

Publication date: 3/20/2025

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Atea has reported in accordance with the ESRS Standards for the period from January 1 to December 31, 2024. Given the high level of interoperability achieved, entities reporting under ESRS can be considered as reporting 'with reference' to the GRI Standards (GRI 1: Foundation 2021). The table demonstrates the interoperability between the ESRS and GRI disclosures. It indicates where information about each disclosure can be found in our 2024 Annual Report, 2024 Remuneration Report or on our company website: <a href="mailto:atea.com">atea.com</a>.

GRI Standard	Disclosure		Location in ESRS / Annual Report
GRI 2: General Disclosures 2021	2-1	Organizational details	Note 1
	2-2	Entities included in the organization's sustainability reporting	ESRS 2 BP-1
	2-3	Reporting period, frequency and contact point	ESRS 2 BP-1 Reporting period: January 1 to December 31, 2024 Date of publishing: 20.03.2024 Reporting frequency: Annually Contact point: Andreas Antonsen, andreas.antonsen@atea.com and Dace Bērziņa, dace.berzina@atea.com
	2-4	Restatements of information	ESRS 2 BP-2
	2-5	External assurance	Reasonable assurance report on financial reporting and limited assurance report on sustainability reporting from Deloitte
	2-6	Activities, value chain and other business relationships	ESRS 2 SBM-1
	2-7	Employees 8 DECRIT WORK AND EXPRINGE ADMITS	ESRS 2 SBM-1 ESRS S1-6
	2-8	Workers who are not employees  8 DECENT WORK AND CONSIDER CHAPTER  1 DESCRIPTION	ESRS S1-7
	2-9	Governance structure and composition  5 GUNDLY 16 PRACE NUTICE AND STRONG INSTITUTIONS  INSTITUTIONS	ESRS 2 GOV-1 ESRS G1
	2-10	Nomination and selection of the highest governance body  5 GORDER 16 PROC. METERS INSTRUMENTS INSTRUME	Corporate Governance
	2-11	Chair of the highest governance body  16 MOSTRONG MINISTRANS MINIS	Corporate Governance
	2-12	Role of the highest governance body in overseeing the management of impacts  16 MELTINGE MENTINGE MENT	ESRS 2 GOV-1 ESRS G1
	2-13	Delegation of responsibility for managing impacts	ESRS 2 GOV-1 ESRS G1-3

GRI Standard	Disclosure		Location in ESRS	
GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	ESRS 2 GOV-1	
	2-15	Conflicts of interest  16 PAGE, NUSTICE AND STRINGE RESTRICTIONS STRINGE RESTRICTIONS STRINGE RESTRICTIONS STRINGE RESTRICTIONS STRINGE RESTRICTION STRINGE RESTRICTION STRINGE RESTRICTION STRINGE RESTRICTION STRINGE RES	Corporate Governance	
	2-16	Communication of critical concerns	ESRS 2 GOV-2 ESRS G1-1	
	2-17	Collective knowledge of the highest governance body	ESRS 2 GOV-1	
	2-18	Evaluation of the performance of the highest governance body	Remuneration policy	
	2-19	Remuneration policies	ESRS 2 GOV-3	
	2-20	Process to determine remuneration	ESRS 2 GOV-3	
	2-21	Annual total compensation ratio	ESRS S1-16	
	2-22	Statement on sustainable development strategy	ESRS 2 SBM-1	
	2-23	Policy commitments  16 FRACLUSTICE AND STRONG INCIDITIONS  LEFT  FRACLUSTICE  AND STRONG INCIDITIONS  AND STRONG INCIDING INCIDITIONS  AND STRONG INCI	ESRS 2 GOV-4 ESRS S1-1 ESRS S2-1 ESRS S3-1 ESRS S4-1 ESRS G1-1	
	2-24	Embedding policy commitments	ESRS 2 GOV-2 ESRS S1-4 ESRS S2-4 ESRS S3-4 ESRS S4-4 ESRS G1-1	
	2-25	Processes to remediate negative impacts	ESRS S1-1 ESRS S2-1, S2-3, S2-4 ESRS S3-1, S3-3, S3-4 ESRS S4-1, S4-3, S4-4	
	2-26	Mechanisms for seeking advice and raising concerns 8 ECENT WORK AND ECHANGE CHONTH	ESRS S1-3 ESRS S2-3 ESRS S3-3 ESRS S4-3 ESRS G1-1, G1-3	
	2-27	Compliance with laws and regulations	ESRS 2 SBM-3 ESRS S1-17 ESRS S4-5 ESRS G1-4	
	2-28	Membership associations	ESG Overview	
	2-29	Approach to stakeholder engagement	ESRS 2 SMB-2 ESRS S1-1, S1-2 ESRS S2-1, S2-2 ESRS S3-1, S3-2 ESRS S4-1, S4-2	
	2-30	Collective bargaining agreements 8 decent work and recommendations agreements	ESRS S1-8	

		Location in ESRS
3-1	Process to determine material topics	ESRS 2 BP-1, IRO-1
3-2	List of material topics	ESRS 2 SBM-3, BP-2
3-3	Management of material topics	ESRS E1-2, E1-3, E1-4, E1-7 ESRS E5-1, E5-2, E5-3 ESRS S1-1, S1-2, S1-4, S1-5, S1-17 ESRS S2-1, S2-2, S2-4, S2-5 ESRS S3-1, S3-2, S3-4, S3-5 ESRS G1-1, G1-2, G1-3, G1-4
205-1	Operations assessed for risks related to corruption	ESRS G1-3
	16 PAAC, JUSTICE AND STRONG INCHITUTIONS INCHITUTIONS	
205-2	Communication and training about anti-corruption policies and procedures	ESRS G1-3
	16 PEACE NATION NOTIFICIAL NATIONAL NAT	
205-3	Confirmed incidents of corruption and actions taken	ESRS G1-4
	IO And STRONG DISTRIPLINES STRONG STR	
301-1	Materials used by weight or volume	ESRS E5-4
	8 BECENT WORK AND TO CONSOLUTION	
301-2	Recycled input materials used	ESRS E5-4
	8 BECONT WORK AND 12 RESPONSIBLE CONSUMPTION ACCOUNTS	
301-3	Reclaimed products and their packaging materials	
	8 DECENT WORK AND 12 RESPONSIBILE CONSUMPRIOR PROJECTION ACCORDANCE CHOCKEN ACCORDANCE CH	'Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M
302-1	Energy consumption within the organization	ESRS E1-5
	8 ECONOMIC GROWTH 12 RESPONSIBLE TO ACTION AND PRODUCTION AND PRODUCTION TO ACTION AND PRODUCTION AND PRODUCTION TO ACTION AND PRODUCTION AND PRODUCTIO	
302-2	Energy consumption outside of the organization	'Energy' is a sustainability matter for E1
	8 BECSH WORK AND 12 RESPONSIBLE CONSUMPTION ACTION	covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T
302-3	Energy intensity	ESRS E1-5
	8 DECENT WORK AND 12 RESPONSIBLE CONSUMPTION AND PRODUCTION AND PR	
	3-2 3-3 205-1 205-2 205-3 301-1 301-2	3-2 List of material topics  3-3 Management of material topics  205-1 Operations assessed for risks related to corruption 16 MALLINGS  205-2 Communication and training about anti-corruption policies and procedures 16 MALLINGS  16 MALLINGS  16 MALLINGS  16 MALLINGS  17 Materials used by weight or volume  8 MALLINGS  301-1 Materials used by weight or volume  8 MALLINGS  301-2 Recycled input materials used  8 MALLINGS  301-3 Reclaimed products and their packaging materials  8 MALLINGS  301-3 Reclaimed products and their packaging materials  8 MALLINGS  302-1 Energy consumption within the organization  8 MALLINGS  302-2 Energy consumption outside of the organization  8 MALLINGS  302-3 Energy intensity

GRI Standard	Disclosure	Location in ESRS
	302-4 Reduction of energy consumption  8 PECONT WORK AND 12 RESPONSED 13 CHAMATE ACTION AND PRODUCTION AND PROD	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T
	302-5 Reductions in energy requirements of products and services  8 RECENT WORK AND ADDRESSES CHARGE ACTION AND PROJECTION AND	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions  12 RESPONSIBLE AUTOMOTION  13 CHAMTE AUTOMOTION  14 ACTION  15 ACTION  16 ACTION  17 ACTION  18 ACTION  18 ACTION  19 ACTION  19 ACTION  10 ACTION  10 ACTION  11 ACTION  12 ACTION  13 ACTION  14 ACTION  15 ACTION  16 ACTION  17 ACTION  18 ACTION  1	ESRS E1-4, E1-6
	305-2 Energy indirect (Scope 2) GHG emissions  12 RESPONSIBLE ACTION ACT	ESRS E1-4, E1-6
	305-3 Other indirect (Scope 3) GHG emissions  12 RESPONSITE ACTION ACTION  13 ACTION  14 ACTION	ESRS E1-4, E1-6
	305-4 GHG emissions intensity  13 CLIMATE ACTION	ESRS E1-6
	305-5 Reduction of GHG emissions  13 CLIMATE ACTION	ESRS E1-3, E1-4, E1-7
	305-6 Emissions of ozone-depleting substances (OD:  12 REPROBLE AND PRODUCTION AND PRODUCTION	S) Atea does not calculate emissions of ozone depleting substances
	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions  12 OCCUPATION AND PRODUCTION A	d Carbon Footprint Accounting
<b>GRI 306:</b> Waste 2020	<ul> <li>Waste generation and significant waste-related impacts</li> <li>12 RESPONSIBLE DISSURPTION</li> </ul>	d ESRS SBM-3, ESRS E5-4
	306-2 Management of significant waste-related impa  8 RECONTINUE AND 12 CONCURRENT AND PROJECTION AND PROJECTIO	cts ESRS E5-2, E5-5

GRI Standard	Disclosure		Location in ESRS	
	306-3	Waste generated  12 REPORTER AND PROGRESSION A	ESRS E5-5	
	306-4	Waste diverted from disposal  12 RESPONSIBLE CONSIMPRION AND PRODUCTION AND PRODUCTION	ESRS E5-5	
	306-5	Waste directed to disposal  12 RESPONSIBLE AND PRODUCTION AND PRODUCTION  COO	ESRS E5-5	
GRI 308: Supplier	308-1	New suppliers that were screened using environmental criteria	ESRS G1-2	
Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	ESRS 2 SBM-3	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover  5 GUINGITY  8 DECENT WORK AND ECONOMICS GROWTH  10 THE TRANSPORT OF THE TRANSPORT O	ESRS S1-6	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees  5 CENTRY 8 DECENTIVES AND STATE OF THE PROPERTY OF THE PRO	ESRS S1-11	
	401-3	Parental leave  5 GENGER 8 DEEDST WORK AND ECONOMIC GROWTH  FOR THE PARENT WORK AND TH	ESRS S1-15	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system  8 DECENTWORK AND ECONOMIC CHAPTER  **TOTAL CONTROLL CHAPTER STATEMENT STATEM	ESRS S1-1	
	403-2	Hazard identification, risk assessment, and incident investigation  8 DECENT WORK AND TOWNSHIP	ESRS S1-3	
	403-3	Occupational health services  8 DECENT WORK AND CHAPTER  **TOTAL CHAPTER	ESRS S1-1	
	403-4	Worker participation, consultation, and communication on occupational health and safety  8 DECENTIVOR AND 16 PRACE JUSTICE STORY TO AND STRONG STO	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T	

GRI Standard	Disclosu	ire	Location in ESRS
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety  8 BECHT WORK AND  COMMUNIC GROWTH	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T
	403-6	Promotion of worker health  8 DECRIT WORK AND COMMUNIC GROWTH	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  8 BEEST WORK AND CONDUCTION THE CONDUCTION TH	ESRS S2-4
	403-8	Workers covered by an occupational health and safety management system  8 DECENT WORK AND CONNINCE CONTROL CO	ESRS S1-14
	403-9	Work-related injuries  8 BECHT WORK AND 16 FRACE, INSTITUTE MAG STRONG INSTITUTIONS  LEVEL 15 FRACE, INSTITUTIONS INSTITUTIONS  AND THE PROPERTY OF THE PROPER	ESRS S1-4, S1-14
	403-10	Work-related ill health  8 BERTHWER AND 16 FACE, ASTROE MISTRUPINIS MISTRUPINIS	ESRS S1-4, S1-14
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee  8 BECHTWORK AND 16 FACE, INSTITUTIONS INSTITUTIONS INSTITUTIONS	ESRS S1-13
	404-2	Programs for upgrading employee skills and transition assistance programs  8 BECHT WORK AND COMMINIC GROWTH	ESRS S1-1
	404-3	Percentage of employees receiving regular performance and career development reviews  5 COUNTY 8 CONSTRUCTION OF THE PROPERTY	ESRS S1-13
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees  5 GUILLIT 8 DISCONT WORK AND ECONOMIC GROWTH  TO STATE OF THE PROPERTY OF THE PR	ESRS 2 GOV-1, ESRS S1-6, S1-9, S1-12
	405-2	Ratio of basic salary and remuneration of women to men  5 COURT  (ROUNTY)  8 DECENT WORK AND CONTROLL CHAPTER  10 TOTAL CONTROLL CHAPTER  10 TOTAL CONTROLL CHAPTER  10 TOTAL	ESRS S1-16

GRI Standard	Disclosu	ıre	Location in ESRS
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken  5 GENER 8 DECENTIVORY AND TO COLUMN TO	ESRS S1-17
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor  5 GENER 8 DECENTIVORY AND 16 PRACE LISTING MOST STRONG SISTEMATIONS STRUCTURES STRUCTURES STRUCTURES STRUCTURES STRUCTURES STRUCTURES STRUCTURES	ESRS S1-1, S1-2, S1-4, S1-5, S1-17 ESRS S2-1, S2-2, S2-4, S2-5
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor  5 CENTRY 8 DECENT WORK AND SCHOOL CHAPTER A CONTROLLED TO THE CONT	ESRS S1-1 ESRS S2-1
<b>GRI 411:</b> Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	ESRS S3-1, S3-4
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	ESRS S3-2, S3-3
	413-2	Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 ESRS S3
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria  5 CRIMER ROBERT WORK AND TOWNS	ESRS G1-2
	414-2	Negative social impacts in the supply chain and actions taken  5 CENTRY 8 DECENTIFICATION 16 PRACE RESIDES RESTRIBUTES RESTRIB	ESRS 2 SBM-3
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data  16 PRICE JUSTICE MOSTRONIC STRUCTURES	ESRS S4-3, S4-4

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