

**Importanța
raportării de
sustenabilitate în
consolidarea
strategiei
corporative și
asigurarea
conformității**



TRANS-OIL
Group of Companies

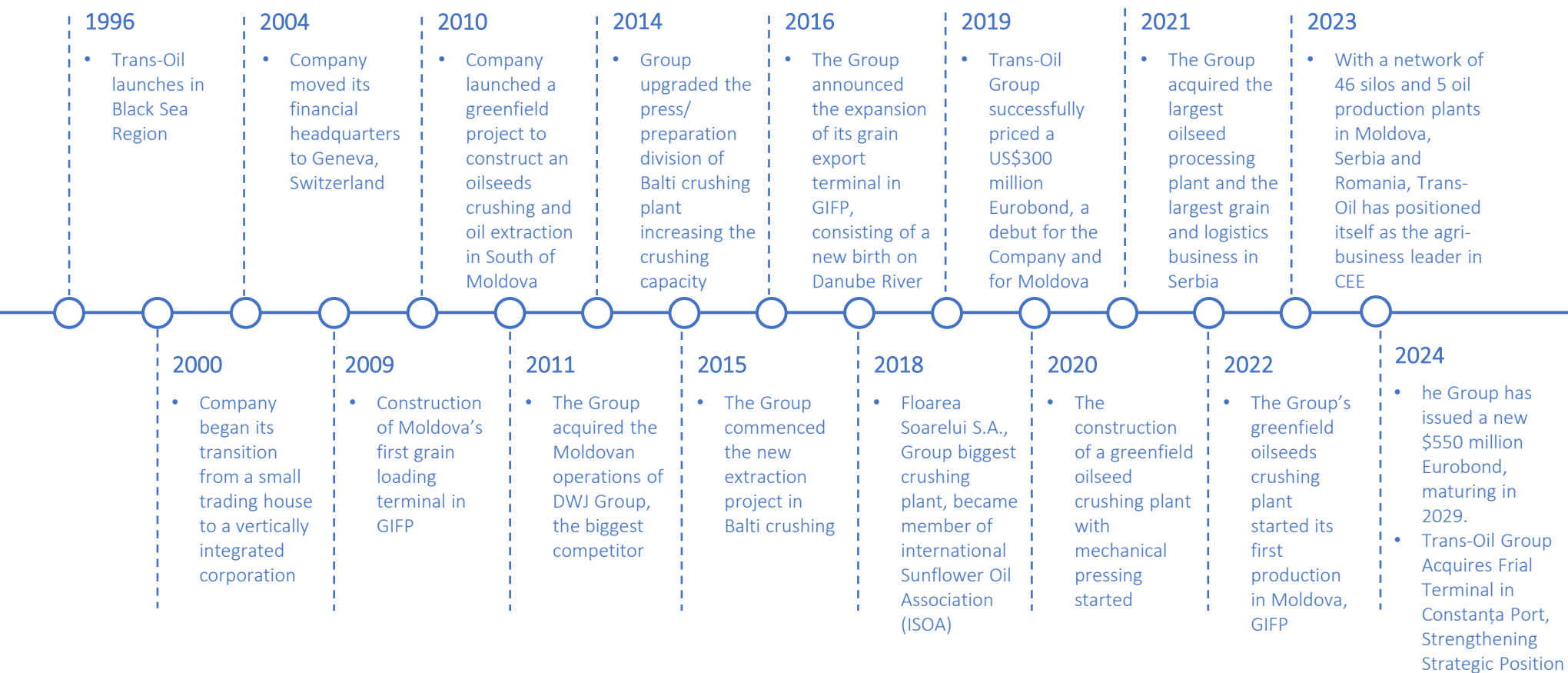


TRANS-OIL
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Company milestones

At Trans-Oil Group of Companies we envision a harmonious world where humanity thrives in balance with nature, fostering sustainable prosperity for present and future generations.

Our mission is to encourage individuals and businesses to adopt ethical, environmentally friendly practices that prioritize sustainability and social responsibility.



Who we are and what we do now?



By fostering collaboration, innovation, and compassion, we strive to transform challenges into opportunities, cultivating a brighter, more equitable future for all.

Trans-Oil Group of Companies

Trans-Oil Group is an agro-industrial holding with a wide range of activities including oilseeds crushing, grain handling and storage, international commodities trading, vegetable oil in bulk, bottled oil and production of flour. Trans-Oil employs more than 2700 people, primarily in sunflower oil production, as well as in origination and logistics which are all entirely owned and operated by the Group.

The main business segments of the Group are:

- **Crushing and Refining** - processing of oilseeds to get vegetable oil for the food industry and meal for animal feed. The Group owns and operates five oilseed crushing facilities: three in Republic of Moldova, one in Romania and one in Serbia. The Group's sunflower oil brands, such as "FLORIS" and "ISKON" are the leaders in the local markets and are increasingly expanding internationally in Europe, Asia, Africa and the Middle East.
- **Grains and Trading** – Trans-Oil Group is the leader in exporting grains and oilseeds in the Central and Eastern Europe. The Group operates 46 storage facilities across the Republic of Moldova, Romania and Serbia with a total capacity of over 1 million MT.
- **Export Terminals** – Trans-Oil Group provides grain, oil handling and transshipment services, through terminals located in Reni (Ukraine), Giurgiulesti (Republic of Moldova) Pančevo & Bačka Palanka (both Serbia). The total throughput capacity of the six terminals is over 6 million MT per year.

All Company operations are established in industrial areas or free-economic zones. The land destination is industrial, provided with sanitary protection areas around. No natural reservations are situated in immediate proximity to Company operations. All land the operations are established on is Company owned.

Who we are and what we do now?



TRANS-OIL
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Our Supply Chain

Our commitment to optimizing every aspect of the value chain ensures efficiency, sustainability, and added value at every stage of production, distribution, and delivery.

Trans-Oil’s main value chain stages comprise of:

- **Origination:** We source directly from producers and producer cooperatives.
- **Storage:** We have storage facilities connected to the railway network.
- **Crushing:** We own crushing and refining facilities that enable us to provide a wide range of commodities and products.
- **Port terminals:** Our network of port terminals allow us to deliver to any destinations around the world.
- **Logistics:** Our full logistical network allows us to monitor commodities from farm to customer.
- **Marketing:** With our expertise, deep industry knowledge, extensive network, and fair producer partnerships, we source agricultural commodities and distribute them to customers worldwide.



Origination:
7+ countries and
2000+ suppliers



Storage:
46 storage facilities
in 4 countries.



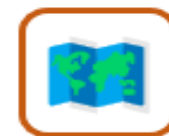
Crushing & Milling:
5 crushing plants
in 3 countries



Port terminals:
6 ports
in 4 countries



Logistics:
1 Handymax ship,
3 river barges,
75 railcars &
30 trucks



Marketing:
Trade offices
in 6 countries



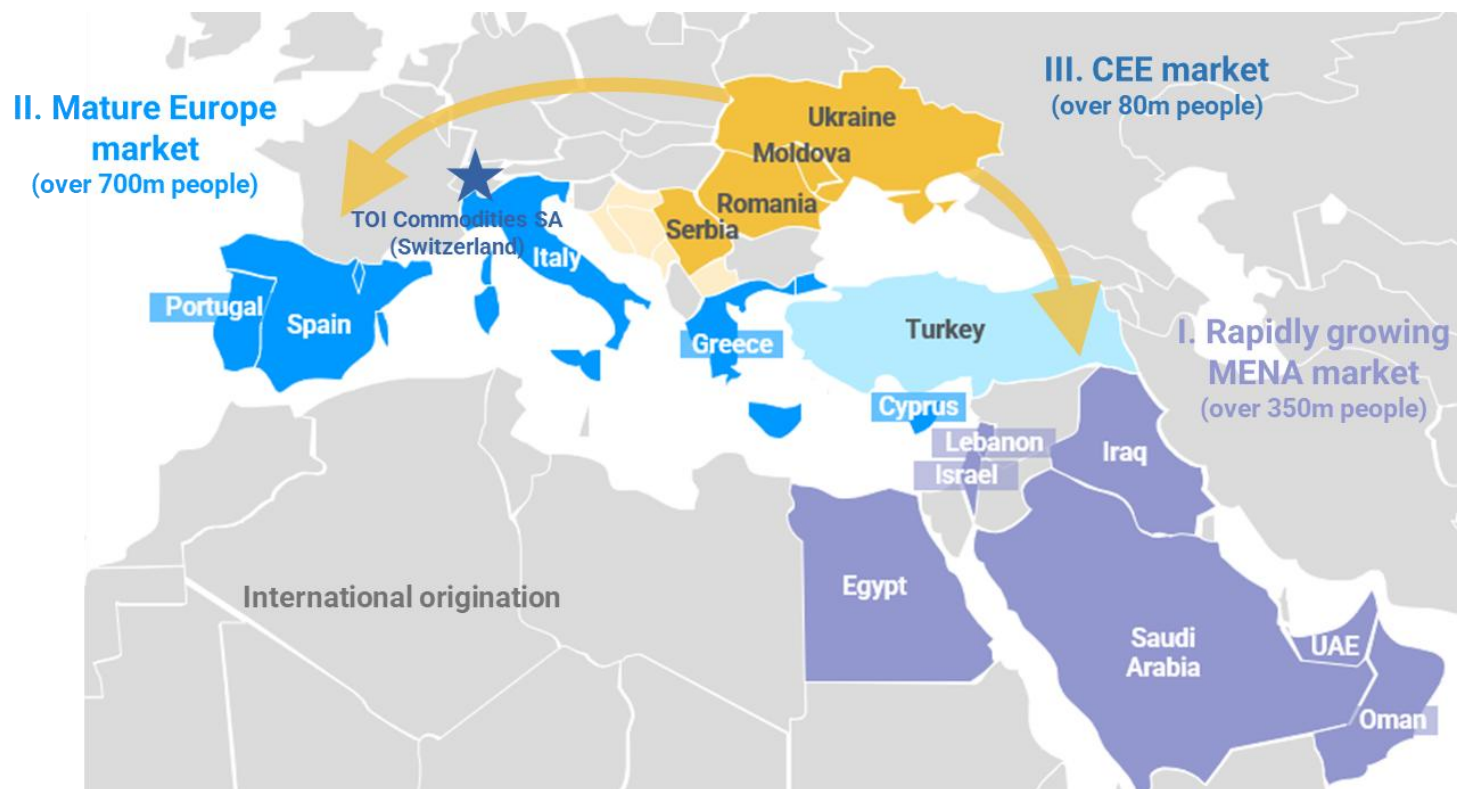
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Who we are and what we do now?

Key Destinations

Trans-Oil Company has a strong client base and runs international commodity trading activities in Europe, Black Sea Area, Mediterranean and MENA countries:

- Diversified international customer base allows to efficiently redirect the focus of the marketing operations;
- Efficiently expanding MENA sales via increased contract volumes with current clients and entering new markets;
- EU Sales sourced predominantly from Moldova / CEE under Free Trade Agreement;
- Attractive end-consumer market in CEE via bottled oil production and sales.



Trans-Oil sustainability reporting experience



2025 +

Trans-Oil Company will continue to report on its E&S performances to interested stakeholders, will develop annual sustainability reports and will start to report based on EU CSRD, based on ESRS.

2024

Trans-Oil Company has elaborated and made public on company website its second “2023 Sustainability Report”, without any external assistance.

Trans-Oil Company is ready for the elaboration of its “2024 Sustainability Report” that will be made public most probably at the beginning of next year.

2022 - 2023

Trans-Oil Company has elaborated its first “2022 Sustainability Report” following the GRI standard and principles, with the assistance of a consulting company.

2013 - 2024

Trans-Oil Company has elaborated mandatory “Environmental and Social Annual Monitoring Reports (ES AMR)” based on IFC Performance Standards for IFC, FMO, DEG, and other stakeholders’ requirements.



Sustainability reporting challenges

Lack of standardization

- We had to choose between multiple standards and frameworks (GRI, SASB, TCFD, etc.);
- Different stakeholders prefer slightly different reporting standards.

Lack of regulatory requirements for non-financial reporting

- While in EU and other states non-financial reporting is a legal requirement, in other countries it's optional;
- Internal stakeholders buy-in for sustainability practices is a difficult and lengthy process;

Resource allocation and constraint

- Lack of in-house competences and experience;
- Non-financial reporting also requires time, effort and financial resources;
- Lack of internal cross-functional cooperation;
- Lack of sufficient commitment and resources allocated to implementing sustainability strategy.

Data collection and quality / consistency

- Collecting reliable non-financial information is challenging, especially for multisite companies;
- Ensuring data accuracy and avoiding “green washing” requires robust internal verification and validations;
- Sustainability data often lacks uniformity, making it hard to compare across Group companies or even year-on-year.



Sustainability reporting challenges (continuation)

Stakeholder engagement for materiality assessment

- Stakeholders in our region are not quite responsive and ignore the efforts of companies to get their insights;
- Identifying what is most relevant for stakeholders is often unclear and subjective;
- Often, materiality assessment can lead to conflicting priorities.

Balancing between reporting principles

- From some consideration like competitive concerns, underperformance criticism or legal risks, there is a hesitation to disclose information on certain issues;
- There is a tendency to report more on successful practices and less on negative experienced practices or trends;
- Some material topics can be disclosed in less details than other less material topics.

Technological challenges

- Lack of non-financial data collection tools. We still use excel and word files for different information;
- High costs for acquisition and maintaining of tools and platforms for collection and consolidation of relevant non-financial data.



Sustainability reporting future challenges

EU CSRD – European Corporate Sustainability Reporting Directive

- Reporting in 2026 for 2025 based on ESRS (European Sustainability Reporting Standards);
- We don't have yet an answer as how we should got for EU CSRD reporting, as a Group or as individual companies.

Double materiality assessment

- Company impact on World (people and environment);
- World (changing regulations, product demand, supply chains, climate changes) impact on Company.

CO2 equivalent emissions scope 3 estimation / calculation

- We have a large and derives supply chain;
- Data necessary for CO2 emissions calculation is not accessible nor easy to obtain.

EU CSRD Report assurance

- Additional resources allocation will be needed for report assurance and implementation of corrective actions.



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Feedback and Contact Details

Trans-Oil will provide feedback to all interested stakeholders.

Feedback can be submitted via the contact details below and on the Company's website.

Contact for Feedback

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