

1.3 DOUBLE MATERIALITY ASSESSMENT

The CSRD directive requires entities to provide information on the impact of the entity’s activities on people and the environment, as well as information on how sustainability issues affect the entity. Such a situation is referred to as double materiality (elements of double materiality – art. 19a of the CSRD).

In their management report, large entities include the information necessary for understanding:

the entity’s impact on sustainability issues (IMPACT MATERIALITY PERSPECTIVE) and the information necessary to understand how sustainability issues affect the entity’s development, performance and position (FINANCIAL MATERIALITY PERSPECTIVE).

An entity should consider each materiality perspective separately and disclose both information material to both perspectives and information material to only one perspective.

Hochland Poland participated in the development of the materiality test process for the Company under the direction of the Sustainability Coordination of the Head Office and together with other divisions of the Hochland Group. A materiality review process, based on these principles, has been in place since 2022 and the double materiality analysis is reviewed annually, involving the management and managers responsible for the various areas at Hochland Poland. The materiality assessment process also takes into account the views of relevant Stakeholders who are or may be affected by Hochland.

The materiality assessment process will be reviewed by the auditor at Hochland Group level prior to the publication of the 2025 consolidated report, at which time the detailed results of the double materiality assessment will also be presented. We can currently share general information on what topics are relevant to the Hochland Group.

IMPACTS RISKS OPPORTUNITIES (IRO)

