

## Liviko Environmental Policy

The purpose of the Environmental Policy is to ensure that NG Investeeringud Group (hereinafter referred to as the Liviko) achieves its environmental objectives, manages environmental impacts, risks and opportunities throughout the value chain and meets legal and stakeholder requirements and expectations.

The Policy establishes a framework within which the Liviko's companies plan, implement and evaluate their activities.

The Policy complements the Liviko's Sustainable Development and Responsibility Strategy, Code of Conduct (Good Business Practice) and other related policies.

### Principles

Liviko's environmental sustainability priorities focus on reducing negative climate impact and supporting the circular economy through managing climate change, the sustainable use of resources, and the advancement of circular economy practices.

Environmental objectives and key performance indicators are formulated in the Liviko's Sustainable Development and Responsibility Strategy 2025-2030.

The following principles apply to activities carried out within the framework of the environmental policy:

#### *Energy use and climate impact*

- We strive to use all energy sources as efficiently as possible.
- We focus on a gradual transition to energy based on renewable energy sources and low-carbon footprint technologies.
- We reduce greenhouse gas emissions through targeted management and technological innovations.
- When designing new and significantly renovated buildings, we apply solutions of at least energy class A or better (e.g. EU taxonomy requirements).

#### *Resource use and circular economy*

- We manage the use of materials and resources according to the principle of “avoid – reduce – recycle” to reduce the environmental burden throughout the value chain.
- We support the principles of circular design so that products and services are designed for easy maintenance, repair, recycling and reuse.

- We are open to circular economy cooperation projects to create synergies and new value chains.

#### *Waste management*

- We aim to prevent waste generation by prioritizing processes where the life cycle of materials and products is extended and by-products find new uses.
- We ensure that waste is collected separately and handed over to a waste manager.
- We seek out solutions to increase the proportion of recycled materials.

#### *Water use*

- We use water economically, avoiding waste.
- We optimize production processes and cleaning methods to reduce wastewater load and water use.
- We promote the use of rainwater and recycled water where it is economically and technically justified.

#### *Transport and logistics*

- We develop transport solutions with lower carbon emissions, giving preference to electric and hybrid vehicles with higher emission standards.
- We optimize logistics and supply chains to reduce energy consumption and empty runs.
- We support digital solutions to reduce the footprint of work-related transport.

#### *Packaging and packaging use*

- We reduce the use of single-use packaging where possible and prefer recyclable materials.
- We reduce unnecessary packaging.
- We are guided by the principles of ecological design when designing packaging.
- We promote packaging recycling systems in cooperation with partners, suppliers and customers.

#### *Food waste*

- We implement systematic measures to prevent food waste throughout the supply chain — from production to sale and consumption.
- We improve planning, inventory management and production processes to reduce the occurrence of expirations and leftovers.
- We work with partners, suppliers and customers to raise awareness of the environmental impact of food waste and support reasonable consumption.

#### *Climate risks and opportunities*

- We regularly assess the risks and opportunities arising from climate change.

- We consider climate change adaptation measures in development and investment decisions.
- We develop preparedness to prevent environmental disturbances and weather risks.

#### *Biodiversity and land use*

- We strive to avoid damage to natural values and preserve biodiversity in development projects.
- We prefer responsible and local raw materials and products.

#### *Suppliers and partners*

- We choose responsible suppliers.
- We expect environmental sustainability from our partners and work together to solve environmental problems.
- We work together to develop innovative solutions to reduce our carbon footprint and promote a circular economy.

#### *Legal compliance and competence*

- We comply with all legislation and international standards governing environmental protection, climate change and resource use.
- We ensure that activities, investments and procurements comply with applicable requirements and permits.
- We immediately inform the competent authorities of violations of environmental requirements and take corrective measures.
- We are based on the principle of “more than minimum compliance” — the goal is not only to meet requirements, but also to continuously improve environmental performance.

#### *Environmental standards*

- We implement and develop a unified environmental management system in the Liviko’s industrial companies that meets international standards.
- We support certification, internal audits and continuous improvement to ensure the effectiveness of environmental management.

#### *Awareness and responsibility*

- We raise environmental awareness among employees through training and internal communication.
- We are transparent in our activities and share information about environmental goals and environmental activities with stakeholders and interested parties.

#### *Continuous improvement*

- We set measurable goals and regularly evaluate progress.

- We use data-driven management and reporting to monitor environmental impacts.
- We support innovation, scientific collaboration and the introduction of new technologies to reduce negative environmental impacts.

### Implementation

The environmental policy is the basis for the internal guidelines, objectives and action plans of Liviko. All employees are obliged to follow its principles and support their implementation in their daily activities.