in RS.
Additional subject of ESRs requirements	Cybersecurity	Computer data protection		Addressed in RS.

1.12 IRO MANAGEMENT - INFORMATION REQUIREMENTS IN ESRs COVERED BY THE COMPANY'S SUSTAINABILITY STATEMENT (IRO-2)

In accordance with the ESRs requirements, TRANSAVIA has analysed all relevant sustainability themes and sub-themes, through the dual materiality process, to determine the aspects considered significant in terms of impact, risks and opportunities. The sustainability statement includes in detail only those themes and sub-themes identified as material for TRANSAVIA, for which the established targets, policies, actions and corresponding indicators are presented, in accordance with the minimum reporting requirements set out in the ESRs standards. For sub-themes assessed as immaterial, these are nevertheless mentioned in the report, together with a brief justification as to

why they were not included in the detailed reporting (for example: low relevance for the company's value chain or the absence of significant impacts identified).

Information on the management of significant impacts, risks and opportunities for TRANSAVIA is integrated into each chapter of the ESRs thematic standards and is correlated with the minimum reporting requirements, reflecting TRANSAVIA's structured and responsible approach to sustainability.

1.13 MINIMUM DISCLOSURE REQUIREMENT ON POLICIES AND ACTIONS

Policies adopted to manage significant sustainability aspects (MDR-P)

TRANSAVIA's policies and procedures are included in the company's management systems and ensure compliance with legal requirements and alignment with international best practices, including the requirements of ESRs standards.

Actions and resources regarding significant sustainability aspects (MDR-A)

The actions required for each material topic (relevant ESRs topic) are presented in the ESRs report sections E1-E5, S1-S4, and G1. The investments made come from own sources, through the reinvestment of the generated profit. The investment budget for the reporting year was 216,000,000 lei.

1.14. INDICATORS AND TARGETS

Indicators on significant sustainability aspects (MDR-M)

The performance indicators and stability targets for the sustainability aspects considered significant are detailed in the sections dedicated to the report (ESRS E1-E5, S1-S4 and G1), being correlated for each material theme and relevant ESRs topic. For each indicator presented in the chapters of the report, the methodology that was the basis for its determination is mentioned. For the year 2024, the indicators were not subject to external validation. The indicators include compliance with the requirements of the ESRs standards, being defined and described in a clear and precise manner. Where applicable, the unit of measurement used, including the reporting currency, is indicated.

Tracking the effectiveness of policies and actions through targets (MDR-T)

TRANSAVIA periodically assesses the effectiveness of the actions implemented to manage significant impacts, risks and

opportunities, through an annual performance monitoring process and reporting the results in the Sustainability Report. The corresponding sections of the ESRs standards (E1-E5, S1-S4 and G1) present in detail the company's performance, indicators and objectives associated with each material topic. This approach allows for the continuous assessment of the degree of efficiency and alignment with the ESRs requirements, while ensuring transparency in performance reporting.

The results reflect the constant efforts and sustained investments made during the 33 years of activity, which have allowed TRANSAVIA to achieve remarkable operational performances: constantly ensuring the safety and superior quality of products, continuously improving efficiency and productivity, reducing the negative impact on the environment and strengthening the trust of partners by developing long-term relationships based on responsibility and mutual respect.

ENVIRONMENT

Well Made in Romania



2.1 ESRS E1 – CLIMATE CHANGE

2.1.1. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION (E1-1)



We actively focus on reducing our environmental impact through a systematic approach to identifying and managing environmental risks, thus contributing to strengthening the long-term sustainability of companies. The analyses carried out revealed that TRANSAVIA’s activities are significantly influenced by climatic conditions and the interaction with the natural environment, which overlap and require an integrated approach. The risk with the highest impact identified was the carbon tax (transition risk), and the physical risk derived from the fluctuation of agricultural product yields caused by climate change was financially recognized as having the potential to affect raw materials indispensable to our business strategy.

2.1.2. SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL SBM-3, IRO-1

TRANSAVIA sees climate change as one of the greatest challenges of modern society and takes an active role in reducing its environmental impact. Our environmental policy is integrat-

ed into the overall sustainability strategy and aims to mitigate greenhouse gas (GHG) emissions, adapt to climate risks and transition to a low-carbon economy. As a market leader, TRANSAVIA has the size and capacity to have a positive impact on environmental protection and sustainable development, being a leader in the sector in decarbonization and waste reduction. These aspects give us a competitive advantage in adapting to new standards, while also contributing to reducing financial and reputational risks.

We are constantly concerned with the requirements of the new reporting standards, regarding climate change and resource use and the circular economy, as defined by the ESRS requirements [ESRS](#) and have taken concrete actions regarding climate change mitigation through the management of emissions from scope 1, 2 and 3, energy efficiency / renewable energy, waste management and water management and invest in innovative solutions to minimize the carbon footprint and reduce the consumption of natural resources. At the same time, we promote circular production models that support long-term sustainability, take actions to adapt to climate change, initiate dialogue and collaborate with various stakeholders to identify and implement environmental best practices throughout the value chain, from grain to fork.

Starting from the main risks associated with Climate Change and Resource Use in the Circular Economy, identified following the dual [materiality](#) analysis, presented in ESRS 2 - General Information, within the subchapter *Description of the processes for identifying and assessing significant impacts, risks and opportunities*, we reanalysed how impacts and dependencies are sources of risks or opportunities, for each of the following situations:

- when TRANSAVIA’s business is affected by climate change;
- when TRANSAVIA’s business depends on a natural resource;
- when TRANSAVIA’s activities generate negative environmental impacts, the activities could
- be subject to stricter regulations and/or the impacts could have serious physical consequences or
- may damage the company’s reputation;
- when TRANSAVIA’s business partners face significant sustainability risks, the company could also be exposed to related consequences.

Depending on the probability of occurrence and the potential magnitude of the financial effects generated in the short, medium and long term, TRANSAVIA establishes the significant aspects in relation to the activity carried out. Our concern and vision for environmental protection, reflected in our commitments, are also shared by stakeholders, who have placed waste management, increasing resilience to climate effects, reducing emissions and the transition to climate neutrality and energy efficiency among the most important material topics.

The table below presents the impacts, risks and opportunities identified within the process of analysing the dual materiality/significance, with regard to the topic of *Climate Change*.

Sub-theme	Impact	Risk/Opportunity	Location in the value chain
Climate change mitigation (Reducing emissions and transitioning to climate neutrality)	Negative impact: Increased short-term production costs as a result of implementing decarbonization measures (e.g. investments in new equipment, monitoring systems, green mobility infrastructure).	Transition risk: GHG emissions pose a potential regulatory risk, new costs may arise for the emissions generated. - Increased reporting obligations on emissions. Higher costs with the transition to lower-emission technologies. Opportunity: Reducing operational costs by increasing the energy efficiency of owned facilities. - Renewing the vehicle fleet by purchasing more fuel-efficient vehicles with reduced GHG emissions.	Own Operations
	Negative impact: Increased carbon footprint associated with non-recyclable packaging or packaging made from non-renewable materials.	Opportunities: Increasing competitiveness through early adoption of sustainable packaging. - Partnerships with innovative packaging suppliers (bioplastics, compostable, reusable, etc.). - Reducing GHG emissions from the supply chain and post-consumer phase.	Own operations, upstream and downstream
Adaptation to climate change (Increasing resilience to climate effects)	Potential negative impact: Decreased operational performance due to reduced capacity to adapt to extreme weather conditions. Lack of resilient infrastructure can lead to: frequent production disruptions; loss of raw materials or finished products; disruption of supply chain continuity; increased food losses.	Transition risk: High transition costs (increased costs and risk of non-compliance with future changes in climate legislation (EU ETS, CSRD, carbon tax, etc.). - Possible penalties/sanctions. Opportunity: Long-term cost reduction through continuous efficiency and capitalization of previously made green energy investments. - Anticipatory management	Own and upstream operations
	Potentially significant negative impact if measures are not taken to protect against climate hazards (floods, extreme heat, extreme precipitation, drought, flooding). Positive impact: increasing the resilience of production infrastructure.	Physical risks: Vulnerability to heat waves, droughts, and floods affecting the supply of feed, water, or other agricultural inputs. - Decreased productivity on farms. - Severe weather conditions can lead to soil degradation and/or power outages to farm and production facilities, water treatment plants, etc. Financial risks: as a result of increased costs of raw material supply. - associated with increased capital costs for infrastructure improvements and repairs. Opportunities: Investments in resilient infrastructure. - Anticipatory management. - Continuous development and growth of team knowledge to apply the best available practices that allow our operations to be more resilient to the impacts of climate change.	Own operations

Energy (Energy efficiency and use of renewable energy)	The lack of renewable energy storage infrastructure can reduce the efficiency of investments already made in existing photovoltaic capacities. This leads to: losses of unused renewable energy and continued dependence on conventional sources during periods without solar production (night, cold season).	Transition risk: Risk of rising energy prices. - Low availability of green energy. - Rising energy costs from conventional sources may affect profitability Moderate financial risk: Developing storage capacity may require significant investment. Opportunity: Continuously increasing efficiency - Developing storage capacity for energy produced by installed photovoltaic panels	Own and upstream operations
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The physical risks associated with climate change adaptation were analyzed within the framework of the DNSH principle ("do no significant harm"). As a result of the assessment, no significant persistent risks were identified.

2.1.3. INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE INTO INCENTIVE SYSTEMS (GOV-3)

Combating climate change is a topic that is included in Multidimensional Performance, a topic that is presented in the above chapter 1.5 ESRS 2 – GOV 3 - [Integrarea performanței legate de sustenabilitate în sistemele de stimulare](#).

2.2. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION (ESRS E1-1)

Reducing our impact on climate change is a key priority in our sustainability strategy, guiding TRANSAVIA's efforts towards managing the risks associated with climate change and capitalizing on the opportunities that arise. TRANSAVIA's transition plan is embedded in the overall business strategy, linking operational efficiency, technology investments, and innovation with the objectives of the climate strategy by identifying and managing emissions from scope 1, 2, and 3, renewable energy, energy efficiency, and sustainable use of resources. This integrated strategic approach underpins the concrete actions through which we adapt to a changing climate context.



2.2.1 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION (ESRS E1-2)

The company's management is committed to complying with legal obligations regarding environmental protection at all times and to ensuring responsible production at all stages of our integrated chain. TRANSAVIA's actions are structured around the Environmental Management System (EMS), implemented according to the international standard SR EN ISO 14001:2015. It integrates applicable legislative requirements, internal policies, and standardized operational procedures. Through the Environmental Policy and Environmental Management Plan assumed at a strategic level, we aim not only to comply, but also to constantly improve environmental performance. The Environmental Director, together with qualified specialist staff, ensures the training and awareness of employees in all operational areas regarding environmental requirements and good practices.

Strategic management prioritizes environmental issues, aiming through EMS to continuously optimize waste management, streamline energy and water consumption, reduce emissions along the value chain, and limit food waste, from grain to fork. We fully comply with the provisions of the integrated environmental permits in force, and our activities are documented annually through [Environmental Reports submitted to the competent authorities](#). We constantly monitor technological processes in order to anticipate risks, reduce their impact, and increase the efficiency of the implemented decontamination systems. In this regard, our operational response to the identified climate risks is detailed in the table below, where the main areas and actions relevant to the continuity and resilience of TRANSAVIA's activity are presented.

ESRS Table E1 – Policies related to climate change mitigation and adaptation

Field	Action
Climate change mitigation	Reducing transport emissions: - Optimising routes for raw materials used and reducing transport time for chickens (which also ensures animal welfare). - Ensuring efficient distribution of our products. Switching to lower-carbon packaging: - Reusing pallets - Continuous optimisation of packaging materials with a reduced carbon footprint
Adaptation to climate change	Data transparency and accuracy: - Accurate monitoring/recording of energy consumption and emissions. Improving knowledge and capacity to reduce energy consumption and emissions: - Continuous development and improvement of knowledge to apply the best available techniques
Energy efficiency	Improving energy efficiency: - Constant efforts to increase energy efficiency by improving management systems, investing in production optimization, and adopting new energy-efficient technologies. - Training and raising awareness among employees on more efficient energy use. Framework for reducing emissions from the production chain: - Monitoring energy consumption and reducing it according to annual targets
Use of energy from renewable sources	Continued investments in renewable energy and storage systems.
Other areas (Air)	Compliance with legal provisions regarding air protection - High-performance filtration technology where necessary - Emission monitoring.

The Biggest Investment in Green Energy Trophy, received at the Capital Gala „Elite Companies”, 2024 edition.



Photo Credit: Christian Blancko, taken from www.capital.ro - <https://www.capital.ro/gala-companii-elita-daniel-bu-ne-a-transavia-investim-viitor.html>

2.2.2. ACTIONS AND RESOURCES RELATED TO CLIMATE CHANGE POLICIES (ESRS E1-3)

Energy efficiency is a top priority for all our production facilities and administrative areas. The buildings are built with an emphasis on energy performance: they benefit from optimal insulation, centralized ventilation and heating systems, and economical lighting, which ensures efficient and predictable energy consumption. The measures implemented over the years have led to a specific consumption below the BREF reference values: between 0.152 – 0.86 MWh/tonne for slaughtering and 0.12 MWh/tonne for FNC, despite the use of heat treatment for Salmonella decontamination. During the reporting period, the energy requirements of the products decreased, both at the FNC and slaughtering levels.

We use natural gas to generate technological steam, heat the farms, and administrative spaces. In 2024, total gas consumption increased by 7.3% compared to the previous year, due to the expansion of the activity. However, in a reference sample (poultry farms), process optimization led to a decrease in billed gas by 42% (-18,471.49 MWh).

We regularly report electricity, gas, and fuel consumption to ANRE, in accordance with Law no. 121/2014 on energy efficiency, harmonized with European regulations. Overall, total energy consumption decreased by about 12% compared to 2023, due to the implementation of our green energy project, by installing photovoltaic panels in all our units, which led to the avoidance of 5,805 tons of CO₂ emissions.

Climate change mitigation also takes place through actions related to water, packaging, and waste, described in detail in the dedicated chapters „[Water and marine resources](#)” and „[Resource use and circular economy](#)”.

In 2024, actions to raise awareness among employees regarding the importance of reducing energy consumption through the responsible use of electricity were continued, and a series of actions were taken to reduce the effects of pollution on the environment caused by transport activity, by reducing the number of kilometers traveled and the amount of fuel and consumables as a result of streamlining delivery routes.

2.2.3. CLIMATE CHANGE MITIGATION AND ADAPTATION TARGETS (ESRS E1-4)

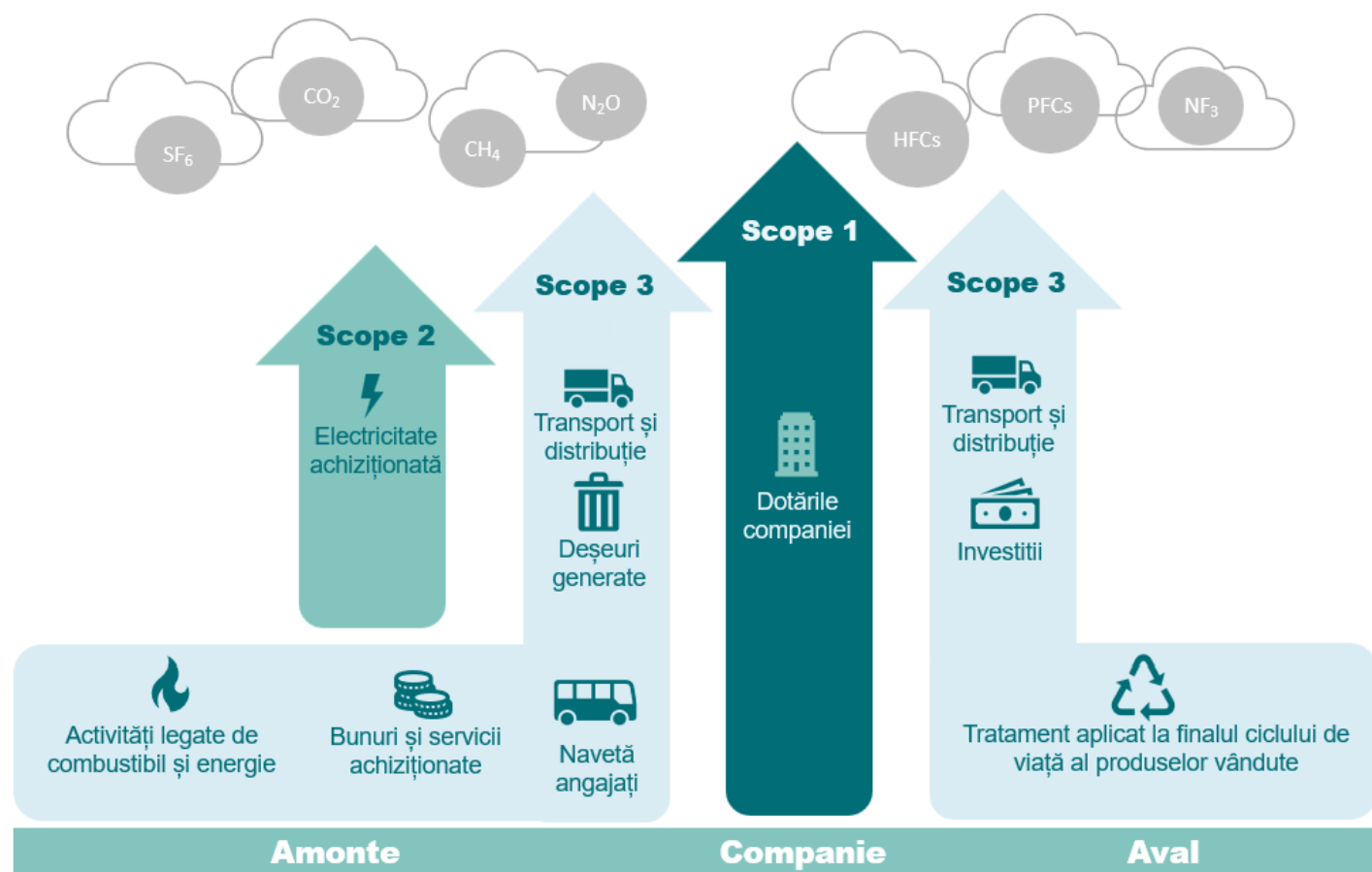
In 2024, TRANSAVIA calculated the company's carbon footprint, with the support of a specialized firm (SC STRATOS MANAGEMENT SRL). The results of the analysis confirm an emissions profile specific to an integrated activity in the food and agro-zootechnics industry, with relevant weights in Scope 1 – direct emissions generated by the consumption of fossil fuels (fuels, natural gas) and in Scope 3 – indirect emissions associated with raw materials and fuel consumption in the supply chain.

The implementation of the largest renewable energy project in the Romanian food industry actively contributes to reducing the carbon footprint. However, due to the 100% integrated model with its own facilities, natural gas consumption remains a factor with a significant impact in the direct emissions category (Scope 1). Also, the purchase and use of fuels in the various stages of the production process generate a consistent contribution to the company's total carbon footprint (Scope 1 and Scope 3). Raw material purchases represent a significant component of the total carbon footprint, influenced both by the volumes involved and their agricultural or processed nature. Other sources of emissions, such as transportation, employee travel, and waste management, have a small contribution to the overall emissions profile, but can generate concrete opportunities for operational efficiency and optimization of internal processes.

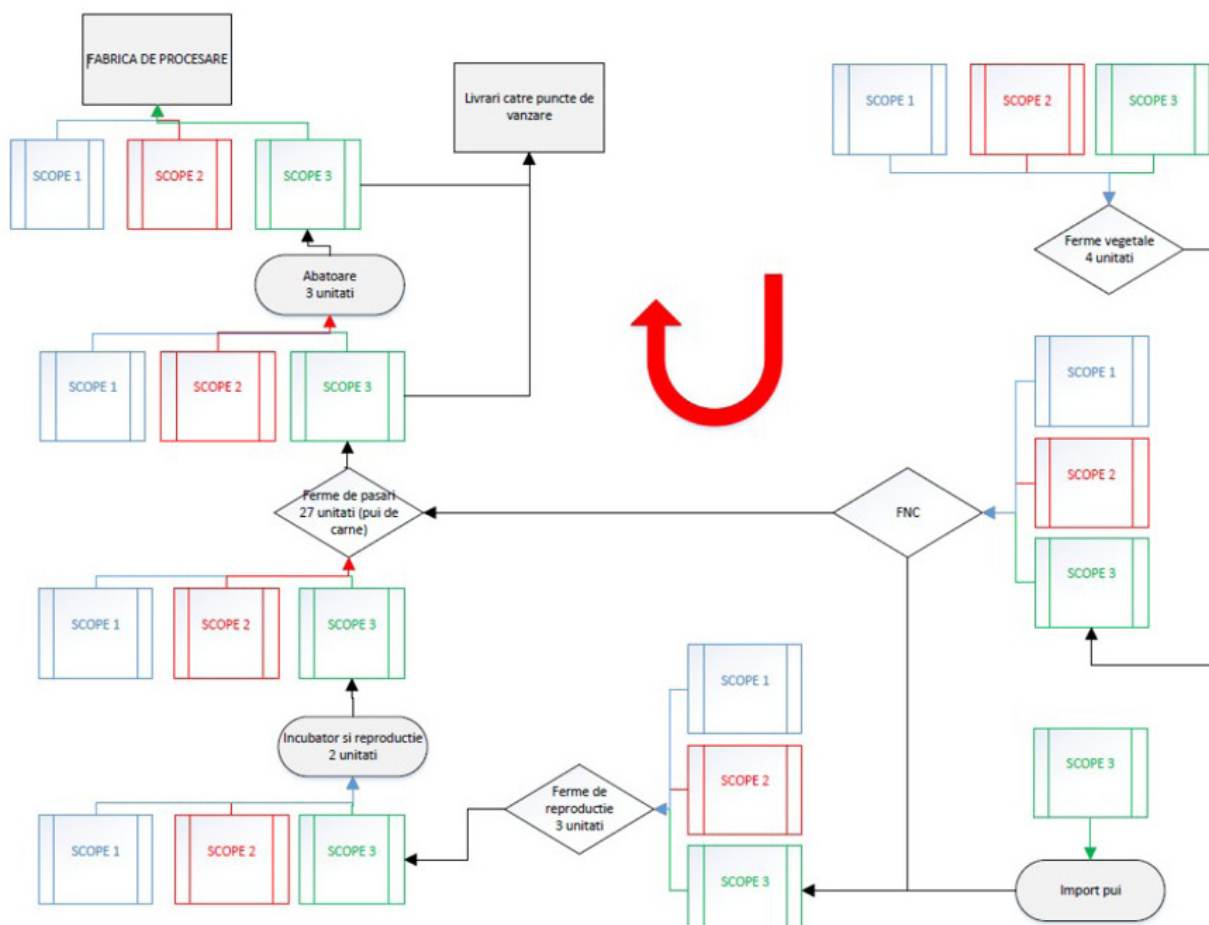
According to the ESRs standard, targets for 2030 must be set as a minimum requirement, and then every 5 years, other targets are presented when they are available.		Reference year (2024)	2030		2050	
Scope	Activity category	Absolute value (tonnes CO ₂ e)	Absolute value target (tonnes CO ₂ e)	Cross-sectoral/sectoral reduction trajectory	Absolute value target (tonnes CO ₂ e)	Cross-sectoral/sectoral reduction trajectory
Purpose 1	Direct emissions from the combustion of fossil fuels in company operations	39.911,72	33.925,0	15%	0	-100%
Purpose 2	Indirect emissions originating exclusively from purchased energy	6.775,97	5.759,57	15%	0	-100%
Purpose 3	Indirect emissions from the rest of the value chain, including suppliers and partners	38.313,92	26.819,7	30%	0	-100%

The company's total carbon footprint, calculated for 2024, is 85,001.61 tons CO₂e. Given the size of its operations, its vertically integrated business model, and the complexity of the agri-food processes carried out (from feed cultivation to the distribution of the finished product), this level of emissions reflects a climate-efficient profile for a company of TRANSAVIA's size. Compared to other entities in the European agri-food industry, which frequently record significantly higher carbon footprints relative to production volume, TRANSAVIA's reported value remains in a low and controlled range, supported by investments in energy efficiency, modern processing systems, and renewable energy projects.

TRANSAVIA activity categories included in the carbon footprint analysis, according to the GHG Protocol



The most significant source of greenhouse gas emissions is the direct consumption of thermal energy, primarily generated by burning natural gas and pellets, as well as by using fuels necessary for the operation of facilities within the TRANSAVIA group. This category accounts for over 35.5% of the total carbon footprint and encompasses both the own fuel consumption in each production unit and the centralized or local purchases of diesel and gasoline for the company's vehicle fleet. In accordance with the requirements of the GHG Protocol, both the purchase and the actual use of fuel by the company's own vehicles were taken into account, resulting in this component, the car fleet, contributing 9.19% to the company's total carbon footprint.



Purchases of goods and services generated 21.5% of total emissions and reflect the agro-zootechnical specificity of TRANSAVIA's activity, through emissions associated with agricultural production, primary processing, transport, and the use of fertilizers and feed. And activities related to fuels and energy, which are not included in Scope 1 and Scope 2, total 10.7% of the total carbon footprint and include, among others, indirect emissions associated with the consumption of gasoline and diesel used in the company's operations. Reducing these consumptions generates a double positive effect: it contributes to the decrease of both direct emissions (Scope 1) and indirect emissions (Scope 3 – other sources). The amount of emissions from purchased energy (electricity, natural gas, pellets) has a modest impact compared to other categories (8.0% of total emissions), but reflects an opportunity for reduction by modifying the energy mix.

2.2.4. ENERGY CONSUMPTION AND ENERGY MIX (ESRS E1-5)

E1-5	ENERGY CONSUMPTION AND ENERGY MIX	
		2024
1	Fuel consumption from coal and coal products (MWh)	0,00
2	Fuel consumption from crude oil and petroleum products (MWh)	0,00
3	Fuel consumption from natural gas (MWh)	331,819.0
4	Fuel consumption from other fossil sources (MWh)	0.00
5	Electricity, heat, steam and cooling consumption from purchased or purchased fossil sources (MWh)	9,263.21
6	Total fossil energy consumption (MWh) (calculated as the sum of lines 1-5)	341,082.21
Share of fossil sources in total energy consumption (%)		92.01%
7	Consumption from nuclear sources (MWh)	7,255.86
Share of consumption from nuclear sources in total energy consumption (%)		1.96%
8	Consumption of fuel from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0.00
9	Consumption of electricity, heat, steam and cooling purchased or purchased from renewable sources (MWh)	7,960.88
10	Consumption of self-generated non-combustible renewable energy (MWh)	14,388.67
11	Total renewable energy consumption (MWh) (calculated as the sum of lines 8-10)	22,349.55
Share of renewable sources in total energy consumption (%)		9.91%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)		370,687.62

2.2.5. GROSS GHG EMISSIONS OF CATEGORIES 1, 2,3 AND TOTAL GHG EMISSIONS (ESRS E1-6)

The carbon footprint calculation for 2024 was carried out in accordance with the methodology established by the GHG Protocol, based on the IPCC guidelines for national greenhouse gas inventories. This approach complements the calculation tools provided by the international protocol on GHG emissions and provides a validated framework for quantifying climate impact. The analysis included all operational facilities on the territory of Romania, according to the data collected through the completed questionnaires. Activities relevant in terms of climate impact were reflected in the emissions map, while work points with low activity, insignificant for the analysis objective, were not included in the calculation. The categories excluded from the footprint analysis, because they were not applicable for the reference year, are the following: capital goods, business travel, franchises, use and processing of products sold, leased goods – upstream and downstream.

The methodology used, the significant assumptions, and the emission factors applied were fully documented in the calculation report prepared by the specialized consulting company that prepared the carbon footprint assessment report. The aggregate accuracy of the data and emission factors used in the TRANSAVIA carbon footprint analysis is estimated at $\pm 3.5\%$, which reflects a very good level of accuracy, according to GHG emission assessment standards.

		Milestones and target years		
Gross GHG emissions in scope 1	Reference year (2024)	2030	2050	Target % Annual / Base Year
Gross GHG emissions of scope 1 (Scope 1) in tCO ₂ equivalent	39,911.72	33,924.96	0	100% versus base year

0% SCOPE 1 GHG emissions from regulated emission trading systems (%).

		Milestones and target years		
Gross GHG emissions in scope 2	Reference year (2024)	2030	2050	Target % Annual / Base Year
Gross Scope 2 GHG emissions (Scope 2) based on location / site in tCO ₂ equivalent	6,775.97	5,759.57	0	100% versus base year
Gross market-based Scope 2 GHG emissions in tCO ₂ equivalent	8,566.64	7,281.64	0	100% versus base year

		Milestones and target years	
Gross GHG emissions in scope 3	Reference year (2024)	2030	2050 %100- versus an de referință
%30- versus base year	2050	12.779,8	0
100% versus base year	9.132,79	6.392,95	0
Purchased goods and services	18,256.81	12,779.8	0
Fuel and energy activities (not included in Scope 1 or Scope 2)	9,132.79	6,392.95	0
Upstream transport and distribution	178.74	124.88	0
Waste generated during operations	813.91	569.74	0
Employee commuting	68.02	47.61	0
Downstream transport	9,715.01	6,800.51	0
End-of-life treatment of products sold	20.65	14.45	0
Investments	127.99	89.59	0
Total gross emissions of Scope 3 GHG (Scope 3) in tCO ₂ equivalent	38,313.92	26,819.74	0

2.2.6. GHG INTENSITY BASED ON NET INCOME (E1-6)

GHG intensity per net income	2024
Total GHG emissions (based on location) per net revenue (tCO ₂ equivalent/monetary unit)	0,0000762 tCO ₂ eq / leu
Total GHG emissions (market-based) per net income (tCO ₂ equivalent/monetary unit)	0,0000778 tCO ₂ eq / leu

2.2.7 DOMESTIC CARBON PRICE SETTING (ESRS E1-8)

In 2024, TRANSAVIA did not implement a dedicated internal carbon price monitoring system, as this was not considered necessary in the current context of the company's energy structure and exposure. The costs associated with energy procurement are not reported separately as a carbon price financial risk in the company's financial statements.

2.2.8. ANTICIPATED FINANCIAL EFFECTS OF SIGNIFICANT PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES (ESRS E1-9)

During the reporting period, the anticipated financial effects of climate risks, whether physical or transition, as well as of the identified opportunities, were not quantified in detail. However, their relevance was recognized and documented in the dual materiality analysis. TRANSAVIA's environmental aspects register includes a series of relevant risks, reviewed and aligned with the ESRS reporting requirements, taking into account climate events and trends impacting the activity. In 2024, transition risks and opportunities were analysed at both strategic and operational levels, as part of the materiality assessment. Among the potential financial effects identified is the need for investments to adapt TRANSAVIA's infrastructure to the conditions imposed by climate change, in particular in terms of energy efficiency, resource management, and operational resilience.

2.3. ESRS E2 – POLLUTION

2.3.1. GENERAL INFORMATION PRESENTATIONS (ESRS 2)



TRANSAVIA operates in accordance with the specific requirements of the Integrated Management System, as well as with the regulations imposed by the competent authorities, with the main objective of preventing, reducing, or eliminating any negative impact on the environment. The company operates in strict compliance with the legislation in force, within the limits established by the environmental permits obtained. At the same time, we ensure that stakeholders are informed and consulted, in accordance with the legal provisions and the procedures applicable in the authorization process. This approach supports decision-making transparency and the strengthening of the relationship with the local community and the stakeholders involved. TRANSAVIA's entire operational chain, from grain cultivation and feed production to poultry farming, slaughtering, and meat processing, is rigorously regulated and monitored from an environmental protection perspective. We align ourselves with the best available techniques (BAT), with the technical standards and regulations in force, as well as with the internal procedures developed in the field of sustainability and environmental compliance.

By consistently applying these measures and standards, we can state that our activities do not generate a significant impact on the environment, thus contributing to a sustainable and responsible operational model.

2.3.2. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

Within the dual materiality analysis process, which involved internal and external consultations with stakeholders, the Pollution theme – which includes the subthemes of air, water, soil pollution, and the use of hazardous substances – was not identified as significant from the perspective of the impact generated by the company's activities. However, TRANSAVIA maintains a rigorous system of periodic monitoring of environ-

mental factors, carried out monthly, quarterly, semi-annually, annually, or whenever necessary, in accordance with the provisions of the regulatory acts in force. Monitoring activities cover the air, water, soil, and groundwater environments, based on an annually updated plan, which ensures continuous compliance with legal and operational requirements. To date, all results obtained from the monitoring have been within the maximum permissible limits, which confirms the efficiency of the technologies and methods used. Thus, there was no need to replace or adjust them, as they have been proven to be adequate and in line with best practices in the field.

Regarding the operational objectives established for this impact theme:

OBJECTIVES	STATUS 2024
0 accidental pollution	Objective achieved
All parameters within the permitted limits	Objective achieved

Through this preventive and controlled framework, TRANSAVIA reaffirms its commitment to environmental protection and responsible operation, consolidating a sustainable business model, and in line with society's expectations and regulatory requirements. The company has met and reported to the state authorities annually the objectives for the recovery and recycling of packaging waste set out in Annex No. 5 to Law No. 249/2015, through an organization implementing extended producer responsibility in the field of packaging and packaging waste (O.I.R.E.P.) authorized by the Ministry of Environment, Waters and Forests, to which legal responsibility was transferred under a contract for the implementation of extended producer responsibility obligations.



2.4. ESRS E3 – WATER AND MARINE RESOURCES

2.4.1. GENERAL INFORMATION PRESENTATIONS (ESRS 2)

Water is a vital resource in carrying out our operational and hygienic-sanitary activities, and ensuring a sufficient quantity and appropriate quality of drinking water is essential for the proper functioning of all processes carried out within the company. In the case of TRANSAVIA, water supply sources include both centralized networks of localities and its own underground sources. The quality and potability of the water used are rigorously monitored through an integrated system that includes its own internal laboratories, the laboratories of public operators, the competent authorities (DSP, ANSVSA), as well as accredited external laboratories. TRANSAVIA carries out its activity in full compliance with the legislation in force: Water Law no. 107/1996, republished, GD no. 188/2022, NTPA 001 and 002, Updated Management Plan of the Mureş River Basin.

TRANSAVIA maintains its commitment to sustainably managing water resources through continuous investments in modern technologies, optimization of operational processes, and close collaboration with relevant authorities.



2.4.2. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

During the dual materiality analysis process, which involved internal and external consultations with stakeholders, the Water and Marine Resources theme was not identified as significant from the perspective of the impact generated by the company's activities. However, TRANSAVIA, through its Environmental Management System and Water Management Policy, is committed to minimizing water consumption and reducing and preventing any negative impact on the environment.

All work points are equipped with sewage infrastructure in accordance with legal and operational requirements, adapted to the specifics of the activities (feed production, poultry farming, meat processing). The networks are functionally separated for the management of rainwater, conventionally clean water, technological wastewater, and household wastewater. The resulting wastewater is treated in our own treatment plants before being discharged into the outfall, and its monitoring is done quantitatively and qualitatively, according to the standards provided by BAT (Best Available Techniques) and regulatory acts (NTPA

001/002, AGA, AIM). Modern nipple watering systems are installed in our own farms, specially designed to reduce water waste. These systems contribute to maintaining the quality of the litter, preventing the formation of ammonia and CO₂, thus reducing the impact on the atmosphere in the growing spaces.



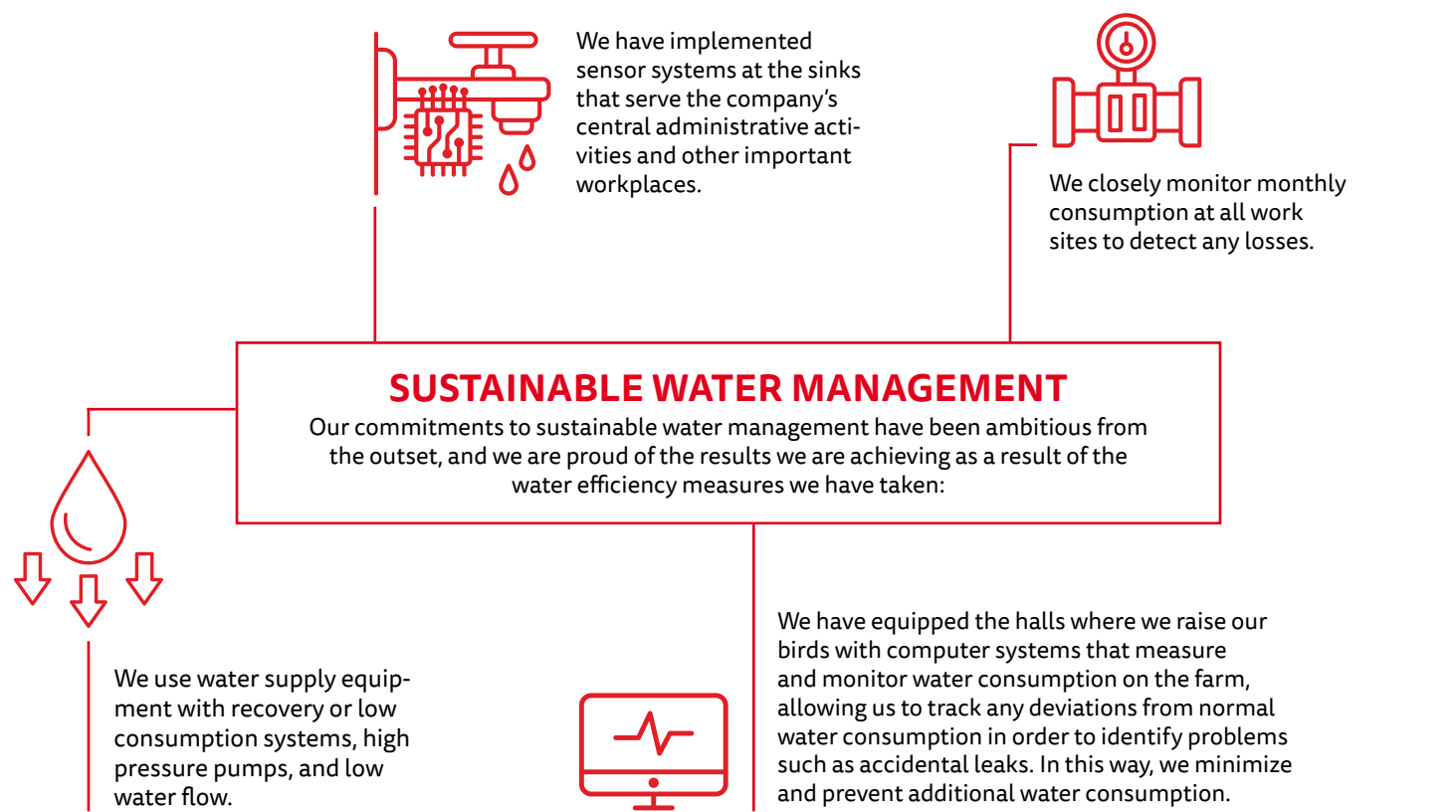
Monitoring and verification of compliance with obligations is carried out together with: Water Basin Administrations (ABA Mureş, ABA Banat, ABA Ilt), the National Land Improvement Agency (county branches), and County Environmental and Water Management Authorities. The frequency of monitoring varies between quarterly, semi-annually, or annually, depending on local regulations. For wastewater discharged into the outfall, the company pays specific contributions according to legal provisions. Water monitoring activities at the TRANSAVIA company level cover: the quantity of water taken from underground sources and from authorized operators, the quality of wastewater at the entrance and exit of the treatment plants, the quality of wastewater discharged from technological processes, and monthly reports on the quantities of water consumed and treated water. And during 2024, all monitored values fell within the authorized limits, without exceedances or pollution incidents. TRANSAVIA owns six of its own treatment plants, and the values of the monitored physico-chemical parameters (pH, suspended solids, BOD₅, CCO-Cr, NH₄, NO₃, NO₂, Ntotal, Ptotal, extractable substances, dry filterable residue) for the effluents of the wastewater treatment plants revealed that all the monitored indicators recorded values significantly lower than the maximum permissible limits. The company also rigorously controls, in accordance with the best available techniques (Best Available Techniques / Technologies BAT), the intake of drinking water in the technological processes we carry out, from cereal cultivation, compound feed manufacturing,

poultry farming, to slaughtering and product processing, but also in administrative activities (office, maintenance of green spaces). In order to monitor the quantities of drinking water used, water meters are installed, checked, and maintained in all work points for correct metering of consumption. Drinking water suppliers and/or licensed public operators verify the accuracy of the data.



To ensure efficient consumption of water resources, TRANSAVIA uses equipment with low consumption or with water recovery systems, high-pressure and low-flow pumps, automated systems with sensors for sinks in administrative spaces, and IT systems for monitoring consumption on farms, which detect in real time consumption deviations or possible losses.

Due to the importance that TRANSAVIA attaches to water management in its operations, the company has also developed prevention plans and long-term objectives. These are developed and updated every 4 years and also contain plans for preventing and combating accidental pollution for each work point. To achieve the performance objectives established by the Environmental Management Program (Maintaining consumption within BAT limits, depending on the type of activity, and Respecting the maximum permissible values for treated wastewater, in accordance with NTPA 001 and applicable regulations), the quantities of water consumed, as well as the quality of treated wastewater, are reported to the authorities every month. Also, authorized and actually used consumptions are verified annually by water management authorities, which also verify through field inspections and documentary checks.



2.5. ESRS E4 – Biodiversity and Ecosystems

2.5.1. GENERAL INFORMATION PRESENTATIONS (ESRS 2)



Although the **Biodiversity and Ecosystems** theme was below the threshold established for material topics according to the evaluation methodology, we recognize our footprint and impact, and therefore, we act to protect it.

The TRANSAVIA company owns 4 vegetable farms whose main activity is the cultivation of cereals, the cultivated lands being managed by the company based on lease contracts concluded with individuals. TRANSAVIA's activities are not likely to negatively influence the conservation status of spontaneous flora and fauna, as well as natural habitats of community interest located in the area of protected areas. 100% of the lands we own or manage to obtain raw materials for the manufacture of our feed are carefully selected and do not come from deforested areas. We have made a firm commitment to sustainability and environmental protection, and this is reflected in our policy of not contributing to the destruction of forests through our activities.

2.5.2. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

Across our entire cultivated area of approximately 10,000 ha, we are very attentive to all aspects, from sowing to harvesting. We carefully select seeds from the varieties that best suit the nutrient needs of the chicks. We periodically inspect the crops and apply treatments in accordance with the life cycle, with care to combat pests or diseases, with products that do not affect bees. We use a complex of organic fertilizers resulting from composting barnyard manure, which helps increase the level of humic acid in the soil and, in practice, regenerate and maintain soil fertility. Our company strictly complies with all the rules in force regarding the administration and incorporation of natural fertilizers into the soil, with advance information to the local authorities and communities, during the spreading period, which, according to the Norms of Good Agricultural Practices, extends from March to November. We remind you

that poultry manure has the lowest humidity in the entire category (compared to sheep, cattle, etc.). However, in isolation, a minor olfactory discomfort may occur, which is felt only locally and only temporarily. Within our company, technological waste (a mixture of chopped straw and poultry manure) is collected, treated under well-defined conditions, and temporarily stored in warehouses or platforms regulated by the Code of Good Agricultural Practices, to stabilize it, a mandatory stage before using it as organic fertilizer for crops in our vegetable farms.

We use this organic fertilizer, which is more environmentally friendly, depending on the soil needs, which our specialists evaluate following specific analyses. This way, we manage to use less mineral fertilizer and reduce greenhouse gas emissions. During the reference period for fertilizing the cultivated soil, we also used protein flour produced in our facility from the processing of technological waste (animal by-products SNCLU) from our farms and production facilities, which has a superior nutritional contribution (contains nitrogen and amino acids from the processing of animal tissue waste (waste code 02 01 02). In particular, we intervene with synthetic products for which we strictly comply with the legislation regarding the quantities admitted for administration on soils/crops according to the best applicable techniques.

One of the Plant Farms owned operates in the commune of Aiton, Cluj County, on land that overlaps the protected area ROSC10238 Suatu-Cojocna-Crairât, declared a site of community importance based on the Order of the Minister of Environment and Forests no. 2387/2011, amending the Order of the Minister of Environment and Sustainable Development no. 1964/2007 regarding the establishment of the area regime protected natural area of sites of community importance, as an integral part of the European ecological network Natura 2000 in Romania. The ROSC10238 site incorporated 3 sites previously designated by Order of the Minister of Environment and Sustainable Development no. 1964/2007, namely: ROSC10238 Suatu-Ghiriș, ROSC10017 Căian, and ROSC10261 Valea Florilor. At present, the site has an area of 4,146 ha and partially overlaps, with 170.44 ha, with ROSPA0113 Cănepiști and over the Suatu I and Suatu II nature reserves. As a whole, the site is a collection of polygons of mesoxerophilous and xerophilous Transylvanian steppe meadows on steep slopes formed by habitats 6240* and 6210*, alternating with mesophilous meadows of the praetosteppe type and continental oak and hornbeam forests forest-steppe corresponding to habitat 9110*. For the activities carried out in the two agricultural lands of approximately 119 ha, which overlap with protected or restored areas, our company holds a regulatory act issued by ANANP no.234/11.05.2023 and complies with the norms, according to the applied legislation. In the areas exposed to the operations, there are no habitats of species from the IUCN Red List nor of species from the National Conservation List.

Compliance with the regulations regarding the use of land in protected areas is doubled by preventive measures aimed at avoiding any significant impact on habitats and species of community interest.

2.5 ESRS E5 – RESOURCE USE AND CIRCULAR ECONOMY

2.5.1. GENERAL DISCLOSURES (ESRS 2)

The adoption of the principles of the circular economy, as described in the European Taxonomy Regulation (EU) 2020/852, also offers opportunities to reduce costs and risks, as well as to innovate in processes and products, ensuring they meet increasingly stringent sustainability requirements. In 2024, our company carried out activities with a material impact in the field of waste reduction and resource-use optimization by reintegrating waste into the economic circuit, thus avoiding traditional disposal methods such as landfilling or incineration.

TRANSAVIA is aligned with the principles of the sustainable economy, focusing on reducing waste, conserving natural resources, and limiting the operational impact on the environment. In addition, the company is developing new technological solutions for the efficient management of category II and III by-products (not applicable for human consumption), to transform them into resources for other industries, such as obtaining animal feed based on poultry meat and organs, with the possibility of integrating, in the future, other types of raw materials requested by the market.



Within the Community Index® 2024, in which over 850 projects were evaluated for 21 categories, TRANSAVIA also received SILVER recognition in the Reduce Reuse Recycle category with the From Bean to Fork and Back project, which aims to fully utilize by-products not intended for human consumption resulting from the technological chain, practically avoiding the generation of waste.

<https://www.transavia.ro/noutati/transavia-celebreaza-ziua-sustenabilitatii-cu-recunoasteri-gold-si-silver-cadrul-community>

2.5.2. MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Description of the processes for identifying and assessing significant waste-related impacts, risks, and opportunities (IRO-1)
The process of identifying and assessing waste-related impacts, risks, and opportunities was carried out within the framework of the dual materiality analysis and consultation of internal and external stakeholders, and is presented in chapter ESRS 2 – IRO 1. The results of the dual materiality analysis process are summarized in the table below and addressed in the following sections:

Sub-theme	Impact	Risc / Opportunity	Location in the value chain
Resource Outputs (Products, Services and Waste)	1. Potential negative impact on the environment, through the consumption of non-renewable resources (natural gas, water, fuels, conventional packaging materials).	Risk of dependence on non-renewable resources, volatility of supply costs, risk of non-compliance in the context of increasingly stringent legislative requirements.	Own Upstream Operations
	2. Indirect impact: generation of GHG emissions (Scope 3) associated with the extraction, transport and processing of raw materials and auxiliary materials.	Financial risks: Increased costs associated with the consumption of non-renewable resources and indirect greenhouse gas emissions (Scope 3), including through increasing energy and fuel prices, the implementation of carbon taxes or offset schemes and the need for additional investments for the transition to efficient technologies.	
	3. Positive impact: by using energy-efficient equipment and alternative materials (e.g. ecological packaging, organic fertilizers), the pressure on natural resources and the carbon footprint are reduced.	Opportunity: investments in sustainable materials and packaging, consumption reduction technologies, operational efficiency, access to green financing.	

Waste (Waste Management)	1. Negative impact: food waste in production, storage and distribution processes, contributing to resource losses and indirect emissions. 2. Environmental impact – non-recyclable or difficult-to-recover packaging, waste resulting from industrial activities (slaughterhouse, processing). 3. Positive impact – recovery of animal by-products (category II and III) by reintegrating them into other flows (e.g. animal feed, organic fertilizers); reduction of traditional packaging in favour of recyclable ones.	Reputational and compliance risks in case of waste or improper disposal of products/ waste Financial risks: Additional costs associated with storage/disposal. Opportunity: Reducing losses and waste through technologies and monitoring. Increasing added value through recovery, recycling and reuse.	Own Operations
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TRANSAVIA is actively committed to continuously reducing the consumption of exhaustible natural resources by applying the principles of the circular economy, which involve the reintroduction into the production circuit of materials resulting from other technological flows. We focus on optimizing resource consumption, reducing waste, using sustainable packaging, and integrating recycling and reuse solutions throughout the production chain to create a sustainable resource cycle.

This approach supports a sustainable, efficient, and responsible operating model. TRANSAVIA's production processes fully comply with the best available techniques (BAT), as well as national and European legislative requirements in terms of environmental protection and sustainable use of resources. The application of these standards allows for a controlled and predictable management of natural resources, such as water, soil, and natural gas, at all stages of the production chain.

2.5.3. POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY (ESRS E5-1)

The Annual Waste Prevention and Reduction Programs, developed and implemented for each activity carried out by the company, define the objectives, targets, and action policies related to the responsible management of resources. The activities carried out within the poultry farms, slaughterhouses, compound feed factories, and meat processing plants fully comply with the procedures, rules, and techniques specific to waste management, according to the National Waste Management Strategy and the National Waste Management Plan assumed by the Romanian state.

The programs dedicated to reducing the quantities of waste generated aim to comply with legal requirements, protect natural resources, and minimize the quantities disposed of through final disposal. At the same time, they contribute to reducing the costs associated with waste disposal, maintaining the regeneration capacity of natural resources, and identifying sustainable solutions that support and improve the environment.

Through the Environmental Policy implemented at the company level, TRANSAVIA assumes clear objectives in the direction of:

- minimizing the impact on the environment,
- rational use of natural resources, and
- valorisation and recycling of waste resulting from industrial processes.

In this regard, the aim is to reduce the waste generated at source, as well as its recycling and valorisation through authorized economic operators. Among the categories of recycled waste are: plastic, cardboard, metal, wood and technological waste from chicken meat production activities.

Performance monitoring in terms of waste reduction, recycling and valorisation is carried out by the Environment Department, through rigorous systems for tracking, reporting and controlling environmental indicators.

Our ZERO-loss policy also means capitalizing on everything possible so that we practically do not generate waste. The company's main measure regarding the management of waste produced is to fulfil the principles that govern the entire environmental protection activity set out in GEO no. 195/2005 on environmental protection, with subsequent amendments and supplements, and in GEO no. 92/2021 on the waste regime. We focus on the precautionary principle in decision-making, correlated with the principle of using the best available techniques and prevention that aims to avoid waste generation and minimize it. We are aware that „the polluter pays”, an aspect associated with extended producer responsibility. In order to facilitate the reduction of waste quantities, increase the degree of recycling, and reduce the consumption of raw materials and consumables, we follow the principle of preventive action and sustainable development, and use natural resources sustainably. We increase the quantities of waste recovered, recovered and disposed of without significant impact on the environment. We are concerned with the preservation and improvement of the health conditions of the environment and the population.

“If the raw material, resulting from the vegetable farms, is used in the compound feed factory, the secondary products – as we like to call them, instead of „waste“ – are further used as raw materials in the main activity of raising poultry. And here I am referring to the vegetable residues, the straws, which are used as bedding for raising birds. If from the activity of the compound feed factory we have a raw material that goes to the poultry farms, we also have a secondary material. These are those vegetable residues, seed shells, which we also redirect to agriculture, either for raising animals or for fertilizing crops.”

DIANA PAVEL,
Environmental Director,
TRANSAVIA

Source: eeco.ro



2.5.4. ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY (ESRS E5-2)

We aim to manage waste responsibly, both in our own activities and upstream and downstream of our activity. Our commitments to waste management have been ambitious from the beginning. TRANSAVIA has implemented an Environmental Management System, in accordance with the requirements of the international standard SR EN ISO 14001:2015. The company has established an Environmental Policy through which it assumes the implementation of the principle of sustainable development and has and implements an Environmental Management Program through which the environmental objective is also established, namely „improving waste management“. The actions established and undertaken to achieve this objective were carried out, for the year 2024, in a proportion of 100% for all 8 established measures. According to the „Waste Prevention and Minimization Program“, the waste management system within the company is based on the principle of preventing and minimizing the types and quantities of waste.



Through the waste management we carry out, we measure waste flows at each work point, having waste management registers. On all sites, we have specially arranged spaces for the selective collection of generated waste. We comply with legal requirements in the field, protect natural resources, minimise the quantities of waste disposed of through final disposal, reduce the costs of disposing of generated waste, contribute to maintaining the regeneration capacity of the resources provided by the natural environment and find solutions to support and improve the natural environment. In all our actions, we aim to apply the waste hierarchy, namely: prevention, preparation for reuse, recycling, other recovery operations (e.g. energy recovery), and disposal.

Operational processes are carried out through specific activities differentiated by sequences and sub-sequences depending on the activity profile (poultry farming, processing and preservation of poultry meat, manufacturing of poultry meat products, manufacturing of compound feed, growing cereals). For our activities, we report waste management to the County Environmental Protection Authorities.

Regarding poultry farms, specially arranged spaces are organised on the sites for the selective collection of generated waste. All categories of waste produced are collected separately and handed over to authorised economic agents. The handover of waste is accompanied by documents, loading - unloading and/or shipping forms, a weighing slip, and, where required, also by the form approving the transport of hazardous waste over one ton/year. The waste handed over is transported, stored, recovered, recycled or disposed of only by authorised economic operators. The waste management records are drawn up and checked monthly, according to GD no. 856/2002, by the designated personnel within the work point, respectively by an environmental manager and/or waste management specialist within the company, certified. All documents are kept and archived according to legal requirements for a period of 3 years. We monitor the types of waste generated according to the waste codes stipulated

in the regulations. Waste that cannot be processed internally is transported for recovery and/or disposal by authorised economic operators, based on concluded contracts.

In the case of processing and preserving poultry meat (slaughterhouse and related activities such as wastewater treatment resulting from the activity, washing vehicles, storing fuel necessary for the machines and equipment in the facility and recycling of animal by-products not intended for human consumption), we comply with the rules provided for by Regulation (EC) No. 1069/2009 of the European Parliament and of the Council of 21 October 2009 and repealing Regulation (EC) No. 1774/2002 for the disposal or recycling of animal by-products not intended for human consumption.

Our waste management system is based on the principle of preventing and minimizing the types and quantities of waste. We are also concerned with increasing the share of recyclable, reusable, or compostable packaging at the industrial level in the total volume of packaging we use. At the same time, another aspect that concerns us is supporting the reduction of food waste, both in households, for which we run consumer education and awareness campaigns, and throughout the entire production chain. We ensure [efficient management](#) of chicken feed (link Producție Responsabilă), and we capitalize on all resources, optimizing each stage of the process to minimize losses and maximize product quality. We strive to generate value from all components of production, focusing on a responsible and sustainable use of resources and supporting a circular economy model. Thus, through our ZERO-loss policy, we have a circular approach to technological waste (animal by-products that are not subject to human consumption).

The used litter, mixed with bird droppings, is collected in our warehouses where it is temporarily stored for stabilization, a mandatory step before its use as organic fertilizer for crops in our vegetable farms.



In 2024 too, one of the main priorities was also the careful management of organic fertilizer resulting from poultry farming. Approximately 88% of this fertilizer was utilized on the agri-

cultural lands managed by the company, through fertilization plans resulting from specific analyses, significantly contributing to enriching the soil with essential nutrients. We thus manage to use less mineral fertilizer and reduce greenhouse gas emissions. Also, as an organic fertilizer, we have been using, starting in July 2021, sludge from some of the TRANSAVIA company's wastewater treatment plants. The storage of these sludges, until use, is carried out in authorized storage spaces owned by the company. In 2024, 66% of the sludge generated in the Processing Factory and at the Oiejdea Poultry Slaughterhouse was utilized in agriculture, and 100% of the quantity from the Bocșa Poultry Slaughterhouse. For category 3 SNCU by-products, which are not intended for human consumption, full processing was ensured, obtaining a finished product used as raw material in other industries.

The organising of the production flow complies with the sanitary and veterinary requirements both for each section and for the slaughterhouse as a whole. The equipment and machinery are new and comply with the standards imposed by the E.U. For the most efficient recovery of protein and fat, we have protein meal stations in which we perform different baking and sterilization processes for each of the by-products resulting from various technological processes (for example: eggshells, organs, feathers, and blood) that we collect separately. The resulting products are then used by partners in the country or abroad.

In 2024, the focus on efficiency and the strict implementation of waste management resulted in a degree of recovery of waste from poultry farms of up to 91.1%, limiting the disposal rate to 0.9%. At the slaughterhouse level, the recovery percentage increased marginally to 99.47% (from 99.41% in the previous year). Regarding the Processing Plant, the percentage of waste recovery was 99.7%, up 12.1 pp compared to the previous year, with only household waste being handed over for disposal. To fully recover by-products not intended for human consumption of category 2, in 2024, a new protein meal processing facility was put into operation, which allows the recovery of 100% of animal tissues.

The Combined Feed Plant has as its main activity the manufacture of chicken feed preparations. At the same time, there are related activities and services such as storage, testing, and technical analysis activities, vehicle maintenance and repair, and related service activities for land transport. The degree of recovery of waste resulting from this work point in the reporting period was 59.77%, and the disposal rate was 39.76%. In three of the four owned Plant Farms, the average degree of recovery of the resulting waste was about 85%. The amount of waste generated in the fourth plant farm of about 7 tons, and the Recovery rate increased to about 37% (42% more than the previous year, 2023).

2.5.5. INDICATORS AND TARGETS INDICATORS ON SIGNIFICANT SUSTAINABILITY ASPECTS (MDR-M)

The company's objectives refer to increasing the circular usage rate, valorising technological products, and proper waste management.

2.5.5.1 TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY (ESRS E5-3)

At the company level, there is an Environmental Management Program, in which a series of objectives are clearly defined, with targets, measurable indicators, and persons responsible for implementing the measures, applicable to the various environmental aspects on which TRANSAVIA has an impact, the status of achievement being monitored periodically.

SPECIFIC OBJECTIVES 2030 (vs. 2020)	STATUS 2024
Minimize waste quantities by 50% from the slaughterhouse stream by 2030 (Goal 1).	In 2024, the amount of recovered waste was 99.4%.
Minimize waste quantities from the poultry farming stream by 50% by 2030 (Goal 1).	In 2024, the amount of recycled waste was approximately 22% higher than in 2023.
Maintain/increase a recovery rate of slaughterhouse by-products > 98.5% and > 96% for the meat processing plant.	In 2024, 99.47% of the amount of waste from slaughterhouses was recovered by operators, and 0.53% was handed over for disposal to authorized operators through disposal operations. In the case of the chicken processing plant, approximately 99.97% of the amount was handed over for disposal to authorized operators.
Maintain the disposal rate below the threshold of 1.5% for slaughterhouse by-products and below 10% for those from the processing plant.	Below 1.5% for waste from slaughterhouses. In the case of the FPC, only household waste was handed over for disposal.

Legend: Achieved | Substantial progress | Additional effort required | Cancelled | New

2.5.5.2 RESOURCE ENTRY (ESRS E5-4)

From the perspective of the essential resources used in our production processes, the most significant are the raw materials needed to produce poultry meat, in particular grains and feed ingredients, as well as the materials used to package the finished products. Both in terms of ingredients needed to raise chickens and packaging materials, TRANSAVIA works closely with partners in the value chain, both upstream and downstream, to reduce the impact associated with these resources. We focus on optimizing packaging, using recyclable materials and sustainable alternatives, without compromising product safety and quality. At the same time, we ensure that raw materials are purchased responsibly, with full traceability and from sources that comply with good agricultural practices and quality requirements. This approach supports maintaining a high level of poultry meat quality, contributing to the company's goal of providing safe, nutritious, and sustainable products.

The origin of agricultural raw materials, cereals (corn, wheat, triticale), sunflower, and soybeans, used in bird feed, is predominantly local, most of it coming from its own holdings on the approximately 10,000 ha cultivated by the Plant Farms division. The company also ensures that the sludge from its own water treatment plants and the litter from the breeding farms are used as natural fertilizer in the plant farms, after appropriate technological preparation, in accordance with the soil requirements, which our specialists plan through fertilization plans resulting from specific analyses and in compliance with the Code of Good Agricultural Practices. Thus, the necessary auxiliary inputs (mineral fertilizers, plant protection products, controlled and with low risk for pollinators) are used in small quantities, rigorously controlled, and the company significantly reduces the use of chemical fertilizers, thus also protecting biodiversity.

Packaging materials (plastic, cardboard, labels, shrink wrap), pallets, are made of recyclable, recycled, and wooden pallets are reused. The packaging used is optimized for the efficiency of product protection (to ensure full safety and quality), transport, and recycling, with constant efforts, together with suppliers, to develop sustainable solutions. Other necessary materials, such as detergents and sanitizing substances, are used in the processing areas, in accordance with the sanitary, veterinary and environmental requirements.

Global recovery target: at least 65% of the total weight of packaging waste must be recovered (including recycling)
Global recycling target: at least 60% of the total weight of packaging waste must be recycled

Packaging*		**Packaging waste recovered/incinerated with energy recovery			
Material type	Input resources*	Quantity recycled (kg)	Recycling recovery objective achieved (%)	Quantity recovered or incinerated in incineration plants with energy recovery (kg)	Minimum values of the recovery* and, respectively, recycling** objectives of packaging waste - Annex no. 5 of Law 249/2015
Paper and Cardboard	1,621,249.0	1,134,875.0	70%	0.0	70%
Glass	174.0	174.0	100%	0.0	65%
Plastic	932,693.0	595,927.0	64%	161,060.0	40%
PET	170,253.0	102,152.0	60%	0.0	
Aluminium	1,125.0	450.0	40%	0.0	40%
Ferrous Metals	11.0	9.0	82%	0.0	65%
Wood	495,707.0	99,142.0	20%	0.0	20%
TOTAL	3,221,212.0	1,932,729.0		161,060.0	
Global recycling target achieved			60%	Global recycling target according to Annex no. 5 of Law 239/2015	60%
Global recovery target achieved			65%	Obiectiv global de valorificare conform Anexei nr.5 din Legea 239/2015	65%

*Input resources: types of materials used for packaging introduced on the national market in 2024, and those from intra-community purchases or imports.

**Data provided by FEPR. Reporting period 01/01/2024 - 31/12/2024.

Certificat Sustenabilitate

Prin alegerea serviciului CHEP România, de reutilizare prin închiriere a paletelor, certificăm contribuția companiei **TRANSAVIA S.A.** la protecția mediului înconjurător și totodată la promovarea unui model logistic sustenabil. Împreună, în 2023:



+ Am salvat resursele de lemn cu
19 020 dm³
= 18 Copaci salvați



+ Am redus emisiile CO₂
22 508 kg
= 20555 mai puțini km parcurși de camioane



+ Am redus deșeurile generate
1 781 kg
= 1369 deșeuri generate de o persoană pe zi

In all work points, monthly monitoring of resource consumption is carried out in order to identify losses and increase operational efficiency. Through these measures, TRANSAVIA contributes to reducing the pressure on natural resources, aligning itself with the principles of the circular economy and the objectives of reducing waste and optimizing material efficiency.

Information on input quantities, with our development possibilities within the fully integrated production chain, is not published; it is part of the operational know-how of the companies and commercially sensitive information, the disclosure of which would affect the competitiveness and strategic position of TRANSAVIA on the market.

2.5.5.3. RESOURCE OUTPUTS (ESRS E5-5)

TRANSAVIA products are part of the perishable food category, with a clearly defined shelf life and adapted to each type of finished product, depending on the technological specifics and the controlled distribution chain. Having a 100% integrated operational model, we efficiently manage all resources used in the production process and optimize material flows in accordance with the principles of the circular economy (capitolul „Resurse și deșeuri” - link). The packaging used is predominantly disposable, adapted to the requirements of food safety, logistics, and maintaining product quality. The only reusable packaging in the operational circuit is CHEP pallets, managed in a pooling system. The materials used for packaging and placed on the market include plastic, cardboard, paper, and wood. Packaging waste is collected and recovered through authorized partners, in accordance with applicable legislation and our commitments to reduce environmental impact.

Waste resulting from operational processes is specific to the food industry and includes materials from processing, packaging, cleaning, laboratory, and sanitation activities. These are managed according to environmental policies and internal circuits for collection, sorting, and transfer to authorized operators for recycling or recovery, where possible. At the same time, within the fully integrated production chain, TRANSAVIA internally recovers a significant part of by-products and technological waste (e.g., straw, stabilized barn litter, protein meal obtained from animal by-products category II and III, etc.), which are reintroduced into agricultural or industrial processes, contributing to closing the resource loop and reducing waste.

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2.5.6. ANTICIPATED FINANCIAL EFFECTS OF IMPACTS, RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY (ESRS E5-6)

Regarding the anticipated financial effects generated by the significant risks and opportunities associated with the use of resources and impacts related to the circular economy, the assessment carried out through dual materiality analysis, in accordance with ESRS standards, highlighted the following categories of risks and opportunities:

- Financial performance affected by loss of income or an increase in raw material costs.
- Increase in the cost of capital in the short and medium term, as a result of market pressures.
- Pressures on business development, by expanding compliance requirements and by adjusting operating models.
- Increase in operating costs, determined by the implementation of technologies necessary to streamline resource consumption and reduce environmental impact.
- Additional revenues generated by capitalizing on technological products and increasing the degree of circularity.
- Optimization of operating costs through investments in energy efficiency, reducing losses, and responsible use of resources.
- Improving access to capital by aligning with sustainability requirements that are becoming priority criteria for investors and financial institutions.



SOCIAL

Well Made in Romania





Our care for people doesn't begin in strategies, but in reality. On farms, in processing plants, in factories, in offices, in our fleet. Wherever work is carried out day after day — and isn't always easy.

Some of our colleagues have been with us for over 30 years, while others have only recently joined the team. We look at all of them with the same sense of responsibility. What matters is that they are safe, that they know they are respected, and that they can grow here. We invest in equipment, in training, in stable jobs. But above all, we invest in trust.

Every role is important, every person matters. From grain to fork, everything works through people. That's what defines us. And what obliges us — not to perfection, but to consistency. To doing things the right way.

SONIA MĂRGINEAN,
Recruitment Manager
TRANSAVIA



3. ESRS S1 – OWN WORKFORCE

3.1. STRATEGY AND CONCEPTS RELATED TO OWN WORKFORCE

Our employees are our most valuable resource, and their physical and mental well-being is essential for our long-term success. We aim to be a top employer and, to achieve this goal, we focus on creating attractive working conditions. We promote a safety culture within our company, encouraging each employee to be actively involved in identifying and reporting potential risks, as well as in bringing ideas for improving safety and security at work. At TRANSAVIA, we attract, develop, and retain the most talented professionals who share our values. At the same time, we are concerned with providing a safe and healthy environment so that our employees feel motivated and supported in their daily activities.

We pride ourselves on the stability of our employees, and we want absolutely all the activities we carry out within the company to result in a positive impact and all the people who deal with TRANSAVIA to be positively affected. Through everything we do, through the organizational culture we promote, and through the benefits we offer, we contribute to the well-being of our employees and their families.

The human resources strategy is aligned with the overall strategy of our company and with the market trends. Our concern for employees is a permanent one, and this is reflected in our actions and policies in the field of human resources.

The objectives of the human resources strategy include the promotion of talents, rapid recruitment and integration for vacant positions, continuous training and objective performance evaluation, internal mobility, review of compensation policies for equity and competitiveness, automation of human resources processes, and succession planning for key roles, as well as personalized development programs for future leaders.

Through the programs implemented, the Human Resources Department contributes to building and maintaining a talented, diverse, and involved team. We constantly invest in staff development, safe working conditions, and employee motivation. We regularly develop and implement procedures covering the entire recruitment, selection, induction, and retention process of our staff. We also have a zero-tolerance policy for the undermining or violation of human rights, regardless of the manner in which they are violated.

3.2. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

No erroneous data were identified in the information presented for the reporting year 2024 and no changes are necessary.

3.3. STAKEHOLDER INTERESTS AND VIEWPOINTS (SBM-2)

Respect for human rights and attention to the needs of the workforce are fundamental pillars of TRANSAVIA's business model and strategy. The company ensures the recognition and valorization of employee voices through dedicated forums and practices, which facilitate their active listening and involvement in organizational life. In addition to formal consultations of employee representatives, during 2024, a series of activities dedicated to employees were organized, aimed at strengthening team cohesion, strengthening collaborative relationships, and supporting the sense of belonging and loyalty, while recognizing the involvement of each colleague. These include the June 1 campaign, "From the grain to the fork, through the eyes of our children!", Easter and Christmas actions, the annual employee party, as well as various informal team meetings organized on special occasions.

The active involvement of employees in continuous improvement processes aims to optimize operational performance and increase the competitiveness of the company. Through the Code of Ethical and Professional Conduct for Employees, republished in April 2024, all employees have the opportunity to freely express their opinion through complaint forms, through a discussion with their hierarchical superior or with a person from the Human Resources department, through an email, phone call or through the ballot boxes for collecting opinions and complaints from employees in the production sectors. We respect the choice of employees who wish to anonymously submit any opinion. They can express themselves using the Recommendation/Complaint Form and by using the communication forms sent to them. The complaint and recommendation channels are available at any time during working hours or even outside of working hours if employees choose to contact the responsible persons by email or phone. This

approach ensures constant adaptation to the requirements of customers, authorities, and the socio-economic environment, as well as to technological developments and national and European regulations.

Our purpose expresses what unites us all at TRANSAVIA, a company with 100% Romanian capital, which operates sustainably with a vertically integrated business model, based on best practices and the strictest protocols throughout the production and distribution chain, from grain to fork. Our activities are guided by the Universal Declaration of Human Rights, the principles of the International Labor Organization (ILO), the TRANSAVIA Code of Ethical and Professional Conduct for Employees, and the Internal Order Regulations. These documents form the basis of the principles we use in business and in our daily interactions and are governed by the principles of consensuality and good faith.

In TRANSAVIA, there is a permanent Social Dialogue of information, consultation, negotiation, through which we ensure that our employees receive the necessary information, which is understandable and accessible, through appropriate communication channels, such as: email, internal notes, notices, oral communications, letters, internal magazine, ballot boxes for complaints. These tools contribute to promoting transparency and an open organizational climate, in which employees can formulate opinions, proposals, or complaints regarding working conditions, occupational safety, wage equity, or other aspects related to professional activity. The channels for complaints and recommendations are available at any time during working hours or even outside of working hours if employees choose to contact the responsible persons by email or telephone.

OUR GOAL

To contribute to raising the standard of living of consumers, to provide added value and access to healthy, sustainable food from grain to fork.

OUR VISION

We do things exactly the right way (excellence in what we do), ensure decent work, record ZERO Losses and economic growth through innovation, with responsible production and consumption, so that we are a model for other players in the industry.

OUR VALUES

In the TRANSAVIA family business, the owners have extended their personal values to their employees. We are thus guided by respect, trust, care, and responsibility, so that we keep our promise always to maintain the highest standards in quality and food safety, taking sustainable care of people, the environment, animals, and communities.

Our employees are constantly encouraged to propose solutions or improvements for the tasks they have and to constantly provide constructive feedback, to improve our operations, no barrier having been identified to their involvement. TRANSAVIA

management is committed to supporting an organizational culture in which employee concerns can be expressed without fear of retaliation by providing the communication channels listed above. Retaliation of any kind against employees who honestly and in good faith express such concerns is prohibited.

We respect ethical and moral conduct and express ourselves freely, demonstrating morality, respect, and civility. We communicate to other employees those actions related to other employees that are not confidential, to promote the smooth running of the organization or the careers of employees. All of these are reflected in our vision and values, which guide our day-to-day activities.



Our values define everything we do. Progress, respect, and quality are the benchmarks that accompany us at every stage of our work. We constantly develop, set new goals, and build relationships based on trust, appreciation, and openness. For us, high quality is not a promise, but a constant reality.

ION-ADRIAN BENJEAN -
Manager, Farm 18 Bocşa



3.4. SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL (SBM-3)

All employees, regardless of their position within the company, are included in the scope of the ESRS in terms of significant impacts, risks, and opportunities. These aspects are carefully examined through our policies governing human resources management activity, based on the SMCSA Manual, edition and revision in force, TRANSAVIA SA Internal Regulation, edition of 2023, McDonald's Supplier Workplace Accountability, Version 4, September 2021; ISO 22000 2018 / FSSC 22000; BRCS Food Safety; SQMS. At the same time, we have procedures that establish the responsibilities and measures to be taken within the organization to: ensure the necessary human resources, specific to the organization; correctly and efficiently assign staff to the tasks and duties of each function; increase employee satisfaction; decrease staff turnover and increase their retention; strictly ensure compliance with all internal processes specified in other rules and procedures. To increase efficiency and improve processes, these procedures are reviewed every 2 years or when necessary.

We have identified certain operational risks related to the large number of employees in the production area, where the flow is

continuous. We minimize this risk through periodic training and through protective equipment with which we increase the safety of our employees, reduce their exposure, and improve the quality of life during working hours. A major risk across the entire sector is the availability of the workforce. Mitigating this risk includes measures related to loyalty, fair pay, professional and personal development, safety, and security of the work.

The impacts, risks, and opportunities associated with our own workforce have been identified and assessed as part of the dual materiality analysis process, and the results are summarized in the table below and addressed in the following sections.

IRO Table – TRANSAVIA: ESRs S1 – Own workforce

Sub-theme	Impact	Risc/Opportunity	Location in the value chain
Working conditions (Health, safety, wages, working hours)	Potential failure to meet essential working conditions (adequate working hours, fair remuneration package, job security) can lead to demotivation, absenteeism, staff turnover, and reduced productivity. A poor organisational climate can affect the company's reputation and operational performance.	Risk: Non-compliance with OSH regulations and the Labor Code can generate legal, material, and financial risks. Risk of work accidents and disputes related to working time or wages. An incident at work can affect both employee health and food safety. Risk: An incident at work can affect both employee health and food safety. Risk: Ensuring safe working conditions is essential in a company that produces food for millions of people every day. An incident at work can affect both employee health and food safety. Opportunity: Creating a safe and balanced work environment improves staff retention, reduces turnover, and helps attract new talent. Investments in OSH, modern equipment, and training generate a sustainable competitive advantage.	Own Operations
	Pay equity.	Risk: Possibility of collective conflicts or loss of valuable employees. Opportunity: Maintaining the attractiveness of the salary in relation to the sector average (In 2024, TRANSAVIA had the highest average net salary per company, in the sector, according to the analysis made by Ziarul Financiar).	Own Operations
	Staff turnover.	Risk: Staff turnover can affect production stability and process quality.	
Equal treatment (Non-discrimination, diversity, inclusion)	Social risks caused by the non-respect of rights	Risk: The risk of direct or indirect discrimination, based on gender, ethnicity, age, disability, or religious orientation, attracts legal sanctions and affects the reputation of the organization. Opportunity: Promoting diversity and inclusion increases creativity, innovation capacity, and resilience of teams. An inclusive culture facilitates the engagement and development of employees in the long term.	Own Operations
	Access to vocational training	Risk: Lack of professional development opportunities can reduce employee competitiveness and affect the company's long-term performance. Opportunity: Investing in continuous training increases individual and collective performance, ensuring a resilient and well-trained workforce.	Own Operations
	Confidential reporting mechanisms (ESRS G1 specific)	Risk: The lack of secure reporting channels can hinder the reporting of issues and increase the risk of ethical or rights violations. Opportunity: Implementing an internal whistleblowing system increases employee trust, promotes integrity, and enables early prevention of misconduct.	Own Operations

TRANSAVIA acknowledges that its own workforce is an essential pillar in the company's operational and reputational success. As part of the materiality analysis process, the following areas were identified as significant: Working conditions (working time, fair pay, health and safety) and Equal treatment (diversity, inclusion, non-discrimination). These themes have been integrated into the human resources strategy and are reflected in the internal communication, training, evaluation and social dialogue processes.

All workplaces within TRANSAVIA are assessed in terms of occupational accident and disease risks, and all identified risks are included in the Prevention and Protection Plan, which is reviewed annually.

The company conducts a constant social dialogue, based on consultation and continuous information through multiple channels. The policies on equal opportunities, prevention of discrimination and promotion of inclusion are in line with national legislation and EU directives. All types of employees, regardless of status (permanent, temporary, subcontracted, full-time or part-time, are covered by these policies. Clear policies are applied to prevent forced labour, child labour and any form of abuse or exploitation. We understand the risks of a work environment lacking inclusion and diversity, which can generate tensions, internal conflicts, decreased employee satisfaction and difficulties in attracting qualified personnel, and that is why we have implemented equal treatment principles that contribute to an ethical, transparent and fair climate.

TRANSAVIA has an Orientation Policy, which applies to all new employees, through which it aims to integrate them into the company. Through the buddy assistance program, the integration and inclusion of new employees is facilitated through information about the company, values, policies, and strategies, and through support from experienced colleagues, who help them to more easily adapt to the position they are going to carry out their activity. These mentors help newcomers develop their specific skills and have an easier transition into the new role.

Currently, TRANSAVIA does not have a workforce significantly affected by disabilities, but is prepared to adapt its policies to include and support the integration of these people.

Employees are encouraged to continuously learn in order to perform in their current role and to achieve their aspirations related to career development. They share the responsibility for their development and manage it with the appropriate support, recognition, and facilitation of the human resources department and the direct manager. Positive impacts on workplace safety, working conditions, and inclusion are constantly monitored, contributing to the long-term stability and sustainability of the company. Risks are managed through preventive actions and constant monitoring of staff skills and activities.



„I have been working at TRANSAVIA for 11 years, during which time I learned the most important lesson: teamwork makes the difference. A united, dedicated, and responsible team can do things the right way and achieve visible results. I am glad that I can contribute, through my work, to the success of the company“.

IAKAB JOLAN - Poultry breeder - Farm 32 Cărpiniș



3.5. MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Policies related to the own workforce (ESRS S1-1)

Through the policies and actions implemented, TRANSAVIA continuously supports the health, safety, and professional development of its employees, ensuring a safe, fair, and inclusive work environment and a culture of sustainability. The company has an Integrated Management System for Quality, Environment, Occupational Health and Safety, which is periodically audited, internally and externally, to assess performance and identify new opportunities for improvement.

Through the policies and actions implemented, TRANSAVIA constantly supports the health, safety, professional development, and respect for employees' rights. The company promotes a safe, fair, and inclusive work environment, integrating the principles of sustainability into all human resources processes:

Occupational Health and Safety

TRANSAVIA attaches priority importance to health and safety at work, given the specifics of the food sector and the responsibility to produce safe food for millions of people every day.

Actions and measures:

- Monitoring and compliance with legal and specific requirements regarding health and safety at work, both for employees and

- for contractors and suppliers;
- Assessment, prevention and control of occupational risks (e.g. handling loads, working in confined spaces, working at height, working in electrical installations or with industrial machinery);
- Ensuring the necessary resources to minimize risks, through constant investments in modern individual and collective protective equipment;
- Prevention of accidents and occupational diseases through periodic medical surveillance and quality medical services;
- Periodic training in OSH and PSI for all employees (general, on-the-job, periodic and additional);
- Internal controls and periodic assessments to verify compliance with procedures and standards.

Professional development and performance

TRANSAVIA's concern for employees is a permanent one, in accordance with the actions and policies that have emerged in the field of human resources. For these, we periodically develop and implement various procedures that concern the entire process of recruitment, selection, induction, and retention of personnel.

Actions and measures:

- Continuous training and specific training programs, adapted to positions and technological developments.
- Employee participation in courses, workshops and conferences, supported or financed by the company.
- Performance monitoring mechanisms and periodic constructive feedback, with clear development objectives.
- Possibility of promotion and professional development based on skills and results obtained.

Through these measures, TRANSAVIA strengthens staff retention, stimulates individual and collective performance, and prepares employees to effectively respond to current and future industry demands.

Human and labour rights

Respecting the fundamental rights of employees is an integral part of TRANSAVIA's organizational culture.

Actions and measures:

- Ensuring fair salary conditions aligned with the functions performed.
- Promoting a culture based on mutual respect and inclusion.
- Promoting equal opportunities for all employees, regardless of gender, age, ethnicity, disability or religious orientation.
- Implementing the principles of diversity, inclusion and mutual respect set out in the Internal Regulations and the Code of Ethical Conduct.
- Clear policies against discrimination and harassment, detailed in the Internal Regulations and the Code of Ethical Conduct.
- Confidential reporting mechanisms (including anonymous ones), through which employees can report issues related to working conditions, fairness or unacceptable behaviour.
- Strict compliance with national legislation, which prohibits forced labour and child labour.
- Consulting employees before any major operational change.

Organizational culture and responsibility

Actions and measures:

- Compliance with internationally recognized human rights principles (including the UN Guiding Principles on Business and Human Rights).
- Permanent social dialogue and consultation with employees in the event of any operational changes.
- Active involvement of employees in continuous improvement processes.
- Internal awareness campaigns on food safety, ethics and diversity.

3.6. NEGATIVE IMPACT REMEDY PROCESSES AND CHANNELS FOR THE WORKFORCE TO REPORT PROBLEMS (S1-3)

Within TRANSAVIA, all decisions are made in strict compliance with the legislative norms in force, the Internal Order Regulations and the Collective Labor Agreement. From the moment the individual labor agreement is signed, each employee receives a copy of it and is informed about the rights, obligations, notice periods, applicable procedures, as well as the mission, vision, company values and the Code of Ethical Conduct. In the event of any changes, employees are informed through internal notes or by the heads of sectors. In the event of operational changes, employees are notified both verbally and in writing, at least 14 calendar days in advance, in accordance with the legal provisions and the Collective Labor Agreement. Before implementing any significant change, consultations are organized to obtain opinions and feedback from the staff, and subsequently employees are supported and trained to adapt to the new requirements. During the reporting period, no operational changes were recorded. The review of procedures took place at the beginning of 2023 and exclusively targeted adaptations generated by legislative changes or the reorganization of some sectors, without negative impact on employees.

To resolve any situations with negative impact, the company has measures in place in accordance with internal procedures and the Collective Labor Agreement, which are mandatory and are communicated to the employees and managers involved. Operational risks are managed through an active system of periodic training, the provision of protective equipment and the application of loyalty policies, fair remuneration, professional and personal development, thus ensuring safe and stable working conditions.

The Internal Regulations provide a clear procedure for resolving individual employee requests and complaints, including rules on non-discrimination, respect for human dignity, conflicts of interest and disciplinary procedures. Employees are encouraged to communicate any problem related to labor relations, working conditions (ergonomics, environment, OSH/PSI), fairness of treatment, as well as suggestions or recommendations. The available channels include: direct communication with hierarchical superiors, contacting the Human Resources Department (e-mail, telephone), using the "communication boxes" located in the units, which allow sending messages including anonymously, filling out the complaint forms, which can also be anonymous. This mechanism has been applied for many years and aims to improve performance and the working environment. The company's policy states that any suspicion, complaint or fact found in good faith regarding the improper conduct of the company, employees or business partners is seriously investigated, and the results are followed by appropriate corrective measures.

Respect for human rights is a priority for TRANSAVIA. In 2024, all security personnel (69 agents) were trained in this regard, and suppliers are obliged to train their own employees based on their own policies and standards.



During the reported period, no operations were identified that were subject to human rights analyses or impact assessments. In addition, TRANSAVIA promotes diversity and inclusion as

fundamental values, considering them sources of learning, development and consolidation of collective success. The company acts firmly against any form of discrimination, through clear procedures included in the Code of Ethical Conduct and Internal Regulations, ensuring a working environment based on respect, fairness and integrity.



„After a decade with the company, during which I progressed rapidly and was entrusted with managing the largest breeding farm, I truly understood what it means to be part of the TRANSAVIA family. For me, it is a stable and valuable place of employment, not just a job. It's a place where, every morning, I set out to do something better than yesterday. It's a place where there's real, constructive competition, both with myself and with the company's other two breeding farms. TRANSAVIA is a strong company which, even though it's the biggest in its field in the country, still has room to grow. It's a place that makes me and my family feel safe, and where I see myself continuing, with new challenges and new goals. And I also have a reason to be personally proud: every time I say I work at TRANSAVIA, people respond enthusiastically that they also buy Fragedo or other products from the company.”



**MIRCEA SPINEANU -
Head of Farm 17 Breeding, Mediaș.**

3.7. TAKING MEASURES REGARDING SIGNIFICANT IMPACT ON OWN WORKFORCE AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AS WELL AS THE EFFECTIVENESS OF THESE ACTIONS (S1-4)

At TRANSAVIA, employees are the main driver of performance and long-term sustainability. Due to the nature of our business – producing safe and high-quality food for millions of consumers – ensuring healthy and safe working conditions is a priority objective, as the potential impacts on our employees are closely linked to food safety and public health.

To prevent and mitigate these impacts, the company has implemented a rigorous occupational health and safety (OHS) and fire prevention and suppression (FSS) management system, which includes regular training, provision of modern protective equipment, risk assessments, internal audits and incident reporting and investigation mechanisms. The effectiveness of these measures is reflected in the low accident rate and the high degree of compliance with mandatory training (over 95% of participating employees).

Regarding the risk of staff turnover, TRANSAVIA has adopted active loyalty policies, fair remuneration and professional development, supported by additional benefits such as insured transport, hot meals, food packages, bonuses and loyalty programs. These actions led to a decrease in turnover by 1.14% in 2024 and an increasing retention rate, confirming the effectiveness of the measures. At the same time, the company has strengthened the processes for preventing discrimination

and promoting equal opportunities, by applying the Code of Ethical Conduct and Internal Regulations, regular training and confidential reporting mechanisms (including anonymous). The results obtained confirm the effectiveness of these processes: no cases of discrimination or human rights violations were recorded during the reporting period, and the level of employee satisfaction with fair treatment exceeds 90% (according to internal surveys). The company also constantly invests in continuous professional training to enhance the performance and resilience of its teams. The training and personal development programs have recorded a participation rate of over 80%, demonstrating their usefulness and impact on preparing the workforce for the demands of the future.

Through these integrated measures, TRANSAVIA proactively manages the material risks associated with the workforce and capitalizes on the material opportunities related to loyalty, performance and innovation. The results obtained confirm the effectiveness of our approach and reinforce the commitment to an organizational culture based on safety, respect, equity and sustainable development.

Significant impact on own workforce	Minimization / Remediation	Measures adopted / Approaches
SSM: Potential non-compliance with essential working conditions	Ensuring safe working conditions is essential in a company that produces food for millions of people every day. A workplace incident can affect both employee health and food safety.	- Implementation of a rigorous SSM and PSI management system; - Periodic training for all employees (general, specific, additional); - Provision of modern personal protective equipment; - Internal audits and security inspections; - Clear procedures for reporting and investigating incidents, with corrective measures.
SSM: Influence of working conditions on food quality and safety	Employees play a crucial role in ensuring food safety standards; adequate working conditions positively influence the quality and safety of products.	- Specific training for food handling and processing; - HACCP procedures applied in all production units; - Training on personal hygiene and contamination control in production flows; - Periodic internal quality and safety checks.
Pay equity	Staff loyalty and retention	- Competitive and fair salary policies; - Additional benefits (transportation, meals, tickets, bonuses, loyalty programs); - Professional and personal development programs; - Permanent consultation with employees through social dialogue and confidential reporting mechanisms.
The risk of staff turnover can affect production stability and process quality.		
Preventing social risks caused by non-respect of rights	Creating a positive, inclusive and diverse work environment by implementing policies and procedures that guarantee equal development opportunities and fair treatment for all employees.	- Non-discrimination and equal opportunity policies; - Code of Ethical Conduct and Internal Regulations communicated and assumed upon employment; - Confidential reporting mechanisms (including anonymous); - Awareness and training programs in ethics and diversity.
Access to vocational training	Investing in continuous training ensures the development of skills and increases individual and collective performance; employees become better prepared and more resilient to technological and market changes.	- Internal and external training programs; - Personal and professional development courses adapted to the job; - Seminars, workshops and conferences for employees; - Orientation and mentoring programs for young people and new employees; - Support for professional certifications and additional qualifications.

Confidential reporting mechanisms	Implementing confidential and accessible reporting mechanisms builds employee trust, promotes transparency, and prevents issues from escalating.	- Multiple reporting channels: hierarchical superior, HR, email, phone; - Communication boxes and complaint forms that allow anonymous transmission; - Clear procedures for investigating and resolving complaints; - Whistleblowing policy communicated to all employees; - Periodic reporting of the number and typology of complaints and the measures taken.
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3.8. OBJECTIVES RELATED TO MANAGING SIGNIFICANT NEGATIVE IMPACT, PROMOTING POSITIVE IMPACT AND MANAGING SIGNIFICANT RISKS AND OPPORTUNITIES (S1-5)

Through the objectives pursued in relation to the management of significant impacts and opportunities related to its own workforce, TRANSAVIA contributes to supporting the Sustainable Development Goals: 3, 4, 5, 10 (icons).



In accordance with the ESRS requirements, TRANSAVIA has established clear targets regarding the health, safety and well-being of employees, in line with the significant risks and opportunities identified and with the company's internal policies and commitments to ensure a safe, fair and sustainable working environment.

The company has established measurable objectives regarding working conditions, with priorities being compliance with the legislation in force regarding the continuous development of health and safety standards, salary calculation, payment of salary rights on the established deadline, and compliance with the bonus procedures in force, with payment according to the agreed deadlines. In the area of training and development, we want all our employees to benefit from at least one training session.

Regarding the risks and opportunities associated with its own workforce, TRANSAVIA plans and implements dedicated measures to manage significant impacts and capitalize on identified opportunities.

3.8.1. Relationship between target and policy objectives

The targets set are aligned with TRANSAVIA's policies and objectives, aiming to prevent work-related accidents, promote diversity and inclusion and comply with the national and European legislative framework.

If a real material impact is identified (for example, an accident or an occupational health problem), corrective measures will be taken immediately, including re-analysing procedures and adjusting safety standards.

The effectiveness of the implemented actions is continuously monitored through internal and external audits, periodic assessment of incidents and accidents.

3.8.2. Defined target level and unit of measurement

Objectives for 2024:

Sub-theme ESRS	Targets 2024	Key Performance Indicator (KPI)	Reference year	Involve-ment Stake-holders
Own work-force:	Continue to digitize human resources activities with a view to achieving 100% by 2030.	Percentage of digitalization of human resources processes.	2019	YES
Working conditions	Zero fatal work accidents or occupational diseases, measured by the number of reported cases.	Number of work accidents and occupational diseases (cases/year).	2024	NA
Equal opportunities and treatment for all	100% participation in OHS training sessions, measured by the percentage of employees trained, throughout the year.	% of employees trained on OSH annually.	2024	YES

Other rights related to the work of your own employees	Improving staff retention.	Staff turnover rate.	2023	YES
	100% participation rate in mandatory professional training courses organized throughout the year.	% of participating employees out of those targeted.	2024	YES
	Maintaining zero cases of violence and harassment in the workplace.	Number of cases/year.	2024	YES
	Monitoring and reporting the number of complaints received from employees (directly or indirectly) and resolving them in a transparent and efficient manner within 30 working days of notification.	% complaints analyzed Number of days to analyze complaints.	2024	NA

Legend: **Achieved** | **Substantial progress** | **Additional effort required** | **Cancelled** | **New**

The level of performance against the objectives is described in the following sections.

3.8.3. Scope of the target

These targets apply to all TRANSAVIA employees and include both internal activities and interactions with suppliers and subcontractors in the value chain. The geographical boundaries cover all operating units of the company.

3.8.4. Baseline and reference year

The reference value for the targets set in the field of digitalization of Human Resources activities, participation in training, reporting and resolving complaints, as well as monitoring cases of violence and harassment, is represented by the data of the financial year 2024. For the degree of employee retention, the reference value used is the year 2023.

3.8.5. Target application period

Targets pursued, with continuous monitoring, planned until 2030, with progress being assessed annually, with intermediate objectives, including periodic assessments.

3.8.6. Methodologies and assumptions used

The target setting was based on:

- analysis of internal reports;
- consultations with occupational health and safety experts;
- alignment with good practices and European objectives on safety and human rights.

3.8.7. Stakeholder involvement

In the target setting process, TRANSAVIA integrated the perspective of stakeholders through consultations involving employees and experts, thus reflecting both the organization's priorities and standards and good practices.

3.8.8. Target changes:

No changes to the targets were recorded during the reporting period.

3.8.9. Performance against targets

Performance monitoring is carried out constantly, through clear indicators. The results are periodically analysed, compared with the initial planning, and, where necessary, adjustments are implemented to ensure the achievement of the established targets.

3.8.10. Measures implemented and ongoing:

- Improving safety measures: periodically reviewing and updating safety protocols, with an emphasis on preventing work accidents and on additional training for new

employees, especially those with special needs.

- Training and education: conducting continuous training programs in the field of occupational health and safety and specific skills.
- Monitoring effectiveness: constantly evaluating the effectiveness of measures through performance indicators (number of accidents and incidents reported) and through direct feedback from employees.

3.8.11. Opportunities identified:

Improving safety programs and conducting regular health and safety assessments are major opportunities to strengthen a healthy and safe working environment. These measures contribute to increasing staff retention, reducing turnover, and attracting new talent, generating a sustainable competitive advantage through investments in OHS, modern equipment, and training programs.

Promoting an inclusive organizational culture facilitates employee involvement and supports their long-term development, while investment in continuous training increases individual and collective performance, ensuring a resilient and well-trained workforce.

Also, implementing an internal warning system strengthens employee trust, promotes integrity, and allows for the early identification and prevention of potential violations.

3.8.12. Planned measures:

- Investments in safety programs: continued investments in more comprehensive safety and security protocols aimed at reducing accidents and promoting an organizational culture based on prevention and responsibility;
- Audits and continuous training: periodic internal safety audits and training sessions addressed to all employees, with a focus on compliance with legal regulations and continuous improvement of working conditions.
- Improving the processes of observation and reporting of risky situations and behaviors by involving all employees, regardless of their hierarchical level.
- Human resources development programs: expanding professional training opportunities through specialized training, workshops, and participation in conferences and events, correlated with the real needs of the positions and the company's development prospects. These programs aim to increase retention, strengthen skills, and prepare employees for future industry challenges.

3.9. EMPLOYEE CHARACTERISTICS (S1-6)

According to the statistical data on personnel, extracted from the internal human resources management program, taking into account the type of individual employment contract (fixed/ indefinite period), the gender of employees and their residence in the counties of activity, in 2024, TRANSAVIA had a total number of 2,353 employees, of which 2,348 were full-time, a level similar to that recorded in the previous year.

The evolution of the total percentage of female employees within TRANSAVIA remains relatively constant, being influenced by the specifics of certain activities in the vegetable farming, poultry farming and logistics sectors, where the physical requirements and availability of positions are more frequently associated with occupation by male personnel.

Information on the number of employees by type of contract, broken down by gender	Total employees	Women	Men	Other gender / Not stated
Number of permanent employees	2.156	893	1263	0
Number of fixed-term employees	197	69	128	0
Number of part-time employees	5	3	2	0
Number of non-guaranteed employees	0	0	0	0
Number of full-time employees	2.348	959	1.389	0
TOTAL	2.353	962	1.391	0

The staff turnover rate[The turnover percentage was calculated according to the formula: Number of employees who left the organization in the reference year (2024) divided by the aforementioned Average Employees.] decreased by 1.14% compared to the previous year. The main reasons for termination of employment were resignation, retirement, and termination of the individual employment contract at the end of the probationary period.

3.10. CHARACTERISTICS OF PERSONS WHO ARE NOT EMPLOYED WITHIN THE COMPANY'S OWN PERSONNEL (S1-7)

In 2024, in TRANSAVIA facilities, we had approximately 430 employees who carried out their activity based on contracts with suppliers or service providers, the majority of whom were brought in by our partners, especially for construction activities, photovoltaic panel installations, activities in breeding farms, poultry farming and vegetable farms.

3.11. COVERAGE OF COLLECTIVE BARGAINING AND SOCIAL DIALOGUE (S1-8)

TRANSAVIA fully supports freedom of association and recognises the right to collective bargaining, in accordance with constitutional provisions and national legislation. Based on this principle, employees can establish or join trade unions, while trade union organisations must, in turn, outline specific mechanisms to contribute to the "defence and promotion of the professional, economic and social interests of their members" (art. 9 of the Romanian Constitution).

Within the company, there is no trade union, with employees having representatives freely elected by vote, according to legal procedures, without the involvement of Management, based on the Internal Regulations and the Code of Ethical Conduct.

The appointed representatives are not part of the management structures and can exercise their duties to defend the rights and interests of employees independently, having full access to the workplace to fulfil their role. All these provisions are included and guaranteed by the Collective Labour Agreement, registered with ITM Alba, which covers 100% of the company's employees.

3.12. DIVERSITY INDICATORS (S1-9)

One of TRANSAVIA's fundamental commitments is to promote an organisational culture based on inclusion, in which all employees are treated with respect, fairness and without discrimination. Positions are defined according to productivity needs, and there is no risk that job requirements have been defined in a way that would systematically disadvantage certain groups. Thus, we envisage a homogeneous team structure, balanced in terms of gender, with 40.88% women in 2024, but also in terms of age and activity categories. Given the composition of the activity sectors, we record 83.09% workers and 16.91% TESA personnel. Regarding the age structure of employees, in 2024 we had: 8.97% under 30 years old, 48.92% between 30 and 50 years old and 42.12% over 50 years old.

Categories of personnel*	Nr.	Distribution
TESA	398	83,09%
Workers	1.955	16,91%
Age: <30 years old	211	8,97%
Age: 30-50 years	1.151	48,92%
Age: >50 years	991	42,12%

*Note: The values presented are based on data from the human resources system as of December 31, 2024.

3.13. ADEQUATE SALARIES (S1-10)

In Romania, the salary is confidential, which is why at this moment, reporting salaries by sector cannot be carried out. TRANSAVIA complies with the provisions of Directive (EU) 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the European Union, as well as the national regulations in force. Starting on July 1, 2024, the gross minimum wage established for the agriculture and food industry sector was 3,700 lei. We offer salaries above the minimum wage, being competitive in the labor market. The average net salary in 2024, in our company, was 5,675 lei, an increase of 4.2% compared to the previous reporting. In addition to salary, our employees also receive a series of benefits (loyalty bonuses, bonuses, holiday gifts, meal vouchers, transport provided under certain conditions, lunch provided, regular food packages, paid days off for special personal events, etc.).

3.14. SOCIAL PROTECTION (S1-11)

We pay great attention to respecting the rights of our employees and fulfilling all the obligations that fall to us as an employer, according to the legislation in force, the Individual Employment Contracts, and the Collective Employment Contract.

At TRANSAVIA, job stability and respecting employee rights are constant commitments. Salary obligations and those to state institutions are fulfilled up to date, so that, at the time of retirement, each employee benefits from all the legal rights to which they are entitled. In support of the balance between professional and personal life, the company ensures equal access for women and men to legal leave for raising and caring for children. In accordance with the general principles of occupational health and safety, the company gives absolute priority to protecting the physical and mental integrity of employees, regardless of the workplace or activity performed. We recognize individual performance and contribution to collective success through reward programs and professional development opportunities. Equal opportunities are respected at all career stages, with each employee having access to training programs, courses, seminars, and conferences, as well as promotion opportunities based on skills and results.



In addition to legal rights, vacation leave, parental leave, sick leave, legal days off and ensuring retirement rights, the company offers additional benefits aimed at supporting the well-being of employees: insured transportation, lunch, meal vouchers, holiday bonuses, bimonthly food packages with company products, paid days off for special personal events, loyalty bonuses and salary bonuses, holiday gifts, corporate events, counseling and career guidance programs for employees and their family members.

Through these initiatives, TRANSAVIA strengthens organizational loyalty and cohesion, supporting both the integration of younger generations into the labor market and the maintenance of the activity of employees close to retirement, to the extent that their health allows.

3.15. PEOPLE WITH DISABILITIES (S1-12)

TRANSAVIA reaffirms its commitment to ensuring equal opportunities and fair treatment for all categories of personnel, current and future. To the extent compatible with the specific responsibilities of each position, the company also offers employment opportunities for people with disabilities, thus reinforcing the principles of diversity, inclusion, and respect for all employees.

In 2024, 11 people with disabilities (0.5%) were among our employees, including 4 women and 7 men.

3.16. TRAINING AND SKILLS DEVELOPMENT INDICATORS (S1-13)

We are receptive and attentive to the development needs of employees. We encourage feedback and conduct staff evaluations every 2 years, through individual evaluation sheets prepared by the heads of sectors. The proportion of employees evaluated was 100%. Thus, each employee understands what his strengths are and how he can improve aspects related to his daily activities, his current role, and what skills he needs to develop to take a new step in his career. We want them to learn continuously to keep us in the elite.

We offer access to professional and personal training to all employees. We propose various types of professional training, and also, each employee is free to request training or education in a specific area related to their daily tasks. At the same time, there are mandatory courses specific to the poultry farming or poultry meat production sector. In 2024, we can report that 424 TRANSAVIA employees participated in various courses (26.89% of them were from the personnel).

3.17. HEALTH AND SAFETY MEASUREMENTS (S1-14)

TRANSAVIA promotes an organisational culture in which occupational health and safety are the responsibility of each employee. Workplace safety is the result of voluntary and consistent compliance with internal rules and instructions, the active involvement of all employees, regardless of hierarchical level, as well as the application of the principle of continuous improvement. Through preventive behaviours and compliance with procedures, the company ensures a safe and stable working environment, reinforcing its commitment to protecting the life and health of its employees.

TRANSAVIA has implemented a training and testing plan approved by the company's management, which details the types and manner of conducting training. These include annual training topics in occupational health and safety (OHS), as well as in fire prevention and extinguishing (FSI), for all types

of training: general introductory, on-the-job, periodic and additional. The materials are distributed to all work points, and the responsible personnel are designated by internal decisions. Specific training is also provided for personnel who work in closed spaces or under isolation conditions or who handle hazardous substances, materials with explosive potential, or perform procedures such as flaming and thermonebulization. Internal documents, such as norms, instructions and procedures, are updated periodically, depending on legislative changes, technological modernisations and new structures in the company, and new documents are developed to prevent emerging risks.



„I have been working at TRANSAVIA for almost 17 years. From the very beginning, I felt that it was the place where I could find real opportunities for development, both personal and professional, where I could acquire new skills and knowledge, and where I could have authentic social interaction. All these aspects significantly contributed to my decision to return to the company. I am proud to be part of this team”.

CRISTIAN-MIRCEA BREAZ -

Farm 5 Galda de Jos, Tractor Operator.



TRANSAVIA carries out agricultural activities, poultry farming, poultry slaughtering and processing, compound feed manufacturing, meat, feed and agricultural product transportation, and service interventions. Both for our employees and for compliance with the legislative norms and regulations in force regarding working conditions and security, for each employee, regardless of position, fields of activity and specializations (including agricultural activities carried out in the four vegetable farms, which involve all types of agricultural work from plowing to harvesting, transport and storage of agricultural products) we ensure compliance with legal requirements regarding wages, working time and rest time, adequate work and protective equipment to ensure a safe and healthy working environment. Personnel working as day labourers in vegetable farms are recorded on the basis of a nominal table, drawn up daily and are trained on the risks existing at the respective workplace, the measures to be respected and the correct and complete use of individual protective equipment based on collective SSM Sheets and PSI training minutes. We also address the safety of employees of other companies that provide services within our sectors, establishing SSM contracts and conventions on occupational health and safety, which specifically stipulate the way of relating and approaching them in relation to their specificities, the dangers and the existing risks. The training on the existing risks, the measures that must be respected and the correct and complete use of personal protective equipment is carried out based on collective SSM Sheets and PSI training minutes, signed individually by the employees. All requirements comply with the laws in force: Occupational Health and Safety Law no. 319/2006, with subsequent amendments, Government Decision no. 1425/2006, with subsequent amendments and

completions, and Government Decisions on the minimum safety and health requirements regarding general conditions and specific activities. When appropriate, we request approvals for placing certain products on the market.

TRANSAVIA has, by internal decision of the company manager, an internal accident prevention and labour protection service consisting of qualified personnel as occupational health and safety risk assessors and SSM responsibility. This Occupational Health and Safety Committee, established in accordance with the requirements of GD no. 1425/2006, operates on the basis of an Organisational Regulation. The Occupational Health and Safety Committee meets quarterly, with all members present, to discuss specific issues and concludes with the preparation of minutes that are also communicated to the authorised institutions. Annually, the Occupational Health and Safety Committee debates the report presented by the company manager, regarding the occupational health and safety situation. At the same time, we inform employees with specific responsibilities regarding labour protection and employee representatives on occupational safety and health issues about the risks of occupational accidents and diseases, prevention and protection measures, including those regarding first aid, fire prevention and extinguishing measures and personnel evacuation. They have access to risk assessments, records of work accidents and research files.



Risk identification and incident investigation

At TRANSAVIA, safety is managed through a systematic risk identification and control process, which includes active observations and periodic monitoring at all work points. By involving employees and designated managers, data on working conditions and potential non-conformities are constantly collected, which are analysed to prevent incidents. In the event that incidents occur, the company carries out detailed investigations, based on clearly defined internal procedures, to identify the real causes and establish corrective and preventive measures. Each case is followed by concrete action plans, with responsibilities and implementation deadlines, thus ensuring risk reduction and continuous improvement of the level of safety.

TRANSAVIA rigorously applies all measures provided for by the legislation in force and by internal regulations on occupational safety and health, to prevent accidents and occupational diseases. The company treats any identified risk with the utmost responsibility by implementing clear procedures, regular training, and systematic checks, so as to ensure the highest standards of protection for employees.

We ensure that all team members are responsible and involved in creating a safe and healthy working environment. We support the costs of all medical examinations that involve the specific activity of workers in safety and health conditions, and, at the proposal of the occupational medicine doctor, also with other examinations. Workers with special health problems are financially supported to recover in specialized centres.

To ensure continuous improvement of the occupational health and safety system and for the safety of our employees, in addition to implementing legal requirements, we constantly develop our own measures, norms and specific instructions, and we provide high-performance technical equipment and specific personal protective equipment (for workplaces and workers).

In describing the processes used to identify hazards, we follow, in accordance with legal requirements, the triggering factors related to operating procedures, worker notifications, changes in workflows or the occurrence of disruptive factors (noise, dust, vibrations, etc.). Risk assessments are carried out for each workplace and for each function existing at the company level. Our procedure requires that, in the event of structural, equipment, staffing or work accidents, an investigation be carried out, followed by the development of a plan that revises and supplements the Prevention Plan for that workplace (according to art. 15(3), letter b and respectively art. 46(1) of H.G. no. 1425/2006 (updated)). The assessments are carried out by persons with appropriate training as risk assessors, with the participation of the occupational physician and persons who are familiar with and responsible for the respective workplaces. All our employees are trained and tested periodically regarding the existing risks and the measures they must comply with, based on collective occupational safety and security (OSH) sheets and PSI training minutes. Introductory-general, at-work, periodic and additional training is carried out at all work points, based on the annual OSH-PSI training topics, by the sector manager. Also, the personnel of the companies that provide services at our company's work points are trained on the existing risks and the measures that must be respected, based on collective SSM sheets and PSI training minutes. The training is carried out by

the head of the workplace, who is also the beneficiary of the works, based on a decision of the company manager regarding the manner of conducting the training of personnel outside the economic agent and the specific SSM and PSI instructions for these trainings, as well as the handover minutes of the place of performance of the respective activity.

During the reference period, no health problems caused by the workplace were recorded, and the incidence of registered work accidents remains at a very low level of 0.000275%, compared to the total hours worked.

As a result of having our own fleet, we pay special attention to traffic safety, both for our employees and for the rest of the traffic participants. However, in the reference year, we recorded one road accident, resulting in one victim. Following this incident, immediate remedial measures were implemented, namely: additional training sessions on preventive traffic conduct, periodic assessments of drivers' skills, intensification of technical controls and preventive vehicle checks.

All work incidents are investigated, remedied and communicated immediately to the competent institutions. Corrective actions are taken to minimise risks for employees and to increase prevention and protection measures. At the same time, measures are ordered to remedy the shortcomings found, which are communicated to the relevant institutions and then processed with the personnel involved. Specialist staff and line managers then carry out guidance checks in the respective areas and establish corrective measures to eliminate shortcomings and lead to improvements in the occupational health and safety management system within the company. Workers are also trained to report work-related hazards and dangerous situations, and service providers are checked for compliance with the imposed measures.

3.18. WORK-LIFE BALANCE INDICATORS (ESRS S1-15)

All TRANSAVIA employees are entitled to 21 working days of annual leave, in accordance with the legislation. The company also complies with the legal provisions on special leave: paid leave for raising and caring for a child up to 2 years of age, or up to 3 years in the case of a disabled child, as well as the possibility of granting an additional year of unpaid leave. Regarding work-life balance, TRANSAVIA guarantees all employees the right to leave for family reasons, without any form of discrimination. Consequently, the percentage of employees eligible for this type of leave is 100%.

In 2024, 29 employees (1.23% of the total workforce) benefited from childcare leave, recording a return-to-work rate of 48.28% and a retention rate of 78.57%.

Recorded events	2024
No. of work accidents with temporary incapacity for work (own employees)	12
No. of work accidents with disability (own employees)	0
No. of work accidents with death (own employees)	1
Total events (own employees)	13

3.19. REMUNERATION INDICATORS (REMUNERATION DIFFERENCE AND TOTAL REMUNERATION) (ESRS S1-16)

Transavia's labour relations are governed by the principle of equal opportunities and treatment for all employees. Our employees' remuneration is based on performance and seniority, and all aspects related to it are established by the Management, in accordance with the legislation in force.

There is no difference in remuneration between women and men and an equal ratio in the level of basic salary and remuneration for all persons occupying similar positions, regardless of gender, and the ratio between the minimum gross salary in the economy and that of the highest department with the same salaries is 74.75% (minimum salary/department salary), and in sectors with the same salaries, there is no form of discrimination or inequality of opportunities and treatment between women and men.

All employees who demonstrate performance at work are rewarded, while employees are also encouraged to develop or strengthen their career plans.

In sectors that are specific to agriculture, during certain periods of the year, we also practice seasonal employment to cover the need for personnel for the harvesting or sowing periods. These people can also be hired as day labourers, depending on the needs. We apply the same principle of non-discrimination and practice equal opportunities, treating them the same as other employees.

And in 2024, all salaries were paid on time, throughout the year, with no delays.

Family leave	Women	Men	TOTAL
Total number of employees	962	1,391	2,353
Number of employees who benefited from maternity/paternity leave	21	3	24
Number of employees who benefited from parental leave	21	8	29
Number of employees who benefited from care leave*	0	0	0

* leave that allows workers to provide care or personal support to a relative or person living in the same household who needs significant care or support for serious medical reasons.

3.20. INCIDENTS, COMPLAINTS AND SERIOUS HUMAN RIGHTS PROBLEMS AND INCIDENTS (ESRS S1-17)

Within TRANSAVIA, any discrimination based on sex, sexual orientation, genetic characteristics, age, national origin, race, color, ethnicity, religion, political opinion, social orientation, disability, family situation or responsibility, union membership or activity, etc., is explicitly prohibited. At the same time, any form of discrimination based on gender is prohibited in terms of women's and men's access to all levels of education

and professional training (including apprenticeships at the workplace), to further training and, in general, to continuing education. Also, the recruitment process is strictly ensured by the company; no potential employee is obliged to pay recruitment costs, and their protective equipment is also borne by the company.

TRANSAVIA rigorously applies the legal provisions regarding non-discrimination and respect for human dignity, constantly promoting the principle of equal treatment for all its employees. The Internal Regulations provide the necessary framework for any employee who considers themselves wronged to be able to file complaints or grievances, in full transparency and confidentiality. Through the Internal Regulations, our company complies with the legislation regarding non-discrimination, human dignity, and equal treatment for all employees. These aspects are also confirmed by the very good results obtained in ethical audits (e.g. McDonald's Ethical Audit, SMETA). In 2024, no cases with a major impact on human rights generated by the company's activities or decisions were recorded. There were also no employee complaints regarding occupational health and safety, discrimination, or respect for fundamental rights.



Thus, the reported results confirm zero incidents of human rights violations, zero complaints regarding working conditions, and zero complaints regarding OSH. At the same time, no fines, sanctions, or compensation related to such issues were applied in 2024, confirming TRANSAVIA's commitment to a safe, fair, and responsible working environment.

4. ESRS S2 - EMPLOYEES IN THE VALUE CHAIN

The dual materiality analysis carried out by TRANSAVIA highlighted that the direct impact on employees in the value chain is immaterial, which is why the subject is not covered in detail in this report. However, the company carries out supplier and collaborator assessment processes to ensure that there are no situations of violation of norms or human rights, both about its own employees and those in the value chain and direct or indirect collaborators.

From the project initiation stage, TRANSAVIA's suppliers and partners are informed and commit to complying with the requirements related to human rights and working conditions. Through this approach, collaboration with TRANSAVIA generates a positive impact on employees in the value chain, ensuring respect for their fundamental rights.

TRANSAVIA firmly positions itself against any form of forced or compulsory labour, child labour, and any discriminatory practice related to employment. We completely disclaim such practices and confirm that no situations of this type have been identified within our suppliers and partners.

All TRANSAVIA employees are over 18 years old, and through our assessment and monitoring process, we ensure that suppliers and collaborators also comply with this essential requirement. In 2024, there were no suspicions or cases associated with this risk, as a result of the application of the self-assessment mechanisms required of partners, both at the beginning of the collaboration and through annual updates.

Our fundamental values – transparency, collaboration, and mutual respect – are an integral part of the way we carry out our activity and constitute the standard we also expect from our partners and suppliers. We understand that they operate in different legal and cultural contexts, but the minimum requirement is compliance with applicable legislation, international standards, and principles defined by TRANSAVIA.

The provisions of our compliance program supplement and do not replace the contractual obligations established in agreements signed with suppliers or affiliated companies. In addition, we expect the same standards to be applied throughout their supply chain, including subcontractors and third-party employment agencies.

This commitment does not create additional rights for third parties or direct benefits for suppliers, subcontractors, or their employees, but represents a framework of shared responsibility to strengthen ethical and sustainable business relationships.



3.2 ESRS S3 – AFFECTED COMMUNITIES

3.2.1. GENERAL INFORMATION PRESENTATIONS (ESRS 2)

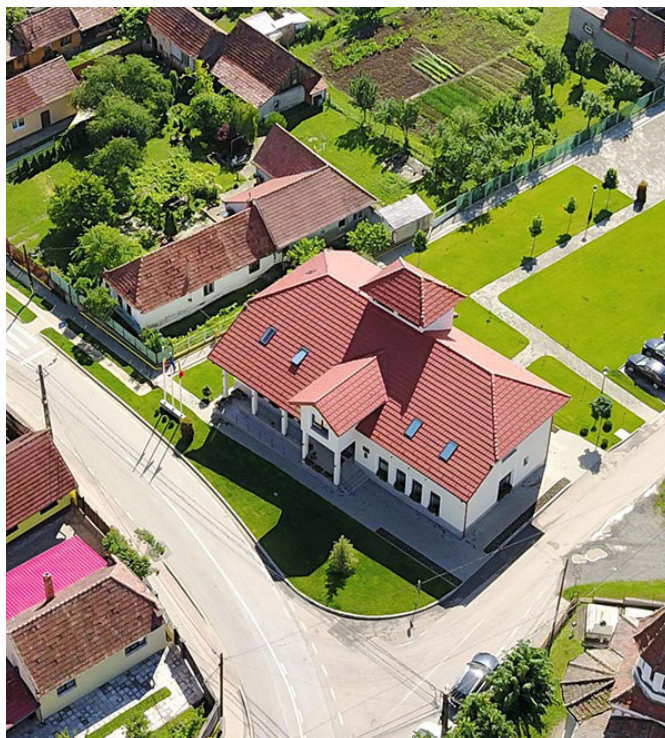


Image source: www.primariaciugud.ro

TRANSAVIA produces over 120,000 tons of safe, high-quality, and nutritious chicken products annually, which reach the tables of millions of families in Romania and abroad every day. Aware of our responsibility towards consumers and communities, each production decision reflects our commitment to quality, safety, and sustainability.

To ensure transparency and constant dialogue, we communicate relevant information to the public through announcements and multiple communication channels. Citizens have the opportunity to be informed about our activities, submit proposals, and express their opinions on ongoing projects.

At the same time, TRANSAVIA is actively involved in the communities in which it operates through projects with a positive impact, contributing to their development and strengthening the relationship of trust with all stakeholders.

3.2.2. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

No erroneous information was identified in the previous reporting, and the data presented does not require changes.

3.3. STRATEGY

3.3.1. STAKEHOLDER INTERESTS AND VIEWPOINTS (SBM 2)

One of the ethical principles that guide our actions is that through everything we do, we aim to contribute to the economic and social development of the communities in which we operate:

through the safe and quality products we offer to consumers everywhere, through the investments we make, by attracting employees from the community and through projects with positive impact that we carry out in the fields of education, health and sports. TRANSAVIA's activities pursue the collective interest and the maintenance of relationships with stakeholders, promoting ethics and dialogue to strengthen the trust-based relationship with the communities in which we operate.

The dual materiality analysis confirmed that, through the safe and quality products it provides, the company has a significant impact on food security at national and international levels, while contributing to the health and well-being of consumers. TRANSAVIA products reach the tables of millions of families who choose us with confidence every day. Every stage of the production process reflects our commitment to providing safe, high-quality, and nutritious products. For the company, this commitment is not just a compliance requirement, but a moral obligation towards consumers and a concrete way to contribute to their health and well-being.

Our strategy is based on guaranteeing product safety and quality, respecting animal welfare and minimizing environmental impact, while ensuring transparency and trust along the integrated production chain. The quality and food safety culture at TRANSAVIA is based on concrete actions and the principle of doing things right, without compromise. Our commitment to quality and safety is present at every stage of the production chain within our own facilities, "from grain to fork". As the leader of the Romanian poultry market, we have taken on the mission of leading by example, respecting strict bird breeding protocols, focusing on animal welfare, and implementing it at all levels of production. In each facility, quality and food safety are absolute priorities. The results of external audits in 2024 confirm the maintenance of the highest certification standards, based on scientific criteria and solid expertise. This responsible approach motivates us to constantly raise the bar, strengthening the trust of consumers and partners and contributing to their long-term well-being and that of the animals in our care.

Even though the analysis carried out showed that the sub-theme Civil and Political Rights – Freedom of expression, assembly, defence of rights is immaterial for TRANSAVIA, we ensure that in the process of authorizing our projects we apply all legal steps, including public consultation. For example, in the case of environmental authorizations this is a mandatory stage, carried out in accordance with applicable legislation, including GEO no. 195/2005 on environmental protection, Law no. 292/2018 on the assessment of the impact of certain public and private projects on the environment and Order no. 1798/2007 on the issuance of environmental authorizations. TRANSAVIA carries out its activity in strict compliance with these provisions and the regulatory acts issued by the competent public authorities. The company's activities aim at the collective interest and maintaining relations with stakeholders, promoting transparency and ethics to build a trust-based relationship with the community.

3.3.2. SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (SBM 3)

Communities in the areas where TRANSAVIA operates are not identified as being negatively affected by the company's operations under normal operating conditions. There are no indigenous populations on the territory of Romania, and the interests and views of the communities are collected through specific consultations.

TRANSAVIA is the only poultry producer in Romania to have obtained Global S.L.P certification (in 2024), with 100% of its chicken production certified by BRCGS Food Safety. At the same time, 100% of its broiler, hatchery, and breeding farms are ISO 22000:2018 certified, and 100% of its COMPOUND FEED PRODUCTION is ISO 22000:2018 certified.



At TRANSAVIA, the awareness regarding the quality and food safety culture is at a maximum level, being deeply integrated into our shared values and norms, which guide every action and decision of the company and shape the behaviour of the team. Evaluations in recent years show very good scores in terms of the quality and food safety culture (as defined by European Regulation No. 382, published in 2021), to which five vectors contribute: vision and leadership, working environment and responsible employees, knowledge and action, continuous improvement, infrastructure and equipment.

To increase the level of food safety, TRANSAVIA follows extremely strict procedures and protocols in all of its production units. Thus:

- only controlled access is allowed for vehicles, which are disinfected both when entering and leaving our units;
- all transport vehicles are sanitized and disinfected, both at the beginning and at the end of the work schedule;
- the personnel working in the production units use sterile protective equipment, with an increased degree of biosecurity, and are periodically trained to strictly comply with the rules and regulations regarding access, circulation, and biosecurity of the production units;
- we strictly control the water used in all of our facilities and in the processes, we carry out (for irrigation, in feeding and watering the chicks, in production), to avoid and eliminate any risks that could arise for the health of consumers, employees, and birds;
- we constantly measure and apply control measures for contaminants in air, soil, water, and feed, from fertilizers, pesticides, veterinary drugs, and other agents used in our production units, in accordance with the recommendations of the competent authorities;
- we perform physical, chemical and microbiological analyses of feed and constantly monitor the health of our livestock;
- we perform sanitation tests to verify the hygiene status of all breeding farms, before populating them with livestock, through our sanitary-veterinary specialists;
- we perform sanitation tests to verify the effectiveness of sanitation, daily on the surfaces with which the products come into contact, and we analyse each batch of product from a microbiological point of view, daily, before delivery.

100% of the significant product categories we offer are assessed for their impact on health and safety, to identify and implement improvements. This assessment allows us to systematically address health and safety issues throughout the entire shelf life of our products. In addition, all products manufactured by our company are subject to third-party certification audits, which attest to their authenticity, quality and safety as well as our operations in general, ensuring that we meet the highest standards in obtaining safe products for consumers. We use a validated system to ensure product quality with regard to processing compliance and the improvement of essential quality values in slaughtering, feed manufacturing and poultry farming operations. We guarantee the quality of our products, animal welfare and minimal impact on the environment. We constantly focus on maintaining the highest standards and compliance norms, and ensure that all our operations strictly comply with relevant regulations and codes.

TRANSAVIA is the only Romanian company that has assumed the standards to be a co-signatory of the [EU Code of Conduct on Responsible Commercial and Marketing Practices in the Food Sector](#).

The impacts, risks, and opportunities associated with the potentially affected communities were identified and assessed as part of the management's dual materiality analysis process, by consulting internal documents and applicable regulatory acts. The results of these assessments are presented in the detailed tables below and in the following sections.

Sub-theme	Impact	Risc / Opportunity	Location in the value chain
Economic and social rights – Housing, food, water	Real positive impact on a large scale: Access to sufficient, safe, and fairly priced food is essential for food security and the quality of life of communities. Through its products, TRANSAVIA directly contributes to ensuring this fundamental right.	Opportunity: Strengthening trust with communities and consumers by maintaining a balance between quality and affordability.	Own operations
		Opportunity: Creating a competitive advantage by offering safe, nutritious and affordable food, locally produced to the highest standards.	
	Potential large-scale impact: Changes in legislation that may impose new operational requirements, which could negatively influence product availability.	Risk: Increase in production costs (agricultural inputs, energy, transportation), which may affect product prices and, implicitly, the accessibility of food for consumers.	Own operations
		Risk: Costly adaptation to new legislative requirements, which may generate operational delays or cost increases. Increased administrative pressure through additional compliance and reporting procedures.	Own operations Down-stream

3.4. INDICATORS AND TARGETS

3.4.1. POLICIES RELATED TO AFFECTED COMMUNITIES (ESRS S3-1)

TRANSAVIA's philosophy of product safety and quality, designed to meet the expectations of consumers and partners everywhere, has constantly guided the company's development and been a catalyst for continuous growth. Every production decision and every stage of the process reflect the TRANSAVIA team's firm commitment to providing safe, high-quality, and nutritionally superior food. For the company, this goes beyond simple compliance or meeting a stated goal, being assumed as a moral obligation towards consumers and our way of actively contributing to their health and well-being.

3.4.2. COLLABORATION PROCESSES WITH AFFECTED COMMUNITIES REGARDING IMPACTS (ESRS S3-2)

TRANSAVIA maintains a constant and structured dialogue with the communities in the areas where it operates, through consultation and collaboration processes with the administrative-territorial units (ATU) within which we operate, as well as with NGOs and other relevant organisations. These consultations take place both within the framework of mandatory regulatory procedures (environmental authorisations, notices, agreements) and outside of them, through periodic meetings and joint projects. In partnership with local authorities, associations and foundations, we identify and implement projects with positive impact in areas such as education, health, sports and environmental protection, contributing to the development of communities and increasing the quality of life. Through this open and transparent dialogue, we ensure that the concerns and expectations of the communities are integrated into our operational decisions and social responsibility initiatives.

Details regarding the channels through which affected communities can express their concerns are presented in the ESRS G1 chapter.

3.4.3. PROCESSES TO REMEDY NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH AFFECTED COMMUNITIES CAN EXPRESS THEIR CONCERNS (ESRS S3-3)

Under normal operating conditions, TRANSAVIA's activities do not have a significant negative impact on the communities in the areas where we operate. In situations where issues with potential impact on communities may arise, the company provides dedicated communication channels, such as direct meetings, email correspondence, online forms, or telephone contact, and complaint resolution mechanisms, so that these communities can express their concerns and so that any problems are dealt with responsibly and transparently.

TRANSAVIA ensures that the public and communities in the areas where it operates are properly informed and have confidence in the company's and legal procedures, which allow them to express their concerns or needs and benefit from clear resolution mechanisms. For notifications received, in accordance with internal procedures, analysis and investigation actions are carried out when and where necessary, and corrective measures are implemented. Complaints regarding product safety and quality are managed by the Quality and Food Safety Department, and other complaints are coordinated by the Corporate Communication and PR Department.

The company fully complies with legal requirements regarding obtaining regulatory documents, and consultations with local communities are carried out, especially in the context of procedures for granting environmental agreements and permits, which also include remedial provisions.

3.4.4. ADOPTION OF MEASURES REGARDING SIGNIFICANT IMPACTS ON AFFECTED COMMUNITIES AND APPROACHES TO MANAGE SIGNIFICANT RISKS AND TO FOLLOW SIGNIFICANT OPPORTUNITIES RELATED TO AFFECTED COMMUNITIES, AS WELL AS THE EFFECTIVENESS OF THESE ACTIONS (ESRS S3-4)

While the company's material impact in the area of social sustainability derives primarily from the quality and safety of its products, the jobs created, and the respect it has for its employees and partners, we are also actively involved in community projects that generate added value and contribute to improving the quality of life. Through ongoing dialogue with our stakeholders, we ensure that the initiatives we support meet the real needs of the communities and are aligned with our ethical and professional principles, as well as the UN Sustainable Development Goals.

In the 2024 reporting year, no significant negative economic or social impacts were identified on the communities in the areas where we operate. The short-term impact on communities may occur intermittently during fertilisation works with organic fertiliser, carried out in compliance with the provisions of OUG 92/2021 on the waste regime, as well as the Code of Good Agricultural Practices (Order no. 333/165/2021), informing local authorities in advance, and potential olfactory discomfort is monitored and managed accordingly.

From a positive perspective, TRANSAVIA directly contributes to local development by ensuring safe jobs in the 8 counties in which we operate and by engaging in projects with community impact, carried out in partnership with associations, foundations, local authorities, schools and universities. In 2024, the company directed 8,488,970 lei to projects in the fields of health, education and sports, collaborating with 41 organisations and institutions in the social, medical, educational, sports and university fields, as well as to support individual medical cases. Community involvement was achieved both directly and through the TRANSAVIA Foundation.

RESPONSIBLE PRODUCTION

To ensure the quality of our products, we use a validated system that focuses on the compliance of processing processes and the improvement of essential quality values in our operations, including slaughtering, feed manufacturing, and poultry farming. Product quality testing is carried out regularly by carefully examining the many products we produce. These rigorous procedures are in addition to the continuous monitoring of products by our operations and quality assurance staff, ensuring that we comply with the highest standards and that our products are of the best quality for consumers. In addition to the 16 external audits carried out in 2024 by certification bodies and TRANSAVIA customers, we carry out internal audits annually, with the team of certified internal auditors, according to the annual internal audit program based on a careful risk analysis carried out for each work point. At the same time, as we put food safety and traceability first in all our operations, we have a policy focused on ensuring the quality and safety of our products, as well as maintaining a transparent and certified supply chain according to internationally recognized standards. In this regard, we only collaborate with suppliers classified as high-risk who hold GFSI (Global Food Safety Initiative) certifications or other recognized equivalent certifications. Thus, we ensure that the entire volume purchased is [certified](#), and we can offer high-quality and safe products to our consumers.

TRACEABILITY ON THE INTEGRATED PRODUCTION CHAIN, FROM GRAIN TO FORK

We guarantee the origin of our products, being the only producer that produces and raises absolutely all chickens in our own facilities. This 100% vertically integrated approach allows us to monitor and fully control every stage of the production process, from raising the chickens to delivering the final product, thus guaranteeing traceability and superior quality. In addition, this practice reduces the risks associated with external sources and ensures that we can maintain strict standards of food safety and animal welfare, in line with our good practices and sustainability principles. Through our integrated traceability system, we can track each product, from feed and day-old chicks, to chickens raised on our own farms and slaughterhouse, to finished products at the local, regional, national, or international level. This high level of traceability allows us to guarantee the quality, safety, and origin of our products, giving consumers confidence and satisfaction. Through our integrated traceability system, we aim to:



- Feed processed in our own factory, obtained from cereals grown on approximately 10,000 hectares worked: our vegetable farms are responsible for the cultivation and production of cereals necessary for obtaining high-quality feed. By directly controlling the vegetable farms, we can follow the entire process, starting from sowing and growing the crops, to harvesting and processing. Thus, we can accurately identify the origin of each batch of cereals used in feed production. Feed obtained in our own factory is monitored and traced, ensuring that we can identify the origin and quality of the raw material used in feed production.
- Day-old chicks from hatcheries: Each batch of day-old chicks is registered and traced starting from the breeding

farms. Each batch of chicks is identified and registered with information about the date, place and conditions of incubation, the origin of the eggs. This information allows us to accurately identify the provenance and characteristics of the batch of day-old chicks.

- Broilers from our own farms: Each poultry farm is equipped with chicken identification and registration systems. Each batch of broilers is monitored from the moment they arrive at the farm until they are slaughtered. This process allows us to accurately track the origin and evolution of the broilers on our farms.
- Slaughtering in the company's 3 slaughterhouses: Each slaughtered bird is identified and registered upon entering the slaughterhouse. Each stage of the slaughtering process, such as stunning, slaughtering, plucking, evisceration, cutting and packaging, is monitored and recorded. This allows us to track each bird all the way from the farm of origin and guarantee the authenticity, quality and safety of our products.
- Poultry products processed in our own processing plant: Each batch of processed poultry products is registered and tracked in our meat processing plant. From the receipt of poultry and ingredients, through the processes of marinating, batch preparation, forming, frying, baking, IQF freezing, and packaging and storage, each product is identified and recorded to ensure that we can trace its origin and quality.



THE INTEGRATED PRODUCTION CHAIN, FROM GRAIN TO FORK

Through the safe and healthy food we offer to our consumers, we contribute to national and international food security and to people's well-being by supporting a healthy lifestyle and a

balanced diet, rich in quality proteins and nutrients.

We are the largest chicken producer in Romania, with a unique integrated business model from grain to fork, through which we have full control over every aspect of the production process, from the selection, feeding, and raising of our chickens to the processing and distribution of poultry meat. This end-to-end integrated system allows us to monitor and control every stage, ensuring that our products are reliable and of high quality.

We are involved in many partnerships that address food security and that allow us to bring together expertise, resources, and influence to address the complex challenges of food security. We have such partnerships with UCPR - the Union of Poultry Breeders of Romania (Llink la Interese Anexe) and with academic and research institutions, thus benefiting from their expertise in the field of food security.

We provide safe and high-quality products thanks to our rigorous control and responsible practices, which focus on food safety and hygiene, animal nutrition and health, sustainable agricultural practices, transparency, and accountability.

Food Safety and Hygiene: We ensure compliance with the highest standards of food safety and hygiene. We apply rigorous protocols to prevent contamination and ensure that our products are safe for consumption. We conduct regular tests and internal inspections to constantly monitor and evaluate the quality and safety of our products. 100% of the products manufactured are subject to third-party certification audits that attest to the quality and safety of the products and operations in order to obtain safe products for consumers. We use a validated system to ensure product quality with regard to processing compliance and the improvement of essential quality values in slaughtering, feed manufacturing, and poultry farming operations. Product quality testing is carried out by regularly examining our products.



„In 2024, we had 16 external audits carried out by certification bodies and customers, all of which were completed with very good results. In parallel, our internal team of certified auditors carried out audits in all work points, according to a program built on risk analysis. However, the Food Safety and Quality Culture at TRANSAVIA does not only mean controls. For us, everything starts with well-trained people who are confident in what they do, so that the safety and quality rules are fully understood and applied responsibly. In addition, it means continuous learning through formal training sessions, discussions, explanations, and a monthly communication program on aspects that form and maintain the Food Safety and Quality Culture”.

CRISTINA LUPȘAN -

Quality Director, Industrialization Sector, TRANSAVIA.



TRANSAVIA owns 5 analysis laboratories, which it uses to determine the quality and safety of meat, meat products, to assess the welfare of birds, as well as to analyse feed and raw materials that make up bird feed and feed. The laboratories, located in Alba, Braşov, and Caraş-Severin counties, perform daily determinations on the quality and safety of meat and meat products, determinations on the quality of water used for watering and feeding birds and as a component of meat products, determinations on the quality of bird feed, and determinations on bird welfare. These procedures are in addition to the continuous monitoring of the products, carried out by our operations and quality assurance staff.



„The world of microorganisms always tells a story about quality, sustainability, and hygiene. In food safety, these invisible life forms become silent messengers of science, helping us, through increasingly advanced methods, to understand what is truly safe for consumption. They are invisible allies of the food industry and, at the same time, ambassadors of safety.

With the help of science, we offer families everywhere, who choose Fragedo, Papane, Cumsecade, Durdulan chicken products, safe, quality products that they can trust, every day”.

MIRABELA POPOVICI -

Expert in food microbiology, TRANSAVIA



Nutrition and animal health: We prioritize the nutrition and health of our animals. We collaborate with nutrition specialists to develop balanced diets tailored to the specific needs of our birds. We ensure appropriate growing conditions and provide quality care, which is reflected in the superior quality of our poultry meat. The feed is properly formulated by certified nutritionists and consists only of corn, soybean meal, wheat, and triticale, to which minerals and vitamins are added, depending on the specific needs of the chickens, in an appropriate balance. We contribute to reducing food waste throughout the production chain, having 0% losses. Thanks to our feed production technology, production processes are extremely efficient, requiring only a minimum amount of natural resources to generate a high-value protein source for the harmonious growth and development of the chicken. We also ensure that our chickens have balanced and high-quality diets tailored to their specific nutritional needs. This contributes to healthy and efficient growth, minimizing the risk of feed and water loss at this crucial stage.

Sustainable agricultural practices: We are aware that climate change and land conversion to agricultural land are two major global environmental issues, which is why 100% of the land we own or manage to obtain raw materials for the manufacture of our feed is carefully selected and comes from areas free from deforestation. We have a strong commitment to sustainability and environmental protection, and this is reflected in our policy of not contributing to the destruction of forests through our activities. We have adopted sustainable agricultural



„Consumers are paying increasing attention to the link between the quality of the chicken meat they consume and the quality of their feed. This motivates us to provide birds on breeding farms with quality feed, carefully calibrated to their specific needs, developed in collaboration with nutrition experts”.

**FLAVIUS GÂNDILĂ -
Deputy Director of the
Compound Feed Factory**



practices to minimize our impact on the environment. During legally regulated periods, we carry out fertilization works with more environmentally friendly organic fertilizer, from our own farms, obtained by mixing poultry manure with used bedding, thus reducing the use of mineral fertilizer and greenhouse gas emissions. These activities are carried out in accordance with the legislation in force and the best agricultural practices, based on agrochemical studies and approved fertilization plans. The organic fertilizer used has a low humidity, which reduces the intensity of the odor, and is subject to a six-month stabilization process, which reduces pathogens and lowers the level of emissions below the limits that could affect the health of the population. However, in isolated cases, minor olfactory discomfort may occur that is felt only locally and only temporarily. We fully comply with the provisions of OUG 92/2021 on the waste regime, as well as the Code of Good Agricultural Practices (Order no. 333/165/2021). In accordance with legal requirements, local authorities are informed in advance, and any minor olfactory discomfort is monitored and managed accordingly.

We focus on responsible resource management, biodiversity protection, and soil and water conservation. We use advanced and responsible agricultural techniques to minimize greenhouse gas emissions and conserve natural resources. On the approximately 10,000 hectares cultivated by our TRANSAVIA Vegetable Farm Division, we produce most of the cereals and sunflowers needed to feed our chicks. We pay close attention to all aspects, from sowing to harvesting. We carefully select seeds from the varieties that best suit the chicks' nutritional needs. We periodically inspect the crops and apply treatments in accordance with their life cycle. When necessary, we carefully apply the necessary treatments to combat pests or diseases, with products that do not affect bees. We notify the town halls to which the lands belong to inform beekeepers in the area, and we have direct collaborations with beekeepers who camp with hives near our sunflower fields during the flowering period, favouring cross-pollination, but also honey production. Respecting [biodiversity](#) and the interests of stakeholders underlines our responsibility as a company with an extensive value chain presence.

Transparency and accountability: ([PROCESSES FOR ENGAGING WITH CONSUMERS AND END USERS ON IMPACTS](#))

We are transparent about our processes and take responsibility for our consumers and communities. We communicate openly

about our practices, policies, and standards, providing detailed information about the origin and quality of our products. We are responsive to consumer questions and concerns and take steps to continuously improve our processes and products.



„The fact that we provide bird food from our own sources is a great advantage. In addition to the safety and promptness of supply, we fully control the origin of the raw materials used to obtain the feed.”

**ADRIAN FĂRCAȘ —
Director, Plant Sector**



OUR CHICKEN FARMS

TRANSAVIA, the largest poultry producer in our country, is the only producer in Romania that produces, feeds, and processes all chickens itself, in owned facilities, thus ensuring absolute control over the quality and safety of the final products. TRANSAVIA farms (breeding, hatchery, and broiler farms) are located in areas isolated from other animal farms and possible sources of pollution or contamination, ensuring the birds a maximum level of biosecurity, protection, and comfort. Our farms are designed and managed in accordance with the most demanding standards. We have qualified staff, modern technologies, and automated feeding, watering, and monitoring processes, controlled by sensors, which ensure the well-being of the birds. We constantly and massively invest in cutting-edge technology, modernization, and expansion of production capacities.

OUR FACTORIES

The 3 slaughterhouses owned by TRANSAVIA in Alba, Brașov, and Bocșa were modernized and re-engineered in 2022. At the same time, they are each equipped with their own analysis laboratory, being among the few with this level of equipment in Eastern Europe. We respect the highest standards of hygiene and food safety in the chicken meat processing process. We use advanced processing, packaging, and storage techniques, ensuring that our products reach consumers in a fresh and



„We attach great importance to the welfare and health of the birds on our farms, as well as to preserving biodiversity, an area in which Romania has a valuable tradition that we are determined to continue for the benefit of our consumers.”

**DIANA CORINA URSALEȘ
Director, Poultry Farming
Division**



high-quality state. Our products are packaged in a protective atmosphere and are stored in freezing or refrigeration spaces, from where they are then distributed in the safest conditions to customers, with cars from our own fleet.

TRANSAVIA also owns a Chicken Meat Processing Factory where our chicken preparations are made through fully automated operations, using state-of-the-art production lines, with the human factor intervening only for supervision.

DISTRIBUTION OF OUR PRODUCTS

Our fleet includes over 500 dedicated vehicles, with which we ensure the transport of TRANSAVIA raw materials/products, in conditions of maximum food safety.

Through these efforts and commitments, we have managed to completely eliminate food losses in our supply chain. We are proud to be able to offer our consumers fresh, high-quality products and to contribute to ensuring sustainable and responsible food security.



„We already have solid experience in making convenience chicken products, and we want to diversify our portfolio with such products, for which demand is growing, but also to collaborate on making private label products for our customers.”

**RADU POPA –
Director of TRANSAVIA Meat
Processing Plant**



All TRANSAVIA activities are carried out in accordance with legal regulations, ensuring the protection of local communities and the prevention of significant negative impacts.

INVOLVEMENT IN THE COMMUNITIES WE INTERACT WITH TRANSAVIA contributed to the positive development of the communities in which it operates, getting involved in projects with a positive impact, carried out during 2024 alongside associations, foundations, institutions, and other non-profit organizations, which it supported to support their mission and activity in the priority areas for the company: education, health, and sports.

TRANSAVIA, together with the partners of the „YOUR PROFESSIONAL PARTNER” program, Alba County Council, Alba County Inspectorate and companies such as Star Transmission & Star Assembly, Bosch, Marinex, VCST, Induteam, continue meetings with teachers, parents and students in the county. Initiated in 2019, the program presents successful models of the dual education system and the possibilities that vocational and technical education can offer among young people and contributes to reducing school dropout.

EDUCATION

Education is the foundation for building a prosperous and sustainable future for Romania. Through our active involvement, we aim to contribute to the formation of a generation of well-prepared, responsible young people capable of meeting the challenges of the future. We support projects and initiatives that promote equal access to quality education and the development of essential skills, supporting educational institutions in creating an environment conducive to learning and continuous development. At the same time, we are involved in educational activities regarding environmental protection, healthy nutrition, and the prevention of food waste. We also contribute to the training of new specialists through partnerships (such as the one with UASMV Cluj) and programs dedicated to animal science students, who carry out internships in our facilities, according to an established calendar and strict rules.



In 2024, TRANSAVIA participated, together with other companies, in consultations with the deanery of the „1 Decembrie 1918” University of Alba Iulia, promoting the establishment of new departments of agriculture and food industry. At the same time, the company was present, as in previous years, at the Educational Offers Fair organized by the Alba County Council, to support dual and vocational education and to develop partnerships regarding internships.



HEALTH

Health is a priority area for TRANSAVIA, closely linked to well-being and quality of life. For this reason, we are actively involved and collaborate with medical facilities, associations, and foundations that, through their projects, promote prevention, support the development of innovative medical solutions, or support people in difficulty. In 2024, the company covered the medical expenses for the treatment of 9 people, demonstrating its constant concern for supporting the health of the communities in which we operate.

SPORT

Promoting an active lifestyle is part of our commitment to contributing to a healthier community. We support sports and exercise through partnerships with associations and foundations that run programs dedicated to all ages, with a focus on children and youth. Through these initiatives, we encourage the improvement of physical fitness, personal development, and the support of mental health.

3.4.5. TARGETS RELATED TO THE MANAGEMENT OF SIGNIFICANT NEGATIVE IMPACTS, THE PROMOTION OF POSITIVE IMPACTS, AND THE MANAGEMENT OF SIGNIFICANT RISKS AND OPPORTUNITIES (ESRS S3-5)

For the 2024 reporting year, TRANSAVIA has set clear targets regarding the communities in which we operate, presented in the table below:

Sub-theme ESRS	Targets 2024	Key performance indicator (KPI)	Reference year	Stakeholder engagement
Economic and social rights – Housing, food, water	The widespread use of the best existing technologies, from an economic and ecological point of view, in investment decisions, and the firm introduction of eco-efficiency criteria in all production and service activities.	% of investment decisions that take into account both economic efficiency and environmental criteria.	2024	NA
	100% retention of certifications regarding product quality and safety.	Number of certified units.	2024	YES
	Zero non-conformities for 80% of GFSI certified locations (FSSC 22000, GlobalS.L.P.).	% of certified locations with no major non-conformities identified in external audits	2024	YES
	ZERO product recalls related to food safety.	Number of product recalls.	2024	NA
	ZERO major food safety incidents.	Number of food safety incidents reported. % of inspected units with no observations/warnings from authorities.	2024	YES
	ZERO incidents of non-compliance with voluntary codes regarding the health and safety of our products and services, information, and product labelling.	% of products assessed annually for compliance with labelling and information standards.	2024	NA
	Response time of maximum 8 hours for complaints that do not require complex investigations and 5 days for those that require complex investigations.	Average response time to complaints (hours/days).	2024	

Legend: **Achieved** | **Substantial progress** | **Additional effort required** | **Cancelled** | **New**

As a best practice, TRANSAVIA's performance is continuously monitored, and progress is reviewed annually against the established targets. Even if, following the dual materiality analysis, certain aspects were assessed as immaterial, TRANSAVIA pays special attention to them, especially consultations with communities and local authorities, including those carried out within the authorisation processes for investment projects and for obtaining environmental permits. Equally, we collaborate with non-governmental organisations and carry out projects aimed at generating a positive impact in various communities, contributing to their development and strengthening the relationship of trust with all stakeholders. We believe that transparency, constant dialogue and active involvement in these consultations are essential for strengthening trust with communities and ensuring sustainable development, in accordance with our ethical principles and the legislation in force. This approach reflects the company's firm commitment to integrating social responsibility and respect for the communities with which we interact.

3.3. ESRS S4 – CONSUMERS AND END USERS

3.3.1. GENERAL INFORMATION PRESENTATIONS (ESRS 2)

Through the scope of its activities, TRANSAVIA contributes significantly to national and international food security, delivering safe and high-quality products. End consumers are primary stakeholders, their interests, views, and rights, including respect for human rights, being integrated into TRANSAVIA's business model.

3.3.2. PRESENTING INFORMATION RELATED TO SPECIFIC CIRCUMSTANCES (BP-2)

No erroneous data were identified in the information presented for the previous reporting year, and no changes are required.

3.3.3. STRATEGY - INTERESTS AND VIEWPOINTS OF END CONSUMERS (SBM-2)

TRANSAVIA puts consumers at the center of its concerns, offering safe, healthy, and high-quality products. The authentic taste

of chicken meat offered by TRANSAVIA is conferred by the healthy, natural environment in which the chickens are raised. The chicken meat produced by TRANSAVIA is natural, delivered exclusively from chicken farms owned by the company, where strict conditions regarding space and hygiene are implemented, and chickens are treated with responsibility and great care, relying on food that is based on cereals exclusively harvested from the company's own crops. We place a strong emphasis on food safety, conducting both internal and external audits to obtain food safety certifications. These measures ensure that our products meet the highest standards of quality and food safety. We have rigorous protocols in place and apply the highest standards at all stages of the production and distribution chain, from grain to fork, ensuring superior quality and total safety for the products we offer.

The TRANSAVIA brands, which enjoy great popularity among consumers, Fragedo, Papane, Durdulan, Bravis, CumSeCade, are highly appreciated for the quality, safety, diversity, and versatility of the products offered within each range. In fact, according to Brand Finance® Romania 50, 2024 edition, the cumulative value of the TRANSAVIA brand portfolio in 2024 was 109 Million Euros (+27% compared to 2023), placing the family business with 100% Romanian capital in 4th place in the top, at the forefront of companies in the food industry, being outranked only by two other multinational companies in the beverage sector and a local retailer in the IT&C field.

3.3.4. SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL (SMB-3)

The strategy and business model are designed to ensure a positive impact on consumers in the long term, contributing to public health and the development of society. They also aim to reduce the negative effects generated by the use of packaging and food waste, promoting responsible and sustainable consumption.

For the aspect „Consumers and end users,” risks and opportunities were identified within the dual materiality analysis process:

Subtheme	Impact	Risc / Opportunity	Location in the value chain
Information-related impact	Potential positive impact on a medium scale: increased trust in the brand and company, which leads to increased sales and improved financial results. Potential negative impact on a medium scale: if there is a discrepancy between the messages transmitted and reality, which can affect trust in brands and the company.	Opportunity: Improving trust by informing and educating consumers regarding the products offered, balanced nutrition, identifying quality products, food safety, and reducing food waste, and by providing transparent, timely, and accurate information when obtaining regulatory documents and carrying out activities with impact in the community.	Own operations Downstream
Personal safety	Potential positive impact on a medium scale – competitive advantage through safety and high quality. Potential negative impact on a large scale – if food quality and safety policies, procedures, and protocols are not followed, or if security breaches occur that could expose sensitive consumer information.	Opportunity: Strengthening reputation and attracting new consumers through safe practices (traceability, certified products, etc.). Risk: Major issues related to food safety and personal data protection that may lead to reputational damage, reduced trust in our products, resulting in decreased sales and financial losses.	Own operations Downstream
Social inclusion	Potential positive impact on a small scale: products are accessible to all consumers. Potential negative impact on a small scale – if clear information about product ingredients or production processes is not provided, useful for consumers with special dietary needs.	Opportunity: All consumers have equal rights in terms of access to products and information offered. Risk: Neglecting the needs of vulnerable consumers, affecting accessibility and customer satisfaction.	Own operations Downstream

The most important risk identified, with the potential to generate financial effects on TRANSAVIA in the short, medium, and long term, is that associated with food safety. Major problems in this area can lead to damage to the company's reputation, to a decrease in consumer confidence in our products, and, implicitly, to a decrease in sales and financial losses.

This risk is actively managed through internal procedures and standards, by promoting an organizational culture oriented towards quality and food safety, through regular internal and external audits, as well as through the relevant certifications held.

In addition to these measures, TRANSAVIA contributes to informing and educating consumers on a balanced diet, identifying safe and quality products, as well as reducing food waste. In this way, we promote healthy and responsible eating habits, supporting consumers in making more informed choices and contributing, at the same time, to a more sustainable environment.

The company also respects consumers' rights to privacy, personal data protection, non-discrimination, and freedom of expression, by applying dedicated internal policies and procedures, including those regarding [data protection](#).

Although the relevance and significance of risks and opportunities related to consumers and end users were included in the dual materiality analysis, the anticipated financial effects were not assessed or quantified in detail in 2024. However, we estimate that the risks associated with personal safety remain considerable and require ongoing monitoring and management.

3.3.5. MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

3.3.5.1. POLICIES CONCERNING CONSUMERS AND END-USERS (ESRS S4-1)

Consumers are a fundamental pillar of TRANSAVIA's sustainability strategy. They are integrated into the Code of Professional Ethical Conduct of employees through two essential principles: guaranteeing the quality and safety of the products offered and using responsible communication and marketing practices.

We communicate openly about our processes, policies, and standards, providing clear and detailed information about the origin and quality of our products. We are always available to answer consumers' questions and concerns, and the feedback we receive motivates us to constantly improve, improving both our products and our internal processes.

In 2024, there were no cases of violation of consumer or community rights. TRANSAVIA promotes transparency and responsibility towards all consumers and the communities in which it operates. We inform local authorities and communities in advance about [campaigns for the management and incorporation of natural fertilizers into the soil](#) and conduct public consultations as part of the procedures for obtaining environmental agreements and permits. All community members have access to these debates, regardless of gender, age, or other criteria, and the observations made are analyzed and integrated into the decision-making process.

CONSUMERS

Assuring product quality and safety

Transavia puts consumers at the centre of its concerns, offering safe, healthy, and high-quality products. We have taken on the responsibility of offering safe, top-quality chicken products that meet the requirements and expectations of our partners and consumers everywhere, in all respects. We ensure that in all our operations, we strictly comply with applicable standards and regulations, procedures, and protocols that we have in place.

Communication and Marketing

We are committed to responsible, effective, and honest communication with consumers at all points of contact with them, fully respecting labelling or communication requirements. We offer consumers the opportunity to exercise their right to make informed choices and to provide us with feedback. We respect the confidentiality of information regarding our consumers.

Source: TRANSAVIA Code of Professional Ethical Conduct for Employees

The company carefully monitors consumer experience and promptly responds to complaints received by phone, social networks, or email. The team of food quality and safety specialists treats each request seriously, ensuring quick responses and professional solutions. Consumer satisfaction is a priority, and positive or constructive feedback is appreciated and valued for the continuous improvement of our activities.

During the reporting period, the percentage of significant product categories assessed for compliance with the procedures is 100%. Our company ensures that all significant product categories are subject to periodic assessments for compliance of information and labeling with applicable standards and regulations. We pursue a high level of compliance and continuously improve our procedures to ensure comprehensive coverage of all relevant product categories. These procedures address the following aspects:

1. Sourcing of product components, which covers transparent information on the origin and suppliers of components used in products.
2. Content, in particular concerning substances/ingredients that could have an environmental or social impact. Thus, consumers are informed of any potentially harmful substances/ingredients used in the product.
3. Safe use of the product, which includes information on instructions, warnings, and precautions so that consumers can use the product safely and avoid any potential risks or hazards.
4. Product disposal and environmental or social impact, which provides information on the proper disposal of the product and the potential environmental or social impact associated with it. The aim is to promote responsible and environmentally friendly practices in product disposal.

3.3.5.2. COLLABORATION PROCESSES WITH CONSUMERS AND END-USERS REGARDING IMPACTS (ESRS S4-2)

TRANSAVIA is committed to transparency and takes responsibility for communicating its commitments and progress to its customers, business partners, and the community. The company aims to be an example of sustainability in the industry, actively contributing to the protection of the environment and the conservation of natural resources.

The TRANSAVIA portfolio is strictly based on the highest quality chicken meat, produced exclusively in its own facilities. At the same time, it includes a variety of options, from fresh, uncooked chicken meat (such as grilled chicken, breast fillet, mini chicken breast fillets, boneless legs, livers, gizzards and hearts, minced meat) to marinated products and chicken meat mixes (marinated boneless wings and legs, burgers, sausages, meatballs) and semi-prepared products (schnitzels, nuggets, burgers, cordon bleu, drumsticks, spicy wings). The recipes used for our ready-to-eat and marinated products are developed through rigorous testing of spice and ingredient combinations alongside premium chicken.

For each product, we monitor taste, nutritional values, and food safety, while constantly improving the recipes with feedback from consumers. We strive to reduce our environmental impact and prioritize the use of sustainable packaging, given the importance of maintaining the integrity, safety, and quality of our products.

We constantly provide consumers with clear and up-to-date information about the ingredients and nutritional value of our products, to enable them to make informed and safe choices. Labelling and all product claims are made transparently, honestly, and accurately, in accordance with applicable legal requirements and regulations. Since 2016, we have voluntarily included nutritional information on the packaging of chicken cuts, although this legal requirement applies exclusively to processed products.



Fragedo is the flagship TRANSAVIA brand. Number 1 in reported sales for the fresh chicken category (in value and volume), according to RetailZoom estimates for the years 2022, 2023, and 2024 for the food re-

tail market - international chains (excluding Lidl). In 2024, Fragedo was reconfirmed for the sixth consecutive time at the top of parents' consumption preferences in our country, being designated this year as „the most trusted meat brand (chicken, pork, beef, etc.)”. The distinction „No. 1 Brand for Kids by Forbes Romania” was granted following the national study conducted in 2023 by Forbes Romania and the D&D Research Institute on parents' consumption preferences based on safety, quality, and trust in products.

We constantly evaluate 100% of products to ensure compliance with labelling standards ([Product quality and safety](#)). In 2024, no incidents of non-compliance were recorded regarding marketing communications, information, or product labelling, and no fines, penalties, or warnings were applied. There were also no deviations from voluntary codes in the field. These results confirm TRANSAVIA's commitment to comply with relevant standards and regulations and to implement an effective monitoring and compliance system to correctly inform consumers.

In 2024, we also approached the communication campaigns for our brands responsibly, based on honesty and respect. We focus on increasing the value of our brands and improving consumers' perception of safe and quality chicken. We provided consumers with transparent, accurate, and useful information, without exaggerating and without trying to gain unfair advantages over competitors or other companies in the food industry. We did not receive any complaints regarding the marketing communication carried out, and did not record any incidents regarding non-compliance of marketing communications.

TRANSAVIA constantly publishes updated information on the company's website and sends press releases on news and activities carried out, to ensure transparency and direct communication with all stakeholders. At the same time, it constantly follows with interest consumer reactions on its own social media platforms and actively responds to comments, suggestions, and questions, to maintain an open and constructive dialogue. This interaction contributes to the continuous improvement of products and services and strengthens consumer trust in the TRANSAVIA brand.

Fragedo initiated in 2022, together with other reputable Romanian brands, the **Authentic Romanian** program through which original gastronomic and lifestyle content is created and offered to consumers in digital environments. The program was very well received by consumers, who had access to innovative, nutritious recipes with local ingredients in 2023, in the digital environment and at various events. More about the Authentic Romanian program: [Fragedo](#) and the recipe section on www.transavia.ro.



Complaints received from consumers are handled, in the shortest possible time, by the Food Quality and Safety Department, in accordance with applicable standards and regulations. The process includes the registration, investigation, resolution, and reporting of each complaint, being integrated into the internal complaint management procedure. Complaints that do not directly concern the products are coordinated by the Corporate Communication and PR Department, thus ensuring a prompt, efficient, and professional response to all requests received.



„I have been with the TRANSAVIA team for almost 18 years, and I am happy to contribute to the company's performance in terms of the quality of our products. We achieve this by doing everything exactly as it should be, with professionalism, having a clear purpose and mission, and always respecting the values that guide us. For me, the greatest satisfaction comes from the fact that our work is seen daily in the trust of consumers and in the respect that our brands inspire”.
CARMEN-SIMONA OPREA – Economist, FPC.



3.3.5.3. PROCESSES FOR REMEDYING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH CONSUMERS AND END-USERS CAN EXPRESS THEIR CONCERNS (ESRS S4-3)

As a socially responsible company, TRANSAVIA assumes full responsibility for actions to remedy negative impacts on the communities in which it operates in the event of such situations. We collaborate with the responsible authorities to anticipate and avoid the occurrence of such impacts. The company has procedures that ensure that no person who has made any type of notification or alert will be discriminated against in any way, including through acts of harassment or other forms of retaliation as a result of the notifications.

For consumers and end users, TRANSAVIA has developed multiple channels for communication and reporting concerns, including:

- phone line;
- email contact addresses and company website;
- official social media channels.

Each complaint is recorded, analysed, and resolved according to the internal complaint management procedure, and responses are sent to consumers promptly and professionally. The feedback received is integrated into the continuous improvement processes to ensure a positive experience and full confidence in the company's products and services.

3.3.5.4. ADOPTION OF MEASURES REGARDING SIGNIFICANT IMPACTS ON CONSUMERS AND END-USERS AND APPROACHES TO MANAGE SIGNIFICANT RISKS AND TO FOLLOW SIGNIFICANT OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AS WELL AS THE EFFECTIVENESS OF THESE ACTIONS (ESRS S4-4)

TRANSAVIA pays particular attention to protecting the interests of consumers and end users by implementing measures dedicated to managing significant impacts and capitalizing on opportunities identified in the dual materiality analysis.

• Information-related impacts

To prevent the risk of losing consumer trust as a result of the inconsistency between the messages transmitted and reality, the company ensures full transparency in the communication of products and nutritional information. Labelling is carried out clearly, honestly, and completely, in accordance with applicable regulations. In addition, we evaluate 100% of products for compliance with information and labelling standards. Our commitment to the safety of consumers and our partners is attested by the BRCGS Food Safety certification, which confirms compliance with the highest food safety standards. We focus on a robust food quality and safety management system, which is certified according to FSSC 22000 and ISO 22000 standards in all our operations. In addition, emphasis is placed on the use of technologies that guarantee food safety.

• Personal safety

To reduce major risks related to food safety and personal data protection, TRANSAVIA implements strict quality and food safety policies, internal and external audits, as well as international certifications (ISO, HACCP, etc.). Regarding consumer data protection, the company applies the General Policy on the Processing of Personal Data, ensuring full transparency in its processing. During the reporting period, no serious problems or incidents were identified regarding the violation of consumer or end-user rights.

An essential tool that ensures the quality and full safety of our products is traceability. This, together with product tracking through the supply chain, is essential to ensure that all stages of the production and distribution process comply with the required standards and regulations. TRANSAVIA is the only company in the sector that owns and manages [all operations of the production chain](#), from the cultivation and harvesting of cereals to the preparation of chicken feed, to the breeding, incubation and growing farms, to the slaughterhouses and meat processing plant and to the distribution and correct and honest communication. Thanks to our 100% integrated business model, with owned facilities, our company has implemented a very advanced traceability tracking system throughout the integrated poultry meat processing chain, thus ensuring the transparency and quality of our products. We can thus guarantee the quality and safety of our products at every stage of the production process. Complete control over the entire supply chain allows us to carefully monitor every aspect of quality and comply with the highest food safety standards.



„At TRANSAVIA, collaboration is based on trust, mutual respect and responsibility, in an environment where the absolute priority is to offer products at the highest safety and quality standards“.

VIOLETA-EMILIA POLGAR -
Farm 2, Oiejdea, Accountant



We work with trusted suppliers who share our values and respect the principles of sustainability. We carefully verify the origin of raw materials and ensure that they are obtained from responsible sources and with minimal environmental impact. We carry out regular inspections and ensure that all our strict requirements are met. To be able to confidently demonstrate that our products come from verified sources, with rigorous quality control and responsible risk management, we require our suppliers to perform a traceability test every 3 years and obtain a series of certifications, such as ISO 14001:2005, ISO 22000:2018, ISO 45001:2018, BRCGS, FSSC 22000, IFS, ISO 9001, and ISO 37001. These are recognized international standards that were designed to ensure efficient, responsible, and ethical business management, being considered references in the industry, and which ensure that our suppliers comply with the most rigorous requirements regarding quality, environment, food safety, and occupational health. By having such suppliers in our supply chain, we are able to assure our consumers that our products are reliable, comply with international standards, and are obtained through [sustainable practices](#).

Another important aspect that contributes to the safety of our consumers is the quality of the products offered. This is an integral part of the sustainability strategy through which we ensure the sustainability of our business and meet the current and future needs of our customers.

All TRANSAVIA production units, including the three slaughterhouses, the meat processing plant, the compound feed plant, the poultry farms, and the two hatcheries, are certified and internationally recognized for their high safety and quality standards.

The food quality and safety management system implemented at all stages of production is certified, confirming our commitment to consumer protection and our partners.

Currently, 100% of poultry production is certified BRCGS Food Safety (Brand Reputation through Compliance Global Standards) and FSSC 22000 (Food Safety System Certification). At the same time, 100% of chicken farms, hatcheries, and breeding farms are ISO 22000:2018 certified, and 100% of compound feed production complies with the same international standard.

In 2024, TRANSAVIA was the only poultry producer in Romania to hold the GlobalS.L.P. (Smart Livestock Practices Standard) certification, which rigorously addresses animal welfare.

These certifications confirm that we apply best practices and comply with the strictest protocols in all our activities, strengthening partnerships and consumer trust at national and international levels.

	First obtained in 2008, this certification guarantees our level of competence in HACCP, hygiene, vulnerability analysis, product and process control, food safety and security and quality management systems, demonstrating our commitment to consumer safety and stakeholder relations and having a strong food quality and safety culture. TRANSAVIA is the only chicken producer nationally to hold the AA+ rating. In 2024, we received the reconfirmation of this certification, version 9, with AA+ and A grades for the three slaughterhouses and the meat processing plant.
	It certifies the quality and professionalism of the management of the processes and activities that make up the quality and food safety management system, at all stages of production, demonstrating commitment to customer satisfaction and in relations with stakeholders. In 2024, we obtained this certification for all 3 slaughterhouses and the meat processing plant.
	We are the only poultry producer in Romania to have obtained the GlobalS.L.P (Smart Livestock Practices) certification, the most important livestock farm certification program worldwide, which certifies Good Practices in livestock farms. The audit conducted in April 2024 at TRANSAVIA chicken farms reconfirmed the care for details and respect for animal welfare, recording ZERO non-conformities. The GLOBAL S.L.P. standard is designed to support better consumer and environmental protection, sustainable production, and social and animal welfare. It is based on years of research in collaboration with global experience and requires a general approach to agriculture that integrates best practices for future generations, reducing the waste of vital resources. Regarding animal welfare, the standard establishes a series of criteria that go beyond legal requirements, being developed on a scientific basis, feasible, economically viable, and auditable.
	First obtained in 2008, this certification represents the fundamental standard in quality and food safety management. The certification certifies that each department involved, directly or indirectly, in the food chain, can identify, control, and eliminate any risk effectively. In 2024, we obtained this certification with zero non-conformities for all Poultry Farms and the Compound Feed Factory.
Certificări McDonald's 	Our partnership with McDonald's is built on trust and the attention we each pay to quality and safety standards. Thus, we manage to bring premium, authentic, safe, and tasty products to Romanian customers. In 2024 as well, we achieved A grades in all specific audits, both planned and unannounced.
	It demonstrates that all stages through which our food products go (production, packaging, storage and transportation) are carried out in accordance with Islamic religious rules.
 Furnizor al Casei Regale a României	A recognition and appreciation of the exceptional quality of our products, since 2006, the title was most recently reconfirmed in 2022.

Social inclusion

To meet the needs of all categories of consumers, including the vulnerable, TRANSAVIA promotes product accessibility through extended distribution, fair prices in relation to the safety and quality of the products offered, and ensuring clear and accessible information about ingredients and production processes. This approach contributes to respecting equal rights of access to safe and quality products for all consumers.

Effectiveness of measures

- No negative impacts were identified that would lead to measures and actions during the reporting period.
- No incidents of human rights violations related to consumers and end users were reported in 2024.
- There were no non-compliances regarding labelling and marketing communications.
- Consumer feedback, collected through multiple channels (telephone, email, social media, online form), was promptly managed and integrated into continuous improvement processes.

Through these measures, TRANSAVIA strengthens consumer trust, ensures the protection of personal data, and promotes responsible consumption, generating a sustainable competitive advantage in the long term.

3.3.6. INDICATORS AND TARGETS.

TARGETS RELATED TO THE MANAGEMENT OF SIGNIFICANT NEGATIVE IMPACTS, THE PROMOTION OF POSITIVE IMPACTS, AND THE MANAGEMENT OF SIGNIFICANT RISKS AND OPPORTUNITIES (ESRS S4-5)

According to the material topics identified in 2024, for the material topic Consumers and end users, the following were established, details in the table below, for which progress was tracked and reported in 2024:

Sub-theme ESRS	Targets 2024	Key performance indicator (KPI)	Reference year	Stakeholder Involvement
Information-related impacts	Response time of maximum 8 hours for complaints that do not require complex investigations and 5 days for those that require complex investigations.	Average response time to complaints (hours/days).	2024	YES
	ZERO complaints for > 99% of intra-community and export deliveries.	% deliveries without complaints,	2024	YES
	ZERO product recalls related to food safety.	Number of product recalls.	2024	NA
Personal safety	ZERO major food safety incidents	Number of food safety incidents reported.	2024	NA
	100% compliance with international safety standards and certifications	% products certified according to BRCGS, FSSC, ISO 22000.		NA
	Ensuring product accessibility for all consumers.	% of products with complete labeling information.	2024	YES
	Clear labeling for 100% of products.	Number of incidents of non-compliant labeling or marketing	2024	YES
Social Inclusion	ZERO incidents of non-compliance in marketing and labeling communications.		2024	YES

Legend: Realized | Substantial Progress | Supplementary efforts necessary | Cancelled | New

GOVERNANCE

Well Made in Romania



4. ESRs G1 – GOVERNANCE

4.1. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

No misstatements were identified in the information presented for the previous reporting year and no changes are required.

4.2. ROLE OF ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES (ESRS 2 GOV-1)

At TRANSAVIA, professional ethics are a fundamental principle, integrated into all company activities. Management promotes honesty, transparency, respect, and integrity in business relationships and daily interactions, thus strengthening a work environment based on mutual trust. This approach is reflected in internal policies and procedures through which we support a healthy organizational culture and contribute to generating a positive impact on the communities in which we operate. By consistently applying these principles, we protect our business, reputation, customers, employees, and partners.

Management's commitment is firm, based on respecting the principles of ethics and compliance and applying ZERO tolerance towards fraud, theft, corruption, and bribery.

In 2024, as in previous years, no relevant final liabilities were identified for violations of labor law, human rights, anti-corruption law, competition rules, or tax law. Detailed internal assessments did not highlight any deviations between TRANSAVIA's approach to human rights compliance, impact management, risk verification and assessment procedures, complaint mechanisms, consumer relations, anti-corruption policies, competition regulations, taxation, and social protection requirements.

4.3. MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

4.3.1. DESCRIPTION OF THE PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES (ESRS 2 IRO 1)

The identification, analysis and assessment of impacts, risks and opportunities are led by the management team, being integrated and assessed as part of the materiality analysis process. The identified risks, both quantifiable and non-quantifiable, are monitored and mitigated through [preventive actions](#), integrated into daily decisions.

Regarding professional conduct, the impact and risk assessment was carried out through a systematic process that identified the main aspects that may influence TRANSAVIA's activity. This analysis included the examination of internal policies, ethics, and compliance practices, as well as employee feedback, resulting in specific measures aimed at reducing the associated risks and improving organizational performance. In addition, monitoring and reporting mechanisms have been established to ensure transparency and accountability at all levels of activity. These aspects are also presented to external control bodies and audits, in particular ethics audits. The assessed risks, quantifiable and non-quantifiable, are identified, monitored, and minimized through preventive actions.

The results of the impact, risk, and opportunity analysis in the corporate culture sphere carried out for the dual materiality assessment are presented in the table below and further detailed in the following sections:

Sub-theme	Impact	Risk / Opportunity	Location in the value chain
Organizational culture	Real positive impact on a large scale – by adhering to internal codes and procedures and creating a positive and inclusive work environment.	Opportunity: Effective management of internal issues, ensuring fair remuneration and adequate working conditions, contributes to the smooth running of one's own operations by increasing retention and caring for safe and quality products. Risk: A weak or toxic organizational culture can lead to low employee morale, increased staff turnover, and deterioration of internal relationships, which ultimately affects productivity and innovation.	Own operations
Whistleblower protection	Potentially negative impact on a medium scale - if internal codes and procedures are not followed or if whistleblowers are not protected.	Risk: Reputational damage/regulatory violations. Opportunity: Protecting whistleblowers can minimize the legal risks associated with reporting abuse or non-compliance and improve employee performance and the work environment.	Upstream Own operations Downstream

Supplier relationship management and payment practices	Potential negative impact on a medium scale - if internal procedures are not followed / if payments are not made in a timely manner, which may lead to penalties or deterioration of relationships with partners.	Risk: Damage to reputation, through negative financial impact for suppliers / breach of contractual terms. Opportunity: Long-term collaborations, which offer stability and the opportunity to benefit from suppliers' expertise in developing new, innovative solutions and products that can contribute to increasing competitiveness in the market.	Upstream Own operations Downstream
Corruption and bribery	Potential negative impact on a large scale - if internal codes and procedures are not followed / in case of incidents.	Risk: Damage to reputation / violation of regulations.	Upstream Own operations Downstream

Following the assessment within the dual materiality process, it is assessed that the financial effects on TRANSAVIA in the short, medium, and long term of the significant risks and opportunities arising from the impacts associated with professional conduct may have moderate effects (above 0.2%, but below 1% of turnover).

4.3.2. POLICIES ON PROFESSIONAL CONDUCT AND CORPORATE CULTURE (ESRS G1-1)

TRANSAVIA strictly complies with applicable national and European legislation, as well as relevant international conventions, including the UN Global Compact and the legal framework on human rights. At the same time, we align ourselves with the UN Guiding Principles and the International Labour Organization (ILO) standards on business and human rights, thus ensuring responsible conduct both within the organization and in our relations with stakeholders.



Our motto, "the thing done exactly the right way", reflects our firm commitment to both the quality and safety of our products, as well as to ethics, integrity, and good business practices. TRANSAVIA's corporate culture is essential for creating a motivating and collaborative work environment. Based on values such as respect, trust, care, responsibility, discipline, diligence, and honesty, it supports open communication and continuous employee development. The positive impact is reflected in employee retention and the superior quality of the products, strengthening the company's reputation in the market. Thus, TRANSAVIA manages to develop a dedicated and efficient team capable of actively contributing to the success of the organization.

We understand that to be a successful company and to thrive in a normal and fair competitive environment, compliance with the law is crucial, but it must be complemented by a series of high standards of moral behaviour and responsibility. These allow us to build long-term partnerships with our customers, partners, and suppliers, based on trust, respect, and responsibility, which support the sustainable development of our business. This approach is reflected in all aspects of our activity and in the entire moral behaviour of the company and our employees.

Through the Code of Professional Ethical Conduct, we ensure and promote ethical business behavior, including in our policies principles such as:

- Anti-bribery and corruption principles,
- Ethical business relationships,
- Food quality and safety,
- Equal opportunities and non-discrimination (employment and/or promotion criteria),
- Risk management and compliance,
- Reporting violations of laws/regulations and misconduct,
- Occupational safety and security,
- Sustainability.

We ensure that we adhere to sound principles of quality and food safety, thus protecting both our customers and the environment. We guarantee safe working conditions and ensure that our employees are treated with respect and equality, prohibiting any form of discrimination or unfair treatment. As an employer, we promote diversity, equality, and inclusion and ensure a safe environment for employees and collaborators, without compromising the principles of ethics, without violating human rights, and maintaining the highest standards of safety and health. This contributes to creating a fairer working environment and improving employee performance. In the Internal Organization Regulation, available to all our employees from the moment they are hired, we have included specific anti-corruption rules and rules by which we prohibit and avoid any discrimination based on criteria related to: sex, sexual orientation, genetic characteristics, age, national origin, race, color, ethnicity, religion, political opinion, social orientation, disability, family situation or responsibility, union membership or activity. This aspect is also presented to external control bodies and audits, especially ethical ones.

Another extremely important ethical aspect, given the specific nature of our activity, identified as having material significance for the company, is the [responsible treatment of animals](#). For us, this aspect is both a matter of business ethics and the responsibility to protect food safety and public health. Implicitly, ensuring superior welfare standards for our puppies is part of the company's objectives to improve the quality of life and contribute to a healthier future.

4.3.2.1. WHISTLEBLOWER PROTECTION

TRANSAVIA is committed to ensuring the confidentiality of all complaints and requests received and to providing the necessary support, depending on the nature of each situation. The company encourages employees to communicate any problem related to labour relations, working conditions (ergonomics, working environment, OSH, and FS), professional practices, fair treatment, or the impact of activities on society. Our policy stipulates that any suspicion, suspicion or fact reported in good faith regarding the improper conduct of the company, employees, or business partners is carefully investigated, and appropriate measures are applied to resolve the case. By "good faith", we mean providing information considered correct and accurate at the time of transmission, even if it later proves to be incorrect or incomplete.

Employees have several communication channels available to management teams and are constantly encouraged to express their opinions, complaints, recommendations, and to report any unacceptable behaviour. Complaints can be sent directly to the hierarchical superior, to the Human Resources Department (by email or phone), through the „communication boxes“ located in the units, which also allow the transmission of anonymous messages, through the complaint form, which also offers the possibility of anonymous reporting.

Through these mechanisms, TRANSAVIA consolidates an organizational climate based on transparency, trust, and responsibility.

4.3.3. SUPPLIER RELATIONSHIP MANAGEMENT (ESRS G1-2)

The ethical principles that guide TRANSAVIA's activity in its relationship with suppliers and partners are based on respect, consideration, and trust, to develop sustainable collaborations.

The company acts ethically in all business interactions and, in turn, requires honesty, integrity, and fairness, compliance with applicable legislation and internal standards, which are firm and non-negotiable.

We immediately report any deviation from labor and human rights legislation, anti-corruption and tax legislation, or any violation of ethical norms, regardless of whether they belong to suppliers, customers, partners, subcontractors, or their employees.

TRANSAVIA supports local development, analyzing with priority the offers of local suppliers or those operating in Romania and [establishing partnerships with them](#). The company ensures that suppliers promote the same principles of product quality and safety, as well as social and environmental standards, throughout the supply chain. During the reporting period, no suppliers were assessed for environmental or social impact.

Our collaboration with major retail chains, distributors, fast-food restaurants, and Horeca, both in the country and abroad, confirms that the products delivered are consistently at the same level of quality, and the company demonstrates flexibility and promptness in fulfilling orders.



As a minimum requirement, our suppliers and partners must comply with the legislation and promote the ethical business principles assumed by TRANSAVIA. In this regard, they periodically complete the "Supplier Workplace Responsibility Questionnaire", a tool that complements and does not replace contractual obligations. We expect the same standards to be maintained in their supply chain, including subcontractors and third-party employment agencies.

TRANSAVIA actively campaigns against child labor and forced labor. All our employees are over 18 years old, and our suppliers and partners are required to comply with the same principles.

In 2023, no suspicions regarding these risks were identified, following the application of the self-assessment questionnaire completed at the beginning of the collaboration and updated annually.

We work exclusively with trusted suppliers who share our values and respect the principles of sustainability. The origin of raw materials is carefully verified, and the sources used must have a minimal impact on the environment. Regular inspections are carried out, and suppliers are required to undergo a traceability test every three years and obtain internationally recognized certifications, such as SR EN ISO 14001, ISO 22000:2018, BRCGS Food Safety (Brand Reputation Through Compliance), FSSC 22000 (Food Safety System Certification), Global S.L.P (Smart Livestock Practices).

Through these measures, TRANSAVIA guarantees that suppliers in its supply chain comply with the highest standards of quality, environment, food safety, and occupational health.



Thus, we can offer consumers safe products that comply with international standards and are obtained through sustainable practices.

To increase the safety of our products, we have divided our suppliers according to the level of influence they have on our finished products. This helps us to more effectively assess and manage the risks associated with our supply chain and to make informed decisions regarding the selection, evaluation, and monitoring of our suppliers:

-High risk: Suppliers classified as high risk are those suppliers whose products come into direct contact with our final product. The quality, safety, and compliance of their products (for example, suppliers of raw materials, components, or key materials) have a direct impact on the products we provide to our customers.

-Low risk: Suppliers classified as low risk are those suppliers whose products or services do not come into direct contact with our final product. Even though these suppliers may play

an important role in our operations, the risk associated with the safety, quality, or compliance of their products does not have a direct impact on the finished product. This category includes IT service providers, personal transportation services, advertising agencies, or other support services that are not directly related to our final product.

By assessing and managing the risks associated with our suppliers, we ensure that our products meet the quality and safety standards we pursue. We also identify opportunities to improve our performance and relationship with suppliers through our analyses, to ensure that we achieve the best possible results from our collaboration. As we put food safety and traceability first in all our operations, we have a policy focused on ensuring the quality and safety of our products, as well as maintaining a transparent and certified supply chain according to internationally recognized standards. In this regard, we only collaborate with suppliers classified as high-risk who hold GFSI (Global Food Safety Initiative) certifications or other recognized equivalent certifications. In this way, we ensure that the entire volume purchased is certified, and we can offer high-quality and safe products to our consumers.

GFSI certifications are globally recognized and involve a rigorous assessment of food safety management systems, including traceability issues. Through our policy of ensuring that our high-risk suppliers hold this certification or an internationally equivalent, we can guarantee that the products we obtain through our supply chain are certified and traceable. Working with GFSI-certified suppliers allows us to have confidence in the quality and safety of our raw materials and to ensure that all our products meet the highest standards. It also allows us to be more reactive to any unforeseen situations or potential threats in the supply chain, as we can quickly identify and isolate any source of risk.



Our requirement for suppliers to be GFSI certified allows us to cover all stages of the supply chain, including the ability to trace products back to source, which is essential in quickly identifying and managing any food safety or product quality issues that may arise.

We opt for long-term collaborations with our suppliers wherever possible. This way of working brings us stability and creates valuable opportunities to benefit from their expertise in developing innovative solutions and products.

4.3.3.1 PAYMENT PRACTICES (ESRS G1-6)

The company respects its contractual and/or legal payment terms. On average, in 2024, the payment term for service providers was 30-60 days, and contributions and other taxes were paid according to the legal terms.

4.3.4. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY (ESRS G1-3)

TRANSAVIA has ZERO tolerance for bribery, fraud, theft, and corruption. Employees are encouraged to report any unethical behaviour or corruption, having several secure and confidential communication channels at their disposal.

All 42 work points of the company are covered by the Anti-Corruption Policy, promoted at the organizational level and communicated to all employees. TRANSAVIA's firm position regarding the prevention and fight against corruption is included in the Internal Regulations and in the Code of Conduct and Professional Ethics, presented to employees at the time of employment and available at all times, which clearly stipulates that the company's employees act ethically in all relationships with its partners, suppliers and customers and requires them to demonstrate honesty, integrity and fairness, respecting the company's standards, which are firm and non-negotiable. Any violation of labor or human rights legislation, anti-corruption or tax legislation, as well as any deviation from the rules of ethical conduct of suppliers, customers, partners, or subcontractors and their employees, must be reported immediately and treated responsibly.

Both the Internal Regulations and the employee policies have been presented to external control bodies and audits, in particular ethics ones.

4.3.4.1 INCIDENTS OF CORRUPTION OR BRIBERY (ESRS G1-4)

There have never been any incidents of corruption or bribery within the company. To further prevent such situations, clear reporting and investigation procedures are implemented, which guarantee the confidentiality and protection of whistleblowers, and a series of Indicators and targets are pursued.

Sub-theme ESRS	Targets 2024	Key performance indicator (KPI)	Reference year	Stakeholder engagement
Organizational culture	Annual training of 100% of relevant employees (administrative and management staff) in the field of ethics and anti-corruption	% of relevant employees trained annually in anti-corruption policies.	2024	NA
Whistleblower protection	Transparent reporting of any suspected violations of ethics and compliance policies, through confidential whistleblowing mechanisms	Number of food safety incidents reported.	2024	NA
Supplier relationship management and payment practices	Periodic verification of suppliers and partners through self-assessment questionnaires and, where appropriate, through audits.	Number of cases of non-compliance identified	2024	YES
Corruption and bribery	Maintaining ZERO levels of corruption and bribery incidents, in the short, medium and long term.	Number of confirmed corruption incidents. Number of confirmed cases of bribery. Number of sanctions imposed for corruption.	2024	NA

Legend: Achieved | Substantial progress | Additional effort required | Cancelled | New

4.4. ESRS G1 – GOVERNANCE**ANIMAL WELFARE – COMPLIANCE WITH STANDARDS (ESRS G1-6)****4.4.1. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)**

No misstatements were identified in the information presented for the previous reporting year and no changes are required.

4.4.2. ANIMAL WELFARE POLICIES AND COMMITMENTS (MDR-P)

Animal welfare is an essential component of TRANSAVIA's business ethics and is embedded in our values and sustainability strategy "from grain to fork". It is a key priority for both the company and consumers, which is why we pay constant and dedicated attention to it. Through rigorous policies and standards, we ensure that the birds raised within the company benefit from the best welfare conditions throughout their lives. Thus, we are committed to offering high-quality animal products, obtained responsibly and ethically.

The dual materiality analysis confirmed that animal welfare has a direct impact on both production efficiency and the environment, being associated with a risk with a potentially significant financial impact. Our consumers and partners demand and expect clear evidence of compliance with the highest standards in the field.

At TRANSAVIA, we believe that every chicken deserves a safe, clean, and comfortable environment in which to grow and develop naturally. Our approach to animal welfare is holistic and based on clear principles:

- We use scientifically based animal welfare indicators to increase transparency of information to our customers and consumers and to help them make the right purchasing choices.
- Our policies cover the welfare of chicks before, during, and at the end of their life cycle.
- We monitor and improve animal welfare throughout our value chain, taking into account the 5 freedoms of animals (according to the World Organisation for Animal Health).
- We constantly increase the skills of staff who interact with birds.



We support sustainable and quality chicken production by ensuring responsible animal treatment through our rigorous policies. Our policies cover the welfare of broiler chickens before, during and at the end of their life cycle, constantly aiming to ensure an optimal environment in the breeding halls and to have a minimal impact on the environment. In addition, we carry out, at least once a year, internal audits targeting bird welfare. Carried out by the team of qualified internal auditors, these audits monitor bird health and welfare, biosecurity, hygiene and traceability within all our farms. Thus, the entire process, start-

ing from the hatching of the chickens from the eggs and their raising on TRANSAVIA farms, to their preparation for slaughter, is verified through external and internal audits.

4.4.3. ANIMAL HEALTH PLANNING (MDR-A)

We strictly comply with regulations, have a scientific approach, and are guided by the concept of „One Health”, which recognizes that human health is linked to the health of animals and the environment. Thus, we act ethically and responsibly to ensure the well-being and health of our birds. We focus on a diet appropriate to the stage of development of the chicks, balanced nutrition, and optimal housing conditions, to support the healthy and natural growth of our birds. We respect our ethical obligation to ensure the welfare of the animals and treat them when appropriate, when sick, and when necessary to control diseases. We involve veterinarians and strictly follow veterinary protocols. We have well-defined bird health management programs, which include regular assessments and monitoring of the health status of the birds. We are committed to using medical treatments only when absolutely necessary and only under the supervision of the veterinarian, who plays a key role in the planning and implementation of these programs, ensuring that the birds receive appropriate care and treatment.

Through the Policy on the Responsible Use of Antibiotics, TRANSAVIA ensures a healthy and safe environment for animals and consumers, and the responsible use of antibiotics is an integral part of our commitment to animal welfare and food safety. We use alternative methods, such as vaccination and appropriate nutrition, to strengthen the animals' immune system and reduce the need for antibiotic treatments. We comply with national and international regulations and directives on the use of antibiotics and other medical substances in broiler chicken production. Our priority is to ensure that treatments are administered in a responsible manner and in accordance with safety and efficacy standards. This approach reflects our strong commitment to the production of healthy, high-quality, and natural poultry meat. We are aware of the importance of reducing the use of antibiotics in poultry farming to minimize the risk of bacterial resistance and to promote a healthier and safer environment for animals and people. Meeting our commitments to the responsible use of antibiotics is a priority for us, and our team is constantly working to ensure compliance with these principles and to promote animal health in a safe and sustainable way.

„We act following the principle of prevention, early detection, and mitigation of chicken health problems. Thus, when necessary, we use specific antibiotics **ONLY** for curative purposes, as a treatment for various poultry diseases, under the prescription and supervision of a veterinarian. From the date of completion of antibiotic treatment until slaughter, we respect the „withdrawal period”, so that there are no antibiotic residues in the meat”.

MARIAN SABĂU -

Director of the Quality and Food Safety Division at TRANSAVIA



Veterinary prophylaxis measures and specialized personnel contribute to maintaining an optimal health status of the chicks, which allows us to ensure the high quality of our products and a constant level of food safety for our consumers. We apply measures to prevent infections in animals, such as vaccination, and we constantly tighten biosecurity measures. Our animal welfare programs include specific requirements and procedures to protect the health and well-being of birds throughout their life, starting from hatching from the egg, throughout their time on the farm, during transport, unloading, and handling.

In 2024, less than 3% of the total poultry population required the administration of veterinary medicinal products. This represents an important step towards a more sustainable and ethical livestock farming system. This achievement was made possible by our commitment to improving the health and well-being of birds. We have implemented the following measures for the responsible and prudent use of antibiotics, only when necessary to treat an infection or medical condition:

- **Preventive health management:** We have invested in preventive programs to maintain the health of our birds, such as promoting a clean and hygienic growing environment, administering nutritious and balanced diets, and implementing [rigorous biosecurity measures](#) to prevent contamination and the spread of disease.
- **Improving breeding conditions:** We have invested in infrastructure to provide adequate and comfortable spaces for birds, with appropriate ventilation and lighting. These optimal breeding conditions contribute to reducing the risk of their occurrence and, implicitly, the need for antibiotics.
- **Monitoring and managing bird health:** We have implemented a program to monitor and carefully manage bird health, including through regulated examinations and laboratory analyses. These do not allow us to identify potential health problems early and intervene promptly with alternative treatments, avoiding the excessive use of antibiotics.
- **Collaboration with veterinary experts:** We have established solid partnerships with veterinary experts to benefit from specialized advice and to implement best practices in the field of animal health. This collaboration helps us make informed decisions and develop strategies to reduce antibiotic use by monitoring and correctly diagnosing conditions, choosing the right antibiotics, and respecting the recommended doses and duration of treatment. We also monitor bacterial resistance to antibiotics to assess the effectiveness of treatments.
- **Clear protocols and guidelines:** We have clear protocols and guidelines for the use of antibiotics, developed in collaboration with veterinarians and animal health experts. These ensure that antibiotics are administered according to the individual needs of the birds and that treatments are based on correct diagnoses and medical knowledge.
- **Education and ongoing training:** We regularly train staff involved in animal health management, including breeders and farm workers, on the responsible use of antibiotics. This includes education about the risk of bacterial resistance and disease prevention and control measures to reduce the need for antibiotics.

For over 10 years, the results of over 800 laboratory tests for antibiotic residues in meat have shown ZERO for TRANSAVIA products.

We strictly comply with the standards and regulations regarding the use of medical substances and conduct periodic assessments to ensure that we comply with our commitments to the responsible use of these treatments in our industry. In accordance with the provisions of the regulations, TRANSAVIA maintains a detailed register in which information regarding the name of the antibiotic administered, the duration of the treatment, and the interval required for the elimination of antibiotics from the body of the birds is recorded. Also, after the slaughter process, meat samples are collected, which are subsequently subjected to analysis. During the reporting year, a total of 54 analysis reports were completed, which contributed significantly to ensuring and maintaining the quality and safety of the products offered by the company.

4.5. MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

4.5.1. DESCRIPTION OF THE PROCESSES FOR IDENTIFICATION AND ASSESSMENT OF SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES (IRO-1)

Impacts, risks and opportunities associated with Animal Welfare were identified and assessed as part of the dual materiality analysis process, both through internal consultations and with external stakeholders and international standards.

Sub-theme	Impact	Risk / Opportunity	Location in the value chain
Animal Welfare – Compliance with Standards	Real positive impact on a large scale: raising birds in conditions that comply with the highest welfare standards, with direct effects on product quality, production efficiency and consumer confidence.	Opportunity: market differentiation by maintaining the highest animal welfare standards, strengthening reputation and trusting relationships with consumers and partners, improving production efficiency, and reducing environmental impact.	Own operations
	Potential negative impact on a large scale: failure to meet welfare standards could affect bird health, product quality, and company image.	Risk: loss of international certifications, decreased trust of consumers and partners, potential financial and reputational losses.	Own operations

4.5.2. ANIMAL WELFARE INDICATORS AND TARGETS (MDR-T)

TRANSAVIA has set clear animal welfare targets for 2024, based on international best practices and science-based indicators widely used in the industry to assess welfare. These indicators are validated by recognized certification bodies and reflect both compliance with legal requirements and the company's commitment to higher standards.

Sub-theme ESRS	Targets 2024	Key performance indicator (KPI)	Reference year	Stakeholder engagement
Animal Welfare – Compliance with Standards	100% compliance with well-being indicators based on scientific data.	Mortality rate, access to food and water, observed natural behaviour.	2024	NA
	100% retention of animal welfare certifications.	Number of certified units	2023	YES
	100% of farm staff trained annually in animal welfare procedures.	% of relevant employees trained annually in animal welfare	2024	NA
	ZERO transport incidents with effects on animal welfare, keeping maximum travel time under 3 hours.	Number of reported transport incidents.	2024	Nu e cazul
	Average transport time (hours).	% efectiv tratat cu produse medicinale veterinare.	2024	Nu e cazul
% transports completed in under 3 hours	2024	NA		
	<3% effectively treated with veterinary medicinal products of the total number of birds raised, reflecting effective prevention and health monitoring.	% actually treated with veterinary medicinal products	2024	NA

Legend: Achieved | Substantial progress | Additional effort required | Cancelled | New

4.5.3. PROCESSES FOR REMEDYING NEGATIVE IMPACTS AND THE EFFECTIVENESS OF THESE ACTIONS

By implementing rigorous policies and obtaining relevant certifications, TRANSAVIA ensures that the birds raised within our company benefit from the best animal welfare conditions throughout their lives, being an example for the sector. TRANSAVIA sets high standards by protecting animal welfare throughout the value chain, so that the conditions for raising chicks exceed the welfare standards imposed by legal regulations and is constantly involved in achieving excellence in management practices regarding bird welfare on its farms, and the best management practices include:

- ensuring optimal comfort and shelter for the chicks,
- allowing the chicks to move freely, to prevent any disease, and to promote healthy growth.

Through its 100% integrated business model with its own facilities, procedures, and best practices implemented, TRANSAVIA ensures animal welfare, transparent traceability, and integrated, total food safety.

The company has implemented rigorous animal welfare standards to ensure that our birds are treated with respect and provided with an adequate environment, meeting and exceeding requirements regarding housing density, food and water quality, hygiene and health management, as well as respecting the natural behavior of the birds.

[The certifications](#) held by TRANSAVIA (link Certificări Consumatori) guarantee stakeholders, including customers and consumers, that the birds are raised in a healthy environment and benefit from the necessary conditions for optimal development. Our biosecurity practices, strictly applied throughout the entire growing process, are essential for ensuring and maintaining the health and well-being of the animals.



In Braşov and Sibiu counties, the company operates two modern hatcheries, designed with separate rooms for each stage of the process, thus eliminating potential contamination risks. The 26 chick farms and 3 breeding farms are strategically located in areas isolated from other livestock farms or sources of contamination, ensuring a high level of biosecurity and protection.

The chicks are inspected twice daily by trained staff, who constantly monitor environmental factors and the health of the birds. They check the chicks' behaviour, access to food and water, as well as the general conditions in the shelters, to guarantee a good state of health. We also ensure that the birds are treated with respect and that they can display their natural species-specific behaviours, benefiting from sufficient space for movement and conditions that avoid stress and suffering.

The staff responsible for the daily care of the chicks regularly participate in training sessions dedicated to animal welfare, designed to minimize stress on the farms. In addition, we use modern technologies and carry out compliance tests aligned with the latest legal regulations and specific customer requirements. We apply animal welfare indicators, based on scientific data, to increase transparency towards customers and consumers and to support them in making informed choices.

We monitor and improve animal welfare throughout the value chain by taking into account the 5 freedoms of animals (according to the World Organization for Animal Health):

- Freedom from hunger, malnutrition, and thirst;
- Freedom from fear and suffering;
- Freedom from heat stress or physical discomfort;
- Freedom from pain, injury and disease;
- Freedom to express normal patterns of behaviour.

We follow these principles at all stages of the value chain.

Certification of poultry farms under the Global S.L.P. standard

By certifying our poultry farms for 2024 under this internationally recognized standard, we demonstrate our strong commitment to using best practices in terms of animal welfare, sustainability, and social responsibility. In 2024, the Global S.L.P. standard was the world's leading certification program attesting to the use of good practices in breeding farms. This certification is the guarantee that food products reach the highest level of quality and food safety, being produced sustainably throughout the production chain, complying with the most stringent requirements in terms of food safety, animal welfare, environmental impact, responsible water use, safe and sustainable production of animal feed, breeding activities, and rules related to employee safety and well-being. [Standardul Global S.L.P.](#) addresses consumer concerns about food safety by demonstrating that food is produced in a way that reduces negative environmental impacts, reduces the use of chemicals, and promotes environmental protection. It also promotes the safety and health of workers involved and ensures animal welfare.

TRANSAVIA's commitment to animal welfare is reflected in our daily actions and initiatives implemented in all our production units and facilities. We focus on excellence in farm management practices and maintaining a high level of chick welfare, providing them with healthy growing conditions in modern housing that allows them freedom of movement. Through these measures, complemented by veterinary health and preventive programs, we guarantee responsible treatment of birds, contributing to sustainable and high-quality production.

We ensure that birds are handled with care and respect at all stages, from rearing to slaughter, and the conditions that influence their welfare are constantly improved. We have implemented strict protocols for the careful handling of birds so that they do not suffer unnecessary injury or discomfort. Concrete measures include the use of specialized Combi-RT equipment, designed to reduce stress and increase the level of comfort and safety of birds during loading into [transport vehicles](#). At the same time, we act to ensure a safe and comfortable environment throughout the entire journey from the farm to subsequent destinations.

We ensure adequate housing for birds, with clean and comfortable spaces that allow them to express their natural species-specific behaviors. Our chicks have growing conditions ensured exclusively through automated processes. Feeding, watering, and monitoring of living conditions are constantly monitored by sensors. The well-being of our chicks is contributed to by both state-of-the-art technology and the permanent presence of qualified staff, consisting of doctors and veterinary technicians.

The halls are specially designed and built for this function, being equipped with modern equipment that ensures the comfort and well-being of the chicks. All TRANSAVIA production spaces

are energy-optimized, being well insulated and equipped with modern ventilation, heating, and economical lighting systems. Starting in 2022, we have invested in the installation of photovoltaic systems in poultry farms, thus reducing conventional energy consumption, long-term costs, and environmental impact, with direct benefits for creating growing conditions and developing [sustainable practices](#). Temperature and ventilation are monitored automatically. We use automation and sensors that ensure and monitor welfare parameters, from ventilation to humidity, heat, air intensity, and the cooling system. In addition, ventilation, feeding, and watering equipment are designed and constantly adjusted to provide an environment appropriate to the age and needs of the chicks and to prevent waste of feed and water.

Our requirements go beyond the provisions of the legislation on the welfare of chickens:

- The density of the birds is reduced by 15% compared to the density resulting from the application of the mandatory minimum requirements regarding the minimum area allocated for each category of birds: 36.52 kg/m2 (compared to 42 kg/m2).
- Emissions from the chicken houses are reduced by 30%: max. 14 ppm NH3; max. 2100 ppm CO2 (compared to 20 ppm ammonia - NH3) and 3000 ppm carbon dioxide -CO2)

The litter used in the breeding sheds comes from a reusable source. Thus, the vegetable residues, namely the straw, obtained from the harvesting of cereals used in bird feed, are collected, chopped, and used exclusively to create the litter in the sheds.

Here's how GlobalS.L.P. certification demonstrates our commitment to bird welfare:

Rigorous animal welfare standards: The GlobalS.L.P. standard sets clear and rigorous requirements for bird welfare, ensuring that birds are treated with respect and provided with an appropriate environment. This standard includes requirements for housing density, food and water quality, hygiene and health management, and respecting the birds' natural behavior.

Respecting the birds' natural behaviour: Certification to the GlobalS.L.P. standard ensures that birds are treated with respect and are allowed to exhibit the natural behavior specific to their species. This includes providing sufficient space for movement, facilitating natural behavioral activities, and avoiding practices that may cause them stress or suffering.

Transparency and accountability: Certification to the GlobalS.L.P. standard demonstrates our commitment to transparency and accountability. Stakeholders, including customers and consumers, can be confident that our birds are raised in a healthy environment and given the attention they need to thrive.

TRANSPORTATION OF BIRDS

At TRANSAVIA, our priority is to ensure safe and comfortable transport for birds. Although the legislation allows for their transport for up to eight hours, our goal is to limit the journey to a maximum of three hours to the destination slaughterhouse. Due to the strategic location of the farms, the distance traveled

does not exceed this range, and in some cases, the transport takes even less than ten minutes. In this way, injuries and stress caused by environmental factors, such as noise or extreme temperatures, are avoided.

FARMS	TRANSPORTATION TIME*
51,8 %	<10 min
24,2 %	10 - 30 min
20,3 %	30 – 60 min
3,4 %	2 – 3 ore

*legislation provides for transport time of up to 8 hours

The transport is carried out by a team of professional drivers, with specific experience and qualifications in handling live animals. They regularly attend courses on the physiology and behaviour of birds in order to ensure optimal conditions and to minimize any discomfort or stress during the journey. Depending on the weather conditions, additional protective measures are applied, such as adjusting the side tarpaulins, to protect the chicks from cold, humidity, or risks generated by slippery surfaces.

Upon arrival at the slaughterhouse, welfare procedures provide for the placement of the birds in "calming zones", specially designed and temperature-controlled spaces, where they spend up to one hour. This process helps to eliminate the stress accumulated during transport and maintain a high level of animal welfare.



BROILER CHICKEN SLAUGHTERING

When we slaughter chickens, we strictly follow ethical and humane protocols. Our staff is trained in animal and veterinary welfare to ensure ethical, humane slaughter for our birds.

Effectiveness of Animal Welfare measures:

- During the reporting period, no negative impacts requiring major corrective actions were identified regarding animal welfare.
- No incidents of non-compliance with animal welfare standards were reported in 2024, either on our own farms, hatcheries, or during transport.
- All production and breeding units maintained relevant international certifications for welfare and food safety, with no non-conformities identified in internal or external audits.
- Daily monitoring of the flocks, carried out by trained personnel, did not highlight situations indicating an increased risk to the health or comfort of the birds.
- Poultry transports respected the maximum 3-hour limit, with no incidents affecting welfare reported.
- Feedback from partners and external auditors confirmed the effectiveness of biosecurity and animal welfare management procedures.

Through these measures, TRANSAVIA demonstrates the efficiency of biosecurity and animal welfare management processes, strengthening the trust of consumers and partners and ensuring sustainable and responsible production.

In 2024, TRANSAVIA also received Gold recognition in the Community Index® 2024, in the Animal Protection category. The comprehensive analysis of the 43 indicators aligned with the most important international standards in the field of community investment showed that the project „Responsible Treatment of Chickens. Animal Welfare” aims to use the best existing practices and technologies, from an economic and ecological point of view, in all production activities.

<https://www.transavia.ro/noutati/transavia-celebrea-za-ziua-sustenabilitatii-cu-recunoasteri-gold-si-silver-cadrul-community>



6 ESRS G1 CYBERSECURITY DIGITAL SECURITY - ADDITIONAL MATERIAL TOPIC

Following the double materiality analysis, the topic of digital security was also identified as relevant as part of the object of reporting according to the standards.

DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (ESRS 2 BP-2)

For TRANSAVIA, digital transformation means efficiency, control and continuous innovation in all aspects of our business. We have constantly invested and implemented advanced technologies, automations and sensors that allow us to be more agile, productive and efficient, more responsive to market changes, to adapt quickly to customer requirements, to remain competitive in a constantly evolving environment and to be more future-oriented. Digitized processes help us to offer safe, high-quality products, to be closer to our consumers through much more personalized activations, made or initiated in the digital environment, to better manage resources, including human ones, or to contribute to the well-being of chickens.

Our digital approach engages internal resources through which IT services are modelled after business and not the other way around. We constantly invest in state-of-the-art equipment and develop IT solutions that support security and controlled access to data and information throughout the value chain.

As leaders of the chicken meat market in Romania, we have relied from the beginning on top technology that has helped us to be the most efficient in everything we do, from grain to fork. We have halls equipped with the most advanced technology of the moment that controls the optimal conditions of ventilation, feeding, watering, cooling and humidification (in hot periods) and heating (in cold periods). The temperature, humidity and noxious sensors that we have installed in the halls allow us a strict, automated and permanent control of the microclimate conditions, as well as punctual adjustments, depending on the age and needs of the puppies. This constant flow of data allows us to quickly make decisions for the good management of animal welfare and for the efficiency of resource consumption. We use automation and digital control in the processing stages, both in our slaughterhouses and in the chicken processing plant, thus ensuring a high quality of our products due to strict compliance with all food safety standards. We also have higher productivity and increased efficiency of the production process thanks to which we significantly reduce the consumption of resources, energy and time. In this way, we optimize operational costs and, in addition, reduce our environmental footprint. In 2023 we continued the digital transformation process, with a focus on the digitization of human resources activities and developed communication with other third-party IT systems (regulators, government institutions, customers, suppliers, third parties).

RISK MANAGEMENT AND INTERNAL CONTROLS (ESRS GOV-5)

Our company conducts risk analysis in IT processes based on internal protocols in order to identify risks, causes and severities of the likelihood of digital security problems. The internal IT department acts pro-actively to maintain legal compliance, protect company data and stakeholder trust. The main types of critical digital security risks identified include business continuity risks, data leaks and phishing, and non-compliance with GDPR and other regulations.

We have critical data recovery protocols in place to limit the impact on our operations in the event of cyberattacks or data loss. We run awareness and education campaigns for employees to prevent phishing attempts and data leaks that can have serious legal and reputational consequences. A special [risk](#) category is that related to the Processing and Protection of Personal Data, which is an essential component to manage in order to prevent security breaches and loss of trust among consumers, partners and employees. We have a Personal Data Processing Policy available on the company's website: <https://www.transavia.ro/files/politica-de-prelucrare-a-datelor.pdf>, and through our protocols we combat unauthorized access, data loss and protect ourselves against other cyber threats.

Digital security and IT data protection risks have a potential for significant financial losses, with a probability of a very high negative impact of more than 5% of annual turnover.

ACTION PLANS AND RESOURCES TO MANAGE THE COMPANY'S SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES RELATED TO DIGITAL SECURITY

Plans to minimize digital security risks are based on prevention, detection and response. To manage the impacts and risks related to digital security, we follow a well-structured action plan that includes protective measures, efficient resource allocation, and clear processes to minimize vulnerabilities and respond quickly to security incidents. We constantly invest and update our key processes to ensure an adequate level of cybersecurity and to align with quality standards and best practices in the field.

1. Threat Identification and Risk Assessment

We continually assess digital security risks to identify all possible threats and determine their potential impact on the business. In this regard, we have inventoried all digital assets: network equipment, servers, and endpoint devices (workstations, tablets, mobile phones). To identify threats, we analyse internal and external risks that may affect information and system security (e.g., DDoS attacks, ransomware, data theft, configuration errors) and use a series of automated system scanning tools to identify known vulnerabilities (e.g., outdated software versions, incorrect security configurations/permissions). To determine risks, we perform constant vulnerability assessments and estimate the potential impact of each identified risk on the business (financial, reputational, operational).

2. Establishing security policies

To guide employee behaviour and ensure cybersecurity, we are guided by a set of digital security policies, such as access and authentication policies, through which we define access criteria to internal systems, the use of authentication, and granting

permissions based on the „least privilege” principle, or the data protection policy that follows clear rules for the protection of confidential data.

3. Resource allocation

We ensure the necessary resources to implement and maintain security measures, both human, constantly seeking to attract and retain talent and IT specialists, offering them career and development opportunities, a pleasant and stimulating work environment, as well as an organizational culture based on innovation, performance and responsibility, and investment type, especially in technologies, the purchase of security software solutions (antivirus, firewall) and continuous network monitoring systems. An important aspect is employee training for which we are considering organizing cybersecurity training courses, raising awareness of security risks and good practices (for example: using complex passwords, password management, exercises, and simulations to recognize and avoid phishing and social engineering attacks).

4. Implementation of technical security measures

To protect the company's IT infrastructure and data, we implement a series of necessary technical measures, such as: configuring and maintaining a robust firewall to protect the internal network of workstations, configuring and maintaining redundant systems to ensure the continuation of operations (for example: network equipment, servers), configuring policies for the use of the Internet and mobile device applications by restricting accessible websites and mobile applications, reducing the incidence of phishing attacks by restricting employee access to social networks. We also have backup and recovery plans and alternatives in case of incidents or disasters. We act to encrypt confidential data by implementing data encryption both in transit and at storage, and manage security updates and patches by using automatic device update systems, respectively, manual updating for systems where updates require testing before installation.

5. Security Incident Management

We have an effective incident response plan in place to be able to react quickly and correctly in the event of a cyber-attack or other security incident, through which we pursue remedial measures (isolation, diagnosis, recovery) and define a clear protocol for reporting security incidents to the competent authorities (e.g., data protection authorities).

6. Continuous monitoring and improvement of the security plan

We continuously monitor the infrastructure and regularly evaluate the security measures that are essential for identifying and preventing future risks, such as detecting any suspicious activity, conducting internal audits to verify the effectiveness of the measures implemented, and identifying any gaps.

7. Alignment with legal standards and regulations

In all our activities, we ensure that we comply with the applicable legislation in the field of cybersecurity (e.g., GDPR).

Through the action plan for managing digital security risks and its implementation mechanisms, we ensure that the entire company is protected at the level of IT infrastructure and sensitive data, ensuring the reduction of cybersecurity risks and their possible negative impact, thus achieving operational business continuity.

DIGITAL SECURITY INCIDENTS/ACCIDENTS IN THE REPORTING YEAR

There were no incidents or accidents in the reporting year related to digital security.



STATEMENT OF RESPONSIBILITY

To the best of our knowledge and in accordance with applicable accounting principles, the financial and non-financial statements presented provide a true and fair view of TRANSAVIA's results, including a fair analysis of the development, performance, and results of our business, as well as our position in the economic landscape, together with a relevant description of the main opportunities and risks associated with development.

Sântimbru, Alba County, Romania, November 20, 2025
TRANSAVIA Management

CREDENTIALS

EDITED AND PUBLISHED BY S.C. TRANSAVIA S.A.

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Design: Bianca Mărginean

Photos: Unless otherwise stated, all photos included are the property of TRANSAVIA.

Date of publication of the Report: December 16, 2025.

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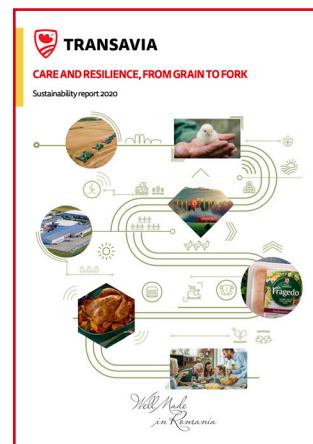
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ANNEXES

Well Made in Romania



ANNEX 1

KEY MOMENTS IN THE DEVELOPMENT OF TRANSAVIA

Founded in 1991 by Dr. Eng. Ioan Popa, TRANSAVIA quickly became the leader of the poultry market in Romania.

Beginnings: 1991-2000

- 1991: Dr. Eng. Ioan Popa establishes TRANSAVIA, acquiring a former C.A.P. for breeding cows and transforming it into a broiler farm.
- 1992-1995: The company acquires 3 farms.
- 1996: TRANSAVIA commissions its first slaughterhouse.

First stage of business expansion and first steps to export: 2001-2006

- 2002: The company acquires the compound feed plant.
- 2003: TRANSAVIA concludes a first stage of business expansion, acquiring and modernizing 4 farms in Alba County.
- 2004: The company commissions a new slaughterhouse, with a total annual capacity of over 50,000 tons of meat.
- 2005: TRANSAVIA obtains the export authorization for its products and inaugurates a poultry farm in Unirea II, Alba county.
- 2006: The company obtains the title of SUPPLIER OF THE ROYAL HOUSE OF ROMANIA.
- 2006: TRANSAVIA inaugurates a new poultry farm in Gligorești, Alba county, as well as one in Miercurea Sibiului, Sibiu county.

The strongest brand on the market: Fragedo: 2007-2008

- 2007: The company launches the Fragedo brand, which will become the strongest brand in the poultry meat market.
- 2007: The company expands its operations in Brasov County, acquiring Avicola Brasov.
- 2008: TRANSAVIA inaugurates the meat processing plant and includes in its portfolio 3 new brands of chicken preparations: Papane, Ella Bella and Frateus.

From Grain to Fork: 100% vertical integration: 2009-2011

- 2011: The company establishes the Vegetable Division which has 4 farms in Alba and Cluj counties, with a cultivated area of 10,000 ha of land.

Second stage of business expansion: 2011-2019

- 2014: The company starts an extensive process of modernization of all production facilities and consolidation of the integrated production chain.
- 2014: TRANSAVIA invests in the first production facilities in Bocșa, Caraș-Severin county, acquiring a slaughterhouse and 2 poultry farms. The company will add to its portfolio, in this area, 4 more farms by 2021.
- 2015: TRANSAVIA builds the poultry farm in Cristian, Sibiu county, which will become the most modern breeding farm of the group. The hatchery that supplies day-old chicks to breeding farms also works here.
- 2015: The company inaugurates a new poultry farm in Jeb-

el, Timiș county.

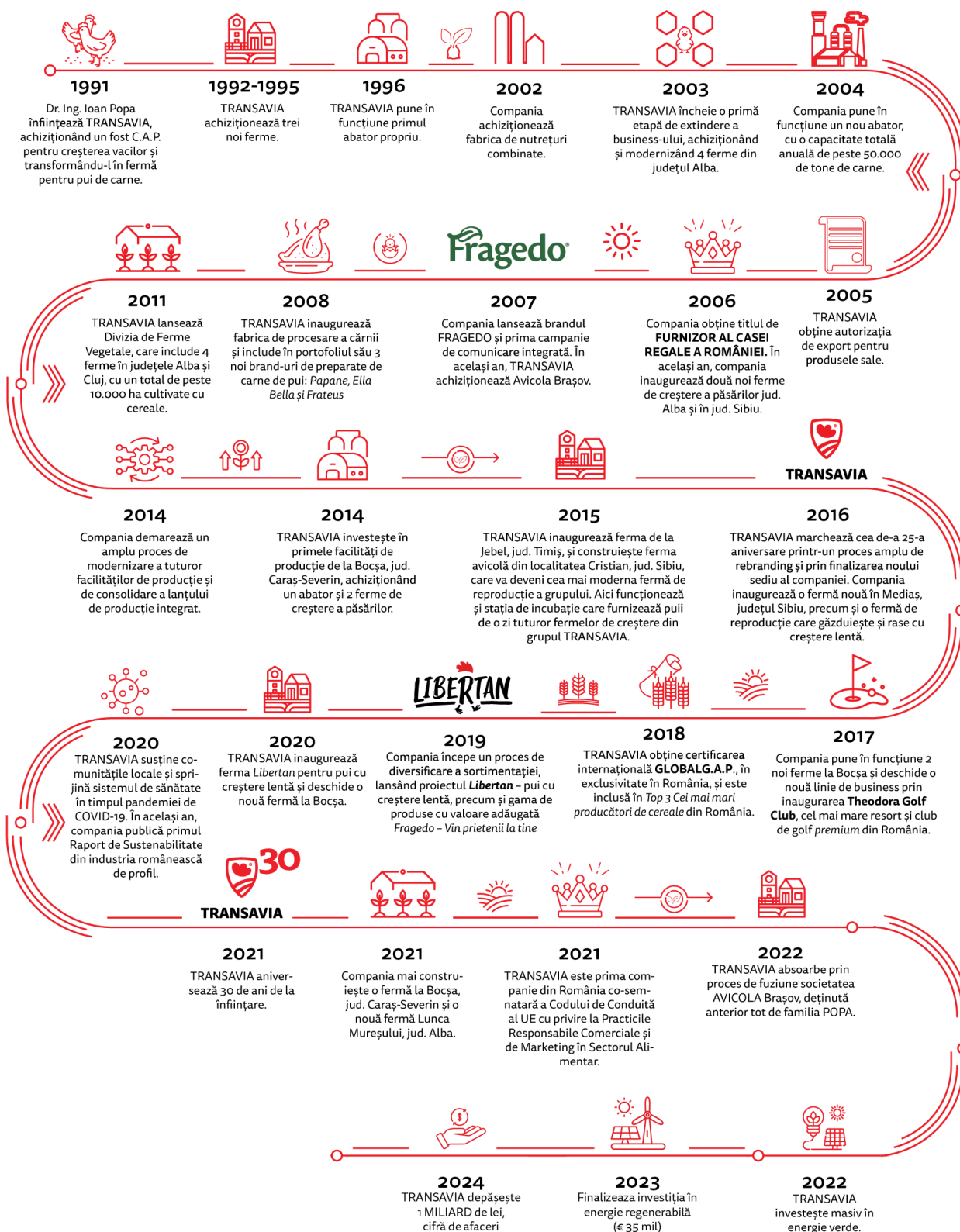
- 2016: TRANSAVIA inaugurates in Mediaș, Sibiu county, a poultry breeding farm and a breeding farm for slow-growing breeds too.
- 2017: The company inaugurates 2 new farms in Bocșa, Caraș-Severin county.
- 2017: The company opens a new line of business by inaugurating Theodora Golf Club, the largest resort and premium golf club in Romania.
- 2018: TRANSAVIA obtains the international GLOBALG.A.P. certification. A.P., exclusively in Romania.
- 2018: The company is included in the Top 3 Largest Grain Producers in Romania.
- 2018: TRANSAVIA acquires 2 poultry farms in Sântimbru, Alba county.
- 2019: TRANSAVIA launches the project Libertan – slow-growing chickens, as well as the range of value-added products Fragedo – Friends come to you.

Resilience and sustainability: 2020-present

- 2020: The company publishes the first Sustainability Report in the Romanian industry (for 2019).
- 2020: TRANSAVIA builds a new poultry farm in Bocșa, Caraș-Severin county.
- 2020: The company inaugurates in Bocșa, Caraș-Severin county, the most modern farm, in compliance with the highest European standards of quality and food safety.
- 2021: TRANSAVIA celebrates its 30th anniversary.
- 2021: The company builds another farm in Bocșa, Caraș-Severin county.
- 2021: The company builds a new farm in Lunca Mureșului, Alba county.
- 2021: TRANSAVIA is the first company in Romania to co-sign the EU Code of Conduct on Responsible Commercial and Marketing Practices in the Food Sector.
- 2021: TRANSAVIA publishes its second Sustainability Report, remaining the only company in the Romanian industry to present such a document.
- 2022: TRANSAVIA absorbs AVICOLA Brașov, previously owned by the Popa family, through a merger process.
- 2022: TRANSAVIA invests heavily in green energy in order to achieve energy independence and for better cost control and environmental protection.
- 2022: The company obtains the GlobalG.A.P. certification Verse 5.2. for its broiler farms, being the only producer in the country with this certification.
- 2022: Fragedo, the flagship brand of TRANSAVIA, is the first brand that, following the evaluation of the Romanian Advertising Council (RAC), received the right to wear the Ethical Mark seal on the new TV spot, which certifies compliance with ethical principles and good practices in advertising.
- 2023: After an investment of approximately 35 million euros from its own funds, the company completes the largest investment in green energy in the food industry in Romania, which provides 80-100% of the energy needs for its operations.
- 2023: The company built about 35,000 sqm of platforms for composting poultry manure, which are later used to fertilize the agricultural land owned.
- 2023: TRANSAVIA brings significant improvements to the waste management infrastructure by expanding the processing plant for the waste generated from the poultry slaughter activity and the construction of a new plant for the processing of waste from hatcheries and mortality

losses in the poultry farming process.

- 2023: TRANSAVIA exceeds 1 BILLION lei, turnover.
- 2024: The company obtains GlobalS.L.P. certification for its broiler farms, being the only producer in the country with this certification.
- 2024: TRANSAVIA invested in the construction of a new chicken farm and improved a new production line at the Processing Plant, which allowed the company to double production capacity.



ANNEX 2

EU CODE OF CONDUCT ON RESPONSIBLE COMMERCIAL AND MARKETING PRACTICES IN THE FOOD SECTOR

By the date of publication of this Report, TRANSAVIA is the only company in Romania to have become a co-signatory to the EU Code of Conduct on Responsible Marketing and Trading Practices in the Food Sector, thus reaffirming its firm commitment to make a substantial contribution to a healthy, sustainable and balanced life for all consumers.

This Code is one of the first outcomes of the Farm to Fork strategy and an integral part of its action plan. It sets out actions that 'farm to fork' actors, such as food processors, food service operators and retailers, can voluntarily commit to undertake to improve and communicate their sustainability performance in concrete ways. These actions can be directly relevant and can be implemented within their own operations, or they can encourage collaboration with industry peers and other food system stakeholders (such as farmers and consumers) to make similar changes. The Code came into force on July 5, 2021.

The aim of this Code is to unite behind a common aspirational pathway towards sustainable food systems, inviting businesses of all sizes active in food production, trade, processing, promotion,

distribution and serving, as well as any other stakeholders in the food system, to align themselves with this common agenda and contribute tangible actions to help achieve the goals set out within it.

This Code applies to its signatories, which may be European associations, food business operators and other actors in or related to food systems who can significantly support and/or contribute to the aspirational objectives set out in the Code. The Code applies to all activities related to the production, trade, processing, promotion, distribution and serving of food. Adherence to the Code is voluntary and is complementary to existing legal obligations.

SIGNATORIES TARGET 7 ASPIRATIONAL GOALS:

- Objective 1** Healthy, balanced and sustainable food for all European consumers, thus contributing to: reversing malnutrition and diet-related non-communicable diseases (NCDs) in the EU and Reducing the ecological footprint of food consumption by 2030.
- Objective 2** Prevent and reduce food loss and waste (at consumer level, in internal operations and in value chains).
- Objective 3** A climate-neutral food chain in Europe by 2050.
- Objective 4** An optimized, circular and resource-efficient food chain in Europe.
- Objective 5** Sustained, inclusive and sustainable economic growth, employment and decent work for all.
- Objective 6** Creating sustainable value in the European food supply chain through partnership.
- Objective 7** Sustainable sourcing in food supply chains.

EU code of conduct for responsible food marketing and trading



#EUFarm2Fork

#EUGreenDeal



More details:

https://food.ec.europa.eu/system/files/2021-06/f2f_sfpd_coc_final_en.pdf
https://food.ec.europa.eu/horizontal-topics/farm-fork-strategy/sustainable-food-processing/code-conduct_ro
https://food.ec.europa.eu/system/files/2023-03/f2f_sfpd_coc_report_mapping_2022.pdf
https://food.ec.europa.eu/system/files/2023-03/f2f_sfpd_coc_report_mapping_2022_diagram.pdf
https://food.ec.europa.eu/system/files/2023-03/f2f_sfpd_coc_report_mapping_2022.pdf
https://food.ec.europa.eu/system/files/2023-03/f2f_sfpd_coc_report_mapping_2022_diagram.pdf
https://transition-pathways.europa.eu/system/files/2025-04/f2f_sfpd_coc_final_en.pdf
<https://transition-pathways.europa.eu/agri-food/reports/transavia-report-code-conduct-2024>

Signatories:

https://food.ec.europa.eu/system/files/2022-12/f2f_sfpd_coc_signatories.pdf

TRANSAVIA's commitment:

https://food.ec.europa.eu/system/files/2021-07/f2f_sfpd_coc_20210705-post_pledge_transavia-eu.pdf

ANNEX 3 - AFFILIATIONS

TRANSAVIA collaborates with various professional associations to shape public opinion at the sectoral level, being a member of organizations such as:

THE UNION OF POULTRY BREEDERS OF ROMANIA – UCPR



A professional, non-profit, non-governmental, autonomous association established to achieve the organizational unity of poultry breeders in Romania, fulfilling the role of a link between economic enterprises operating in the poultry farming field.

Details: <http://www.avicultura.ro/>

FAMILY BUSINESS NETWORK



An international network that brings together the largest family businesses in the world. FBN Romania was founded in 2012 and aims to popularize the concept of „family business” in Romania, as it is recognized at European level, to make the authorities aware of the existence and potential of family businesses, the need for a partnership with them, as well as to support the concept of family business considering the national, regional and international context in which it operates.

Details: <https://www.fbn-romania.ro/>

ROMANIAN ADVERTISING COUNCIL (RAC)



A professional, non-governmental, non-profit, and independent organization, whose activity is self-regulation in advertising. Details: <https://www.rac.ro/>

NATIONAL ASSOCIATION OF COMPOUND FEED MANUFACTURERS – ANFNC



A professional association recognized in the relationship with the state authorities, working intensively to establish official relations with the OIPA organizations (Poultry, Eggs and Processed Products thereof, Pork, Cereals and Derived Products). ANFNC promotes the common interests of its members through official involvement in the working groups of the Ministry of Agriculture, Rural Development, and Rural Development on normative projects, in the Advisory Council of the National Veterinary and Phytosanitary Service of Romania and in the Partnership within the Protocol of Collaboration between the Romanian Commodity Exchange and professional associations in the agricultural and zootechnical sectors.

More details: <https://www.anfnc.ro/>

GS1 ROMANIA ASSOCIATION



The only entity authorized by GS1 Global to issue and manage GS1 licensed codes (EAN 8, EAN 13, SSCC, etc.) and to implement GS1 Standards on the territory of our country.

Details: <https://www.gs1.ro/>

EMBASSY OF SUSTAINABILITY



An independent non-governmental organization with a non-profit and apolitical purpose, which promotes the economic model in which companies, through partnerships, can solve social and environmental problems without sacrificing economic efficiency and profit.

Details: <https://ambasadasustenabilitatii.ro/>

Through these associations, TRANSAVIA can access and share good practices in the field of sustainability and benefit from access to up-to-date legislative information and the joint resolution of industry-specific cases. No contributions were made to political parties in 2024 either.

ANNEX 4 AWARDS AND DISTINCTIONS RECEIVED IN 2024



The **36 awards** and distinctions received recognized the performance, activities, and positive impact that the company had in 2024 at the level of society.

Company Performance – 20 awards and distinctions

- EY – Best Family Business (Ernest Young).
- TRANSAVIA – TRUE LEADER, ICAP CRIF.
- Top 1000 Companies – Ziarul Financiar.
- TRANSAVIA – Capital Top 300 Companies.
- TRANSAVIA – The 20th position in the Forbes Top 500.
- TRANSAVIA – The 18th position in the “Romanians who develop Romania” chart.
- TRANSAVIA – BEST OF BUSINESS – The largest Romanian capital investments, Alba County Council.
- TRANSAVIA – BEST OF BUSINESS – Important exporter with Romanian capital, Alba County Council.
- TRANSAVIA – BEST OF BUSINESS – Substantial contribution to the county budget, Alba County Council.
- TRANSAVIA – BEST OF BUSINESS – The largest investments made, Alba County Council.
- TRANSAVIA – Business Champion, Business Review.
- TRANSAVIA – “Regional Business Performance Award”, Transylvania Region, Business Days
- TRANSAVIA – “Top Turnover in Alba County”, Top Companies 2023 in Alba County, XXXI Anniversary Edition, Alba Chamber of Commerce and Industry.
- TRANSAVIA – “Top Profit in Alba County”, Top Companies 2023 in Alba County, XXXI Anniversary Edition, Alba Chamber of Commerce and Industry.
- TRANSAVIA – “Top Export Companies in Alba County”, Top Companies 2023 in Alba County, XXXI Anniversary Edition, Alba Chamber of Commerce and Industry.
- TRANSAVIA – “Top Business Excellence in Alba County”, Top Companies 2023 in Alba County, XXXI Anniversary Edition, Alba Chamber of Commerce and Industry.
- TRANSAVIA – Business Performance, Transylvania region, Business Days.
- TRANSAVIA – The Voice of Excellence, Transylvania Business Gala.
- TRANSAVIA – 1st Place, National Top of Companies, field: INDUSTRY group: Poultry meat processing and preservation, category: Very Large Enterprises, Chamber of Commerce and Industry of Romania.
- TRANSAVIA – Award for Modernization and Technology of Production Capacities, Ziarul Pozitiv.



Excellence in Agriculture – 2 awards

- TRANSAVIA – The largest productions and investments in the agricultural field, Alba County Council, Best of Business Gala.
- TRANSAVIA – 17th place, top of the largest growers in agriculture – Ziarul Financiar.



Brand Performance - 3 awards and distinctions

- TRANSAVIA – 4th place in Brand Finance® Romania 50, 2024 edition.
- Fragedo – 14th place (up 1 place), in Brand Finance® Romania 50, 2024 edition.
- Fragedo, No. 1 Brand for Kids by Forbes Romania, “The most trusted meat brand (chicken, pork, beef, etc.)”.



Sustainability and community involvement – 8 awards and distinctions:

- Excellence Award for Transparency of Governance, Romanian ESG Summit,
- TRUE ESG LEADER, ICAP CRIF.
- EXCELLENCE IN AGRI-FOOD, Gala Green Report.
- EXCELLENCE IN WATER CONSUMPTION MANAGEMENT, Gala Green Report.
- PROGRESIV AWARDS FINALIST, Best Sustainability Initiative category.
- TRANSAVIA – The largest investment in Green energy, Top 300 Capital companies.
- TRANSAVIA Community Index Gold, Animal Protection category.
- TRANSAVIA Community Index Silver, Reduce, Reuse, Recycle category.



Top Employer – 3 awards:

- TRANSAVIA – BEST OF BUSINESS - Most newly created jobs, Alba County Council.
- TRANSAVIA – BEST OF BUSINESS - Significant involvement in community life, Alba County Council.
- TRANSAVIA – BEST OF BUSINESS - Salary advantages offered to employees, Alba County Council.



ANNEX 5

UN SUSTAINABLE DEVELOPMENT GOALS

The United Nations Sustainable Development Goals (UN SDGs) represent a global agenda to address the most pressing environmental and social issues facing the world today.

OBJECTIVES FOR SUSTAINABLE DEVELOPMENT



Through our actions, we support the achievement of the UN Sustainable Development Goals. Following the intensive analysis of our impact, we particularly want to actively contribute to:



ESRS INDEX

CERINȚE DE PREZENTARE DE INFORMAȚII DIN ESRS ACOPERITE DE DECLARAȚIA PRIVIND SUSTENABILITATEA SOCIETĂȚII

IRO-2

Information on the management of significant impacts, risks, and opportunities of TRANSAVIA is provided in each specific ESRS thematic chapter voluntarily addressed in the current report and is correlated with the minimum requirements for the presentation of information on policies, actions, and targets established at the organization level. The presentation requirements related to this report are included in the table below:

Standard	Presentation Requirements (PR)	Applicable Data Points
ESRS 2	BP-1 – General Basis for Preparing Sustainability Statements	5 (a) 5 (b) i. 5 (c) 5 (d)
	BP-2 – Disclosures in Specific Circumstances	10 (b) 15 16
	GOV-1 – Role of the Administrative, Management, and Supervisory Bodies	21 (a) 21 (b) 21 (c) 21 (d) 22 (a) 22 (c) i. 22 (c) ii. 22 (c) iii. 22 (d) 23 (a) 23 (b)
	GOV-2 – Information Provided to the Administrative, Management, and Supervisory Bodies of the Enterprise and the Sustainability Aspects Addressed by Them	26 (a) 26 (b) 26 (c)
	GOV-3 – Integrating sustainability performance into incentive systems	29 (a) 29 (b) 29 (c)
	SBM-1 – Strategy, business model, and value chain	40 (a) i. 40 (a) ii. 40 (a) iii. 42 (c) AR 12
	SBM-2 – Stakeholder interests and views	45 (a) i. 45 (a) ii. 45 (a) iii. 45 (a) iv. 45 (a) v. 45 (b) 45 (d)
	SBM-3 - Significant impacts, risks, and opportunities and their interaction with the strategy and business model	48 (a) 48 (b) 48 (c) i. 48 (c) ii. 48 (c) iii. 48 (c) iv. 48 (d) 48 (e) i. 48 (e) ii.
	IRO-1 – Description of the processes for identifying and assessing significant impacts, risks, and opportunities	53 (a) 53 (b) i. 53 (b) ii. 53 (b) iii. 53 (b) iv. 53 (c) i. 53 (c) ii. 53 (c) iii. 53 (d) 53 (e) 53 (f) 53 (g) 53 (h)
	IRO-2 – ESRS disclosure requirements covered by the corporate sustainability statement	56 59
	MDR-P policies – Policies adopted to manage significant sustainability aspects	65 (a) 65 (b)
	Indicators and targets	
	MDR-M – Indicators on significant sustainability aspects	72 75 77 (a) 77 (c)
	MDR-T targets – tracking the effectiveness of policies and actions through targets	81 (b) i. 81 (b) ii.
	ESRS 2 GOV-3 Integrating sustainability performance into incentive systems	13

ESRS E1 Climate change	E1-1 – Climate change mitigation transition plan	17
	ESRS 2 IRO-1 – Description of processes for identifying and assessing significant climate-related impacts, risks, and opportunities	20 (a) 20 (b) i. 20 (b) ii. 20 (c) i. 20 (c) ii. AR 9 (b) AR 11 (a) AR 11 (c)
	E1-2 – Climate change mitigation and adaptation policies	25 (a) 25 (b) 25 (c) 25 (d)
	E1-3 – Climate change policy actions and resources	29 (b)
	E1-4 – Climate change mitigation and adaptation targets	33
	E1-5 – Energy consumption and energy mix	37 (c) i. 37 (c) ii. 37 (c) iii. 38 (b) 38 (c) 38 (e) 39 42
	E1-6 – Gross Scope 1, 2, 3 GHG emissions and total GHG emissions	46 48 (a) 49 (a) 49 (b) 51 AR 39 (b) AR 39 (c) AR 43 (c) AR 45 (b) AR 45 (d) AR 45 (e) AR 46 (d) AR 46 (g) AR 46 (i) AR 47 (b) AR 48
ESRS E2 Pollution	E2-1 – Pollution policies	14 15 (a) 15 (c) AR 11 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E2-2 – Pollution actions and resources	18 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E2-3 – Pollution targets	23 (a) 23 (b) 23 (c) 25 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E2-4 – Air, water, and soil pollution	28 (a) 30 (b) - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E2-5 – Substances of concern and substances of very great concern	34 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
ESRS E3 Water and marine resources	E3-1 – Water and Marine Resources Policies	11 12 (a) i. 12 (a) ii. 12 (a) iii. 13 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E3-2 – Water and Marine Resources Actions and Resources	19 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E3-3 – Water and marine resource targets	22 25 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E3-4 – Water consumption	28 (a) 28 (d) 28 (e) - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic

ESRS E4 Biodiversity and ecosystems	E4-1 – Transition plan and consideration of biodiversity and ecosystems in the strategy and business model	13 (a) 13 (b) 13 (c) 13 (d) 13 (e) 13 (f) - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E4-2 – Biodiversity and ecosystem policies	23 (f) 24 (a) - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E4-3 – Biodiversity and ecosystem actions and resources	25
	E4-4 – Biodiversity and ecosystem targets	32 (a) i. 32 (a) ii. 32 (a) iii. 32 (f) - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
	E4-5 – Biodiversity and ecosystem change impact indicators	35 - Not addressed in accordance with ESRS requirements in this report, not identified as a material topic
ESRS E5 Circular economy	E5-1 – Policies related to resource use and circular economy	14
	E5-2 – Actions and resources related to resource use and circular economy	20(f)
	E5-3 – Targets related to resource use and circular economy	23 24 (a) 24 (b) 24 (e) 24 (f) 25 27
	E5-5 – Resource inputs	35 36 (b) 37 (a) 37 (b) i. 37 (b) ii. 37 (b) iii
	E5-5 – Resource outputs	37 (c) i. 37 (c) ii. 37 (c) iii. 37 (d) 38 (a) 38 (b) 40
ESRS S1 Own workforce	S1-1 – Policies related to own workforce	19, 20 (a) 20 (b) 20 (c) 21 23,24 (a) 24 (b) 24 (c) 24 (d) AR 13
	S1-2 – Processes for engaging with own workers and workers' representatives on impacts	27 (a) 27 (b) 27 (c) 27 (e) 28
	S1-3 – Own workforce	32 (a) 32 (b) 32 (c) 32 (d) 32 (e) 33
	S1-4 – Adoption of measures regarding significant impacts on own workforce and approaches to mitigate significant risks and pursue significant opportunities related to own workforce, as well as the effectiveness of these actions	38 (a) 38 (b) 38 (c) 38 (d) 40 (a) 40 (b) 41 43 AR 42
	S1-5 – Targets related to managing significant negative impacts, promoting positive impacts, and managing significant risks and opportunities	46 47 (a) 47 (b) 47 (c)
	S1-6 – Characteristics of the enterprise's employees	50 (a) 50 (b) i. 50 (b) ii. 50 (b) iii. 50 (c) AR 55
	S1-7 – Characteristics of non-employee workers in the enterprise's own workforce	55 (a)
	S1-8 – Coverage of collective bargaining and social dialogue	60 (a)
	S1-9 – Diversity indicators	66 (a) 66 (b)
	S1-10 – Adequate wages	69
	S1-11 – Social protection	74 (a) 74 (b) 74 (c) 74 (d) 74 (e)
	S1-12 – People with disabilities	79
	S1-13 – Training and skills development indicators	83 (a) 83 (b)
	S1-14 – Health and safety indicators	88 (a) 88 (b) 88 (c) 88 (d) 88 (e) AR 91
	S1-15 – Work-life balance indicators	93 (a) 93 (b)
	S1-16 – Remuneration indicators (pay gap and total remuneration)	97 (a) 97 (b) AR 100 AR 101 (a)
	S1-17 – Incidents, complaints, and serious human rights issues and incidents	102 103 (a)

ESRS S2 Workers in the value chain	S2-1 Policies on workers in the value chain	Does not apply to the business model
	S2-2 – Processes for engaging with workers in the value chain on impacts	Does not apply to the business model
	S2-3 – Processes for addressing negative impacts and channels through which workers in the value chain can raise concerns	Does not apply to the business model
	S2-4 – Adoption of measures on significant impacts on workers in the value chain and approaches to managing significant risks and pursuing significant opportunities related to workers in the value chain, and the effectiveness of these actions	Does not apply to the business model
	S2-5 – Targets related to managing significant negative impacts, promoting positive impacts, and managing significant risks and opportunities	42 (a)
ESRS S3 Affected communities	S3-1 – Policies related to affected communities	16 (a) 16 (b) 16 (c) 17
	S3-2 – Processes for engaging with affected communities on impacts	21 (a) 21 (b)
	S3-3 – Processes for addressing adverse impacts and channels through which affected communities can express their concerns	27 (a) 27 (b) 27 (c) 27 (d)
	S3-4 – Adoption of measures regarding significant impacts on affected communities and approaches for managing significant risks and pursuing significant opportunities related to affected communities, and the effectiveness of these actions	32 (a) 32 (b) 32 (c) 34 (a) 34 (b) 35 36 38
ESRS S4 Consumers and end users	S4-1 – Policies related to consumers and end-users	17
	S4-2 – Processes for engaging with consumers and end-users on impacts	20 (a) 20 (b) 20 (d) 21
	S4-3 – Processes for addressing adverse impacts and channels through which consumers and end-users can express their concerns	25 (a) 25 (b) 25 (c) 25 (d) 26
	S4-4 – Adoption of measures regarding significant impacts on consumers and end-users and approaches for managing significant risks and pursuing significant opportunities related to consumers and end-users, and the effectiveness of these measures	30 31 (a) 31 (b) 31 (c) 31 (d) 34 35
ESRS G1 Professional conduct	G1-1 – Corporate culture and policies regarding professional conduct and corporate culture	10 (a) 10 (c) i. 10 (c) ii. 10 (e) 10 (g) 10 (h)
	G1-2 – Supplier relationship management	15 (a) 15 (b)
	G1-3 – Prevention and detection of corruption and bribery	18 (a) 18 (b) 18 (c) 20 21 (a) 21 (b) 21 (c)
	G1-4 – Confirmed cases of corruption or bribery	25(a)
	G1-5 – Political influence and lobbying	Not applicable; no political interests
	G1-6 – Payment practices	33 (a) 33 (b) 33 (c) 33 (d)