

Sustainability Report

Overview of our ESG strategy

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

Our Environmental, Social and Governance ("ESG") strategy can be split into two main components:

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

The Board has reviewed and approved the ESG strategy.

Our ESG working group makes sure we follow and continue to evolve our strategy and make progress towards our goals. The ESG working group consists of five members, including three Executive Directors and two other employees. The Chair, together with Non-Executive Director Jurgita Kirvaitienė, are actively involved in ESG activities and attend ESG working group meetings on demand.

During 2024, the ESG working group met four times. The following topics have been discussed by the ESG working group during the year:

- progress towards our ESG targets;
- new gender diversity targets;
- the Group's carbon footprint;
- Scope 3 reporting;
- forthcoming ESG reporting requirements;
- feedback from our investors on ESG related issues;
- climate-related risks and opportunities; and
- BCG score in ESG rating agencies.

Areas of focus for the ESG working group in the next financial year will be:

- tracking our progress against ESG targets;
- tracking our Scope 1, 2 and 3 emissions; and
- focusing on forthcoming ESG reporting.

The Board fully supports the initiatives of the ESG working group and gives Board-level oversight of environmental, social and governance issues and achievement of our ESG goals. Environmental, social and governance matters are included in the Board's formal annual schedule and are regularly discussed during the meetings.

Reporting frameworks

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

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

☞ Disclosure index for the Sustainability Accounting Standards Board (SASB) framework can be found on page 37.

ESG materiality assessment

In order to have a successful sustainability strategy in the long run, an understanding of which ESG topics are the most material to BCG is crucial. In 2023, we performed a materiality assessment and identified the most material ESG topics for BCG. As part of this process, we considered various topics raised by investors, ESG rating agencies, Senior Management and employees to determine the ESG issues most relevant to our business and industry where we may be able to have the biggest impact. We reviewed several ESG reporting frameworks and ultimately selected the SASB Standards based on its industry-specific alignment to what we believe are material ESG issues to BCG. The six most material sustainability issues which were agreed by the Board as focus areas for BCG are listed below, together with other sustainability matters that we care about:

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

ESG highlights 2024

Environmental	Social	Governance
• Reported our Scope 3 carbon emissions for the first time • Reduced our absolute Scope 1 and 2 emissions by 70% from a 2022 base year • Achieved our goal to have at least 80% of used electricity derived from renewable energy sources by 2025 by increasing the portion of electricity derived from renewable sources from 63% in the base year 2022 to 88% • Offset our Scope 1 and 2 carbon emissions and achieved carbon neutrality across our direct operations	• Set gender diversity goals • Ranked within top 10 best performers in FTSE Women leaders review 2023 (FTSE250) • Expanded our employee training disclosure with employee training statistics • Maintained our average employee tenure at 8 years • Completed employee engagement survey that showed that more than 95% of employees are proud to be a part of BCG team • Maintained gender diversity with a split of women/men: 50:50 • Donated €0.2 million to selected charitable causes	• Introduced new policies: AI Policy, Confidential Information Policy, Code of Conduct, Supplier Code of Conduct and Disaster Recovery Policy • Improved our data security practices with 2FA authentication for e-mail boxes and MDM (mobile device management) solution in Lithuania • Continued to evolve with the requirements of GDPR by carrying out optimisation for personal data deletion processes • Increased awareness of cyber security and GDPR through employee training

Alignment with the UN SDGs



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

Environment

Helping customers to make more sustainable choices

We take pride in the fact that many of the Group's portals play an important role in encouraging the circular economy and the reuse and repair of undesirable assets. As a result, they offer a green commerce channel that allows consumers and businesses to become more environmentally conscious while also preventing secondary items from being disposed of, being recycled, or being put out of use. Additionally, the online nature of the transactions facilitated by the Group all contribute to minimising carbon emissions related to unnecessary travel, as well as saving time and resources for our customers.

Auto

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

- extra fields for electric vehicle listings: range and battery capacity;
- information on emissions, the rate of the pollution levy and fuel usage in auto ads;
- informative articles and videos for consumers about electric vehicles and models that are currently on the market.

Real Estate

In the Baltics, which have some of the highest home ownership rates in Europe, residential real estate is a significant industry. The Group's Real Estate online listings portals play a vital role in the Baltic real estate market, which enables us to significantly improve the real estate industry's environmental performance. We hope to save time and resources for clients, as well as decrease needless trips to estate agents' offices and inappropriately described properties by these features of our Real Estate portals:

- high quality photos, 3D tours, video tours, floor plans, and property descriptions online;
- location of a listed property on a map, providing both a route and street view option;
- information on heating costs, the energy class, air quality in a particular location, including information on ambient air pollutants, nitrogen dioxide (NO2) and coarse particulate matter (PM10).

Jobs & Services

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

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

Generalist

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

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



The Task Force for Climate-Related Financial Disclosure (“TCFD”) Report

TCFD compliance statement

We support the Task Force on Climate-related Financial Disclosures (“TCFD”) and its recommendations and are committed to assessing the impacts of climate risks and opportunities across our operations and supply chains. This year we focussed on understanding the full scope of our direct and indirect carbon emissions and making progress towards our environmental targets.

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

TCFD governance

Board oversight of climate-related risks and opportunities

The Board has overall responsibility for the Group’s preparedness for adapting to climate change. To ensure the Board has sufficient oversight of climate change issues, the Board has established an ESG working group, consisting of three Executive Directors and two other employees, and assigned climate-related responsibilities to the working group. The ESG working group reports to the Board and regularly updates the Board on climate related risks and opportunities, as well as progress against targets addressing climate related issues. For more information on the ESG working group, see the Sustainability Report on page 22.

During the year ended 30 April 2024, the Board included climate-related topics in four of the Board’s meetings. In October 2023, the Board reviewed progress towards our environmental targets and forthcoming environmental reporting requirements. In February 2024, the Board reviewed the Group’s 2024 H1 emissions, discussed identified Scope 3 activities and methodologies and approved the Group’s Scope 3 business goals. In March 2024, the Board reviewed climate change risks and opportunities as part of an annual ESG Risk Register review. In April 2024, the Board received and discussed the results of an annual employee engagement survey.

Climate-related issues are also considered when reviewing business activities, strategic objectives, risk management or annual budgets. Climate-related risks are included into the overall Group’s Risk Register and reviewed on a regular basis. In 2023, the Group included an environmental

TCFD disclosure index

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

TCFD recommended disclosure		Compliance
Governance		
1.	Describe the board's oversight of climate-related risks and opportunities	The Board's oversight of climate-related risks and opportunities and Senior Management's role in assessing and managing climate-related risks and opportunities are described in the TCFD governance section of this TCFD Report.
2.	Describe management's role in assessing and managing climate-related risks and opportunities	
Strategy		
3.	Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long-term	The material climate-related risks and opportunities and the impact they may have on the Group have been identified and are disclosed in the Climate strategy section of this TCFD Report.
4.	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning	The climate-related risks and opportunities were stress-tested in three different climate scenarios and the resilience of our strategy is described in the Climate strategy section of this TCFD Report.
5.	Describe the resilience of the organisation's strategy, taking into consideration different climate scenarios	
Risk management		
6.	Describe the organisation's processes for identifying and assessing climate-related risks	The Group's processes for identifying, assessing and managing climate-related risks are described in the Climate-related risk management section of this TCFD Report.
7.	Describe the organisation's processes for managing climate-related risks	
8.	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management	Climate-related risks are captured and documented in the Group's Risk Register in the same manner other risks are documented. This process is described in the Climate-related risk management section of this TCFD Report and the Risk management section of the Strategic Report on pages 27 and 38.
Metrics and targets		
9.	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	Our environmental targets are described in the Environmental metrics and targets section of this TCFD Report.
10.	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	Scope 1, 2 and 3 GHG emissions, energy consumption, water consumption and information on electricity are also disclosed in the Environmental metrics and targets section on pages 27 to 29.
11.	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	

strategic aim into the Group’s strategy. Because of the business nature, during the financial year there were no other material changes to business activities and plans nor additional expenditure, acquisitions or divestitures budgeted for the next year, regarding climate change.

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

The ESG working group is in charge of the ESG Risk Register, which is a subsection of the Group’s Risk Register

and includes climate-related risks and opportunities. The ESG working group organises an annual update for climate-related risks and opportunities with the Senior Management. Senior Managers, as risk owners, are responsible for assessing and managing climate-related risks for their respective business areas. They follow and prepare for new environmental regulations, changing market tendencies and increasing customer environmental awareness. The ESG working group is responsible for assessing and managing climate-related risks that are general to the Group and monitoring emerging regulatory requirements.

Climate strategy

Climate-related risks and opportunities

Due to our business model, the Group operates in a low-carbon environment, where the environmental impact of the

Group is low. However, the accelerating climate change may have an impact on the business. In 2024, the Group reviewed the list of physical and transition risks as well as climate-related opportunities that may arise in the future.

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

The Group considered climate-related physical and transitional risks and opportunities that could potentially arise during three different time horizons:

- Short term (up to 3 years)
- Medium term (up to 10 years)
- Long term (over 10 years)

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

- Auto
- Real Estate
- Jobs & Services
- Generalist

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

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

Specific risk	Description of risk and its impact	Business line & Time horizon
Physical risks		
Increased severity of extreme weather events	Increased severity of extreme weather events due to accelerating global warming may disrupt commercial customers’ behaviour, affect the availability of websites and result in disruption to the provision of services from our service providers. These consequences may lead to a decrease in revenue.	All business lines ●
Rising mean temperatures	Rising mean temperatures may result in heatwaves, which would increase cooling costs in offices and data centres.	All business lines ●
Extreme variability in weather patterns	Extreme weather patterns may increase heating costs in our offices in the winters and cooling costs in our offices and data centres in the summers.	All business lines ●
Transitional risks		
Higher taxation on transactions of internal combustion engine vehicles	Increasing the current taxation on transactions of internal combustion engine vehicles may reduce the volume of adverts, which would result in lower revenue from the Auto segment.	Auto ● ● ●
Internal combustion engine vehicles ban	Internal combustion engine car ban in the Baltics may lead to reduced volume of ads. The new law in the EU envisions a total ban on the sale of new diesel and gasoline cars by 2035.	Auto ●
Consumers switching to electric vehicles	If consumers shift to electric vehicles, we will have to tailor our business by adding additional filters and features to improve the search and sales of electric vehicles.	Auto ● ●
New regulations reduce real estate stock on the market	If stock is reduced on the market due to increasing environmental regulations, like restrictions on energy use, requirements for energy performance certificates and other environmental data, the volume of transactions and ads will decrease, leading to a decrease in revenue from the real estate segment. In addition to that, if property detail reporting becomes more onerous for non-professionals/privates due to increasing environmental regulations, the volume of ads from privates may decrease, leading to decrease in revenue of real estate segment.	Real Estate ● ●
Opportunities		
Opening of new market segments, such as advertising EV charging infrastructure	Increasing environmental regulations and awareness may create new market segments, such as electric vehicle charging infrastructure. This would allow us to develop and launch services in the Auto segment, for instance, integrating charging station offerings into electric vehicle ads, which may result in higher revenue.	Auto ● ●
Introduction of yearly internal combustion engine vehicle ownership tax	While increasing the current taxation on transactions of internal combustion engine vehicles may reduce the volume of ads, the introduction of yearly internal combustion engine vehicle ownership tax may lead to willingness to switch to less polluting vehicles which would result in higher volumes of ads on our platforms. This would increase revenue in the Auto segment.	Auto ● ● ●
New environmental regulations reduce mortgage availability	Reduced mortgage availability due to environmental regulations may decrease the number of transactions leading to increase in the length of ads being advertised and as a result higher revenue in the Real Estate segment.	Real Estate ● ●
Increased cost of materials	Climate change and environmental regulations may result in increasing raw material prices. Increased prices in the primary market may increase the activity in the secondary market and consequently increase the number of ads and revenue in Generalist portals.	Generalist ● ●
Increased climate awareness	Increased climate awareness and people shifting to a circular economy may increase the activity in the secondary market and consequently increase the number of ads and revenue in Generalist portals.	Generalist ● ●
Fulfilling environmental reporting and sustainability goals	Achieving our climate-related goals and being an environmentally responsible business may lead to enhanced reputation with Shareholders, customers and investors, an increase in share price and revenue. Improved reputation may also result in higher availability and lower cost of capital.	All business lines ● ● ●

● Short term ● Medium term ● Long term

Climate scenarios

After the climate-related risks and opportunities were identified and assessed, they were also stress-tested in the selected three climate scenarios based on scenarios published by NGFS (Network for Greening the Financial System). Based on the latest publication by NGFS (November, 2023), we also considered a new fourth scenario "Too little, too late", which was explored for the first time by NGFS. Key assumptions from this scenario are covered in our scenarios 2 and 3, as a result we decided not to include it in our analysis. The three scenarios that we employed in our analysis are as follows:

Orderly: this scenario assumes early, ambitious action to a net zero CO₂ emissions economy.

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

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

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

Senior Management has concluded that the climate-related risks and opportunities could have an immaterial impact on the Group's revenues and costs in scenario "Orderly" and immaterial or low impact in

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

	Scenario 1 "Orderly"	Scenario 2 "Disorderly"	Scenario 3 "Hot house world"
Policy action	Early policy action	Late policy action (from 2031)	No policy action
Transition	Smooth transition	Disruptive transition	Business as usual
Time horizons	Short to medium-term	Medium to long-term	Medium to long-term
Temperature	Global temperatures increase to between 1.5-2 degrees above pre-industrial levels	Global temperatures increase to between 1.5-2 degrees above pre-industrial levels	Global temperatures increase to over 2 degrees above pre-industrial levels
Sea level rise	Low	Low	High
Risks	Low physical and transition risks	Higher transition risk	Higher physical risks
Shadow carbon prices (2010 US\$ per tonne of CO ₂ e)	Estimated range: 100-600	Estimated range: 300-400	Estimated range: 0-100

scenario "Disorderly". Under the scenario "Hot house world", physical risks could have a medium financial impact.

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

- extreme weather events may cause floodings in the areas of our data centres, that would disrupt the operation of our servers and temporarily affect revenues, operating costs and capital expenditures;

- extreme weather events may disrupt the internet connection and temporarily affect the availability of our websites, leading to financial impact on revenues; and
- extreme weather events may temporarily impact commercial customers' behaviour during such events, leading to fewer new advertisements on our websites and a decrease in revenue.

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

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

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

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

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

Climate-related risk management

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

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

During 2024, we reviewed and updated the Group's Risk Register with climate-related risks and opportunities. These risks and opportunities are disclosed in the Strategy section of this TCFD Report.

Each member of the Senior Management has endorsed the risk management framework and, as risk owner, is responsible for assessing and managing climate-related risks for their respective business areas. The ESG working group is responsible for assessing and managing climate-related risks that are general to the Group and monitoring emerging regulatory requirements.

Environmental metrics and targets

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

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

Our total CO ₂ e emissions ¹		2024	2023	2022 (base year)	Units
Scope 1 direct emissions	Combustion of fuel and operation of facilities	40.0	43.7	48.6	tonnes CO ₂ e
Scope 2 indirect emissions ²	Purchased electricity, heating and cooling (location-based)	141.2	151.4	324.3	tonnes CO ₂ e
	Purchased electricity, heat and cooling (market-based)	14.5	56.8	134.2	tonnes CO ₂ e
Scope 1 & 2 total CO ₂ e (location-based)		181.2	195.1	372.9	tonnes CO ₂ e
Scope 1 & 2 total CO ₂ e (market-based)		54.5	100.5	182.8	tonnes CO ₂ e
Scope 3 ³	Purchased goods & services	811.1	-	-	
	Capital goods	95.9	-	-	
	Fuel and energy-related activities	37.2	-	-	
	Business travel	9.3	-	-	
Scope 3 ³	Employee commuting (including working from home)	105.8	-	-	
Scope 3 total CO ₂ e ³		1,059.3	-	-	tonnes CO ₂ e
Scope 1,2 & 3 total CO ₂ e (location-based) ³		1,240.5	-	-	tonnes CO ₂ e
Scope 1,2 & 3 total CO ₂ e (market-based) ³		1,113.8	-	-	tonnes CO ₂ e
Intensity ratios for Scope 1 & 2 CO ₂ e					
CO ₂ e per employee ⁴ (location based)		1.3	1.5	3.0	tonnes CO ₂ e
CO ₂ e per million revenue ⁵ (location-based)		2.5	3.2	7.3	tonnes CO ₂ e
CO ₂ e per employee ⁴ (market-based)		0.4	0.8	1.5	tonnes CO ₂ e
CO ₂ e per million revenue ⁵ (market-based)		0.8	1.7	3.6	tonnes CO ₂ e
Global energy consumption (Scope 1 & 2)		634.3	670.6	692.8	MWh

¹ All emissions incurred by the Group were Global, there were no emissions incurred in the UK.

² Including the electricity of data centres.

³ No comparable data. Scope 3 emissions presented for the first time.

⁴ Carbon emissions divided by average number of FTEs during the year - 136 (2023 - 131).

⁵ Carbon emissions divided by revenue in millions - €72.1 million (2023 - €60.8 million).

Methodologies

The calculations of GHG emissions align with the UK Government's 'Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting Guidance'. The GHG reporting period is aligned to this financial reporting year. The methodology used to calculate emissions is based on the operational control approach, as defined in the Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard. In 2024, GHG Accounting Consolidation Approach was changed from financial control approach to operational control approach to include all GHG emissions we have operational control over. Previous years' emissions were not restated as it was calculated that there is no material effect from this change.

We have calculated our emissions using emission conversion factors published by the Department for Environment, Food and Rural Affairs (Defra), the Department for Business, Energy & Industrial Strategy (BEIS), the Joint Research Centre (JRC) - the European Commission's science and knowledge service, Association of Issuing Bodies (Residual Mixes) and Exiobase.

Scope 1

Scope 1 emissions cover natural gas combustion within boilers and road fuel combustion within leased/rented vehicles across all Group companies. During 2024, we reported road fuel combustion from 8 vehicles (2023: 9 vehicles), while the total number of vehicles decreased to 4 at the end of the year. The total Scope 1 CO2 equivalent emissions decreased by 8% in 2024, driven by the decrease in the Group's fleet.

Scope 2

Scope 2 emissions cover purchased electricity, heat and cooling for own use across all Group offices located in Vilnius, Tallinn, Tartu and Riga, as well

as electricity from data centres falling under Scope 2. In accordance with the UK Government's 'Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting Guidance', location-based and market-based methods for purchased electricity emissions were used. All electricity, heat and cooling purchased was outside of the UK: in Lithuania, Latvia, Estonia and Poland. Total Scope 2 location-based emissions decreased by 7% in 2024 as a result of an energy optimisation program carried out in our Vilnius office and one of our data centres in Estonia. Total Scope 2 market-based emissions decreased by 74% in 2024, largely due to our data centre in Poland switching to 100% electricity from renewable sources at the end of 2023.

Scope 3

In 2024, we completed our Scope 3 carbon emissions assessment, where we identified relevant Scope 3 categories, which are listed in the GHG emissions table on page 27. We used a combination of spend-based, average-data, fuel-based and distance-based methods for calculating our Scope 3 emissions. We also applied an Environmentally-Extended Input-Output database methodology. The accuracy of our Scope 3 footprint will get better each year as we revisit and refine the methodology and underlying dataset.

Intensity ratio

Emissions have also been calculated using an 'intensity metric', which enables the Group to monitor how well we are controlling emissions on an annual basis, independent of fluctuations in the levels of Group's activity. In respect of Scope 1 and 2, our use of energy is driven by our people and therefore we consider 'Emissions per employee' to be the most suitable metric, based on the average number of FTEs during the year. The emissions have also been calculated in relation to our turnover – 'Emissions per million

revenue', which determines cost efficiency based on comparing carbon emissions to overall business revenue. The reduction in absolute emissions helped us to decrease market-based emissions per employee to 0.4 tonnes of CO₂e (2023: 0.8 tonnes of CO₂e) and market-based emissions per million revenue to 0.8 tonnes of CO₂e (2023: 1.7 tonnes of CO₂e).

Electricity consumption

The total electricity consumption in 2024 was 367.9 MWh (2023 - 363.0 MWh). In 2024, we had no energy supply agreements for which we were directly responsible. However, we continuously lead a conversation with our service providers to find possibilities to switch to more sustainable energy. We are proud to announce that, in 2024, the percentage of renewable energy used in our offices and data centres increased from 73% to 88%, while emission-free electricity increased from 87% to 99% during the year. Also, 80% of electricity used in our data centres is from renewable energy (100% is emission-free) and 98% of electricity used in our offices is from renewable energy (98% is emission-free). 100% electricity used was from the grid.

Energy efficiency

We are conscious of the energy consumption in our offices and thus we try to make energy consumption as efficient as possible. During 2024, our Vilnius office carried out an outsourced energy optimisation, which involved reviewing the efficiency of appliances and heating systems. As a result, energy used in the Vilnius office was reduced by 8% in 2024, compared to 2023. In addition to that, one of our data centres in Estonia changed server settings to optimise the electricity usage. As a result, 16% less energy was used in this data centre in 2024, compared to 2023.

Water

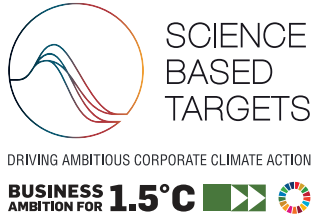
Our total water consumption during 2024 increased to 642 cubic metres due to a higher number of days of employees working from the offices (2023 - 471 cubic metres). The water usage is derived from our offices in Vilnius, Tallinn, Tartu and Riga, where municipal water supplies provide 100% of the water. No water is withdrawn from areas with high water stress. Waste water produced in the Groups' premises is treated by the municipalities.

Waste

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

Carbon neutrality

BCG has been carbon neutral across its direct operations (Scope 1 and 2) since it has raised a goal to be carbon neutral in 2022. This year in collaboration with eAgronom, we offset 55 tCO₂e to neutralise our 2024 carbon footprint, including our Scope 1 and Scope 2 carbon emissions. To achieve carbon neutrality, we have funded an eAgronom project, which involves improving agriculture land management in Lithuania. The project helps Lithuanian farmers to transition from conventional practices into conservation agriculture practices, such as reducing soil disturbance by reducing tilling, increasing soil cover by implementing or intensifying the frequency of cover crops, crop residue management and nitrogen fertiliser reduction.



Environmental targets

Target	Status	Description and progress towards our goals
Scope 1. All company vehicles to be EV or ultra low emission by 2028	On track	During the year, 4 internal combustion engine vehicle leases and rents came to an end and were not renewed or replaced, which is in line with our program to give up all high emission vehicles. As a result, emissions from vehicles in Scope 1 were reduced by 19%.
Scope 2. At least 80% electricity to be from renewable energy sources by 2025 and 100% by 2030	On track	We achieved our goal to have at least 80% of used electricity derived from renewable energy sources by 2025 by increasing the portion of electricity derived from renewable sources to 88% in 2024, while our emission-free electricity increased to 99%. 98% of electricity used in our offices and 80% of electricity used in our data centres is from renewable energy.
Reduce our emissions by at least 42% by 2030	Achieved	We succeeded in meeting the Science Based Targets initiative's requirement that we cut our absolute emissions by 42% from a 2022 base year. Because we are using more renewable electricity in our offices and data centres, we have reduced the amount of emissions by 70% compared to the 2022 base year. We will continue to cut our emissions by increasing the amount of emission-free electricity and moving to EVs.
To be carbon neutral ¹ across our direct operations	Achieved	We offset our Scope 1 and 2 emissions through environmental initiatives.
Net zero ² by 2050	On track	We are working toward our net zero target and as part of our net zero journey we reported our Scope 3 carbon emissions for the first time. We will reach net zero by 2050 by reducing our emissions by at least 90% and neutralising any residual emissions.

¹ Carbon neutrality is achieved by measures that companies take to remove carbon from the atmosphere and permanently store it to counterbalance the impact of emissions that remain unabated (source: Science Based Targets initiative).

² Setting corporate net-zero targets aligned with meeting societal climate goals means: (a) reducing Scope 1, 2 and 3 emissions to zero or a residual level consistent with reaching net-zero emissions at the global or sector level in eligible 1.5°C scenarios or sector pathways and (b) neutralising any residual emissions at the net zero target date – and any GHG emissions released into the atmosphere thereafter (source: Science Based Targets initiative).



The picture shows our participation in tree planting organised by the organisation "Unicorns Lithuania", which BCG joined after becoming the third official unicorn (a company that is valued over \$1 billion) in Lithuania (source: Dealroom).

People and Culture

Culture and values

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



Diversity and inclusion

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

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

Gender diversity

The Group also believes in the power of diversity to establish a creative workplace. The Board is keen to strengthen and maintain female representation in senior roles and BCG has been a contributor to the FTSE Women Leaders Review, an initiative which aims to increase female leadership within the FTSE 350. We are proud to be acknowledged and ranked as 10th of the best performers within the FTSE 250 with 50% of women in leadership positions as at 31 October 2023. We are proud to have a female CFO and can now confirm we have four females on our Board of nine directors.

We are proud to be acknowledged and ranked as 10th of the best performers within the FTSE 250 with 50% of women in leadership positions.

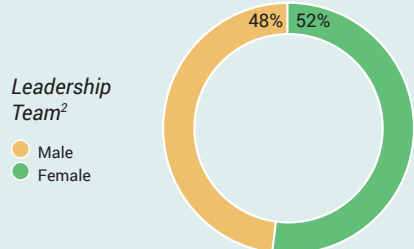
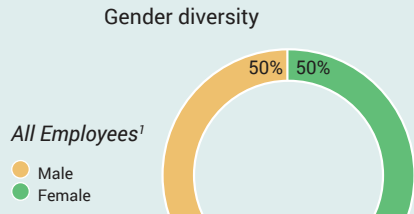
Ethnic diversity

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

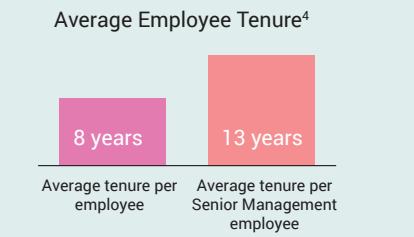
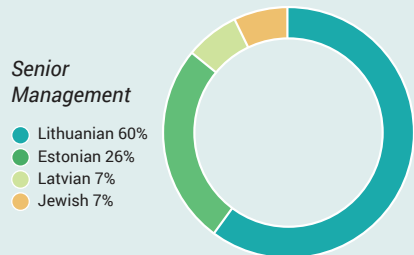
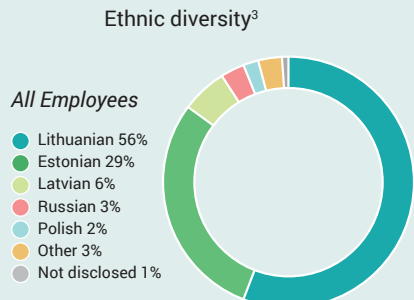
Given that national minorities are recognised in Lithuania, Estonia and Latvia and the Office for National Statistics states that Nationality is an aspect of ethnicity, this is the distribution of our people across different ethnic groups relevant to the Baltics. Please see the current ethnicity distribution of total population in each of Lithuania, Latvia and Estonia on page 74 in the 2023 Annual Report.

Talent attraction and retention

The competence and commitment of the Group's employees are important factors for the Group's success. Our success also depends on the ability to attract, train, motivate and retain highly qualified individuals, whilst building our corporate culture. The Group faces significant and increasing competition for qualified personnel, including those in information technology positions. The Group has historically offered the Senior Management and key employees investment opportunities in the Group in order to attract and retain highly qualified individuals, which has led to Senior Management and key employees holding shares in BCG. As of 30 April 2024, we had an average of 8 years of tenure per employee and an average 13 years of tenure per Senior Management employee.



For the Board's gender figures see page 54.



¹ Calculated on a headcount basis, as at 30 April 2024 (2023: female 51%: male 49%).
² Executive Committee and Direct Reports to the Executive Committee, according to the FTSE Women Leaders Review, as at 30 April 2024 (2023: 45%:55%).
³ Data collected on a headcount basis during the Employee diversity survey in April 2024.
⁴ Calculated on a headcount basis, as at 30 April 2024 (2023 average tenure per employee: 8 years, 2023 average tenure per Senior Management employee: 14 years).

new Employee training and skills development

To support continuous professional development, training and skills development opportunities are available to all employees. The training our people receive can be split into mandatory and non-mandatory categories. Mandatory training covers our compliance essentials to ensure compliance with our legislative and regulatory requirements and other skills necessary for work purposes. Our non-mandatory training covers a broad range of learning and development areas, including technical skills, soft skills and awareness. Employee training includes workshops, conference attendance, online learning, and professional qualifications, all initiated by the employer. Our training statistics does not include on-the-job training and additional personal or professional training employees pursue on their own.

Employee engagement and wellbeing

We are continuously looking for ways to improve internal communications to ensure our employees stay connected and feel engaged. Therefore, it is crucial for us to keep in touch over virtual channels. Our employees use Skype, Zoom and Slack applications for our internal communications and these have proved to be great and efficiency improving tools for people to communicate.

We hold CEO-led virtual updates whenever we have news for employees to ensure our people are updated on key business activities, business performance or any strategic changes.

Summary of training provided	2024
Total hours of training	2,488
Hours of mandatory training	945
Hours of non-mandatory training	1,543
Average hours of training per employee	17
Annual cost of training, €	67,149
Average cost per employee, €	466
Average number of active employees during the year	144

In order to contribute to our employees' health and wellbeing, the vast majority of our employees are awarded with a healthcare plan scheme for employees' medical needs. Also, employees in our biggest offices in Lithuania and Estonia are given a free yearly gym subscription.

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

Employee engagement survey

In order to get a better understanding of the current employee morale, satisfaction, and engagement at BCG, we conduct an annual employee engagement survey. We welcome open and honest feedback from our employees and that is why we conduct employee surveys on a regular basis.

We are pleased that the 2024 employee survey showed that, in line with last year's results, more than 95% of our employees feel proud to be a part of the BCG team and would recommend their friends to work here.¹

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

Employee share incentive scheme

We want our employees to benefit directly from their contribution to the Group's success. The Group currently operates a Performance Share Plan ("PSP") that is subject to service and performance conditions. The PSP scheme consists of share options for Executive Directors and certain key employees with a vesting period of three years. The Group awarded 1,138,024 share options under the PSP scheme in 2024 (2023: 1,465,911 share options, including special retention award for GetaPro employees).

For more information on the PSP scheme, see note 24 to the consolidated financial statements on page 104.



We are pleased that the 2024 employee survey showed that more than 95% of our employees feel proud to be a part of the BCG team and would recommend their friends to work here.

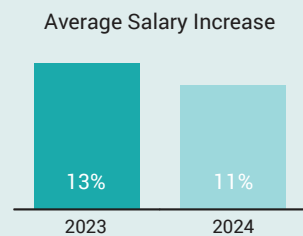
¹ Over 95% of respondents answered YES to both questions: "Do you feel proud to be part of the BCG team?" and "Would you recommend your friends to work here?".

Fair pay

Since we are operating in a highly competitive labour market segment, it is crucial to us that our employees receive a competitive salary for the work they perform. All employees receive fair pay according to their qualification, level of responsibility, work results, experience, and other objective criteria. To make sure the salaries of our employees stay competitive, they are reviewed yearly, taking into account market data, the skill set and experience of employees. The salaries on average increased by 11% during 2024 and 13% during 2023.

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

For more information on director and employee remuneration, see pages 61 to 65.



Health and safety

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

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

All our employees have fire safety training at least every 1 to 2 years in line with the national requirements across our offices in Lithuania, Latvia and Estonia. All our new employees are trained in safety once they join the BCG team. Also, we provide our employees with a health check-up every 2 to 3 years, depending on the location and national requirements.

Mental health

We are committed to supporting our employees in all aspects of their health and wellbeing, including mental health. Every year we have regular team building events, the purpose of which is to get to know colleagues and thereby create a pleasant working environment in the offices. Managers have regular performance reviews with employees, which also include discussing if the employee is feeling satisfied and motivated in the organisation. We also organise knowledge sharing sessions and seminars for employees on personal wellbeing, including on demand training related to employees' mental health.

Workplace flexibility and work-life balance

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



Access and affordability

On average each resident in the Baltics visited BCG sites 10 times per month during 2024, making BCG the leading online classifieds group in the Baltics. It is important for us to ensure that the most disadvantaged members of our society can access affordable services on our site in a convenient and free way.

Currently, the Group's portals offer consumers free access to search for a wide range of products and services listed by B2C and C2C advertisers, portal-specific ancillary services, such as financial intermediation and data services (for example salary data per different job category on the Jobs portal). Consumers can search the portal with or without prior registration and have access to a large

volume of listings across the portals in numerous categories including real estate, automotive, jobs (blue and white collar), home furnishing, clothing, construction materials, agricultural equipment and pets.

Our Generalist platforms allow private users to list general items for sale entirely for free. Applying for a job on our Jobs platform is also free of charge. Our vertical platforms offer private users ad listing fees that relate to the value of the item listed - as a result, people who list lower value items, can list them for a significantly lower price. Searching for an employee on our job portal varies by location, so it costs less in smaller cities where the average salary is lower.



Social and community issues

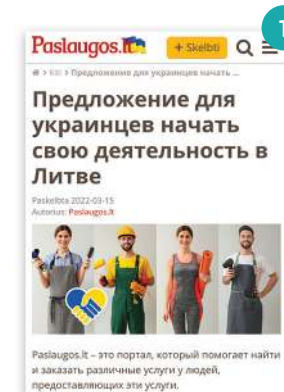
BCG engages with local communities, and supports them on an ongoing basis, through local connections, charitable work and support. During 2024, the focus continued to be on both organisations that support Ukraine, to which we donated €0.1 million, and local initiatives, to which we also donated €0.1 million.

Since the beginning of the war in Ukraine, the Group has donated €0.4 million to support the struggle of Ukrainians through various charity organisations. €0.2 million has been donated to a local non-government organisation "Blue / Yellow" which provides nonlethal supplies to Ukraine and €0.1 million has been

donated to the Red Cross. An additional €0.1 million has been donated to other initiatives that help civilians who are forced to leave their homeland and flee from the war zone.

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

“
Since the beginning of the war in Ukraine the Group has donated €0.4 million to support the struggle of Ukrainians.”



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

Helps Ukrainians to find clients in Lithuania and earn money for the services provided

Category "For Ukraine" in Skelbiu.lt

People can list clothes, furniture, appliances or any other items free of charge to give away for free

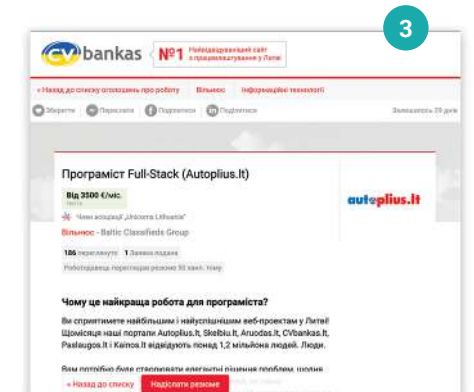


Label "Help for Ukrainians" in Aruodas.lt

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

2 Rental agreements in Aruodas.lt

Translated into English, Ukrainian and Russian languages



Label "Ukrainians are welcome" in CVbankas.lt

Help Ukrainian refugees find jobs, which are the most suitable for them

3 CVbankas.lt in Ukrainian

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

During 2024, we were proud to donate, among others, to the following charities:



Blue / Yellow

Provides Ukrainian soldiers and volunteers with essential supplies that help them battle Russian aggression



Tryzub

Collects donations to purchase SUVs and ambulances, which are then stocked with medical supplies, drones, and other necessities. These vehicles are directly delivered to the Ukrainian army to aid their efforts



Renkuosi mokyti

Recruits and trains passionate people to become teachers over a two year period. These teachers are committed to ensuring every child in their school gets the support they need to succeed



4 Percent

Initiative of the civil society that seeks to urge Lithuanian politicians to agree on the allocation of 4% of GDP to Lithuania's defence



Unicorns Lithuania

Support for the free IT exam organised by the esteemed Lithuanian startup organisation "Unicorns Lithuania"

Jaunimo linija

One of the largest charities providing free emotional support by telephone and internet in Lithuania



Myliu mišką

Non-profit organisation dedicated to bolstering Lithuania's forested landscapes by combatting CO₂ emissions



Vilnius University Students' Representation

Support for the Vilnius University event, which aims to connect students with their future employers

new In 2024 Osta.ee hosted the largest private initiative charity auction in Estonia, where nearly 600 dresses and ties were collected from both public figures and private individuals for auction. Money was collected for the Estonian Cancer Society for the purchase of a mobile computed tomography scanner for the early diagnosis of cancer and examination of acute illness and major trauma. Osta.ee provided the platform free of charge, and the Osta team contributed their free time to ensure the auctions ran smoothly on the platform. More than €46 thousand were raised. In March 2024 the mobile computed tomography scanner was acquired and will start operating in the remote areas of Estonia, offering critically important medical support in regions where hospitals lack such equipment.



Social targets

Target	Status	Description and progress towards our goals
Maintain average employee tenure above 5 years	Achieved	In 2024 the average employee tenure was maintained at 8 years.
Maintain employee engagement above 90%	Achieved	In 2024 we conducted our annual employee engagement survey which showed that in line with last year's results, more than 95% of employees are proud to work at BCG.
new Maintain at least 40% women in the whole workforce	Achieved	We maintained our gender diversity in the whole workforce with 50% of the workforce being women.
new Maintain at least 40% of women in our Leadership Team*	Achieved	We increased the representation of women in our Leadership Team from 45% to 52%.

*Executive Committee and Direct Reports to the Executive Committee, according to the FTSE Women Leaders Review, as at 30 April 2024.

Governance and Compliance

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

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

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

Data security

In order to ensure our portals are secure, we have implemented technical measures, including distributed denial-of-service (DDoS) protection, bot management and strict firewall rules. All critical parts of the infrastructure are secured from the public and our software is up-to-date with critical security patches applied. We conduct penetration testing and content moderation to ensure security and mitigation of cyber crime risk.

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

Data privacy

We are committed to ensuring that the personal information we collect and use is appropriate for the purpose and does not constitute an invasion of privacy. When processing personal data, we strive to keep it accurate, secure, confidential, properly stored and protected. Also, we make every effort to minimise the amount of personal data transferred before data is transferred.

We have adopted the EU GDPR and UK Data Protection Act 2018 as our benchmarks for data protection. Where required, users have to consent with our Terms of Use, Privacy Policy and Cookies consent management platform.

Each of our portals has a public Privacy Policy uploaded on their website with clear terms involving the collection, use, sharing

and retention of user data including data transferred to third parties. All portals are committed to notify data subjects in a timely manner in case of policy changes or data breach. We require all third parties with whom the data is shared to comply with the company's privacy standards.

To protect the personal data of the private sellers who advertise on our platforms we hide part of their contact data and provide virtual numbers. Also, we constantly improve our data privacy practices and during 2024 all BCG portals carried out optimisation for personal data deletion processes.

In addition, all of our employees have been trained for GDPR. As planned, we did GDPR training for all our offices in 2024. We are looking at data privacy with great scrutiny and will run this training every 2 years.

During 2024, our outsourced internal auditors finalised the comprehensive GDPR assessment across the companies of the Group and reached the conclusion that the Group implemented sufficient technical and organisational measures (including policies and procedures) for the protection of personal data to address the requirements of the GDPR. For more information on our Internal audit, see Audit Committee Report on page 58.

Human rights

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

Modern slavery

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

Anti-bribery and anti-corruption

The Group has adopted an Anti-Bribery and Anti-Corruption Policy which outlines main rules and principles that ensure a consistent standard of behaviour across the Group. All Board members and employees, including Senior Management, are trained to identify and avoid the risks related to corruption and bribery.

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

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

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

Whistle-blowing

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

Employees can express a problem via a local inbox set up in the office, their manager, the Executive Team, or the General Counsel if they have any. An employee can get in touch with the Chair of the Audit Committee if they want to talk to someone outside of BCG. All BCG employees have access to all contact details and information on the whistle-blowing procedure.

Every effort will be made to keep the identity of an individual who makes a disclosure under this Policy confidential. No employee who raises concerns under this procedure will be dismissed or subjected to any detriment as a result of such action. Employees who victimise or retaliate against those who have raised concerns under this Policy will be subject to disciplinary action.

The CFO of Baltic Classifieds Group has Board responsibility for monitoring and evaluating whistle-blowing arrangements.

The CFO will update the Audit Committee as and when whistle-blowing concerns have been received, the investigations completed and any actions arising as a result. From time to time, the CFO will also review the organisation's whistle-blowing arrangements and ensure they are subject to independent retrospective review. There were no whistle-blowing reports made during the financial year. The implementation and effectiveness of the Group's compliance function and policies is reviewed periodically by the Audit Committee and is supported by periodic reviews and risk assessments performed by the Group's finance and legal teams.

Competitive behaviour

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

We put a strong focus on compliance with competition laws. Our approach involves monitoring our pricing strategies to ensure that the planned pricing is fair and reflects the economic value of the product offered, maintaining transparency in our dealing to ensure the access to our platforms, and refrain from exclusive dealings that

could unfairly hinder the competition. Our pricing strategies had been challenged by the third parties and National Competition Authorities in Lithuania and Estonia adopted positive decisions verifying that the prices were fair compared to selected benchmarks. It gives the credibility to assess the pricing limits and the legality of the planned actions.

Tax transparency

BCG is committed to paying its fair share of tax in a transparent manner. The Group's effective tax rate for 2024 was 8% (2023: 12%) with income tax of €2.9m (2023: €3.2m). For more information on our total tax contribution, see Financial Review on page 18.

Governance targets

Target	Status	Description and progress towards our targets
Complying with tax, data protection, human rights, bribery, corruption and other related rules and regulations in the countries the Group operates	Achieved	During 2024, BCG complied with all tax, data protection, human rights, bribery, corruption and other related rules and regulations in the countries the Group operates.

Non-Financial and Sustainability Information Statement

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

Reporting topic	Policies and standards which govern our approach	Annual Report and Accounts section reference	Page
Environmental matters, including the impact of the business on the environment and climate related disclosures	 Code of Conduct Business Partner Code of Conduct	Sustainability Report	22
		TCFD Report	24
		Principal risks and uncertainties	38
		Engagement with our Stakeholders	47
Employees	 Whistle-Blowing Policy Disciplinary Rules and Procedures Policy Code of Conduct Confidential Information Policy AI Policy	Sustainability Report	22
		Engagement with our Stakeholders	47
		Directors' Remuneration Report	60
Social and community matters	Modern Slavery Statement Board Diversity Policy	Sustainability Report	22
		Engagement with our Stakeholders	47
Respect for human rights	 Modern Slavery Statement Privacy Policy Document Retention Policy GDPR Policy Code of Conduct Business Partner Code of Conduct	Sustainability Report	22
		Engagement with our Stakeholders	47
Anti-bribery and corruption	Anti-Bribery and Corruption Policy Gifts and Entertainment Policy	Sustainability Report	22
		Board Leadership and Company Purpose	46
		Audit Committee Report	56
Business model	N/A	Our Business at a Glance	10
Principal risks and uncertainties	Risk Register Disaster Recovery Policy	Principal risks and uncertainties	38
Non-financial KPIs		Strategic Highlights	2
		Our Business at a Glance	10
		Sustainability Report	22

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

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

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

Accounting metric	Location
Environmental footprint of hardware infrastructure	
• Total energy consumed	Total energy consumed, percentage grid electricity and percentage renewable are disclosed in the TCFD Report on pages 27 to 28.
• Percentage grid electricity	Water usage disclosed in TCFD Report on page 29.
• Percentage renewable	We have raised a goal to move to 100% renewable electricity by 2030 including our data centres. Please see the TCFD Report on page 29.
• Total water consumed	
• Discussion of the integration of environmental considerations into strategic planning for data centre needs	
Data privacy, advertising standards and freedom of expression	
• Description of policies and practices relating to behavioural advertising and user privacy	Information on data security and data privacy can be found on page 35 of the Sustainability Report .
• Total amount of monetary losses as a result of legal proceedings associated with user privacy	In 2024 we had no monetary losses as a result of legal proceedings associated with user privacy.
Data security	
• Number of data breaches	We report qualifying incidents to the relevant national regulators and impacted individuals, where we are legally required to do so and within the mandated timeframes. If regulators find any faults with our data breach management or data security practices, sanctions may be imposed. No such sanctions were imposed in 2024.
• Description of approach to identifying and addressing data security risks	More information on data breaches can be found on page 49 in the Corporate Governance Report. Information on data security can be found in the Sustainability Report on page 35 and Principal risks and uncertainties section on page 39.
Employee recruitment, inclusion and performance	
• Employee engagement as a percentage	Information on employee engagement, gender diversity and ethnicity can be found in the Sustainability Report on pages 30 to 31.
• Gender and ethnic group representation	
Intellectual property protection and competitive behaviour	
• Total amount of monetary losses as a result of legal proceedings associated with anti competitive behaviour regulations	In 2024 we had no monetary losses as a result of legal proceedings associated with anti competitive behaviour regulations.