



JOINT STOCK COMPANY
AMBER LATVIJAS BALZAMS
CORPORATE GOVERNANCE STATEMENT
FOR YEAR 2025

RIGA, 2026



CONTENTS

I PREPARATION OF THE STATEMENT	3
II PRINCIPLES OF GOOD CORPORATE GOVERNANCE.....	4
STRATEGY OF THE COMPANY.....	4
COMPANY CULTURE AND ETHICAL BEHAVIOR PRINCIPLES.....	4
INTERNAL CONTROL SYSTEM, RISK MANAGEMENT AND INTERNAL AUDIT	5
ELECTION OF MEMBERS OF THE SUPERVISORY BOARD	7
PRINCIPLE FOR DETERMINING THE REMUNERATION OF THE COUNCIL AND THE BOARD.....	8
PREVENTION OF THE CONFLICT OF INTEREST	10
MEETING OF SHAREHOLDERS	11
TRANSPARENCY OF THE OPERATION OF THE COMPANY.....	13
Annex No.1: INFORMATION TO BE PUBLISHED ON THE WEBSITE OF THE COMPANY ..	14
Annex No.2: THE MOST IMPORTANT POLICIES OF THE COMPANY	16

I PREPARATION OF THE STATEMENT

LEGAL BASIS

AS “Amber Latvijas balzams” (hereinafter also referred to as the “Company” or “ALB”) Corporate Governance Report for 2024 (hereinafter referred to as the “Report”) has been prepared in compliance with the requirements of Section 56.2 of the Financial Instrument Market Law and based on the Corporate Governance Code issued by the Corporate Governance Advisory Board of the Ministry of Justice of the Republic of Latvia, developed in 2020 and updated on 25 April 2024. The Corporate Governance Code is available on the website of the Ministry of Justice of the Republic of Latvia.

The 2025 Report has been prepared by the Management Board of AS “Amber Latvijas balzams” (hereinafter referred to as the “Management Board”). The Report, together with the Company’s audited Annual Report for 2025, has been submitted to Nasdaq Riga and published on the Company’s website, “Amber Latvijas balzams”, under the “Investors” section, subsection “Financial Reports”, alongside the Company’s other reports.

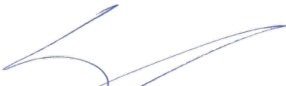
MANAGEMENT REPORT

The continuous development of AS “Amber Latvijas balzams” and the Company’s financial performance indicate that the Company’s corporate governance was effective in 2025 and that the Company achieved its established objectives.

Considering that corporate governance is an ongoing process involving the assessment of existing achievements and the continued promotion of good governance practices within the Company, the Management Board of AS “Amber Latvijas balzams” has assessed the Company’s compliance with the principles set out in the Corporate Governance Code. Having assessed both the Company’s governance system and its compliance with the corporate governance principles in 2025, the Management Board concludes that the majority of the corporate governance principles were observed in the governance of AS “Amber Latvijas balzams” in 2025. The Management Board also provides explanations in cases where any of the principles were not observed or were only partially observed.

The Corporate Governance Report of AS “Amber Latvijas balzams” for 2025 was approved by the Management Board in Riga on 25 September 2026.

On behalf of the Board of JSC “Amber Latvijas balzams”:



Andrejs Višņausks
valdes priekšsēdētājs

II PRINCIPLES OF GOOD CORPORATE GOVERNANCE

STRATEGY OF THE COMPANY

The strategy of the Company is a significant tool by which targets of the company as well as progress to long-term success and value increase are determined.

Principle No.1

The Company has established a current strategy, determining corporate targets and progress towards the long-term values increase.

Criteria:

- 1.1. The Company has a current strategy, the draft of which is developed by the Company's Board.
- 1.2. The company's Council is involved in the strategy development process and approves the Company's strategy at the Council meeting.
- 1.3. Subsequently, the Company's Council oversees the implementation of the Company's strategy.
- 1.4. The Company's Board implements the strategy and regularly reports to the Council on the progress of strategy implementation.



ALB partially complies with this principle, as the Supervisory Board is involved in the strategy development process; however, to date, no separate meeting of the Supervisory Board has been held specifically to approve the Company's strategy. The current strategy covers the period from 2021 to 2025.

COMPANY CULTURE AND ETHICAL BEHAVIOR PRINCIPLES

The core principles of the internal culture and ethical conduct of the Company and the values that they are based on are preconditions for the successful long-term development of the Company.

Principle No.2

The Company develops the Code of Internal Culture and Ethical Conduct, which shall serve as a standard of conduct for management and employees of the Company.

Criteria:

- 2.1. The Supervisory Council defines the core values of the Company.
- 2.2. The Code of Internal Culture and Ethical Conduct is prepared by the Company's Board and approved by the Supervisory Council.
- 2.3. The Company's Board ensures compliance with the Code of Internal Culture and Ethical Conduct during the daily activities of the Company and responds in cases of establishment of a violation of the Code of Ethical Conduct.



ALB partially complies with this principle. The Company operates in accordance with a number of internal policies and procedures, including the Corporate Social Responsibility Policy, Company Procurement Procedure, Quality Management Manual, Code of Ethical Marketing Communications, Anti-Corruption Policy, Data Protection Policy, Risk Management Policy, Remote Working Policy, and other internal governance documents.

The Company has defined its mission, vision and core values. ALB's mission is: "We strive for excellence in everything we do!" ALB's vision is: "To be the leading producer and exporter of alcoholic beverages in the Baltics, with recognised brands and the most professional team." ALB's core values are: Perseverance, Business Mindset, Joy, Excellence, Speed and Teamwork.

INTERNAL CONTROL SYSTEM, RISK MANAGEMENT AND INTERNAL AUDIT

The purpose of the internal control system is to ensure the Company's efficient, sustainable and successful operations, the reliability of the information provided, and compliance with applicable laws and regulations and operating principles.

The purpose of risk management is to identify, assess, manage and control potential events or situations in order to provide reasonable assurance that the Company's strategic objectives will be achieved.

Internal audit assists the Company in achieving its objectives by applying systematic processes to evaluate and improve the effectiveness of risk management, internal control and governance processes.

Principle No.3

The Company has an internal control system, the efficiency of which is supervised by the Supervisory Council.

Criteria:

- 3.1. The Company has documented an internal control system, the establishment of which is under the responsibility of the Company's Board.
- 3.2. The internal audit conducts an efficient assessment of the internal control system at least once per year, considering the pre-defined criteria, and reports the results of the assessment to the Supervisory Council.
- 3.3. The Supervisory Council evaluates the assessment provided on the efficiency of the internal control system at least once a year.



ALB complies with this principle. The Company's internal control processes are governed by several internal documents, including the Quality Management Manual, the Production Self-Control System based on HACCP principles ("Quality and Food Safety Management System Manual"), the Financial Management Manual, and other internal documents. The Company also follows the control mechanisms and processes established by its parent company, Amber Beverage Group.

Principle No.4

The Company identifies, assesses and supervises the risks related to its operation.

Criteria:

- 4.1. The Risk Management Policy of the Company is developed by the Company's Board and approved by the Supervisory Council.
- 4.2. Based on the assessment of identified risks, the Company's Board implements the risk management measures.
- 4.3. At least once a year the Supervisory Council reviews the management reports on risk management measures and implementation of the risk management policy.



ALB complies with this principle. In cooperation with the Supervisory Board of ALB, the Company has developed a Risk Management Policy, which the Company applies in implementing its risk management activities.

Principle No.5

The Company has established an internal audit company department, which is independently and objectively assessing the activities of the Company.

Criteria:

- 5.1. The Company has an internal auditor, who is functionally independent from the Management Board and reports to the Supervisory Council.
- 5.2. The internal auditor has been appointed by the Supervisory Council.
- 5.3. The internal auditor develops an internal audit plan based on risks, which is approved by the Supervisory Council.
- 5.4. The internal auditor informs the Management Board and the Supervisory Council on the fulfilment of the internal audit plan, audit results and recommended activities for elimination of shortages, if any are established.



ALB does not comply with this principle; however, the Company has an independent Audit Committee elected by the General Meeting of Shareholders. During the reporting period, the Audit Committee consisted of three members: Anita Zīle, Jeļena Skobeļeva and Boriss Nešatajevs. With effect from 30 April 2026, Boriss Nešatajevs resigned from his position as a member of the Audit Committee at his own request. As at the date of preparation of this Report, the ALB Audit Committee consists of two members.

EXTERNAL AUDITOR

The external auditor provides an independent report on the financial position of the Company, credibility and compliance of financial statements with the requirements of regulatory enactments to the Management Board and Supervisory Council, all shareholders and investors, creditors, and other stakeholders.

Principle No.6

The Company has an independent external auditor.

Criteria:

- 6.1. The Supervisory Council and Audit Committee, if any is established, determine the criteria for selection of the external auditor.
- 6.2. The Company has an independent external auditor with the relevant qualifications.
- 6.3. The period of authority of one external auditor does not exceed five years.



ALB partially complies with this principle. The General Meeting of Shareholders has approved an independent external auditor with the appropriate qualifications – BDO ASSURANCE SIA, a limited liability company and one of the leading audit firms in Latvia, which performs the functions of an independent certified auditor in accordance with the procedures prescribed by applicable laws and regulations.

ELECTION OF MEMBERS OF THE SUPERVISORY BOARD

The Competent and experienced Supervisory Council is a pre-condition for efficient operation of the Company and decision making, facilitating the long-term value increase of the Company. The Supervisory Council works in the interests of all shareholders and the Company.

Principle No.7

The Company ensures transparent procedure for election and revocation of members of the Supervisory Council.

Criteria:

- 7.1. The Company has approved the procedure for selection and revocation of members of the Council.
- 7.2. The Company provides timely and sufficient information to shareholders of the Company on members of the Council, who are proposed for election or re-election.
- 7.3. The number of Council members is appropriate for the specifics of the Company's operations.
- 7.4. A Council member is elected for a term not exceeding 5 years.



ALB complies with this principle. Candidates for membership of the Supervisory Board are selected based on their professional qualifications and competence. Members of the Supervisory Board are appointed and removed by the General Meeting of Shareholders.

Principle No.8

Members of the Supervisory Council have relevant experience and competence.

Criteria:

- 8.1. The Council in general has a set of skills, experience, and knowledge, including about the relevant field, to be able to fully perform their duties.
- 8.2. When establishing the composition of the Council, the principles of diversity are obeyed.
- 8.3. Both genders are represented in the Council.
- 8.4. The Board develops an induction training program and provides introductory training for new Council members.



ALB partially complies with this principle. Diversity principles are observed, as demonstrated by the Supervisory Board members' experience across various industries; all members of the Supervisory Board are highly qualified senior-level professionals. More detailed information about the members of the Supervisory Board is available on the Company's website under the "Investors" section. Both genders are represented on the Supervisory Board. When new members join the Supervisory Board, an induction session is organised to familiarise them with the Company's business activities, key risks and the related risk-mitigating control mechanisms. However, this induction process has not been formalised in a separate training programme document.

Principle No.9

The Supervisory Council of the Company has independent members of the Supervisory Council.

Criteria:

- 9.1. The Company assesses and shareholders determine the proportion of independent members of the Supervisory Council.
- 9.2. At least half of the members of the Supervisory Council are independent.
- 9.3. Candidates for independent members of the Supervisory Council submit a certificate of compliance with the criteria of independence.
- 9.4. Before the election of the Supervisory Council, the Company performs an independence assessment of the members of the Supervisory Council in accordance with the available information.



ALB complies with this principle. During the reporting period, the Company's Supervisory Board consisted of three independent members. The members of the Supervisory Board have confirmed their compliance with the applicable independence criteria. With effect from 30 April 2026, Boriss Nešatajevs resigned from his position as a member of the Supervisory Board. As at the date of preparation of this Report, the Supervisory Board of ALB consists of two members.

PRINCIPLE FOR DETERMINING THE REMUNERATION OF THE COUNCIL AND THE BOARD

Clearly defined remuneration principles for the members of the Supervisory Board and the Management Board promote transparency in the use of financial resources and effective risk management.

Principle No. 10

The Company has implemented a remuneration policy.

Criteria:

- 10.1. The Company has introduced its remuneration policy, which is developed by the Board, reviewed by the Board, and approved by the Meeting of Shareholders.
- 10.2. Once a year, the Council determines the financial and non-financial targets to be achieved by the Management Board, their impact on the variable part of the remuneration, and controls their fulfilment.
- 10.3. The variable part of the remuneration is not determined, and no compensation is paid to members of the Council in case of revocation from the office or discharge from the office.
- 10.4. Once a year, the report on remuneration granted to each current and former member of the Management Board and Supervisory Council is prepared.



ALB fully complies with this principle. The Company has implemented a Remuneration Policy, which has been reviewed by the Supervisory Board and approved by the General Meeting of Shareholders. Remuneration for the performance of the duties of a Management Board member is determined by a resolution of the Supervisory Board. A remuneration report is prepared once a year.

WORK ORGANIZATION AND DECISION MAKING OF THE SUPERVISORY COUNCIL

A clearly defined and transparent organisation of the Supervisory Board's work, together with timely access to high-quality and relevant information, facilitates the effective performance of the Supervisory Board's duties and the full participation of its members in the decision-making process.

Principle No. 11

The Company has a certain and understandable organization of the Council work.

Criteria:

- 11.1. The Supervisory Council organizes its work in accordance with the regulations and work calendar of the Supervisory Council.
- 11.2. The Supervisory Council holds at least one separate meeting of the Supervisory Council for a year for discussion of the strategy of the Company and its fulfilment thereof.
- 11.3. The budget of the Company provides the funding necessary for the provision of operations by the Supervisory Council.
- 11.4. Once a year, the Supervisory Council conducts a self-assessment of the work of the Supervisory Council, and its results are reviewed during the meeting of the Supervisory Council.
- 11.5. The Supervisory Council has assessed the need to establish committees (if a committee is established, see principle 12.1).



ALB partially complies with this principle. The rights and duties of the ALB Supervisory Board are defined in the Articles of Association of ALB, the Commercial Law, as well as in resolutions of the General Meeting of Shareholders and the Supervisory Board and in other documents. The Articles of Association of ALB are available at the ALB office, at the Register of Enterprises of the Republic of Latvia, and on the ALB website.

In 2025, the ALB Supervisory Board regularly communicated with the Management Board to discuss the most significant matters relating to ALB's business operations and development strategy, business activities, and risk management. Where necessary, electronic means of communication were used to facilitate the performance of the Supervisory Board's functions.

Principle No.12

The Supervisory Council adopts well-informed and considered decisions.

Criteria:

- 12.1. Information prepared by the Management Board for decision-making is available to the Council in a timely manner and in sufficient amount.
- 12.2. The Supervisory Council determines the procedure for information circulation as well as the rights of the Council to request information from the Management Board, which is required for the Council for decision-making.
- 12.3. A member of the Council analyses information and prepares recommendations for decision-making by the Council.
- 12.4. When making decisions, the Council assesses risks and their short-term and long-term impact on the value, sustainability, and responsible development of the Company.



ALB complies with this principle. All information necessary for the work of the Supervisory Board is prepared in a timely manner. The information includes both an overview of the current situation and an assessment of how the specific matter may affect the Company's operations.

Principle No.12.1

The Committee prepares recommendations for decision-making by the Supervisory Council.

Criteria:

- 12.1.1. The Council determines the tasks and procedures for organization of the operation of the Committee.
- 12.1.2. The Council establishes a committee composed of at least three members of the Council with the relevant experience and knowledge in a certain area of operation of the Committee (remuneration, nomination, audit, or any other area).
- 12.1.3. The Committee analyses information and prepares recommendations for decision-making by the Council, as well as informs the Council on the work of the committee.



ALB does not comply with this criterion. The ALB Supervisory Board consists of three members. Having assessed the need to establish separate committees, it was concluded that the current number of members is optimal and that there is no need to establish separate committees. The Supervisory Board performs its functions independently as a whole.

PREVENTION OF THE CONFLICT OF INTEREST

Identifying and managing potential conflict of interest situations reduces the company's financial and reputational risks.

Principle No. 13 Board and Council members clearly recognize the manifestations of potential conflicts of interest and are informed about the necessary actions in the event of a conflict of interest.

Criteria:

- 13.1. The Supervisory Council defines the signs indicating conflict of interest and determines the procedure for prevention and management of conflict of interest.
- 13.2. Members of the Supervisory Council or Management Board do not participate in decision-making on issues where the interests of the Company conflict with the interests of members of the Supervisory Council, Management Board, or persons related to them.
- 13.3. Persons subject to the obligation to prevent conflict of interest shall regularly participate in training on how to act in situations of conflict of interest.



ALB complies with this principle. The Company has established procedures for identifying, preventing and managing conflicts of interest. Members of the Supervisory Board or Management Board do not participate in decision-making on matters where the interests of the Company may conflict with the interests of the respective Supervisory Board or Management Board members or persons related to them. Training for members of the Management Board and Supervisory Board is organised periodically; no such training was scheduled in 2025.

MEETING OF SHAREHOLDERS

Effective involvement of shareholders in decision-making helps to achieve the financial and non-financial targets of the Company as well as provide sustainable operations for the Company.

Principle No.14

The Company provides information to the shareholders on the course of the Meeting of Shareholders in a timely manner, providing all necessary information for decision-making.

Criteria:

- 14.1. The Company informs shareholders in a timely manner regarding the agenda, course of the Meeting of Shareholders and voting procedure, as well as any changes related to that.
- 14.2. At the same time, with the announcement of the meeting, the Company shall provide a possibility for shareholders to become acquainted with draft decisions regarding which it initially planned to vote during the meeting. The Company informs shareholders without delay of any additional submitted draft decisions.
- 14.3. The Company provides shareholders with the possibility to submit questions about the issues included in the agenda and draft decisions before the Meeting of Shareholders.
- 14.4. Draft decisions and the enclosed documents provide detailed, clear, and complete information on the issue to be discussed.



ALB complies with this principle. In 2025, one Annual General Meeting of Shareholders and one Extraordinary General Meeting of Shareholders were held, both of which were convened in accordance with the procedures and within the time limits prescribed by applicable laws and regulations. In 2025, ALB disclosed information in accordance with the requirements of the Financial Instrument Market Law, the Commercial Law and the rules of Nasdaq CSD SE. ALB convened its General Meetings of Shareholders by first publishing information in Latvian and English in the Official Centralised Storage System for Regulated Information and on the Nasdaq Baltic website, followed by publication of the notice convening the General Meeting of Shareholders on the ALB website and submission of the relevant information to Nasdaq CSD SE.

ALB ensured that the proxy form was available electronically and remained available in the Official Centralised Storage System for Regulated Information, on the Nasdaq Baltic website and on the ALB website after the notice convening the General Meeting of Shareholders had been published.

Draft resolutions of the General Meeting of Shareholders were published in Latvian and English in the Official Centralised Storage System for Regulated Information, on the Nasdaq Baltic website and on the ALB website at least 14 days prior to the General Meeting of Shareholders. In addition, ALB informed shareholders that they could review the draft resolutions on the matters to be considered at the General Meeting of Shareholders and submit proposals and comments regarding the items included on the agenda within the specified period by sending a request, where necessary, to the Management Board at office.LB@amberbev.com

Principle No.15

The Company performs effective involvement of shareholders in decision-making and possibly bigger participation of shareholders during the Meetings of Shareholders.

Criteria:

- 15.1. The Meeting of Shareholders is convoked and held at a place and time convenient for shareholders.
- 15.2. The Company ensures the possibility for shareholders to participate in the Meeting of Shareholders remotely.
- 15.3. The Company determines the relevant duration of the Meeting of Shareholders and gives an opportunity to shareholders to provide their opinion during the Meeting of Shareholders and to obtain necessary information for decision making.
- 15.4. The Company announces a new Meeting of Shareholders if it is not possible to discuss the issues included in the agenda of the meeting.
- 15.5. The Company invites the members of the Management Board and the Council, candidates for members of the Council, auditors, and internal auditors, as well as other persons, to participate in the Meeting of Shareholders in accordance with the issues to be discussed during the meeting.
- 15.6. The Meeting of Shareholders makes decisions in accordance with the previously announced draft decisions.



ALB complies with this principle. In 2025, the General Meetings of Shareholders were held at ALB's office premises, at the Company's registered address, during the Company's business hours. The venue and time of the General Meetings of Shareholders did not restrict shareholders' ability to attend the meetings. In 2025, ALB did not change the announced venue or time of any General Meeting of Shareholders. ALB also invited shareholders to participate in the General Meetings of Shareholders in writing by completing a voting form prior to the meeting. Upon request sent to office.LB@amberbev.com, the voting form was provided to shareholders by email in accordance with their request. The voting form was also available on the Company's website under the "Investors" section, on the website of the Official Centralised Storage System for Regulated Information, and on the Nasdaq Baltic website..

Shareholders who registered to participate remotely in the meeting received access details for the online meeting at the email address specified in their registration form. During the General Meeting of Shareholders, shareholders were able to vote on agenda items electronically via the Microsoft Teams online platform..

The meetings are organised in such a manner as to ensure that relevant information is available both before and during the meeting and that additional explanations are provided where necessary. At ALB's General Meetings of Shareholders, the chairperson of the meeting, elected in accordance with the Commercial Law, proposed the procedure for discussing agenda items and adopting resolutions (the rules of procedure), which becomes effective only if approved by a majority vote of the General Meeting of Shareholders. ALB does not restrict shareholders' right to consult with one another during the meeting where necessary for adopting a resolution or clarifying a matter, or their right to ask questions of ALB representatives present at the meeting.

Decisions of the Meetings of Shareholders were published on the website of ALB, www.amberlb.lv, in the section '[For Investors](#)'.

Principle No. 16

The Company develops and discusses with shareholders the Dividend Policy.

Criteria:

- 16.1. The Company has developed and published an updated Dividend policy.
- 16.2. The Dividend Policy is discussed with shareholders during the Meeting of Shareholders.



ALB does not comply with this principle. The Company has not established a Dividend Policy. In accordance with the Articles of Association of ALB, all shares carry equal rights to receive dividends. The distribution of profits falls within the competence of the General Meeting of Shareholders and is decided by a vote of the shareholders. Dividends were paid in 2025.

TRANSPARENCY OF THE OPERATION OF THE COMPANY

Transparency in the operation of the Company serves as the basis for effective relations with investors and successful communication with shareholders and other stakeholders.

Principle No.17

The Company regularly and promptly informs shareholders and other interested parties about the company's economic activities, financial results, management, and other current issues.

Criteria:

- 17.1. The Company promptly discloses complete, accurate, objective, updated, and true information in a timely manner.
- 17.2. The Company discloses the information to all shareholders at the same time and within the same scope.
- 17.3. The Company discloses information on its website on corporate governance, strategy, or directions of operations and publishes financial statements as well as other information in accordance with Annex No.1.
- 17.4. The Company provides the information both in Latvian and, at least, in another language, which is understandable to most of the foreign shareholders of the Company and other stakeholders.



ALB partially complies with this principle because the Company has not published completely all the documents referred to in Annex No.2: "The most important policies of the Company". ALB promptly publishes information in a timely manner on its website, www.amberlb.lv, on the website of the Official Mandatory Information Centralized Storage System, csri.investinfo.lv, and website of the joint stock company Nasdaq Riga, www.nasdaqbaltic.com.

Annex No.1: INFORMATION TO BE PUBLISHED ON THE WEBSITE OF THE COMPANY

Company:

- Information on the Company - its establishment and operations history, registration data, address, description of the industry, key types of commercial activity, position of the Company in the organization chart (if applicable).
- Information on the strategical objectives of the Company.
- Charter of the Company.
- Information on the structure of the corporate governance of the Company (interaction between the Meeting of Shareholders, Supervisory Council, its committees, Management Board, auditor, internal auditor, Audit Committee etc.).
- Code of Internal Culture and Ethical Conduct of the Company.
- The most important policies of the Company are in accordance with Annex No.2.

Shareholders and beneficial owners:

- Information on shareholders of the Company, who own at least 5% of the equity capital of the Company (specifying the date when the information is prepared).
- Information on beneficial owners of the Company (specifying the date when the information is prepared).
- Number of issued, paid or entitled to vote shares, bonds or other financial instruments.

Council and Management Board:

- Regulation of the Management Board and Council or any other document equal to that.
- Information on every member of the Council and Management Board of the Company:
 - period of authority,
 - office and area of responsibility (if any determined),
 - professional work experience and education,
 - current information on offices held in other companies,
 - current information on shares of the Company owned,
 - statistics on attendance of the meetings of the Council.
- Information on independent members of the Council:
 - which members of the Council are to be considered independent,
 - according to what criteria the independence of a member of the Council is determined,
 - annual assessment of independence of members of the Council.
- Remuneration Policy and remuneration report of the Management Board and the Council.
- Information on the selection (nomination) process of the Management Board and Council.
- Information on the committees of the Council and the Audit Committee:
 - Regulation of the Committee,
 - information on members of committees.

Financial and non-financial statements and information:

- Financial statements and reports of the Company for at least the recent 3 financial years:
 - annual reports (including consolidated reports, if any prepared) and auditor's reports (if any prepared),
 - Interim reports and quarterly reports.
- Non-financial statements of the Company (on the impact of the Company on environment, social and personnel aspects, compliance with human rights and anti-corruption measures, including sustainability report) on at least the recent 3 financial years.
- Corporate Governance Statements.
- Financial calendar of the Company or calendar of any other significant and planned communication events.

Information to shareholders and investors:

- Information on the planned Meetings of Shareholders:
 - notifications regarding convocation of Meetings of Shareholders,
 - draft decisions.
- Information on the held Meetings of Shareholders,
 - Information on the decisions made during the Meetings of Shareholders.
- Dividend Policy of the Company and information on disbursed dividends (for at least the recent 10 years of operation of the Company).
- Information on transactions of related parties.
- Published notifications of the Company and important information for investors, including presentation investors, video recordings from events for investors, forecasts if any were made etc.
- Contacts of the relations specialist of investors (if any).

Annex No.2: THE MOST IMPORTANT POLICIES OF THE COMPANY

The most important policies included in the corporate governance principles or criteria:

- **Risk management policy.** For the identification, assessment, management, and control of potentially negative events or situations to ensure confidence in achieving the company's strategic goals.
- **Remuneration Policy.** For determination of remuneration based on professional performance, as well as proportionality and compliance with the current economic situation, market practice, amount of remuneration in the field, as well as amounts of remuneration of employees of the Company.
- **Dividend Policy.** For determination of the strategy of the way of acting with profit of the Company, considering the short-term and long-term objectives of the Company, financial and market situation, the industry as well as investment plans.

Other most important policies mentioned in the Corporate Governance Code:

- **Internal Audit Policy.** To evaluate and improve the effectiveness of internal controls, risk management, and corporate governance processes.
- **Conflict of Interest Prevention Policy.** For the prior identification, management, and prevention of situations where personal interests may conflict with professional duties or where two opposing professional interests collide.
- **Information Disclosure, Circulation, and Confidentiality Policy.** For the categorization and management of information circulation to ensure transparency in the company's operations.
- **Whistleblowing Policy.** For the timely identification and prevention of risks before they cause harm to the company's reputation and shareholders, by creating an environment where employees can safely report observed violations.
- **Fair Competition Implementation Policy.** To ensure free and fair competition in the company's operations and to prevent violations of competition regulatory laws.
- **Diversity Policy.** To promote an inclusive work environment, equal treatment, and diversity within the company.
- **Sustainability Policy.** To ensure the company's value and long-term growth by implementing financial, environmental, and social responsibility.

Significant Means of Compliance Policies:

- **Business Partner Diligence Policy.** For elimination of reputation and safety risks of the Company, upon commencement and continued relations with cooperation partners, when performing information analysis and making risk-based conclusions.
- **Sanction Risk Governance Policy.** For elimination of violation and avoidance of sanctions determined by the Member States of United Nations, European Union, the Republic of Latvia and in relevant cases also the North Atlantic Treaty Organisation, as well as prevention of an attempt to avoid the sanctions.
- **Personal Data Processing Policy.** For compliance with the requirements of personal data protection, determining the procedure for data processing, including when performing data collection, organization, storage, viewing, use, disclosure, erasure, transmission, distribution or otherwise making them available.