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SIA „Ernst & Young Baltic“
Muitas iela 1a
Rīga, LV-1010
Latvija
Tālr.: +371 6704 3801
riga@lv.ey.com
www.ey.com

Reģ.Nr. 40003593454
PVN maksātāja Nr. LV40003593454

Ernst & Young Baltic SIA
Muitas iela 1a
Rīga, LV-1010
Latvia
Tel.: +371 6704 3801
riga@lv.ey.com
www.ey.com

Reg. No: 40003593454
VAT payer code: LV40003593454

Translation from Latvian

INDEPENDENT AUDITORS' ASSURANCE REPORT

DOCUMENT DATE IS THE TIME OF ITS ELECTRONIC SIGNATURE

To the management board of STARPTAUTISKĀ LIDOSTA "RĪGA" VAS

Scope

We have been engaged by STARPTAUTISKĀ LIDOSTA "RĪGA" VAS to perform a limited assurance engagement, as defined by International Standards on Assurance Engagements, hereinafter referred to as the engagement, to report on STARPTAUTISKĀ LIDOSTA "RĪGA" VAS Non-financial Statement (the "Subject Matter") as of 31 December 2024.

Criteria applied by the Company

In preparing the Sustainability Report, the Group applied requirements of application of GRI Sustainability Reporting Standards ("GRI Standards"), issued by Global Reporting Initiative, a network based non-profit organization with secretariat based in Amsterdam, the Netherlands ("Criteria").

Management responsibilities

Management is responsible for selecting the Criteria, and for presenting the Sustainability Report in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000"). That standard require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



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Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Sustainability report and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- interviews with the responsible management and at selected business units in order to assess if the qualitative and quantitative information stated in the Non-financial Statement is complete, accurate and sufficient;
- review of internal and external documents in order to assess if the information stated in the Non-financial Statement is complete, accurate and sufficient;
- an evaluation of the design of the systems and processes used to obtain, manage and validate sustainability information;
- verifying the information included in the Non-financial Statement through enquires to the relevant management;
- a reconciliation of financial information and sustainability information with the Annual Report for the financial year 2024;
- an assessment of the overall impression of the Non-financial Statement, and its format, taking into consideration the consistency of the stated information with applicable criteria;
- testing performance data, on a selective basis, substantively at both the operational and corporate level;
- testing sample documentation to corroborate main statements of management and senior executives in our interviews.

We also performed such other procedures as we considered necessary in the circumstances.

We have not performed any procedures and do not provide our conclusion with regard to prior period data and future period plans and objectives as disclosed in the Non-financial Statement, as well as information in relation to the European Union Taxonomy requirements fulfilment.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to Non-financial Statement as of 31 December 2024 in order for it to be in accordance with the Criteria.

ERNST & YOUNG BALTIC SIA
Licence No. 17

Diana Krišjāne
Chairperson of the Board

Riga,

Dace Negulinere
Latvian Certified Auditor
Certificate No. 175

THIS DOCUMENT IS SIGNED ELECTRONICALLY WITH A SAFE ELECTRONIC SIGNATURE AND CONTAINS A TIME STAMP