



Societatea Națională a Sării SA

SUSTENABILITY REPORT



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In a world marked by increasingly complex ecological and social challenges, Societatea Națională a Sării – SALROM reaffirms its commitment to a sustainable future. As leader in the salt sector, we take responsibility for operating in a way that not only protects the environment, but also actively contributes to the well-being of the communities in which we operate. Aware of the possible impact we could have on the environment, we focus on adopting practices that minimize negative effects and support a healthy ecosystem.

We rely on SALROM's core values: respect for tradition, continuous innovation and sustainable development. Our vision is anchored in the long-standing traditions of the salt industry, while respecting them and constantly adapting to the contemporary requirements. We aim to integrate these principles into all aspects of our business, from the responsible extraction of natural resources to the development of new products that meet the needs of today's and tomorrow's consumers.

Each member of our team plays a key role in promoting sustainable practices. We encourage employees to actively participate in green initiatives, adopt responsible behaviors, and think creatively about solutions that can reduce the company's carbon emissions. By educating and involving our employees, we want to build a strong organizational culture, dedicated to conserving resources for future generations.

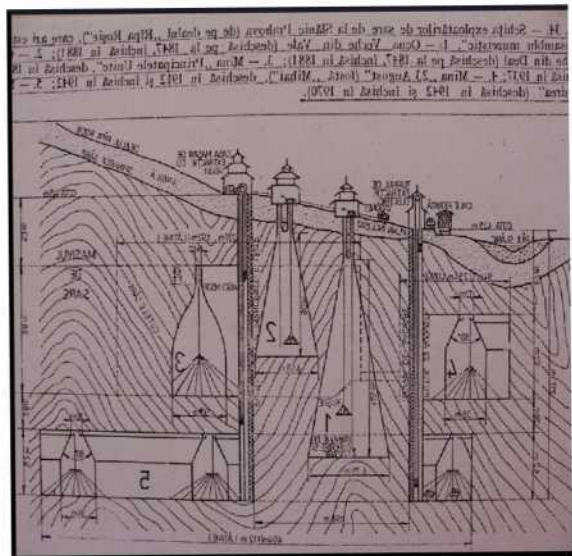
Working with partners, customers and local communities is a central aspect of our strategy. Open dialogue and strategic partnerships will help us to continuously improve our business practices and constantly innovate, including in terms of environmental practices.

With this Sustainability Statement, we aim to communicate not only the progress made, but also our firm commitment to act responsibly. We want to inspire partners, customers and local communities to adopt similar values, demonstrating that sustainability is not just an option, but a necessity. Together, we can make a meaningful difference, thus contributing to a better future, not only for us, but also for future generations.

With responsibility and determination,

Constantin-Dan DOBREA







Presentation of General Information



Purpose and Scope

This is a non-financial report prepared with the application of the European Sustainability Reporting Standards (ESRS), the EU Taxonomy Regulation, as well as the Ministry of Finance Order 85/2024. The 2024 Sustainability Report serves as the non-financial report for Societatea Națională a Sării SA for the 2024 fiscal year.

The sustainability report is made available to the public by publishing it on Salrom's website.

In the preparation of this report, the European Sustainability Reporting Standards (ESRS) were used as a basis. Their content requirements have been met. ESRS are used as a reporting basis for the first time due to the implementation of ESRS as reporting standards for sustainable reporting, adopted by the European Commission with application for the non-financial reporting year 2024.

The information presented was selected based on the significant sustainability topics identified in the materiality assessment and the information published by the European Financial Reporting Advisory Group (EFRAG) (EFRAG Implementation Guide – IG 3 List of ESRS data points). Elements that fall under voluntary reporting or phased transition provisions will not be considered by Salrom in the 2024 reporting year.

Societatea Națională a Sării SA shall report in accordance with the ESRS 2 general standard ('Presentation of General Information') and on each of the ten specific ESRS standards. For the reporting of specific standards topic, we have adopted a consistent chapter structure, with each section starting with an introduction that meets the disclosure requirement for SBM-3 "Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model".



Presentation of General Information

General basis for the preparation of sustainability claims

Reporting period and reference period

The reporting period for the sustainability statement is that of the financial report, respectively 1.01.2024-31.12.2024. As it is the first year in this reporting format and many of the indicators required by the reporting standards were not calculated in previous years, the company decided that 2024 should be considered a reference year.

Consolidation

This is a consolidated report that includes all the activities carried out by the Societatea Națională a Sării SA and its branches.

Value chain

The Sustainability Statement covers the organization's upstream and downstream value chain. The significance of assessment of impacts, risks and opportunities was carried out for the entire upstream and downstream value chain. Policies, actions and targets related to material impacts, risks and opportunities generally cover the entire value chain.

Omissions and exemptions

Societatea Națională a Sării SA did not use the option to omit specific information that corresponds to intellectual property, know-how or innovation results, nor the exceptions in point 5e.

Definitions of the time horizon

The time horizons used for the preparation of the information in the Sustainability Report are in line with the recommendation for the time horizons described in ESRS 1_6.4. Accordingly, 'short-term' covers reporting the period following the current reporting period (i.e. 2025 for the 2024 Sustainability Report), 'medium-term' refers to the period from the end of the short-term reporting period to the fifth reporting period (i.e. 2026 to the end of 2029 for the 2024 Sustainability Report) and 'long-term' covers the reporting period longer than five years to the tenth year after the period (i.e. from 2030 to the end of 2034 for the 2024 Sustainability Report).

Reasons for applying definitions

The limit of up to ten years after the current reporting period was chosen to ensure that the quality of forecasts and projections was sufficient. In addition, the long-term time frame corresponds to the definition of the long-term time horizon used in risk reporting by Societatea Națională a Sării SA.

Value chain estimates

The following table lists all key values published in this Sustainability Report for which upstream data and/or downstream value chain have been estimated using

sectorial averages or other indicators. The basis for creation and the degree of accuracy of the result are described for each metric listed. Similarly, actions towards improving the accuracy of individual key figures in the future are explained where appropriate.

ESRS specific	Indicator	Position in the value chain	Basic Info	The resulting accuracy level	Actions planned by increase in accuracy
ESRS E1	Reducing the amount of emissions	Upstream	Emissions data from value chains are estimated	The calculation is correct, but the data is estimated based on industry averages, resulting in a low degree of accuracy	Involvement in future of suppliers in The process of transparency and inclusion data on emissions of contractual requirements, where the impact is considered significant.
ESRS E - 5	Percentage of recycled materials in packaging composition	Upstream	Were the manufacturer does not present data an estimate is made	The calculation is correct, but the data is provided by the manufacturer without detailed information (testing laboratory etc.)	Obtaining reliable data sheets

Changes to sustainability disclosures

As this is the first Sustainability Report of Societății Naționale a Sării S.A. prepared in accordance with the requirements of the ESRS, there is no reporting requirement on previous periods. Consequently, this Sustainability Report does not contain comparative information for previous periods.

Reporting errors in previous periods

As this Sustainability Report is prepared for the first time in accordance with the content requirements of the ESRS, there is no requirement to report errors in previous periods.



Disclosures arising from other legislation or statements

The disclosures were included in the Sustainability Report due to Romania's reporting requirements, according to MF Order no. 85/2024. This Sustainability Report also includes the disclosures required under Article 8 of Regulation 2020/852 (EU Taxonomy Regulation) in the chapter "Environmental information".

Incorporation of information by reference

The disclosure requirements of the ESRS have not been incorporated by reference. Additional information at the reference made is not part of this Sustainability Report.



Governance

Shareholders

On December 31, 2024, the Company is owned by two shareholders, as follows:

1. The Romanian State, represented by the Ministry of Economy, Entrepreneurship and Tourism, with a number of 2,093,557 registered shares, representing 51% of the value of the share capital
2. Fondul Proprietatea S.A., with a number of 2,011,456 registered shares, representing 49% of the value of the share capital

Board of Directors

The company is managed in a unitary system by a Board of Directors consisting of 5 members, which has delegated management duties to a General Manager.

The General Manager performs all acts and takes all necessary and useful measures in order to achieve the company's object of activity, except for those duties that fall under the responsibility of the General Meeting of Shareholders or the Board of Directors, according to company's Constitutive Act.

The Board of Directors is the structure that exercises permanent control over the company's Management and meets at least once a month. The activity of the Board of Directors is regulated by Romanian legislation (e.g. Companies Law no. 31/1990, GEO no. 109/2011 on the corporate governance of public enterprises) and is governed by the provisions of Chapter V of the Company's Constitutive Act.

Workers' representatives

At the level of Societatea Națională a Sării, the employees were constituted in trade union organizations, thus forming the National Trade Union Federation - SALROCA, which stipulates clauses regarding working conditions, working time and rest time, as well as rights and obligations arising from labor relations.

Gender percentage and other aspects of diversity

Since there are 4 men and one woman on the Board of directors of 5 people, the gender percentage is 80% male and 20% female.

Percentage of self-employed persons in the Board of Directors

The percentage of independent members on the Board of Directors is 80% (out of the total number of 5 members, 4 members are independent).

Responsible management, management and supervisory bodies

Societatea Națională a Sării S.A. (SNS S.A.) is a Romanian legal entity, registered with the Trade Register under no. J/40/4607/2010, being established in 1997 by Government Decision no. 767/1997. The company operates through 7 (seven) Branches without legal personality, operable in the areas where it holds licenses for the exploitation of mineral resources: Vâlcea, Prahova, Cluj, Alba, Bacău, Harghita and Suceava. They have their own management, their own functional structures (directorates, services, compartments, offices, sectors), and the accounting records are kept up to the level of the trial balance.



The deliberation and management bodies of SNS S.A. are the General Meeting of Shareholders (GMS) and the Board of Directors (BoD).

The GMS is organized and carries out its activity in accordance with the provisions of Law no. 31/1990 republished with subsequent amendments and of the Constitutive Act of the company, in force.

The management duties of a strategic nature are carried out by the General Meeting of Shareholders.

Among the main duties of the General Shareholders' Meeting, we list the following:

- approval of the annual financial statements, based on the reports submitted by the Board of Directors, the Financial Auditor
- approval of profit distribution and fixing of dividends due to shareholders
- election and dismissal of the members of the board of directors, establishing the remuneration due to the members of the board of directors
- appointment of the financial auditor and fixing the duration of the financial audit contract
- establishing the income and expenditure budget
- approval of financial and non-financial indicators based on the management plan.

The Board of Directors is the structure that exercises permanent control over the company's Management. The activity of the Board of Directors is regulated by Romanian legislation (e.g. Companies Law no. 31/1990, GEO no. 109/2011 on the corporate governance of public enterprises, as subsequently amended and supplemented), by the Organization and Functioning Regulations of the Board of Directors and is governed by the provisions of Chapter V of the Company's Constitutive Act.

The Board of Directors (BoD) consists of 5 (five) members, who meet at least once a month or whenever necessary.

The Board's role in corporate governance is crucial to ensuring good management of the company's affairs.

In accordance with the provisions of the Company's Constitutive Act, the Board is responsible for establishing and maintaining accounting, commercial and investment policies for the Company's personnel, assets and business.

It has the power to approve the appointment and dismissal of the general manager, to approve the terms and conditions of the mandate contract, the remuneration due to the director, in compliance with the legal provisions.

The Board of Directors must respect and comply with the decisions of the General Meeting of Shareholders and exercise the powers delegated by it.

It is important that the members of the Board of Directors are well informed and act in the interest of the company and shareholders.

The composition of the Board of Directors during the period 01.01.2024 - 31.12.2024 was as follows:

Cristi Sandu – Chairman (up to February 23, 2024)

Nicolae Cîmpeanu – Chairman (commencing on February 23, 2024)

Constantin Dan Dobrea - Member

Ion Valeriu Ioniță – Member



Simona Georgiana Ochian – Member

Ioan Dragoș Moraru – Member commencing with February 23, 2024.

The General Manager performs all the actions and takes all the necessary and useful measures in order to fulfill the company's object of activity, except for those duties that fall under the responsibility of the General Meeting of Shareholders or the Board of Directors, according to the Company's Articles of Incorporation.

The General Manager ensures the executive management of the company and represents the company in relations with third parties and in court.

The strategic duties are carried out by the General Assembly and the Board of Directors, and the operating, executive duties are carried out by the General Manager.

Starting February 2022, the executive management was provided by Mr. Constantin Dan Dobrea, for successive periods of time. On 01.07.2024, Mr. Constantin Dan Dobrea was appointed as general manager for a term of 4 years.

The role of management and delegation to functions or committees.

The method of delegation of authority to SNS S.A. is presented in the following table:

FUNCTION	TASKS
General Meeting of Shareholders	<p>Approves the proposals regarding the strategy for the development, refurbishment, modernization, economic and financial restructuring of the company. The strategic management duties are carried out by the General Meeting of Shareholders.</p> <p>Discusses, approves or amends the annual financial statements, based on the reports submitted by the board of directors, the financial auditor, to approve the distribution of profit and to set the dividend.</p> <p>Elects and revokes the members of the board of directors.</p> <p>Establishes the remuneration due for the current financial year for the members of the board of directors and the censors, unless otherwise provided by law.</p> <p>It pronounces on the management of the directors and the manner of recovering the damage caused to the company by them.</p> <p>Appoints, dismisses the financial auditor and sets the minimum duration of the financial audit contract.</p> <p>Establishes the income and expenditure budget and, as the case may be, the activity program, for the next financial year.</p> <p>Approves financial and non-financial indicators based on management plans.</p>

FUNCTION	TASKS
	<p>It decides on the lease and the provision of guarantees on the company's assets.</p> <p>It decides on the contracting of long-term bank loans, including foreign ones, establishes the competences and the level of contracting of current bank loans, commercial loans and guarantees, according to the law.</p> <p>Analyzes the reports of the Board of Directors on the status and prospects regarding profit and dividends, position on the domestic and international market, technical level, quality, workforce, environmental protection, customer relations. Approves the organization and functioning regulations of the Board of Directors. Approves the limit of the insurance premium for professional liability of the members of the board of directors, which may be borne by the company, under the conditions of the law.</p>
Board of Directors	<p>Delegates the management and representation authority of the company to the general manager, in order to execute the company's operations. The delegation for the company's operations is carried out based on the mandate contract.</p> <p>The internal decision-making mechanisms and the powers of approval/endorsement, operations by the company's management staff are established by the Authority Delegation Policy, approved by the Board of Directors, within the limits of competence established according to the company's Constitutive Act.</p>
General Manager	Ensures the executive management of the company and represents the company in relations with third parties and in court.
Directors of Directorates at the Headquarters of SNS S.A.	Ensures the coordination and management of the management, as well as the functional coordination of the organizational structure with the same profile within the Branches.
Branch Directory	Ensures the management of the Branches being under the direct subordination of the General Manager.
Manager Branch	It is responsible for the functioning of the subordinate Directorate, is concerned with optimizing its functioning and is directly responsible for the application of the programs, the performance of the tasks and activities included in the object of activity of the respective Directorate.
Heads of service/department coordinators subordinated to the Director General	Ensures the operational management of the services, departments and offices subordinated to the General Manager.

Heads of service/department coordinators subordinated to the directors of the Directorate within the Headquarters of SNS S.A.	Ensures the management/supervision of the services and departments subordinated to the directors of the directorate.
The staff subordinated to the directors of the directorate, the heads of service, the office and the department coordinators of the Branches	Their duties are established by the job descriptions.

Also, at the level of the Company, advisory committees are set up on a temporary or permanent basis, with the role of assisting the General Manager or the Branch Managers, in making decisions on certain specific topics. These committees are established by decisions of the General Manager and/or the Branch Manager.

A permanent working body/advisory body of the executive management of SNS S.A., which operates at the company level, is the Technical-Economic Council (TEC). The TEC of SNS SA analyzes/approves and presents conclusions on pre-feasibility/feasibility studies or solutions, on technical-economic documentation/technical projects, geological documentation, scientific research studies and for the introduction of technical progress, solution studies, annual exploitation programs, geological projects for mining/drilling works, specific aeration projects, as well as other technical-economic documentation that is directly related to the scope of application of TEC at SNS, and of course, to the field of activity of the Company/Branches. The approvals given through TEC are subject to the approval of the general manager of SNS SA.

According to the provisions of GEO no. 109/2011, advisory committees of the Board of Directors have been established, namely the Nomination and Remuneration Committee (NRC), the Audit Committee (AC), the Risk Management Committee (RMC), as well as the Strategy and Development Committee (SDC).

The regulations of the advisory committees of the AC are proposed by each committee and approved by the Board of Directors.

These committees were given the task of drafting recommendations to the Board of Directors in areas such as auditing, remuneration of directors, directors, financial auditors and staff or the nomination of candidates for the various management positions. The committees shall submit reports to the Council on their work. The committee consists of 3 members of the Board of Directors.

The Nomination and Remuneration Committee and the Risk Management Committee may consist of non-executive directors. The chair of each committee is independent.

The audit committee is made up of non-executive directors, most of the directors being independent and of which at least one is qualified as a financial auditor according to a document issued by the competent authority of Romania, another member state, a member state of the European Free Trade Association, Switzerland or the United Kingdom of Great Britain and Northern Ireland, according to the law. By way of exception to this provision, a person who has at least 3 years' experience in statutory auditing, acquired through participation in statutory audit missions in Romania, in another Member State, in an EFTA State, in Switzerland or in the United Kingdom of Great Britain and Northern Ireland or within audit committees formed at the level of the boards of directors/supervisors of certain companies, is also competent to be a member of the Audit Committee. entities of public interest, proven with documents.



Skills and expertise for overseeing sustainability issues

The selection of the members of the Board of Directors was made in accordance with the provisions of the Government Emergency Ordinance no. 109/2011 on the corporate governance of public enterprises, with subsequent amendments and completions. The selection criteria for the members of the Board of Directors are established by the applicable legal regulations (OUG nr.109/2011, GD no. 639/2023).

The legislation on the corporate governance of public enterprises ensures the ability of members in the management of public enterprises to engage in strategic entrepreneurial and prospective decisions within the given regulatory environment, in particular with regard to ESG requirements. The Agency for Monitoring and Evaluation of the Performance of Public Enterprises has the role of establishing the corporate governance policy, coordinating the implementation of the rules in the field at the level of the supervisory public authorities, monitoring and evaluating them, respectively applying sanctions for the identified deviations.

The relationship of skills and expertise to material impacts, risks and opportunities

Most of the members of the Board of Directors and of the technical-economic committees have expertise in the field of sustainability. This includes thematic specializations and familiarity with sustainability topics, such as climate change, environmental protection, water, biodiversity, circular economy, social responsibility and corporate governance, which align with our material impacts, risks and opportunities. The company calls on external experts when necessary to bring the necessary expertise into decision-making

The role of administrative, management and supervisory bodies in the conduct of business

The General Manager performs all the acts and takes all the necessary and useful measures in order to achieve the company's object of activity, except for those duties that fall under the responsibility of the General Meeting of Shareholders or the Board of Directors, according to the Company's Constitutive Act.

Expertise in business conduct

The company's management possesses knowledge, skills and experience in governance and compliance, especially in terms of interaction between corporate bodies and compliance with legal and regulatory requirements, according to the specific requirements of companies that have the Romanian State as their main shareholder.

Management members are also encouraged to identify additional training needed to fulfil their responsibilities. The company provides adequate support for these efforts.

Information provided to the company's administrative, management and supervisory bodies and the sustainability issues

Information for administrative, management and supervisory bodies

Each year, a schedule is established for the meetings of all relevant persons. The usual frequency of meetings is as follows:



Meeting	Frequency	2024 Meetings
Board of Directors	Bimonthly or whenever needed	36
Operative meetings (General Manager + Directorate Directors)	Weekly	50
GMS	Whenever it is necessary to make a decision	20

Sustainability topics are integrated into the regular meeting schedule. In special circumstances, extraordinary meetings are convened.

Consideration of impacts, risks and opportunities

At the level of Societatea Națională a Sării S.A., are managed different types of risks (specific, and only where applicable) at the level of each organizational entity. Societatea Națională a Sării S.A. has risk and internal managerial control managers appointed by Decision of the General Manager, and at the level of the Board of Directors, the Audit Advisory Committee and the Risk Management Committee, monitor the organization and management of the risk management and the internal control system. The main obligations of this committee are: the analysis of the specific internal reports issued by the company and the issuance of recommendations to the Board of Directors, analysis of the legality and efficiency of the internal audit activity and the analysis of the external financial audit activity and the relations arising.

At the same time, the general manager and the branch managers have concrete attributions regarding the development of the risk management process, being able to appoint through decisions, implementation and monitoring teams of the integrated management system (EIMS). These teams identify, analyze, assess, and prioritize risks that may affect the achievement of overall goals and the overall functioning of the organization. Their responsibilities also include preparing, updating and amending the risk register at a centralized level by cumulating the information contained in the risk register at the level of each department.

List of material impacts, risks and opportunities

The results of the significance assessment, including the associated material impacts, risks and opportunities, were presented and reviewed by the Manager of the Integrated Management Directorate to the Board of Directors.

Integrating sustainability performance into incentive schemes - Sustainability performance in incentive schemes

As it is an economic operator with majority state capital, there are specific particularities of the management remuneration scheme. These are defined in the Remuneration Policies of the Administrators and Directors of SOCIETATEA NAȚIONALĂ A SĂRII – S.A. code: PRAD-SNS-00. In addition to the fixed allowance, the General Manager benefits from a variable component of the remuneration, which is determined according to the achievement of the objectives, and respectively to the fulfillment of the target level of the performance indicators established by the mandate contract. Methodology for establishing financial and non-financial performance



indicators and variable component remuneration of the members of the board of directors / supervisory / directorate of public enterprises shall be approved by the Government, by decision, at the proposal of AMEPIP, after consulting the supervisory public authorities and the associative structures of the local public authorities.

Due Diligence Statement

Overview of the due diligence process

Sustainability due diligence requirements are taken into account when assessing material impacts. This risk analysis is the basis of our human rights' due diligence approach, which covers human rights and environmental risks. At the same time, we closely follow global and national developments in the assessment of risks, opportunities and impacts, as well as the development of appropriate due diligence procedures.

Our implementation of due diligence obligations is guided by the UN Guiding Principles on Business and Human Rights. In addition, the OECD Due Diligence Guide to Responsible Business Conduct acts as a benchmark for our approach, which we continually review and develop as necessary. To identify, prevent or mitigate risks related to human rights and the environment, Societatea Națională a Sării SA has established a company-wide risk management system.

Stages of the process	Correspondence with ESRS standards
Incorporating due diligence into governance, strategy and business model	General information: ESRS 2 GOV-2, GOV-3, SBM-3
Involving affected stakeholders at all key stages of due diligence	General information: ESRS 2 GOV-2, SBM-2, IRO-1
	Environnemental information: ESRS E1, E2, E3, E4, E5
	Social Information: ESRS S1, S2, S3, S4
Identification and assessment of negative impacts	General information: ESRS 2 IRO-1, SBM-3
	Environnemental information: ESRS E1, E2, E3, E4, E5
	Social Information: ESRS S1, S2, S3, S4
Taking action to address these negative impacts	Environnemental information: ESRS E1, E2, E3, E4, E5
	Social Information: ESRS S1, S2, S3, S4
Tracking the effectiveness of these efforts and communicating	Environnemental information: ESRS E1, E2, E3, E4, E5
	Social Information: ESRS S1, S2, S3, S4



Risk management and internal controls over sustainability reporting

Risk management and internal controls over sustainability reporting

Responsible and appropriate management of risks and opportunities is a central part of risk and opportunity management at Societatea Nationala a Sării SA. In order to identify and assess risks and opportunities at an early stage, we use coordinated risk management and internal control systems that take into account the nature and scope of SNS S.A.'s business activities and potential risks. Both systems incorporate sustainability aspects.

The company implements management systems based on ISO standards, which provide consistent data sets on the company's environmental and social performance, as well as a food safety standard that ensures increased compliance of our products with consumer requirements.

Risk assessment and prioritization

We assess impacts as well as risks and opportunities as part of our integrated sustainability management approach, including materiality assessment for our company together with our value chain. As part of this process, we consider the various material subject-specific aspects of risks. Validation of results and prioritization of risks by experts will be increasingly formalized in the coming reporting years through the further development of the internal control system for sustainability reporting.

Main risks identified and mitigation strategies

The key risks identified in the sustainability reporting are:

1. Identifying the content of the report by assessing its significance.
2. Interpretation of regulatory requirements for the content of the report.
3. Collecting and reporting the content of the report.

As described above, the data underlying the Sustainability Report are validated in terms of completeness and fairness, as well as the accuracy of the estimated results or the availability of upstream and downstream data in the value chain. This validation takes place in the broader context of the annual inherent risk assessment. In some cases, controls are already in place.

Integration into internal functions and processes

As part of the further development of the internal control system for sustainability reporting, reporting processes are reviewed, existing validations and controls are reviewed, and new controls are defined where appropriate, implemented and tested to ensure accurate reporting. The existing internal control system for financial reporting is extended to include critical reporting processes for sustainability reporting, including the most relevant controls. In this context, the key risks of sustainability reporting are analyzed.



Reporting to administrative, management and supervisory bodies

The risk situation is reported to the Board of Directors and the supervisory authority. Significant unforeseen changes are immediately reported to the Risk Committee. The coordination of the entire risk reporting process and the analysis of the inventoried risks is under the responsibility of the Board of Directors.

Strategy

Strategy, business model and value chain

Significant groups of products and/or services

Operating activity

SNS S.A.'s portfolio of salt and salt-based products, as well as other non-metalliferous products, meets a wide range of requirements from customers and/or end consumers, individuals or legal entities. The table below shows a classification of these in 2024, indicating the production area of each product category.

MAIN PRODUCT	PRODUCT SUBCATEGORY	DESCRIPTION/USE	PRODUCTION AREA
EDIBLE SALT	Iodized salt, small yolk	Human consumption	Ocna Dej Salt Mine Târgu Ocna Salt Mine
	Extra fine iodized gem salt	Human consumption	Ocna Dej Salt Mine
	Recrystallized iodized salt	Human consumption	Cacica Salt Mine
	Basis for Dishes, Felicia	Human consumption	Slănic Salt Mine E.M. Rm. Vâlcea
	Iodized/non-iodized salt, small yolk	Food industry	Ocna Dej Salt Mine Târgu Ocna Salt Mine E.M. Rm. Vâlcea
	Extra fine iodized gem salt	Food industry	Ocna Dej Salt Mine
	Fine iodized/non-iodized salt ¹	Food industry	Târgu Ocna Salt Mine Ocna Dej Salt
	Salt iodized/non-iodized	Food industry	Cacica Salt Mine
	Iodized salt/non-iodized yolk (uproar)	Food industry, especially the milk industry/food preservation.	Târgu Ocna Salt Mine

¹ Made-to-order product only

MAIN PRODUCT	PRODUCT SUBCATEGORY	DESCRIPTION/USE	PRODUCTION AREA
			E.M. Rm. Vâlcea
	Salt with nitrite	Food industry/ The product is used for dry salting of meat before smoking, having both a preservation role and a role in maintaining the natural color of meat products.	Cacica Salt Mine
SALT for SNOW REMOVAL		Product used by service providers for de-icing - snow removal of roads (as saline solution) and as an anti-slip agent in combination with sand.	Ocna Dej Salt Mine Târgu Ocna Salt Mine Slănic Salt Mine E.M. Rm. Vâlcea
SALT for ANIMAL FEED	Salt lumps	The product is used as a salt supplement to ensure the necessary sodium in the balanced diet of animals. Salt comes as lumps of different sizes, grayish in color.	Ocna Dej Salt Mine Târgu Ocna Salt Mine Slănic Salt Mine E.M. Rm. Vâlcea
	Briquetted salt	The product is used as a salt supplement to ensure the sodium requirement in the balanced diet of animals, obtained by pressing food rock salt (non-iodized/iodized).	Târgu Ocna Salt Mine Praid Salt Mine
INDUSTRIAL SALT	Rock salt	Sodium chloride is considered the most important raw material in certain industrial branches such as varnishes, paints, paper, plastics, textiles, organic chemicals, metallurgical industry, etc.	Ocna Dej Salt Mine Târgu Ocna Salt Mine Slănic Salt Mine E.M. Rm. Vâlcea
SALT FOR WATER SOFTENING	Salt tablets	The product is used in the process of water softening and chlorination.	Cacica Salt Mine

MAIN PRODUCT	PRODUCT SUBCATEGORY	DESCRIPTION/USE	PRODUCTION AREA
	Lumps for softening	The product is used in the process of water softening and water chlorination.	Ocna Dej Salt Mine Târgu Ocna Salt Mine Slănic Salt Mine E.M. Rm. Vâlcea
SALT IN SOLUTION		The product is used as a raw material in the chemical industry to obtain chloro-sodium products. This product is obtained by the kinetic dissolution of the rock salt deposit Ocnele Mari and the Târgu Ocna Salt Mine and is extracted through wells. Industrial water is used to obtain the product. The transport is done through specially arranged pipes.	E.M. Rm. Vâlcea Târgu Ocna Salt Mine
NON-METALLOFERROUS PRODUCTS	Limestone (various granulations and for various uses: construction, chemical industry, etc.)	Limestone - is obtained from the limestone deposit Bistrita - Pietreni, Pietreni county. Vâlcea, through crushing – grading operations. It is used in the mining industry as an inert material for shattering underground mining works, the ceramics industry as well as a filler for plastics, primers and paints. Finely ground rock is used in animal husbandry in the manufacture of compound fodder and as chemical amendments in agriculture.	E.M. Rm. Vâlcea

Tourist activity

Slănic Salt Mine (Prahova County)

The Slănic Salt Mine was opened in 1819, when two operating locations were functional (Ocna din Vale and Ocna din Deal), and in 1860 the Carol, Mihai and Unirea Mines resulted, following the change in the exploitation method. In 1972 the Unirea Mine was opened to the public, located at a depth of 208m, with a visiting area of ~53,000 m², currently being open to the public and the access of visitors to the Unirea Mine is made by minibuses, on the car corridor.



The tourist circuit includes the passage of 4 halls, resulting in a route that allows the highlighting of some spatial elements of tourist interest in the internal structure of the salt massif, represented by folds with development over tens of meters, marked by alternations of variously colored bands, with shades of gray and white, various mineralogical characteristics (structure, texture, crystallization mode) and by the particular hardness of the salt (structure, texture, crystallization mode) and by the special purity of the salt.

Furthermore, a purposely set up hall hosts an exhibition of statues and inscriptions, sculptural complexes carved in salt by well-established and amateur artists. The salt-carved busts of Decebal and Traian, as well as bas-reliefs and inscriptions of historical significance, are brought to the forefront using the lighting system. The space intended for relaxation is set up within a separate section, fitted with furniture for rest and leisure (loungers, chairs, tables). The salt works visiting hours and rates are available at: <http://www.salrom.ro/slancic-prahova-facilitati-si-tarife.php>

Praid Salt Mine (Harghita County)

The first written record of Praid Salt Mine dates back to 1291, at which time only surface exploitations took place. Later on, in 1762, the first organized exploitation was launched, whereas in 1765 the surface exploitation still ran in parallel with the underground one. In 1947, Gheorghe-Doja Mine was opened as a result of changes to the exploitation method.

At present, visits can be made through sizeable halls and corridors with flat-textured walls, located on multiple levels. Access into the salt mine for sightseeing purposes is done through a tilted roadway (directly accessible from the road) and an inclined plane.



Once they get off the bus, tourists walk across the inclined plane fitted with stairs, bearing a 24-meter elevation difference, up to the tourist base level. This was set across an area of 9,400 sq.m and covers the space of 7 exploitation rooms.

In the underground, for leisure and relaxation purposes, children's playgrounds were set up and fitted with wooden furniture, as well as rest areas for adults, spaces hosting tennis tables, an exhibition hall with the salt works' history, a restroom, a souvenir shop, a restaurant where lunch is served and wine tasting is possible, an ecumenical chapel for silent prayer and religious event ceremonies. The salt works visiting hours and rates are available at: <http://www.salrom.ro/praid-facilitati-si-tarife.php>



In the vicinity of Cacica town there have been, as early as the Middle Ages, salt springs used by locals for their own needs.

In 1798, exploitation started enjoying proper organization, with workers and engineers from Poland, primarily from Bochnia salt mine.

Access to Cacica Salt mine is provided by a wooden ladder, the original one from 1803 which has 150 steps in total. This has a spiral layout and a steep slope, difficult to step onto for a significant part of tourist categories, requiring improvements in order to increase the safety of tourists and the salt mine exploitation and maintenance personnel, the latter making use of the same access. The sightseeing tour comprises the museum inside the extraction pit building, the ecumenical chapel located 26 meters underground, the midgets' roadway, the salted lake, the dance hall and the machinery museum.

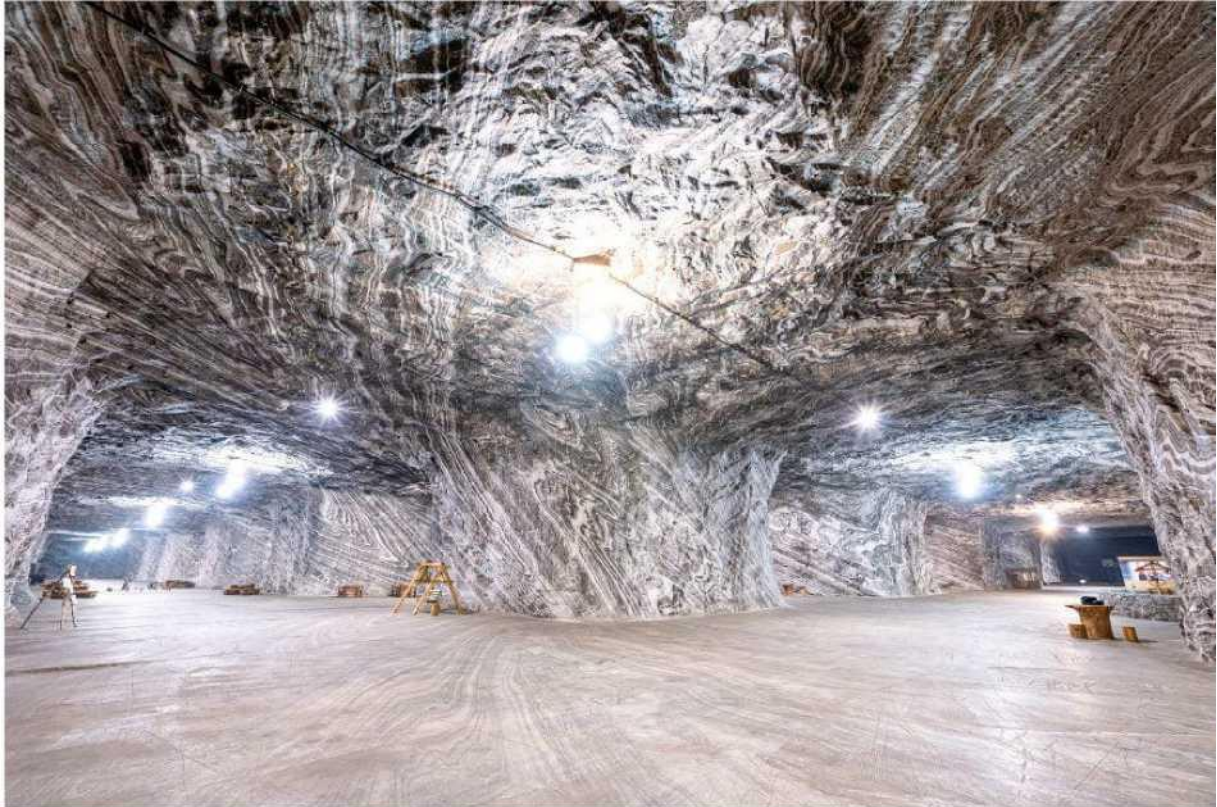
Cacica Salt Mine is not used for therapeutic activities, persons interested in halotherapy being identified as regular visitors, given that the premises do not benefit from a doctor's office and specialized personnel. For spa treatments, one may use the outdoor saltwater pool on the surface, adjacent to the salt works. The salt works visiting hours and rates are available at: <http://www.salrom.ro/cacica-facilitati-si-tarife.php>

Ocnele Mari Salt Mine (Vâlcea County)

The salt deposit at Ocnele Mari has been under exploitation, since 1959 and up to the present day, using two methods. In 1993, works began on the new salt mine at Ocnele Mari.

The mining work is carried out across two levels. The exploitation completion in the west wing of one of the levels allowed setting up a tourist point, in 2009. The volumetry of the resulting spaces comprises large rectangle-shaped halls, walls, and ceilings with irregular surfaces, leaving the salt layers visible to the sight.

Access to Ocnele Mari Salt mine is done by bus, which leaves every 30 minutes from the salt factory yard, through the exploitation tunnel, the visitor access overlapping the service path.



The tourist point comprises leisure spaces, playgrounds, a museum whose exhibits depict the history of the place from ancient times to the present day and, last but not least, the largest underground church in Romania. As such, the indoor activities visitors can carry out are sports activities for children and adults, exhibition visits, leisure activities, religious sermons or events organized at the underground restaurant.

The schedule and fees for visiting the salt pan are available at:
<http://www.salrom.ro/ocnele-marifacilitati-si-tarife.php>

Târgu Ocna Salt Mine (Bacău County)

The earliest written record of the salt exploitation at Târgu Ocna dates back to 1380. By 1870, several mines had been dug into, nowadays caved in. In 1870, Carol Mine was inaugurated, with its Moldova, Căndescu, Negri, Ștefan cel Mare rooms which operated until 1941. The year 1967 saw the first-time application of a new exploitation (extraction) method – the Pilot mine being subsequently set up as a tourism and therapeutic base. This one operated during the 1974-2005 period as the first tourism base of Târgu Ocna Salt works, being known as “the Sanatorium”.

As of 2005, the tourist potential of Târgu Ocna Salt works focused on level IX of Trotuș Mine, where a modern tourism and leisure base was set up. The indoor spaces of the visitable Mine are vaulted- or flat-ceiling halls and corridors, with irregular surfaces.



Access to the salt mine is done by bus and minibus and overlaps the service path. The salt mines are located 240 meters below ground and spread across an area of 13,000 sqm. The site provides optimum conditions for relaxation and sports activities on mini-football fields, basketball courts, tennis courts and tennis table. For children, there are playgrounds set up and fitted with swings, chutes, seesaws, and inflatable slides. Additionally, there is, in the underground, a gymnastics area and a first-aid station. The salt works visiting hours and rates are available at: <http://www.salrom.ro/targu-ocna-facilitati-si-tarife.php>.

Year	2021	2022	2023	2024
Turnover (tourism services and sale of goods) (thousand RON)	36,014	46,850	64,860	66,422
The share of tourism revenues in the turnover of the company (%)	9.87%	9.41%	13.44%	14.66%
Number of entries (visits)	1,201,412	1,215,803	1,496,804	1,441,165
Average income (lei)/visit (entry)	29.98	38.53	43.33	46.09
Gross profit (thousand lei)	6,239	13,173	20,076	16,400

Significant markets and customer groups

SNS S.A. products are sold both on the domestic and foreign markets.



Edible salt



Salt for animals



BULGARI DE SARE PENTRU ANIMALE



SARE BRICHETATA PENTRU ANIMALE

Edible salt for industrial use



Salt for snow removal



Industrial salt



Salt for water softening – lumps



Salt for water softening – tablets



Salt in solution



Non-metalliferous



CALCAR MĂCINAT PENTRU AMENDAMENTE



CALCAR MĂCINAT PENTRU ZOOTEHNIE



CALCAR CALIBRAT 10 - 40 MM



CALCAR CALIBRAT 40 - 80 MM, 80 - 160 MM



CALCAR CALIBRAT 50 - 100 MM



CALCAR - CALIBRAT 40 MM, 0 - 40 MM; 0 - 63 MM

Societatea Națională a Sării S.A. carries out the marketing of its goods both from its administrative headquarters/place of business, managing the organization and operation of its own salt warehouse, and from its Branches, with clear distinctions between duties in terms of customer management. As such, the sales workforce at the administrative headquarters/registered office/place of business concludes “key account” contracts - IKA with foreign and domestic customers (including the retail networks, the large companies, etc.), as well as with other interested customers. Contracting and selling products on the domestic market to other customer categories are handled by the sales specialists within the branches. The deliveries of salt and limestone are made directly from the producing Branches, and for variously packaged edible salt, deliveries are also carried out through the Chiajna salt warehouse, from

which deliveries are made mainly to large store chains (IKA) and local store chains (LKA). The contracting and sale of products on the foreign market is carried out at the head office of SNS SA.

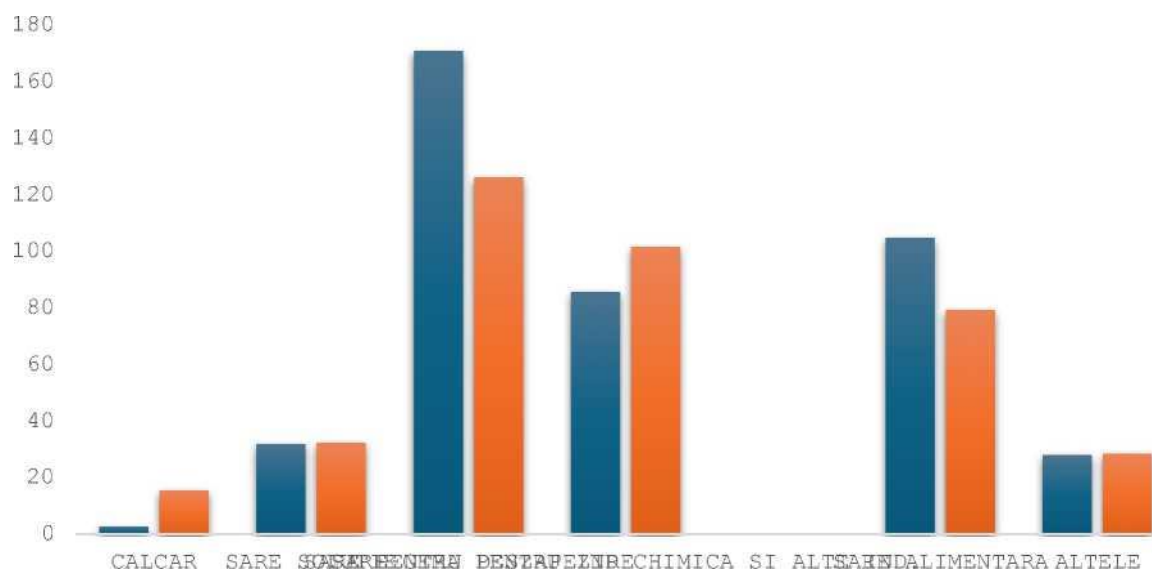
The distribution of SNS-S.A. products, by customer type and/or marketplace, is provided in the following table:

PRODUCT	CUSTOMER/MARKET DOMESTIC CUSTOMERS/EXTERNAL CUSTOMERS
Salt brine for the chemical industry	Chemical plants
Industrial salt for snow clearance	National and local road and bridge administrations Local and county councils Companies specialized in snow removal services
Food-grade salt and salt for direct human consumption	Customers I.K.A. ² Distributors Manufacturers of food/non-food industry
Salt for animal feed or for industries (lumps and blocks)	Livestock farms Agricultural departments Manufacturers of fodder and animal feed (concentrates)
Salt for the chemical industry	Chemical plants
Salt for snow clearance	External customers distributing road salt on international markets
Food-grade salt	External customers end users or distributors in international markets
Salt for livestock farming	External customers end users or distributors in international markets

Revenue value by product category:

types	2023	2024	diff	%
TOTAL – of which:	424,069	383,673	-40,396	-9.53%
LIME	2,713	15,448	12,735	469.44%
SALT SOLUTION	31,900	32,334	434	1.36%
SALT FOR SNOW REMOVAL	170,914	126,371	-44,543	-26.06%
ROCK SALT FOR CHEMICAL AND OTHER INDUSTRIES	85,707	101,771	16,064	18.74%
EDIBLE SALT	104,963	79,299	-25,664	-24.45%
OTHERS	27,873	28,450	577	2.07%

• Values are in thousands of RON

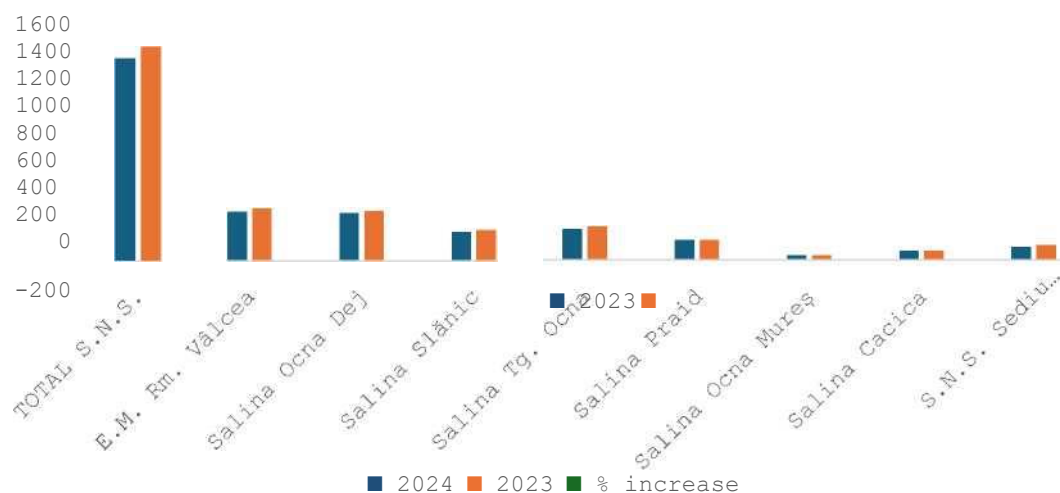


Sales (thousand RON)

Number of employees by geographical areas

The number of employees decreased by 75 people in 2024 compared to 2023, mainly due to the retirement of employees.

NUMBER OF EMPLOYEES BY AREA



Branch	2024	2023	%
TOTAL S.N.S.	1358	1.433	-5,23%
E.M. Rm. Vâlcea	325	345	-5,80%
Ocna Dej Salt Mine	315	328	-3,96%
Slănic Salt Mine	193	204	-5,39%



Branch	2024	2023	%
Tg. Ocna Salt Mine	207	226	-8,41%
Praid Salt Mine	135	133	1,50%
Ocna Mureș Salt Mine	31	32	-3,13%
Cacica Salt Mine	63	63	0,00%
S.N.S. Headquarters	89	102	-12,75%

Sustainability goals in terms of products, customers, geographies and stakeholders

Sustainability is fundamental to creating a competitive advantage, enabling business growth and value generation for our business and industry customers, consumers and all stakeholders. In addition to customers, partners and consumers, who are increasingly interested in sustainability-oriented products and expect transparent and reliable information, there are also other ESG-oriented stakeholders such as investors, employees, suppliers and business partners.

Assessing significant products, markets and customers against sustainability goals

We evaluate our key products, major markets and customer groups in terms of relevant sustainability topics in the context of our sustainability business orientation.

Strategic elements related to sustainability issues

When it comes to global sustainability and developments topics, climate change is one of the biggest challenges facing humanity today, which requires comprehensive action. It is also essential to protect and regenerate life-sustaining resources and systems, such as forests, water and biodiversity, for the present and future generations. In addition, we need to address the societal polarization brought about by the increase in social inequality, which in turn endangers human rights and the basis of social coexistence. We recognize that companies play a role in meeting these challenges and bringing about transformational change. In this way, sustainability is also closely integrated into our corporate strategy.

Business model and value chain

With classic products and solutions with a thousand-year-old history, we aim to create value for stakeholders at all stages of the value chain in our business segments. We operate production sites throughout the country, invest in development, maintain close cooperation with our suppliers and contribute to our economic development in target markets. As an employer, we create jobs and purchasing power through wages. The taxes we pay help fund communities and support public infrastructure.



Inputs and approach to collecting, developing and securing these inputs

We use materials from external sources, classified as direct materials, to manufacture our finished products.

These include raw materials, packaging, and purchased goods and services. In 2024, raw material expenses amounted to approximately RON 43,770,593.13. In addition, in the indirect materials and services category, we purchase materials and services that are not directly used for the manufacture of our finished products, such as maintenance or logistics, marketing and IT services. In 2024, expenses for materials and indirect services amounted to approximately RON 57,495,000 (e.g.: equipment repair services, maintenance of industrial railway lines, rental of wagon shunting equipment, road transport and rail freight transport, tourist transport, transport of workers, security and protection services, medical services, etc).

Achievements and results

We strive to continuously provide better solutions, products, and services that simultaneously contribute to improving environmental conditions and society. Our results, which are expected to deliver benefits to customers, investors and other stakeholders, are based on the understanding that global growth and quality of life must be decoupled from resource consumption and emissions. We aim to support our customers, consumers and end-users as a trusted partner in strengthening everyone's contribution to sustainability. This includes reducing greenhouse gas emissions. The packaging of our products is designed to provide the performance expected by consumers using the least possible amount of material and the most durable materials and should be recyclable after using the product.

Upstream and downstream value chain and company position

The following diagram illustrates the value chain of Societatea Nationala a Sarii S.A., classified in the upstream value chain, its own operations and the downstream value chain:





Our business model is based on intense collaboration on the value chain with different stakeholders. That's why we constantly evaluate the value chain and try to identify any new needs to which we can make a positive contribution. Our need is intertwined with the needs and expectations of other stakeholders, and we are constantly trying to create a strong and lasting balance.

Our primary activities at the operational level are corroborated with support activities in each segment, interacting with various stakeholders. Our economic concerns are interrelated with the economic concerns of our partners or collaborators, and we are oriented to create synergies with social and environmental concerns precisely in order to be competitive in the markets in which we operate, but also to reduce the negative impact created or to create a positive impact.

With its help, we identify the main categories of interesting parties and material topics that have an impact on stakeholders and on the performance of our company. The elements help us to apply continuous improvement practices for our services, bringing innovation and new methods of collaboration with all the actors involved.

Interests and views of stakeholders

The company's key stakeholders

The stakeholder analysis was carried out in 2024, as part of the materiality process, the identification of material topics relevant to our company and the development of the Sustainability Strategy. We have identified the risks and opportunities that emerge from both the value chain analysis and the analysis of the needs and expectations of stakeholders. These have been taken into account in the development of the Sustainability Strategy and will be monitored annually.

We have defined a process for engaging and managing relationships with stakeholders. Taking into account the specific needs of the stakeholders identified through the mapping of the interest-needs map, with those groups with medium and high influence on the organization, Societatea Națională a Sării SA develops specific engagement activities, transparently creating medium and long-term partnerships for understanding mutual needs and expectations.

Key stakeholders	Type of stakeholders (Intern/Extern)	Level of interest in the organization (Low, Medium, High)	Power/Influence Level (Low, Medium, High)	Interaction mode
Employees	Intern	High	High	Dialogues with unions, their involvement in internal actions and debates
Management	Intern	High	High	Board meetings or technical-economic committees, formal and informal discussions
Shareholders	Intern	High	High	According to legal processes taking into account internal procedures
Customers	Extern	High	High	Dialogues within internally or externally organized events, engagement process with specific actions, feedback monitoring through questionnaires, participation in industry events
Suppliers of direct materials	Extern	High	High	Information on policies and procedures, communication, understanding and meeting expectations
Service providers	Extern	Medium	Medium	Information on policies and procedures, communication, understanding and meeting expectations
Authorities/municipalities	Extern	Medium	Low	Information, discussions
	Extern	Medium	Medium	Formal and informal dialogues, specific actions, event organization

Key stakeholders	Type of stakeholders (Intern/Extern)	Level of interest in the organization (Low, Medium, High)	Power/Influence Level (Low, Medium, High)	Interaction mode
Local Community	Extern	Medium	Medium	Periodic information, consultations within various procedures
Press / mass media / bloggers-social media	Extern	Medium	High	Dialogues, meetings, participation in events
Competitors	Extern	Medium	High	Follow-up of activities, participation in joint events
International/local NGOs	Extern	High	High	Consultations within various procedures

Involvement of external stakeholders

The involvement of external stakeholders was done through:

1. Meetings and working visits together with various institutional partners.
2. Business meetings for long-term collaboration with main suppliers
3. Direct promotion of the company's products to customers on various sales channels.
4. Consultations and working groups in various associations and initiatives or within administrative procedures.
5. Assessing customer satisfaction by collecting direct feedback.
6. Community-related projects, with the direct involvement of employees.
7. Social media communication channels. We answer all the questions that are launched on these channels communicating in an effective way through different means and we clarify key issues launched by customers or other stakeholders.
8. Online quizzes and assessments on importance and relevance material sustainability issues from an external perspective.

Involvement of internal stakeholders

It was done by:

1. Internal employee engagement and consultation and management initiatives, under projects, trainings and workshops.
2. Collecting internal feedback through continuous dialogue with trade unions, committees of OHM.
3. In the future we intend to carry out online questionnaires and evaluations on the importance and relevance of material sustainability aspects from the internal perspective of employees.

During the consultations launched in order to analyze the relevant material aspects from an internal and external perspective, respectively to outline the information related to the specific chapter of the report, we received a series of suggestions and recommendations from our stakeholders. Some of these were considered relevant, others are already included in various internal or external initiatives that we will continue.

As for the events in which the company participates as a partner, organizer or host, they lead to the development and consolidation of partnerships/collaborations with local/county public administration institutions, the local community, as well as with other organizations, in order to promote domestic tourism, specific products and local traditions. Through these events/collaborations/presentations/launches, SNS SA - Salrom contributes to the consolidation of inter-community relations, promotion and knowledge of our company on several levels.

Societatea Națională a Sării S.A. is involved in projects and programs that support sport and performance, through partnerships with schools, clubs and sports associations, supporting the development of young people and children.

The tourist activity in the Salrom salt mines has ensured a positive social and economic impact by involving local communities, created jobs, thus supporting the local economy and promoted local culture and traditions by organizing annual events.



Alignment with strategy and business model

The interests and perspectives of stakeholders in relation to our strategy and business model can be captured, understood and reflected through the above-mentioned actions. For example, during the materiality assessment, the perspectives of some stakeholders were represented by external experts to ensure diverse representation.

This process included various stakeholder representatives and ensured the diversity of topics addressed environmental, social and governance issues.

Amendments to the strategy and/or business model

There were no significant changes to our strategy and/or business model during fiscal year 2024.

Information for administrative, management and supervisory bodies

The administrative, management and supervisory bodies are informed about the results of the materiality analysis, which reflect the views and interests of the affected stakeholders regarding the impact on the Company.

Own workforce

Incorporating the interests of one's workforce into the strategy and business model

Our employees shape our company through their dedication, knowledge and skills. They are crucial for our long-term success. We maintain a continuous and intense dialogue with employee representatives to understand and meet their expectations.

Workers in the value chain

Incorporating the interests of value chain workers into the strategy and business model

In our dealings with suppliers and service providers, we are committed to adhering to the general principles set out above. Instead, we expect them to abide by principles equivalent to those of our company. We make sure that we take into account their interests in terms of clarity and compliance with contractual conditions.

In short, we ask our suppliers:

1. Comply with environmental, health and safety laws and regulations in work in force;
2. To control and/or minimize the impact of its activities on environment, in particular in terms of consumption (of water, energy and raw materials), greenhouse gas emissions, pollution (of water, soil or air) and waste generation (selective sorting, recycling);
3. Develop environmentally friendly technologies, reducing the environmental impact of products and services throughout their life cycle.



In relation to our suppliers and service providers, we are committed to our general business principles. Instead, we expect them to adhere to equivalent principles.

We make sure that we take into account everyone's interests, in the sense of clarity and compliance with contractual clauses.

1. Prohibition of the use of forced or compulsory labor and ill-treatment applied to employees. This includes the prohibition of any modern slavery practice and human trafficking.
2. Do not use child labor;
3. No discrimination: no differentiation, exclusion or preference should be based on color, sex, age, language, religion, sexual orientation or identity, national or social origin, opinion or disability;

Affected communities

Incorporating the interests of affected communities into the strategy and business model

Our commitment to respecting internationally recognized human rights throughout the value chain is linked to protecting the environment and preserving and improving the livelihoods of communities along the value chain. We engage in dialogue on these key topics with non-governmental organizations (NGOs) that represent the interests of communities. Working with NGOs and local leaders gives us insights into the challenges they face and allows us to respond to problems at an early stage. Based on experience, we strive to respond even more effectively to the needs of our stakeholders and ultimately strengthen our social influence along the entire value chain.

In addition, our sustainability management approach includes understanding and reflecting the requirements of various social stakeholders, such as neighbors, local communities and local authorities. Stakeholder dialogue is a key element of our due diligence efforts, helping us to continuously refine our strategy and reporting.

Consumers and end-users

Incorporating the interests of consumers and end-users into the strategy and business model

Consumers and end-users expect products and solutions to meet high standards of safety, functionality, and durability in addition to quality and performance. We align our strategy with these expectations.

We evaluate how our strategy and business model affect the safety of our products and the well-being of consumers and end users, with whom we interact directly (for example, through our customers and consumers, marketing department, websites, marketing and social media campaigns, and social media interactions). Our processes are aligned to ensure that our products meet our safety standards throughout their lifecycle. By prioritizing these issues, we address potential health and safety risks and their possible impacts and thus contribute to the overall trust and satisfaction of consumers and end-users.



Significant impacts, risks and opportunities and their interaction with the strategy and business model

Description of material impacts, risks and opportunities

Our diversified portfolio of products, which also serves markets outside Romania, allows us to identify negative potentials and positive impacts, risks and opportunities within our business model, including both business units (operating and tourism), as well as across the entire value chain. This applies not only to specific aspects of the business model, but to all stages of the value chain.

The following table provides a summary of the alignment of materiality, impact and financial materiality with the subtopics outlined in ESRS 1 AR 16.

European sustainability reporting standards (ESRS)		Significant assessment results	
Subjects	Sub-subjects	Materiality of impact	Financial significance
Climate change (ESRS E1)	Climate change adaptation	□	□
	Climate change mitigation	■	■
	Energy	■	□
Pollution (ESRS E2)	Air pollution	□	□
	Water pollution	□	□
	Soil pollution	□	□
	Pollution of living organisms and food resources	□	□
	Substances of concern	□	□
	Substances of very high concern	□	□
	Microplastics	□	□
Water and marine resources (ESRS E3)	Water	■	■
	Marine Resources	□	□
Biodiversity and ecosystems (ESRS E4)	Direct impact factors of biodiversity loss	■	□
	Impact on species status	□	□
	Impact on the extent and status of ecosystems	□	□

European sustainability reporting standards (ESRS) Significant assessment results

	Impact and dependence on ecosystem services	<input type="checkbox"/>	<input type="checkbox"/>
Circular economy (ESRS E5)	Resource inputs, including resource use	■	■
	Resource outputs related to products and services	■	■
	Waste	■	<input type="checkbox"/>
Own workforce ESRS S1	Working conditions	■	■
	Equal treatment and opportunities for all	<input type="checkbox"/>	<input type="checkbox"/>
	Other rights related to work	<input type="checkbox"/>	<input type="checkbox"/>
Workers in the value chain ESRS S2	Working conditions	■	■
	Equal treatment and opportunities for all	<input type="checkbox"/>	<input type="checkbox"/>
	Other rights related to work	<input type="checkbox"/>	<input type="checkbox"/>
Affected communities ESRS S3	Economic, social and cultural rights of communities	■	■
	Civil and political rights of communities	<input type="checkbox"/>	<input type="checkbox"/>
	Rights of indigenous peoples	<input type="checkbox"/>	<input type="checkbox"/>
Consumers and end-users ESRS S4	Impacts related to information for consumers and/or end-users	<input type="checkbox"/>	<input type="checkbox"/>
	Personal safety of consumers and/or end-users	<input type="checkbox"/>	<input type="checkbox"/>
	Social inclusion of consumers and/or end-users	<input type="checkbox"/>	<input type="checkbox"/>
Professional conduct ESRS G1	Corruption and bribery	<input type="checkbox"/>	<input type="checkbox"/>

■ = material; ☐ = non-material



Impact, risk and opportunity management

Description of the processes for identifying and assessing material impacts, risks and opportunities

Methods and hypotheses applied in the process

In 2025, the company conducted a materiality analysis to identify those material non-financial aspects necessary to understand the development, performance and position of SNS S.A., as well as the impact that the company has on the economy, society and the environment. The analysis was carried out considering both the value chain and the extent of our interactions with different stakeholders, as well as the relevant material issues or themes at each stage of the chain. We reflected and concluded on the impact that our work has on stakeholders and the community, at environmental, social and governance levels. On the other hand, it was very important to define the external influencing factors that could affect the business or lead to risks or opportunities from the perspective of relevance to the business.

At the same time, in order to identify material non-financial aspects, the company conducted an analysis of the sustainability context, analyzing sustainability competitors and leaders at national level, as well as the main non-financial reporting standards at global level. Subsequently, through the involvement of the internal parties, the relevant non-financial aspects of the company were identified based on the impact, positive or negative, produced on the economy, society and the environment, as well as the associated risks, as well as the external impacts.

Through this process, **the first 27 relevant non-financial aspects were** identified and validated by the management and introduced into a consultation process with all stakeholders of SNS S.A. - Salrom, approx. 200, in order to establish the level of importance of each non-financial aspect initially identified. Subsequently, through a consultation process with the company's management and experts in the mining sector at national level, the size of the impacts and the risks for each relevant non-financial aspect were assessed.

No.	Name	No.	Name	No.	Name
A.1	Anti-corruption	A.10	Eco-efficiency	A.19	Materials
A.2	Supply chain management	A.11	Biodiversity	A.20	Product Responsibility
A.3	Mine closure and conservation	A.12	Risk management	A.21	Customer Relations
A.4	Indirect economic impact	A.13	Resource management	A.22	Consumer Health and Safety
A.5	Direct economic impact	A.14	Emergency Preparedness	A.23	New Product Development
A.6	Energy consumption	A.15	Environmental Complaints	A.24	Local Community
A.7	Amount of Emissions	A.16	Employee Rights	A.25	Land Use and Resettlement Activities
A.8	Water Consumption	A.17	Human Resource Management	A.26	Diversity Equality & Human Rights
A.9	Effluents and waste	A.18	Health, safety and security at work	A.27	Corporate Governance & Compliance

Identified risks

Impact aspect	Defining impact	Category	Human rights	Applicable Standard
Anti-corruption	The occurrence of a possible incident of corruption at the management level can have an negative impact on employees, suppliers or environment	Governance	YES	ESRS G1
	Occurrence of a possible incident of corruption at the level of employees can have a negative impact on customers.			
	The occurrence of a possible corruption incident in the procurement process can cause damage to customers, suppliers and the environment.			
Supply Chain Management	The lowest price policy could result in the purchase of products with a short lifespan, with an impact on the environment in relation to the amount of waste generated.	Governance	YES	ESRS 2
Mine closure and preservation	The disappearance of jobs	Social	YES	ESRS S3
Mine closure and preservation	Affecting biodiversity	Environment - Biodiversity	N/A	ESRS S3
Indirect economic impact	The lowest price policy could result in the purchase of products with a short lifespan, with an impact on the environment in relation to the amount of waste generated.	Governance – Value chain	N/A	ESRS 2 ESRS G1 ESRS E5

Defining impact		Category	Human rights	Applicable Standard
Impact aspect				
Direct economic impact	Failure to carry out constant assessments or erroneous assessments of business environment risks, as well as failure to adapt to changes in the market, can lead to a significant reduction in market share and implicitly to the mass layoff of employees.	Governance – Risk management	N/A	ESRS 2
Energy Consumption	By consuming electricity from sources that generate greenhouse gas emissions, SNS SA contributes to increasing global warming.	Environment – Consumption of resource	N/A	ESRS E1
Emissions	Air pollution through the use of fossil fuels in transport and heating.	Environment – GES	N/A	ESRS E1
Water Consumption	Depletion of natural resources.	Environment – Consumption of resource	N/A	ESRS E3
Effluents and Waste	Direct and indirect pollution through the activities carried out by the company.	Environment – Waste management	N/A	ESRS E5
Biodiversity	Accidental pollution can lead to environmental degradation and damage to local communities or biodiversity.	Environment - Biodiversity	N/A	ESRS E4
Risk management	Failure to comply with certain constant or erroneous assessments of the risks of the business environment, as well as failure to adapt to market changes can lead to a significant reduction in the share of	Governance – Risk management	N/A	ESRS 2

Impact aspect	Defining impact	Category	Human rights	Applicable Standard
	market and implicitly to the mass dismissal of employees			
Resource management	Mining involves the exploitation of natural resources and can lead to their depletion over time.	Environment – Circular economy	YES	ESRS E5
Preparing for emergency situations	The imposition of the OSH system of SNS SA could create financial difficulties for suppliers / suppliers to meet the requirements imposed by the contract. The lack of preparation in the field of emergency situations may lead to the occurrence of accidents or work incidents, including with the potential to negatively affect local communities.	Social, Governance, Environment	YES	ESRS 2 ESRS S1 ESRS S2 ESRS G1
Environmental complaints	Accidental pollution can lead to environmental degradation and damage to local communities or biodiversity.	Environment – accidental pollution	YES	ESRS S3
Employees' rights	The emergence of some forms of discrimination can generate an unhealthy professional environment with a negative impact on employees or stakeholders (customers, contractors, suppliers, local community). At the same time, it can lead to a decrease in the degree of employee involvement and their efficiency.	Social – Employees' rights	YES	ESRS S1
Human Resource Management	Ageing of workforce	Social – Employees' rights	YES	ESRS S1

Impact aspect	Defining impact	Category	Human rights	Applicable Standard
Health, safety and security at work	Ensuring safe workplaces	Social – Employees' rights	YES	ESRS S1
Product Responsibility	Potential Unsafe Products	Social – Consumer rights	YES	ESRS S4
Customer relationship	Customer complaints	Governance	YES	ESRS S4
Consumer Health and Safety	Accidental contamination	Social – consumer rights	YES	ESRS S4
New Product Development	Allocating resources to activities that may become unprofitable	Governance	N/A	ESRS 2
Local Community	The occurrence of emergency situations that may economically, socially or physically affect local communities. Impact on biodiversity and the environment	Social – Local communities	YES	ESRS S3
Land Use and Resettlement Activities	Affecting biodiversity	Environment - Biodiversity	N/A	ESRS S3
Diversity Equality & Human rights	The emergence of some forms of discrimination can generate an unhealthy professional environment with a negative impact on employees or stakeholders (customers, contractors, suppliers, local community). At the same time, it can lead to a decrease in the degree of employee involvement and their efficiency.	Human rights	YES	ESRS S1 ESRS S2 ESRS S3
Governance Corporate & Compliance	Failure to carry out constant assessments or erroneous assessments of business environment risks, as well as failure to adapt to market changes, can lead to a reduction in market share and implicitly to the mass layoff of employees.	Governance	N/A	ESRS 2 ESRS G1

Opportunities

Impact aspect	Defining impact	Category	Human rights	Applicable Standard
Human Resource Management	By offering decent/competitive salaries, it ensures an increase in the standard of living of employees, the attraction and maintaining of valuable employees, greater involvement in professional activity and increased efficiency of activity.	Social	YES	ESRS S1
Local communities	We contribute to the economic growth of local communities in the operational area through the taxes and fees paid.	Social	YES	ESRS S3
Local communities	Economic development of the local community in the operational area by offering permanent employment contracts, collective labor agreements and providing various benefits to employees.	Social	YES	ESRS S3
Clients	Economic development of the local community in the operational area by offering permanent employment contracts, collective labor	Social	YES	ESRS S4
Clients	Through the customer satisfaction consultation and evaluation programs that are carried out periodically, we identify clients' problems and needs and try to adapt accordingly, contributing to increasing customer satisfaction	Social	YES	ESRS S4
Value chain	By complying with the Supplier Code of Conduct, we offer our customers/users a guarantee of the integrity and quality of the services/products offered. We also strive for respecting all the rights of our suppliers' employees based on values similar to those of SNS SA	Governance	YES	ESRS S2 ESRS 2 ESRS G1



Local communities	Ensuring a low unemployment rate in local communities in the operational area.	Social	YES	ESRS S3
Human resources	Development of human resources and economic growth of the local community through CSR projects that contribute to the acquisition/development of skills or knowledge necessary for integration into the labor market.	Social	YES	ESRS S1
Clients	Through the company's internal policies and procedures, customers are provided with all the necessary information to make decisions in full knowledge of the facts. We believe that developing fair and principled relationships with our clients is the foundation for developing long-term partnerships, for the benefit of both parties.	Social	YES	ESRS S4
Local communities	By purchasing from the local market, the economic development of the communities in the operational areas is	Social	YES	ESRS S3
Human rights	Ensuring diversity and equal opportunities provides professional development opportunities to all social categories in the communities in the operational areas, including the disadvantaged ones.	Social, Governance	YES	ESRS S1 ESRS S2 ESRS S3

As a result of this process, a list of 10 material non-financial aspects resulted, a list that was validated by the management and will be updated every year in order to carry out the non-financial reporting.

Name of Potential Non-Financial Aspect	
A1.	Occupational Health, Safety and Security (OHS)
A2.	Consumer Health and Safety
A3.	Local Community
A4.	Employee Rights
A5.	Emergency Preparedness



Name of Potential Non-Financial Aspect	
A6.	Product Responsibility
A7.	Environmental Complaints
A8.	Biodiversity
A9.	Effluent and Waste
A10.	Human Resource Management

Materiality is a major topic in our corporate sustainability strategy. The creation of the sustainability matrix is the most important stakeholder engagement exercise, through which they are asked specifically about potential issues or aspects that they consider relevant in their relationship with our company. Subsequently, these aspects represent the main topics that we deal with in the sustainability report.

The matrix presents the results of the materiality exercise in a concise way. In the standard graphic representation, the material aspects of the company are presented on the one hand and, on the other, the aspects identified by stakeholders. In conclusion, the result is a matrix that brings to the agenda a series of topics of great importance for the company and for our sustainability strategy.

At this stage, we focus only on aspects that are considered very important, both for the company and for the co-stakeholders.

Sustainability Aspects	Impact on the Salt Industry	Importance for Stakeholders
Responsible use of natural resources	Moderate - Sustainable exploitation of salt sources	Large - Local Communities, Environment
Reducing carbon emissions	Moderate - Extraction and processing processes	Large - Governance, Environment
Managing wastewater	High - Production processes can affect water quality	Large - Local Communities, Environment
Respecting labor rights and safe working conditions	High - Industry can involve difficult working conditions	Large - Employees, Local Communities
Contributing to the development of local communities	High - Job creation, economic contributions	Large - Local Communities, Governance

The establishment of the significance threshold and the representation of the most important non-financial aspects in the materiality matrix (respectively the 10 selected aspects) was done following the processing of the data resulting from the survey.

The materiality analysis methodology followed the concept of double materiality, the quantitative assessment of material subjects considering:

- relevance for the business – outside perspective – in
- social and environmental impact of the organization in the community – inside perspective - out

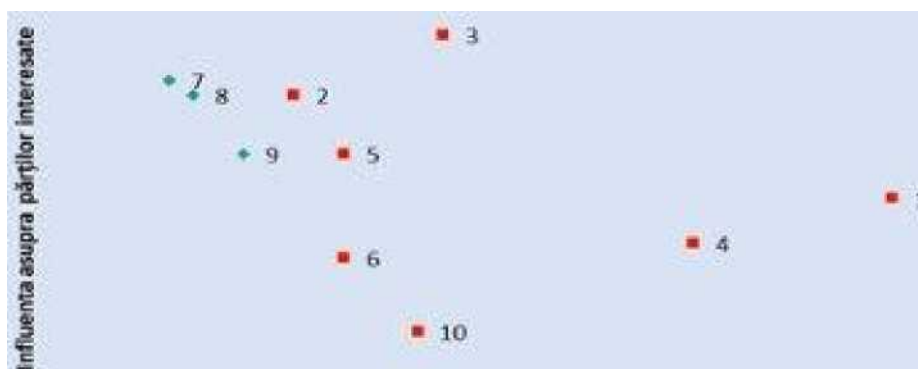


Each material topic (out of the 10) presents an economic impact on the company (the Relevance for the business dimension) and an impact on the environment and society (the Impact of the organization in the community dimension), and the explanation of the different types of impacts on economic, social and environmental factors can be found in this report for each material aspect in separate chapters.

The materiality threshold is expressed by two values, one of which represents the level of influence of stakeholders on non-financial aspects, and the second represents the company's impact on the environment, society and economy from the perspective of each non-financial aspect. The matrix shows the importance of material topics for stakeholders from the decision-making perspective of stakeholders and highlights those material topics that may have an impact on the environment or society. Based on the information documented in the Internal and External Organizational Context (registration no. 6320/08.11.2022 – update annexes 1970/21.02.2024), as well as in the SWOT Analysis, we identified risks and opportunities in the areas of business, environment, social, financial, technological, etc. These are very well known internally and there are processes to address them. Opportunities will always find a very high share in rapid addressing and risks are mitigated through various actions to prevent negative effects or an unwanted financial impact.

Within the materiality matrix, the two variables represent the OY Axis and the OX Axis:

1. For the OY Axis – Level of Influence, the values were given to each non-financial aspect through the average obtained from the data resulting from the stakeholder consultation process and the level of priority of each category of stakeholders;
- For the OX Axis – Impact, the values were given to each non-financial aspect through the average obtained from the data resulting from the process of identifying risks and impacts and the score given in the external analysis;



A1	Occupational Health, Safety and Security (OSH)	A6	Product Responsibility
A2	Consumer health and safety	A7	Environmental complaints



A3	Local community	A8	Biodiversity
A4	Employee rights	A9	Effluents and waste
A5	Preparation for Emergency Situations	A10	Human resources management

High	Medium
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Current financial effects of risks and key opportunities

The actual financial effects of significant risks and opportunities in 2024 are not expected to have an impact on the operating result. Financial position and cash flows are not significantly affected.

Anticipated short-, medium- and long-term financial effects of key risks and opportunities

The disclosure of anticipated financial effects of significant risks and opportunities is subject to phase-in and is therefore not reported for the year 2024.

Planned funding sources for the implementation of the strategy

The funding sources planned for the implementation of the strategy are subject to phase-in and are therefore not reported for 2024.

Resilience of strategy and business model

To support a qualitative analysis of the resilience of the company's strategy and business model, long-term risks over a ten-year period are identified annually, subject to a qualitative assessment and reviewed by selected internal experts. This risk assessment also covers social and environmental risks. Risks are analyzed as a whole and assessed against our long-term risk-taking capacity.

The analysis takes into account our knowledge and experience, aligning our goals with our medium and long-term perspectives. We are also aware that the world around us, stakeholder expectations, and opportunities to promote sustainability are constantly changing. We are committed to addressing these challenges proactively by implementing our strategy in an informed and agile manner, also underlined by our commitment to generating positive change.

Pursuing this comprehensive approach, while acknowledging significant developments in a dynamic environment, aims to strengthen our resilience.

Changes compared to the previous reporting period

Due to the initial application of the ESRS, no comparison of key impacts, risks and opportunities was made with the previous year.

Entity-specific disclosures

Societatea Națională a Sării SA shall not report any additional entity-specific disclosures for 2024.

Disclosure requirements in ESRS covered by this Sustainability Report

List of disclosure requirements

The following table outlines the disclosure requirements included in the ESRS and covered by the Societatea Națională a Sării SA.

List of disclosure requirements followed in preparing the Sustainability Report based on the results of the significance assessment

Reference ESRS	Disclosure requirement	Section from the Sustainability Report	Page number
ESRS 2	BP-1	General training base	13
	BP-2	Information related to specific circumstances	13
	GOV-1	Role of administrative, management and supervisory bodies	18
	GOV-2	Information provided to the administrative, management and supervisory bodies of the undertaking and sustainability-related issues	21
	GOV-3	Integrating sustainability-related performance into incentive schemes	22
	GOV-4	Due diligence statement	23
	GOV-5	Risk management and internal controls over sustainability reporting	23
	SBM-1	Strategy, business model and value chain	25
	SBM-2	Stakeholder interests and views	37
	SBM-3	Material impact, risks and opportunities and their interaction with strategy and business model	45
	IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities	45
	IRO-2	ESRS disclosure requirements covered by this sustainability report	58
ESRS E1	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	74
	E1-1	Climate change mitigation transition plan	77
	E1-2	Climate change mitigation and adaptation policies	77
	E1-3	Climate policy actions and resources	78
	E1-4	Climate change mitigation and adaptation targets	78
	MDR-M	Material sustainability values	78

Reference ESRS	Disclosure requirement	Section from the Sustainability Report	Page number
	E1-5	Energy consumption and mix	80
	E1-6	Gross scopes 1, 2, 3 and total GHG emissions	80
	E1-7	Greenhouse gas removal and mitigation projects financed by carbon credits	86
	E1-8	Domestic carbon pricing	86
ESRS E2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	86
	E2-1	Pollution policies	93
	E2-2	Pollution actions and resources	94
	E2-3	Pollution targets	94
ESRS E3	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	96
	E3-1	Policies related to water and marine resources	97
	E3-2	Actions and resources related to water and marine resources	97
	E3-3	Objectives related to water and marine resources	105
	E3-4	Water consumption	98
ESRS E4	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	105
	E4-1	Transition plan and consideration of biodiversity and ecosystems in the strategy and business model	106
	E4-2	Biodiversity and ecosystem-related policies	106
	E4-3	Biodiversity and ecosystem-related actions and resources	107
	E4-4	Biodiversity and ecosystem-related targets	107
	E4-5	Impact indicators related to biodiversity and ecosystem change	107
ESRS E5	SBM-3	Material impact, risks and opportunities and their interaction with strategy and business model	108
	E5-1	Policies related to resource use and circular economy	109
	E5-2	Actions and resources related to resource use and circular economy	109
	E5-3	Objectives related to resource use and circular economy	117

Reference ESRS	Disclosure requirement	Section from the Sustainability Report	Page number
	E5-4	Resource Inputs	110
	E5-5	Resource Outputs	111
ESRS S1	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	119
	S1-1	Own workforce policies	121
	S1-2	Engagement processes with own workers and worker representatives	121
	S1-3	Remediation processes and channels for own workers to raise concerns	122
	S1-4	Own workforce actions and resources	122
	S1-5	Own workforce targets	122
	S1-6	Company employee characteristics	123
	S1-8	Collective bargaining coverage	125
	S1-9	Diversity indicators	125
	S1-10	Adequate salaries	126
	S1-14	Health and safety indicators	130
	S1-16	Remuneration indicators	133
	S1-17	Incidents, complaints and serious human rights impacts	133
ESRS S2	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	134
	S2-1	Value chain worker policies	134
	S2-2	Value chain worker engagement processes on impacts	134
	S2-3	Processes for remediating negative impacts and channels for value chain workers to raise concerns	135
	S2-4	Value chain worker actions and resources	135
	S2-5	Value chain worker objectives	135
ESRS S3	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	135
	S3-1	Policies related to affected communities	137
	S3-2	Processes for engaging affected communities on impacts	137
	S3-3	Processes for remediating adverse impacts and channels for affected communities to raise concerns	138
	S3-4	Actions and resources related to affected communities	138

Reference ESRS	Disclosure requirement	Section from the Sustainability Report	Page number
	S3-5	Targets related to affected communities	139
ESRS S4	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	140
	S4-1	Policies regarding consumers and end users	141
	S4-2	Processes for interacting with consumers and end users regarding impacts	142
	S4-3	Processes for remediating negative impacts and channels for consumers and end users to express their concerns	145
	S4-4	Consumer and end user actions and resources	145
	S4-5	Consumer and end user targets	145
ESRS G1	SBM-3	Material impact, risks and opportunities and their interaction with the strategy and business model	147
	G1-1	Business conduct policies and corporate culture	147
	MDR-T	Corporate culture targets and integrity warnings	147



Disclosures in Compliance
with Article 8 of the
Regulation
(UE) 2020/852
(Taxonomy regulation)



Environmental information

Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

Applicable legislation

The Taxonomy Regulation requires the Commission to establish a list of environmentally sustainable activities by defining technical screening criteria for each environmental objective. These criteria are established by means of delegated acts.

- The Climate Delegated Act [Delegated Regulation (EU) 2021/2139] includes technical screening criteria for economic activities that contribute substantially to the achievement of climate change mitigation and adaptation objectives. It applies from 1 January 2022.

- The Delegated Act on the provision of information [Delegated Regulation (EU) 2021/2178] supplements Article 8 of the Taxonomy Regulation. It specifies the content, methodology and presentation of the information to be provided by financial and non-financial undertakings on the proportion of environmentally sustainable activities in their business, investment or lending activities. It applies from 1 January 2022.

- The complementary delegated act on climate [Delegated Regulation (EU) 2022/1214] amends Delegated Regulations (EU) 2021/2139 and (EU) 2021/2178 by including, under strict conditions, specific nuclear and gas-based energy activities in the list of economic activities covered by the EU taxonomy. The criteria for specific nuclear and gas-based energy activities are aligned with the EU's climate and environmental objectives and will contribute to accelerating the transition away from solid or liquid fossil fuels, including coal, towards a climate-neutral future. It applies from January 2023.

- Climate Transition Financing (Council of the European Union);

- Economic Assessment Guide 2021-2027 – General Principles and Sectoral Applications;

- ISO 14091:2021 Climate change adaptation – guidance on vulnerability, impact and risk assessment;

- EIB Carbon Footprint Methodology, version 11.3, January 2023;

- EU Taxonomy for Sustainable Activities (European Commission);

- Taxonomy compass - a compendium in English, intended for the applicant/final beneficiary; contains measures that each activity should respect depending on the economic field.

- The principle of “Do No Significant Harm” (DNSH) is defined by Regulation 852/2020 and refers to how an activity relates to the six environmental objectives (Table 1) and whether the activity significantly harms any of these environmental objectives (according to Article 17 of Regulation 852/2020).



Introduction

The European Union Taxonomy is a classification system that establishes a framework for determining which economic activities are considered environmentally sustainable. It was introduced as part of the European Green Deal and is a key component in achieving the EU's climate objectives of carbon neutrality by 2050. In this context, economic activities are assessed against six environmental objectives, and according to the EU Taxonomy, to be considered "climate sustainable", economic activities must contribute significantly to one of these objectives, without causing significant harm to the others.

Salt mining is an activity that can generate greenhouse gas (GHG) emissions, particularly during the extraction, processing and transport stages. Some industrial processes may also involve the use of chemicals or fossil fuels, which can contribute to additional emissions. The EU taxonomy requires that any economic activity meets strict requirements for reducing GHG emissions in order to be considered sustainable. In the case of salt mining, these measures could include:

- Reducing CO₂ emissions: Using more efficient technologies and less polluting fuels for extraction and processing activities.
- Improving energy efficiency: Implementing energy-saving solutions in industrial processes, using renewable energy (e.g. solar panels for lighting or industrial processes) and reducing electricity consumption.
- Carbon capture and storage (CCS): Applying carbon capture and storage technologies to prevent the release of CO₂ into the atmosphere, where possible.

The exploitation and marketing of salt plays a key role in the global economy, with wide applications in various industries, from food production to infrastructure use, in particular for de-icing roads in winter. Under the Delegated Regulation on the EU Climate Taxonomy, economic activities are assessed according to their impact on climate change and their contribution to the EU's climate objectives, including achieving carbon neutrality by 2050.

Salt mining, as an integral part of the mineral and chemical industry, can be influenced by regulations on the reduction of greenhouse gas (GHG) emissions and the transition to a more sustainable economy. Salt mining activities can have a significant impact on the environment, through emissions generated by the salt extraction, transport and processing process. Also, the marketing of salt, although less directly impacting on GHG emissions, is regulated by the same sustainability norms that aim to reduce the carbon emission throughout the supply chain.

In this context, according to the EU Taxonomy, economic activities associated with the exploitation and marketing of salt must comply with strict criteria to be considered "climate-sustainable". These criteria include, among others, the reduction of CO₂ emissions, energy efficiency and the management of natural resources. Thus, companies operating in this sector must adopt measures to align with decarbonization objectives and demonstrate their contribution to the ecological transition.

The EU taxonomy recognizes that the exploitation of natural resources, including salts, must be carried out in a way that does not compromise local biodiversity and ecosystems. In this regard, salt exploitation activities must meet requirements related to:



- Sustainable management of natural resources: Ensuring that salt extraction does not lead to resource depletion or long-term environmental damage.
- Minimizing impact on ecosystems: Protecting natural habitats and using technologies that reduce water, soil and air pollution during extraction activities.

Specific criteria for recycling and waste reduction activities:

In order to comply with the requirements of the EU Taxonomy, companies involved in salt exploitation may implement additional measures to contribute to sustainability and circular economy objectives:

- Recycling and reusing salt: Instead of using new salts, companies can encourage the use of recycled or reused salt in production processes, especially in the water processing or construction industries.
- Waste reduction: Adopting a more efficient system for managing waste generated by the extraction process, to prevent the accumulation of unused salts and other by-products.

Salt mining and trading activities can be considered sustainable if they meet the following objectives of the EU Taxonomy:

1. Reducing GHG emissions: Implementing measures to reduce GHG emissions in extraction, processing and transport processes, and participating in carbon trading mechanisms.
2. Generating renewable energy: Encouraging the use of renewable energy sources to power industrial equipment, thus reducing dependence on fossil fuels.
3. Increasing resource efficiency: Developing more efficient extraction methods that reduce waste and increase the yield of extracted resources.

To comply with the requirements of the EU Taxonomy, companies involved in salt exploitation must report annually on their environmental activities, including their impact on GHG emissions and their contribution to the EU climate objectives. It is also important to have a system in place to monitor activities aimed at reducing emissions and resources management.

In the context of the EU Taxonomy, the activity of exploitation and marketing of salt must align with the climate objectives of the European Union, including by reducing GHG emissions, using renewable energy sources, sustainably managing resources and reducing the impact on the environment. The implementation of modern technologies, more efficient and sustainable processes and transparent reporting of emissions are essential to meet the requirements of the Taxonomy and to contribute to the transition to a green and sustainable economy.

According to the Taxonomy, tourism carried out by SOCIETATEA NATIONALĂ A SĂRII SA in the salt mines represents an activity with a low environmental impact, having a significant potential for alignment with the sustainability criteria established by the EU Regulation 2020/852 on the taxonomy. According to this European framework, tourism activities must be managed in such a way as to contribute to the objectives of reducing GHG emissions, energy efficiency, protecting biodiversity and the transition to a circular economy

1. Reducing greenhouse gas emissions and energy efficiency

SOCIETATEA NATIONALĂ A SĂRII SA is implementing measures to reduce the carbon emissions of its salt mine tourism activities by:



- Use of renewable energy sources.
- Modernization of infrastructure to reduce energy consumption, through the use of low-energy technologies.

2. Protecting biodiversity and underground ecosystems

To ensure the protection of the underground environment and geological formations in the salt mines, the SOCIETATEA NATIONALĂ A SĂRII SA has implemented:

- Restriction of tourist areas to prevent damage to natural salt structures.
- Constant monitoring of the microclimate in the salt pans to maintain optimal conditions and prevent the impact of tourism on underground ecosystems.
- Education and awareness programs for visitors, with an emphasis on the importance of protecting salt mines' ecosystems and on the responsible use of natural resources.

3. Transition to a circular economy and efficient resource management

Within the objective of reducing waste and resource consumption, SOCIETATEA NATIONALĂ A SĂRII SA implements:

- Efficient waste management systems, with selective collection and recycling solutions in tourist spaces.
- Use of sustainable and recyclable materials for interior design and infrastructure for tourists.
- Reduction of water consumption through efficient technologies for resource reuse and monitoring.

4. Adaptation to climate change

Tourism in the salt mines of the SOCIETATEA NATIONALĂ A SĂRII SA is managed in such a way as to be resilient to climate change, by:

- Optimizing natural ventilation to maintain temperature and humidity,
- Avoiding the intensive use of energy for air conditioning.
- Implementing measures to protect the infrastructure against climatic variations and the risks associated with them.
- Increasing visitor awareness by promoting good environmental protection practices and reducing the impact on ecosystems.

By aligning with the EU Taxonomy, SOCIETATEA NATIONALĂ A SĂRII SA aims to develop a sustainable tourism model, based on environmental protection, efficient use of resources and reduction of the carbon emissions. The implementation of these measures contributes to compliance with European regulations, strengthening the position of SOCIETATEA NATIONALĂ A SĂRII SA as a responsible operator in the field of eco-tourism.

Filtering the 6 environmental objectives to identify those that require a substantive assessment

Indicate which of the environmental objectives below require a DNSH substantive assessment of the measure	YES	NO	Justification if selecting the answer "No"
Climate change mitigation	x		
Climate change adaptation	x		

Indicate which of the environmental objectives below require a DNSH substantive assessment of the measure	YES	NO	Justification if selecting the answer "No"
Sustainable use and protection of water and marine resources	X		
Circular economy, including waste prevention and recycling	X		
Prevention and control of air, water or soil pollution	X		
Protection and restoration of biodiversity and ecosystems	X		

Substantive assessment according to the DNSH principle for the environmental objectives that require it

The DNSH (Do No Significant Harm) principle is part of the EU Taxonomy, which aims to promote environmentally sustainable economic activities. According to this principle, in order to be considered sustainable activities, they must contribute significantly to one of the six environmental objectives of the European Union, without causing significant harm to other environmental objectives.

In the case of the activity of mining and marketing of salt, the assessment according to the DNSH principle involves analyzing how this activity complies with environmental objectives, while ensuring that it does not generate significant adverse effects on other environmental objectives.

Aspects related to environmental objectives	Methods of compliance
Climate change mitigation	<p>Salt mining and processing may involve activities that contribute to emissions of carbon dioxide (CO₂) and other greenhouse gases, especially in the stages of salt extraction, transport and processing.</p> <ul style="list-style-type: none"> - Positive contribution: If the company implements energy-efficient technologies or uses renewable energy sources (solar, wind, etc.), this can contribute to reducing GHG emissions. - Negative contribution: If the activity generates significant GHG emissions, without implementing measures to reduce them (e.g. outdated energy equipment or the use of fossil fuels), it can harm the GHG emission reduction objectives.
Adaptation to climate change	<p>Salt mining can be influenced by climate change (e.g. floods, drought, etc.), and activity can also have an impact on local ecosystems, affecting biodiversity in the extraction areas.</p> <ul style="list-style-type: none"> - Positive contribution: Climate change adaptation activities could include the implementation of technologies and

	<p>infrastructure to minimize climate change risks, for example, protecting mining equipment from extreme weather conditions.</p> <p>- Negative contribution: If the activity does not consider climate risks and does not implement measures to protect infrastructure and resources, it may negatively affect the capacity to adapt to climate change.</p>
Sustainable use and protection of water and marine resources	<p>Salt mining can involve significant water consumption, especially in the extraction processes or saline solutions, which can lead to water pollution or depletion of local water resources.</p> <p>- Positive contribution: The use of water or seawater recycling technologies can help protect water resources and reduce environmental impacts. It is also essential to implement procedures to prevent water pollution.</p> <p>- Negative contribution: If the activity leads to the loss of water resources or the pollution of groundwater or surface water, this can negatively affect water resources and would violate the DNSH principle.</p>
Transition to a circular economy, including waste prevention and recycling	<p>Salt mining activity must respect the principles of the circular economy, which involve efficient resource management and prevention of pollution risks.</p> <p>- Positive contribution: Implementing recycling and valorization processes for salt waste or by-products, using recycled salt or reducing waste generated in the extraction process, can contribute to the objectives of the circular economy.</p> <p>- Negative contribution: If waste is not managed correctly or if the activity does not reduce resource waste and generates toxic waste that is not recycled, this can have a negative impact on the circular economy.</p>
Pollution prevention and control	<p>The exploitation and trading of salt can also involve air pollution, especially through dust and particle emissions during the salt extraction and transport processes.</p> <p>- Positive contribution: The application of modern technologies to reduce dust and particles' emissions into the air or the use of equipment that filter emissions can contribute to protecting the environment and improving air quality.</p> <p>- Negative contribution: If the activity generates polluting emissions, without air pollution control measures, this can harm the air quality protection objectives.</p>

Protecting and restoring biodiversity and ecosystems	<p>Salt mining can affect natural habitats and local biodiversity, particularly through the extraction process, which can lead to habitat loss or fragmentation.</p> <ul style="list-style-type: none"> - Positive contribution: Implementing biodiversity protection measures, for example by using an ecological management plan for extraction areas and restoring affected ecosystems, can help protect biodiversity. - Negative contribution: If the extraction activity seriously damages natural habitats, species or the local landscape, without implementing ecological restoration measures, it may violate the objectives of biodiversity and ecosystem protection.
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In the context of salt mining and trading, the DNSH assessment focuses on identifying measures that can be implemented to contribute to environmental protection and sustainability objectives, without compromising other objectives. This includes measures to reduce GHG emissions, protect biodiversity, use water resources efficiently and apply circular economy principles. Extraction and processing activities must adopt sustainable techniques and technologies, comply with environmental regulations and improve resource efficiency to minimize negative environmental impacts.



Evaluation of risks

Probability	Risk level			
High	4	5	6	7
Real	3	4	5	6
Low	2	3	4	5
Very low	1	2	3	4
Effect	Limited	Moderate	Severe	Very severe

Risk identification

Process	Risk	Owner	Evaluati	Minimization measure	Decision
Adapting to climate change	Carbon emissions	Company	1,1	Implementing technologies and equipment that reduce CO ₂ emissions, such as using renewable energy (solar, wind), optimizing processes to reduce energy consumption, and using materials with a longer lifespan.	Acceptable
Change in temperature (air, fresh water, sea water)	Climate change	Company	1,1	Creating solutions to protect infrastructure from climate change, for example by protecting equipment and infrastructure from extreme temperatures and using techniques for managing water resources under climate change conditions.	Acceptable
Change in precipitation regime and precipitation types	Climate change	Company	1,1	Adapting extraction processes to variable rainfall conditions, e.g. by creating tanks for rainwater collection or by	Acceptable



Process	Risk	Owner	Evaluati	Minimization measure	Decision
				the use of technological solutions that minimize the impact of drought or floods on the production process.	
Coastal erosion	Climate change	Company	1,1	Measures to protect land and infrastructure around extraction sites, which may be affected by coastal erosion due to climate	Acceptable
Heat stress	Climate change	Company	1,1	Protecting salt extraction and processing equipment from extreme temperature conditions, using materials and techniques that protect them against heat stress.	Acceptable
Pollution control	Generation of waste	Company	1,1	Implement a waste management system generated in the salt extraction and marketing process, in order to reduce the negative impact on the environment, including through the recycling of	Acceptable
Protection and restoration of biodiversity and ecosystems	Affecting biodiversity	Company	1,1	Implementing strategies to protect natural habitats and ecological restoration of areas affected by extraction activities, in order to protect biodiversity and prevent long-term damage to ecosystems.	Acceptable



Financial aspects

Income

Revenues from tourism can be considered to be fully aligned with the European Taxonomy. In 2024, revenues from tourism amounted to RON 66,422,000.

Expenditure

Within Salrom, the expenses that are aligned with the European Taxonomy are those related to environmental protection, building renovations, installation of photovoltaic panels, tourist transport, general expenses related to environmental protection (analysis, waste management, etc.).

Objective

Our goal is for the share of expenditure aligned with the European taxonomy to reach at least 50% by 2035.

Sumar

Category	Description	Value 2024	Target 2025*	Target 2030*	Target 2035*
Revenues					
Taxonomy aligned revenue	Tourism revenues Share of total revenues	66,422,000 14.66%			
Total revenue		66,422,	15%	17,5%	20%
Expenses					
Taxonomy aligned	Building renovation	3,043,997			
	Photovoltaic	574,515			
	Tourist	1,240,000			
	Environmental protection	747,866,72			
Total revenues		5,606,378.72	+10%	+25%	+50%



Environment



ESRS E-1 Climate change

Description of processes for identifying and assessing significant climate change impacts, risks and opportunities

Climate change has a direct impact on natural resources and industrial infrastructure. Changes in weather patterns, such as increasing the frequency of extreme events (floods, droughts, extreme temperatures), can affect salt extraction processes and even the safety of infrastructure. Adapting salt extraction activities to these changes is essential to maintain activity and protect the environment.

Commission Delegated Regulation (EU) 2021/2139 of 4 June 20215 presents the list of climate hazards, which can be chronic (slow-onset) and acute (fast-onset). They can also be related to temperature, wind, precipitation or the action of one or more climatic parameters on solid mass. Table 5 shows the climatic hazards, indicating those that can occur more frequently. The climate resilience assessment is carried out for different climate hazards arising from climate change and it covers the entire lifetime of the activity.

Main climate-related hazards according to Appendix A of the Delegated Regulation (UE) 2021/2139

	Temperature-related risks	Wind-related risks	Water-related risks	Risks related to solid mass
Chronic	Temperature change (air, freshwater, seawater)	Changing wind regime	Changing precipitation regimes and types of precipitation (rain, hail, snow/ice)	Coastal erosion
	Thermal stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Ocean acidification	Soil erosion
	Thawing permafrost		Saline intrusion	Soil fluxion
			Sea level rise	
			Water stress	
Acute	Heat wave	Cyclone, hurricane,	Drought	Avalanche
	Cold wave/freeze	Storm (including blizzards and	Heavy precipitation (rain, hail, snow/ice)	Landslide

	Temperature-related risks	Wind-related risks	Water-related risks	Risks related to solid mass
	Forest fire	Tornado	Flooding (coastal, fluvial, pluvial, underground)	Subsidence
			Sudden emptying of glacial lakes	

Material impacts, risks and opportunities and their interaction with the strategy and business model

Area of resilience analysis

- **Analyzing climate change risks and vulnerabilities:**

- Assessment of the specific climate risks for the activities of the SOCIETATEA NAȚIONALĂ A SĂRII SA, such as the impact on the salt extraction and storage infrastructure, but also the effects of climate change on the water resources used in the salt extraction and processing process.

- **Identification of adaptation measures:**

- Identifying and proposing solutions to reduce vulnerabilities and increase the climate resilience of salt mining, by implementing technologies and measures that protect both infrastructure and the environment.

- **Recommendations for improving the management of natural resources and infrastructure:**

- Creating an adaptation framework that helps SOCIETATEA NAȚIONALĂ A SĂRII SA protect its activity in the face of climate change, while ensuring that resources are used in a sustainable way.

Climate risks identified in the salt exploitation activity

- **Impact of extreme weather events on infrastructure:**

- Floods: The increase in the frequency of floods can affect roads and extraction structures, causing damage to the equipment and facilities of the SOCIETATEA NAȚIONALĂ A SĂRII. This damage can reduce operating time and lead to significant economic losses.

- Drought: In certain areas, severe drought could affect the water sources used for salt extraction and processing. These resources are essential for some extraction methods, such as evaporative extraction or settlement.

- Extreme temperatures: Changes in the annual average temperature can affect the efficiency of equipment, lead to failures, or require additional expenses for infrastructure maintenance.

- Soil erosion and land instability: In areas where salt extraction takes place, heavy rainfall can lead to soil erosion and land destabilization, especially in areas where open extraction methods are used. This can affect both employee safety and extraction processes.



- Risks for workers' health and safety: Increasing the frequency of extreme weather conditions (e.g. high temperatures or heavy rainfall) can endanger workers' safety, especially in open mining areas or underground salt mines.

Proposed adaptation measures:

Infrastructure protection:

- Flood protection systems: Construction of dams to protect salt extraction and storage infrastructure from the effects of flooding.
- Strengthening extraction and storage structures: Implementing measures to strengthen existing infrastructure to make it more resilient to extreme events.

Efficient water management:

- Introducing water-saving technologies and recycling the water used in the extraction process, to reduce dependence on water sources and protect local resources.
- Creation of a water resources integration management system that optimizes consumption and minimizes negative impact on the environment.

Green technologies and renewable energy sources:

- Use of solar and wind energy: Installation of photovoltaic panels or wind turbines to reduce dependence on conventional energy and reduce the GHG emissions of the activity.

Land rehabilitation and biodiversity protection:

- After the completion of the extraction activities, SOCIETATEA NAȚIONALĂ A SĂRII SA must implement a land rehabilitation plan, including planting vegetation and restoring local ecosystems.
- Creation of ecological buffer zones to protect biodiversity and reduce the impact on local fauna and flora.

Continuous monitoring and assessment of climate risks

Climate monitoring systems:

- Implementation of meteorological stations and environmental monitoring systems in the regions where SOCIETATEA NAȚIONALĂ A SALTA operates. Regular monitoring of climate data will allow for the rapid identification of extreme events and the adjustment of extraction activities.

Environmental impact assessment:

- Monitoring greenhouse gas (GHG) emissions and water or soil pollution is essential to assess the effects of the activity on the environment and to adjust adaptation strategies.
- Organizing periodic environmental reports, including detailed assessments of climate risks and the impact of the activity of SOCIETATEA NAȚIONALĂ A SĂRII SA on the environment.



Climate Change Mitigation Transition Plan

Climate Change Mitigation Transition Plan



Our company recognizes the importance of circular economy principles and the effects of climate change and is committed to implementing measures to help reduce greenhouse gas emissions and adopt adaptation strategies. Among the steps taken are:

- The company has started the transition to reducing emissions, in terms of transporting tourists to and from salt mines, through the use of buses with an all-electric engine. As early as 2024, electric buses will be used at the Praid Salt Mine to ensure visitors' access, and the tourist mine within the Rm. Vâlcea Mining Operation will also purchase passenger transport services (visitors) in and from underground at the Ocnele Mari Salt Mine with all-electric buses.
- The company, within the Cacica Salt Mine, has been using MVR (Mechanical Vapor Recompression) technology since 2015, which allows the recirculation of vapors within the production process, improving energy efficiency and significantly reducing energy consumption and CO₂ emissions.
- An investment project has been started for the installation of photovoltaic panels at the level of the Cacica Salt Mine: In order to reduce the carbon emissions, but also to increase competitiveness on the food salt market and on the market of salt tablets produced at the Cacica Salt Mine branch, by decreasing production costs, SNS SA plans to install solar panels to generate electricity from renewable sources.



This project will help reduce dependence on electricity from conventional sources, thus reducing the associated CO₂ emissions.

Also, in all branches, in the production process, measures have been adopted to prevent and reduce the quantities of generated waste, according to the Plans for the prevention and reduction of waste quantities, and to promote the efficient use of resources.

The Societatea Nationala a Sarii takes into account climate change and other environmental risks in its economic strategy and risk management process. To respond to these risks, adaptation measures have been established to prevent the adverse effect of climate change on the company's business.

Plan of measures:

- Regularly update the Emergency Action Plan, the Accidental Pollution Prevention Plan and the Emergency Simulation Plan.
- Education and Awareness of employees on how to act in emergency situations.
- Monitoring
- Diversification of the products' portfolio: Given that the core business is highly dependent on a product or service related to the salt industry, there is a need to diversify the product portfolio to reduce exposure to the specific risk of this industry
- Market expansion: assessment of the possibility of expanding the international market or diversifying distribution channels to ensure protection against economic cycles or local disruptions.
- Investments in efficient and sustainable technologies: investments in technologies and production practices that reduce environmental impact and make the business more resilient to climate change. This can include using renewable energy, reducing water consumption, and optimizing production processes to minimize waste and emissions.
- Risk analysis and detailed planning of risks associated with economic cycles and climate change and development of risk management plans in order to be prepared for different possible scenarios. This will include identifying and assessing potential threats, as well as developing strategies to counter them.
- Education and awareness: Educating employees and customers on the importance of managing climate-related risks and encouraging sustainable behaviors and practices throughout the business.
- Performance monitoring and reporting: Detailed records and reporting of progress to relevant stakeholders.
- Constant adaptation and innovation: adapting to changes in the economic and climate environment. Adjusting the company's strategies and practices according to market developments and climatic conditions.

Objectives' compatibility with the 1.5 degrees Celsius objective in The Paris Climate Agreement

SBTi climate targets for 2035:

1. Societatea Națională a Sării SA commits to reducing absolute GHG emissions from Scope 1 and Scope 2 by 30% by 2035 compared to the base year 2024

2. Societatea Națională a Sării SA commits to reducing absolute GHG emissions from Scope 3 by 30% by 2035 compared to the base year 2024.

De-carbonization levers and planned key actions

In order to achieve the SBTi climate targets for 2035, Societatea Națională a Sării SA will start a series of investigations on the possibilities to reduce emissions along the entire value chain.

On this basis, levels for emission reductions have been defined, focusing on Salrom's own operations and the upstream and downstream value chain:

Low-emission materials: The materials supplied for the manufacture of our products have a significant influence on our GHG emissions. For this reason, the transition to more sustainable and low-emission materials is an important prerequisite for the net-zero transformation. In this regard, there are three levels of critical importance for reducing emissions: supplier engagement, packaging and raw materials.

In order to reduce GHG emissions from the upstream value chain, Societatea Națională a Sării SA intends to increasingly purchase alternative raw materials (bio-based, recycled or CO₂ capture and use materials) in the future. The use of energy in the upstream value chain also plays a crucial role in this regard.

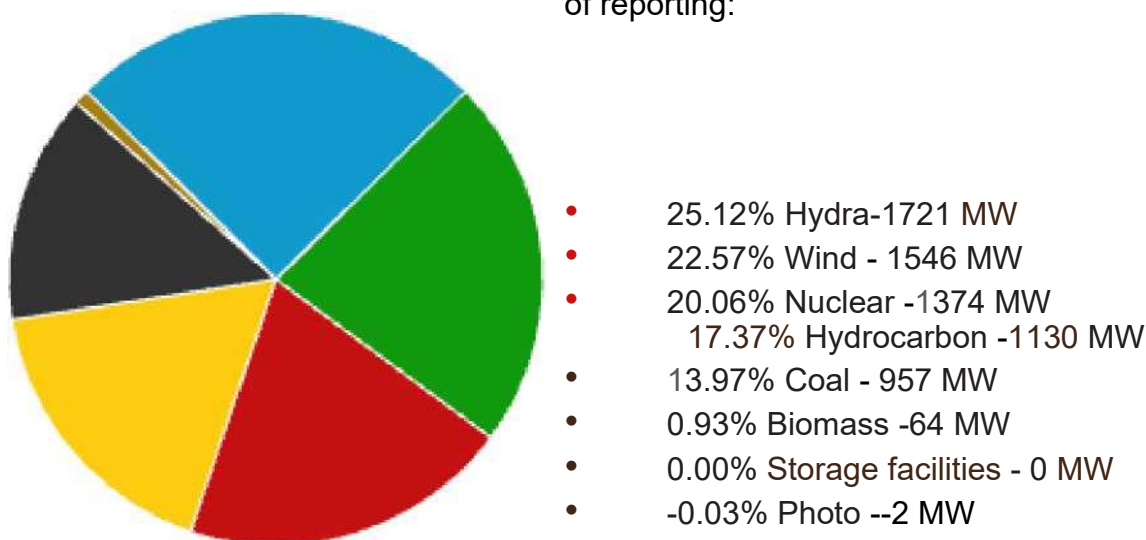
Carbon-efficient logistics: Salrom's logistics emissions come from the transport of materials upstream and downstream and the transport and distribution of products. To reduce the associated emissions, we use the following two levers to reduce emissions: optimizing logistics by choosing the most suitable transport routes and low-emission transport – rail, sea, electric vehicles.

Energy consumption mix

Breakdown of total energy consumption in own operations

Type of energy	Consumption	Percentage of energy from fossil fuels
Electric	17.965 Mwh	30%
Thermal	99,7 Mwh	100%
Methane Gas	2.385,62 Mwh	100%
Petrol	7.435 liter	100%
Diesel	530.172 liter	100%

At the moment, Societatea Națională a Sării SA cannot fully comply with the reporting requirement E_5-37, because the network suppliers (electricity, thermal energy) do not provide disaggregated information on the source of the energy supplied. From the data presented in real time on the Transelectrica website, the energy mix looks like this at the date of reporting:



Gross GHG emissions of categories 1, 2, 3 and total GHG emissions

Methodologies, significant assumptions and emission factors

Data collection method

X Manual database system (e.g. Excel workbook)

X Combined manual and computerized database system

Computerized database system (e.g., third-party tracking software or system)

Methodology for quantifying GHG emissions

X GHG activity data multiplied by emission/conversion factors

Measurement (continuous or flashing)

X Combination of measurement and calculation

X The emissions per facility are calculated (advisable only for those stationary facilities with emissions of over 10,000 thousand tons of CO₂ Equivalent)

General dates

Two calculation methodologies are used, depending on the type of emission source:

- emission sources in which a chemical process takes place (combustion, fixed and mobile emissions) and indirect emissions from electricity consumption:

CO₂ emissions (tCO₂e) = activity data * emission factor.

- emission sources where a chemical process does not take place (fugitive emissions), or when gases other than CO₂ (CH₄, N₂O, SF₆ and other suitable GHG groups

(HFCs) are produced PFC, etc.), using the global warming potential provided by the IPCC (values published by the IPCC for a 100-year horizon):

CO₂ emissions (tCO₂e)=activity data *Global warming potential.

Calculation methodology

Type of emission	Activity data	Emission factor	Methodology	Other details/ Observations
Category 1 Direct emissions	Fuel consumption (at)/energy used (KWh) Amount of energy consumed (kWh)	GHG protocol https://ghgprotocol.org/calculation-tools	Amount of fuel/energy consumed x related emission factors/1000	Calculated: natural gas, gasoline, diesel
Category 2 Indirect emissions from imported/purchased energy	Fuel consumption (at)/energy used (KWh) Amount of energy consumed (kWh)	GHG protocol https://ghgprotocol.org/calculation-tools	Amount of energy consumed x emission factor/1000	-
Category 2 Indirect emissions from wastewater discharged into sewerage systems	Quantity of domestic water billed (cubic meters)	GHG protocol https://ghgprotocol.org/calculation-tools	Quantity of domestic water billed x the factor of emission/1000	-
Category 3.7 Personnel commuting	No. of employees/type of transportation Type of transportation Average commuting distance one way/employee	GHG protocol https://ghgprotocol.org/calculation-tools	Emissions from employees' commute = $\Sigma(\text{total number of employees} \times \% \text{ of employees using a means of transport} \times \text{distance from one-way commute (vehicle-km or passenger-km)} \times 2 \times \text{working days per year} \times \text{the emission factor of the mode of transport (kg CO}_2\text{e/vehicle-km or kg CO}_2\text{e/passenger-km)})/1000$	Emissions resulting from commuting with Car services took into account C1.

Type of emission	Activity data	Emission factor	Methodology	Other details/ Observations
3.1 Emissions from the supply of goods (which are emissions associated with the manufacture of the product)	Raw material type Quantities of raw materials used	GHG protocol https://ghgprotocol.org/calculation-tools	GHG emissions for purchased raw materials = sum of all quantities of raw materials purchased: Σ (quantity of raw material (tons) x emission factor for the type of raw material (kg - CO ₂ e/tons))/1000	Given the specific nature of the products obtained, the process of identifying data on the quantities of raw materials is ongoing. We intend to use them next year.
Category 3.5 Waste	Amount of waste generated and recovered Waste treatment method	GHG protocol https://ghgprotocol.org/calculation-tools	GHG emissions for waste generated from the activity = sum of all waste types: Σ (amount of waste generated (tons/m ³) x emission factor for the waste type and waste treatment method (kg CO ₂ e/tons or m ³))/1000	
Category 3.12 Emissions or removals from the product use stage (total expected lifetime emissions from all relevant products sold)	Production capacity Quantities resulting from production	GHG protocol https://ghgprotocol.org/calculation-tools	GHG emissions for products resulting from the activity = production capacity x specific emission factor of the resulting product/1000.	

Type of emission	Activity data	Emission factor	Methodologies	Other details/ observations
Category 3.4 Upstream transport and distribution	No. of km Type of transport performed	GHG protocol https://ghgprotocol.org/calculation-tools	No. of km travelled x emission factors related to the means of transport used	
Category 3.10 Processing of sold products	Types of products sold Quantities of products sold	GHG protocol https://ghgprotocol.org/calculation-tools	Quantities of products sold x emission factors specific to product types	
Category 3.12 Treatment of products sold at the end of their life cycle	Types of products sold at the end of the life cycle Quantity of products sold	GHG protocol https://ghgprotocol.org/calculation-tools	Quantities of products sold x emission factors specific to product types	Of all the product categories marketed by the organization, only salt for snow removal can be considered waste at the end of its life cycle. Instead, the other products are used as raw materials in various technological

Note: The values of the emission factors are specified below under the heading Emission factors

Clarifications regarding the quantification methodology applied:

Shuttle for employees

Emissions from employees' commute (from their homes to work) can occur from travel by car, bus, train, plane, other modes of transport (metro, bicycle, walking).

The activity data required for the calculation of GHG emissions are:

1. the distance traveled by employees (we approximate 6 km/employee one way)
2. mode of transport used.

Emissions from employees' commute = Σ (total number of employees × % of employees using a means of transport × one-way commute distance (vehicle-km or passenger-km) × 2 × working days per year × the emission factor of the mode of transport (kg CO₂e/vehicle-km or kg CO₂e/passenger-km))/1000.



Indirect emissions from storage of solid and liquid waste

The following types of waste were taken into account: paper-cardboard, plastic, household waste, expired products. Required activity data: the amount of waste produced (in tons/m³) and the waste treatment method applied (storage, incineration, recycling, composting). The emission factors specific to the type of waste and the treatment method are specified in the GHG Protocol (Table 9 of the Emission Factors for Greenhouse Gas Inventories).

GHG emissions for waste generated from the activity = sum of all types of waste: Σ (amount of waste generated (tons/m³) * emission factor for the type of waste and the method of treating the waste (kg CO₂e/tons or m³))/1000.

	Value 2024	Target 2025 (% of 2024)	Target 2030 (% of 2024)	Target 2035 (% of 2024)
Category 1 GHG emissions				
Gross emissions of GHG Category 1 (tCO ₂ equivalent)	1397,67	97	85	70
Percentage of Category 1 GHG emissions from regulated emissions trading schemes (%)	0	0	0	0
Category 2 GHG emissions				
Gross emissions of GHG site-based Category 2 (tCO ₂ equivalent)	12,67	97	85	70
Gross emissions of GHG market-based Category 2 (tCO ₂ equivalent)	0	0	0	0
Significant GHG emissions of category 3				
Total gross indirect GHG emissions (Category 3) (tCO ₂ equivalent)	1010,80	97	85	70
1 Purchased goods and services	251,80	97	85	70
[Optional subcategory: Cloud computing and data center services]	0			
2 Capital assets	7100,85	97	85	70

	Value 2024	Target 2025 (% of 2024)	Target 2030 (% of 2024)	Target 2035 (% of 2024)
3. Fuel and energy activities				
Activities (not included in category 1 or category 2))				
4. Upstream transportation and distribution	289,311.83			
5. Waste generated during operations	817.64	97	85	70
6. Business travel	Not important			
7. Employee commuting	193.15	97	85	70
8. Upstream leased assets	Not applicable			
9. Downstream transportation	Not applicable			
10. Processing of sold products	225283,56			
11. Use of sold products	Not important			
12. Treatment of sold products at the end of their life cycle	45013.55	97	85	70
13. Downstream Leased Assets	Not important			
14. Franchises	Not applicable			
15. Investments	Not important			
Total GHG emissions				
Total GHG emissions (site-based) (tCO₂ equivalent)	569,382.74	97	85	70
Total GHG emissions (market-based) (tCO₂ equivalent)	569,382.74	97	85	70

GHG removals and mitigation projects financed by carbon credits,
Domestic carbon pricing

These requirements are not applicable within Salrom.

Anticipated financial effects of significant physical and transition risks and potential climate-related opportunities

Significant physical and transition risks related to climate can affect the financial position of the enterprise (e.g., assets owned, leased assets financially controlled and liabilities), performance (e.g., potential future increase/decrease in net revenues and costs due to business interruptions, increase in supply prices leading to potential margin erosion) and cash flows.



The low probability, high severity and long-term time horizons of some climate-related physical risk exposures and the uncertainty resulting from the transition to a sustainable economy mean that there will be significant associated anticipated financial effects that are outside the scope of the requirements of applicable accounting standards.

The company's activity is not directly affected by climate change, but there is a possibility of a financial impact related to the increase in the costs of supplying raw materials sensitive to fluctuations in the price of carbon or the use of raw materials from renewable or recycled sources. In this regard, we estimate a 10% increase in the price of packaging for the year 2025.

ESRS E-2 Pollution

Description of the processes for identifying and assessing significant pollution-related impacts, risks and opportunities

Societatea Națională a Sării SA has examined its sites and economic activities to identify real and potential impacts, risks and opportunities related to pollution within its own operations and the upstream and downstream value chain. The company annually analyses the significant environmental impacts for each branch. SNS S.A. pays special attention to the activity of assessing aspects related to the impact of its activities on the environment and has implemented various procedures that support the company in implementing its environmental policy.

Significant environmental aspects related to pollution are:

Working point	Identified environmental aspect Environmental factor	Environmental aspect	Associated environmental impact
OCNA DEJ	Soil (salt deposit)	Uncontrolled oil spill	Soil pollution
	Air, soil	Explosion	Noise pollution and soil pollution
	Air	Fire	Soil and subsurface atmospheric
	Water	Domestic wastewater/flood	Indirect outfall pollution
	Air	Particulate matter/Salt preparation and transport activity	Atmospheric pollution
	Air	Noise/Salt preparation activity, workshop activity, means of transport	Noise pollution
	Air	Fire	Air pollution

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
	Soil	Fuel depot/ Uncontrolled spills	Soil Pollution
	Soil	Railway transport and maintenance/ Uncontrolled fuel spills	Soil Pollution
	Air	Fire	Air Pollution
	Air	Fire	Air Pollution
PRAID	Water	1. water infiltration from 23.07.2022 – permanent pumping (flow rate stabilized at 0.8 mc/h); 2. water infiltration (flood) from 20.02.2023; 3. water infiltration (flood) from 18.04.2024;	Surface water pollution
	Air+Soil	Emissions of noxious gases in case of fire at the warehouse	Air and soil pollution
	Soil+ Air	Accidental losses of oils and other petroleum products during machinery repairs, oil stains generated by vehicles	Air and soil pollution
	Soil+ Air	Temporary storage of waste (scrap iron, carbide, sawdust, batteries, paints, tires, oil filters, etc.)	Soil and Air Pollution
	Soil+ Air	Emissions from the thermal power plant (smoke and combustion gases from wood fuel in the summer season)	Soil and Air Pollution
	Soil+ Air	The possibility of fires breaking out in the electrical panels and installations inside the administrative headquarters.	Accidental pollution
HEAD-QUARTER	Soil+ Air	The possibility of fires breaking out in the electrical panels and installations inside the administrative headquarters.	Accidental pollution

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
	Soil + Air + Human settlements	Possibility of natural disasters.	Pollution environmental factors + damage to human
WAREHOUSE	Soil + Air	Possibility of fires breaking out in the electrical panels and installations inside the warehouse.	Accidental pollution
	Soil + Human Settlements	Possibility of natural disasters.	Environmental pollution + damage to human settlements
SLÁNIC	Water	Discharge of saline waters into natural receivers (water extracted from underground, meteoric waters collected from the salt platform, etc.).	Emissary pollution
	Air + Soil	Dust emissions from the process of transporting, grinding or loading salt.	Air pollution, soil pollution, damage to vegetation and surrounding objects
	Soil + Water	Generation of salt waste (from its handling - preparation, loading activities, etc.).	Soil pollution, emissary pollution (due to runoff)
	Soil	Waste generation: paper-cardboard (mainly from packaging), plastic (mainly from packaging).	Soil Pollution
	Soil	Waste generation: metal (ferrous and non-ferrous), paper-cardboard, plastic, wood, waste electrical and electronic equipment, used batteries, used oils and other petroleum products, rubber (used tires, used belt conveyors), materials contaminated with cleaning products (wipes, filters, etc.).	Soil Pollution
	Soil + Subsoil	Oil spills.	Soil Pollution

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
	Soil + Air	Waste disposal.	Unsightly appearance, soil pollution, likelihood of pests (insects, rodents) development
	Soil	Waste generation: household and similar, electrical and electronic equipment, paper and cardboard.	Soil pollution
	Air + Soil	Waste and pollutants emitted in the event of fires.	Air, soil pollution
	Air + Soil	Waste and harmful substances produced in the event of a fire (CO, CO ₂ , dust, PAHs, etc.).	Air pollution, soil pollution, risk to employees
	Soil	Explosion due to improper handling of explosive substances.	Damage to mobile equipment with leakage of polluted substances
	Soil	Collapse due to excavation work or seepage.	Blocking access to mining works, flooding of mining works
Tg. Ocna	Soil	The influence of underground excavations on the soil surface (rock salt extraction).	Accidental pollution
	Soil, Water	Accidental rupture of the transport main of the Salina Tg. Ocna Branch – Sector Salt Solution.	Accidental pollution
	Soil, Water	Infiltration of brine and insulation of fluid through accidental cracking or breaking of technological routes.	Accidental pollution
	Soil	Surface deformation generated by exploitation through subsidence and sinking (exploitation of salt solution).	Risk of soil pollution

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
Vâlcea - Bistrița Sector	Soil and air	Smoke and noxious emissions following explosions in the case of improper handling, transport, storage and use of explosive materials.	Soil and air pollution
	Soil	Exploitation of natural resources (limestone).	Natural resource depletion
	Soil, Water, anthropogenic factor	Collapse, landslide, relief change, waste generation during the occurrence of: natural disasters, weather phenomena (tornadoes, storms), earthquakes, floods, climate change, etc..	Soil and water pollution and damage to human settlements
	Soil + Water	Accidental sliding of the undersized limestone deposit over neighboring properties and blocking the Costești watercourse.	Damage to neighboring lands and properties, clogging and blocking of the Costești stream.
	Air and Soil	Smoke, air emissions and hazardous waste generation during a fire outbreak at the explosive's warehouse.	Air and Soil Pollution
	Air and Soil	Smoke, air emissions and hazardous waste generation during a fire outbreak at electrical panels and installations.	Air and Soil Pollution
	Air and Soil	Smoke, air emissions and hazardous waste generation during a fire outbreak at the fuel, oil and lubricants warehouse.	Air and Soil Pollution

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
	Air and soil	Smoke, air emissions and hazardous waste generation during a fire at the oxygen and acetylene storage facility	Air and Soil Pollution
Vâlcea - Ocnița Sector	Soil + Water	Massive brine leaks	Soil, water
	Soil + Water	Massive insulating fluid leaks	Soil, water pollution
	Soil + Water, Human Settlements	Collapse, sliding, terrain modification, waste generation during the occurrence of: natural disasters, weather phenomena (tornadoes, storms), earthquakes, floods, climate change, etc.	Soil, water pollution and the deterioration of human settlements
	Air	Smoke, air emissions and hazardous waste generation during a fire outbreak at electrical panels and installations.	Air Pollution
	Soil + Air	Smoke, air emissions and hazardous waste generation during a fire outbreak at the oxygen and acetylene warehouse	Soil and Air Pollution
	Soil + Air	Smoke, air emissions and hazardous waste generation during a fire outbreak at the oil and lubricants warehouse.	Soil and Air Pollution
	Soil	Natural resource exploitation - rock salt.	Natural resource depletion
	Soil + Water, Human Settlements	Uncontrolled collapse of the land surface in the area of well fields and residential areas as a result of the exploitation of salt in solution.	Soil and water pollution and deterioration of human settlements, landform changes, movements of the earth's crust.

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
Vâlcea – Salt Mine Ocnele Mari Sector	Air and Soil	Smoke and noxious emissions following explosions in the case of improper handling, transport, storage and use of explosive materials.	Air and soil pollution
	Soil	Natural resource exploitation (rock salt).	Natural resource depletion
	Air and Soil	Dust and gaseous noxious emissions resulting from fires in underground electrical panels and installations (PT1+PT2).	Air pollution, working environment
	Air and Soil	Smoke, air emissions and hazardous waste generation during a fire outbreak at the explosive's storage facility.	Air and soil pollution
	Air and Soil	Smoke, air emissions and hazardous waste generation during a fire outbreak at the electrical switchboards and installations on the surface.	Air and soil pollution
	Air, Soil and Water	Smoke, air emissions and hazardous waste generation during a fire outbreak at a fuel, oil and lubricants warehouse.	Soil, air and working environment pollution
	Soil and Air	Smoke, air emissions and hazardous waste generation during a fire outbreak at an oxygen and acetylene warehouse.	Soil, air and working environment pollution, hazardous waste generation

Working point	Identified environmental aspect		Associated environmental impact
	Environmental factor	Environmental aspect	
	Soil, water and anthropogenic factors	Collapse, landslide, relief change, waste generation during the occurrence of: natural disasters, weather phenomena (tornadoes, storms), earthquakes, floods, climate change, etc.	Soil, water pollution and deterioration of human settlements
	Air and soil	Smoke, air emissions and hazardous waste generation during a fire outbreak in electrical panels and installations in the tourist base, including vehicles serving the tourist base and transporting tourists.	Air pollution, working environment

5. Pollution-related policies

With regard to environmental protection, the company has a policy in the field of environment, food quality and safety, health and operational security, as part of the Integrated Management System implemented at the head office, Chiajna warehouse and SNS SA branches.

For each location there is an accidental pollution prevention plan, submitted to the Regional Environmental Protection Agency. The company operates on the basis of environmental permits issued in accordance with the legislation in force for all production areas.

In 2024, the company held 9 environmental permits, the validity period of which is maintained subject to their annual approval, in accordance with the legislation in the field. In the previous year, all SNS-SA branches obtained annual approvals issued by the local Environmental Protection Agencies. No environmental permits have been issued for the two perimeters of the Ocna Mureș Salt Mine, given that the activity at the branch level has been suspended since 2010. The authorization must be obtained before the resumption of exploitation activity at the Ocna Mureș Salt Mine branch. The company's activities are strictly regulated by the national and European legislation in force, legislation to which the company fully complies.

Environmental permits describe the accidental pollution prevention activity, the environmental tasks of the organization and the environmental factors that must be monitored.

Pollution-related actions and resources

Accidental pollution prevention plans have been developed for each branch. The revenue and expenditure budget allocates amounts for monitoring environmental factors according to monitoring programs imposed by regional EPAs and for waste management.

Total pollution prevention expenditures are:

Cost	Value (RON) 2024
Expenses related to monitoring environmental factors (cost of analyses)	35,622.66
Expenses related to waste	153,794.79
Other types of expenses related to monitoring environmental factors than analyses	87,239
Expenses related to packaging recycling (OIREP, others)	471,210.27
TOTAL	747,866.72

Pollution-related targets

Within the framework of environmental permits, as well as in the regulations in force, parameters related to environmental factors – water, air, soil, noise – are included, which the organization must comply and which the organization assumes. As a result of the monitoring of environmental factors in 2024, no exceedances were recorded.

Below is the table with the environmental factors monitored by each branch and their frequency:

Working point	Environment factor	Analyzed parameter	Monitoring frequency	Exceeding
Praid	Wastewater	pH	Monthly	N/A
		Total suspended solids	Monthly	N/A
		Filterable residue at 105 °C	Monthly	N/A
		Chemical oxygen demand (COD)	Monthly	N/A
		Chlorides	Monthly	N/A
Slănic	Air	CO ₂	Annual	N/A
		SO ₂	Annual	N/A
		NO ₂	Annual	N/A
		CO	Annual	N/A
	Wastewater	Total suspended solids	Quarterly	N/A
		Filterable residue at 105 °C	Quarterly	N/A
		Chemical oxygen demand (COD)	Quarterly	N/A
		Chlorides	Quarterly	N/A
		Organic solvent extractables	Quarterly	N/A
		5-day biochemical oxygen demand	Quarterly	N/A
		Total nitrogen	Quarterly	N/A
		Sulfates	Quarterly	N/A

Working point	Environment factor	Analyzed parameter	Monitoring frequency	Exceeding
		Detergents	Quarterly	N/A
		Total phosphorus	Quarterly	N/A
	Air	Suspended dust	Quarterly	N/A
	Noise	total fraction	Quarterly	N/A
Vâlcea	Emissions	SO ₂	Semester	N/A
		NO ₂	Semester	N/A
		CO	Semester	N/A
		PM ₁₀ dust	Semester	N/A
		Pb	Semester	N/A
	Noise	Noise level	Semester	N/A
Cacica	Emissions	Gas temperature	Annual	N/A
		Oxygen	Annual	N/A
		Carbon dioxide	Annual	N/A
		Carbon monoxide	Annual	N/A
		Nitrogen oxides	Annual	N/A
		Sulfur dioxide	Annual	N/A
		Dusts	Annual	N/A
Ocna Dej	Noise	Noise level	Annual	N/A
	Air	Dust emissions	Annual	N/A
	Air	Settlement dust	Annual	N/A
Tg. Ocna	Wastewater	BOD ₅	Semester	N/A
		COD-Cr	Semester	N/A
		Suspended solids	Semester	N/A
		pH	Semester	N/A
		Ammonia nitrogen	Semester	N/A
		Total phosphorus	Semester	N/A
		Ammonium	Semester	N/A
	Surface water	Chlorides	Semester	N/A
		Total hardness	Semester	N/A
		Filterable residue at 105 °C	Semester	N/A
		Extractable substances with organic solvents	Semester	N/A
		Sulphates	Semester	N/A
		pH	Semester	N/A
	Underground water	Chlorides	Semester	N/A
		Total hardness	Semester	N/A
		Filterable residue at 105 °C	Semester	N/A
		Extractable substances with organic solvents	Semester	N/A
		Sulphates	Semester	N/A
		pH	Semester	N/A



Air, water and soil pollution

The environmental permits detail the analyses that must be carried out periodically in order to take all necessary measures to minimize the impact on the environment. These are carried out according to the monitoring program imposed by the regional APMs of each branch, the analyzed parameters being detailed in the previous table. In 2024, no exceedances of the analyzed parameters were recorded.

Substances of concern and substances of very high concern

SOCIETATEA NAȚIONALĂ A SĂRII SA carries out a detailed assessment of all chemical substances used in its activities, including minerals, additives and other potentially hazardous materials, to identify any substances that may pose a concern for the environment or human health. In this regard, the company follows the regulations established by European and national legislation.

Regarding substances of very high concern, the company implements strict measures to prevent the risks associated with their use. These measures include:

- Monitoring concentrations of hazardous substances in soil, water and air, in order to ensure compliance with environmental standards.
- Reducing the use of hazardous substances, where possible, by replacing them with safer and more environmentally friendly alternatives.
- Continuous training of employees on the proper handling, storage and disposal of hazardous substances.
- Implementing emission reduction technologies to minimize the release of toxic substances into the environment.

Anticipated financial effects of significant pollution-related risks and opportunities

The main financial risks related to pollution consist of potential legal sanctions and costs related to the remediation of affected sites. To date, the company has not received such financial sanctions and there were no additional costs related to the restoration of sites in 2024.

According to the legislation, the maximum fine for violating environmental legislation is RON 500,000. The company has not yet considered making financial provisions to cover these potential expenses.

ESRS E-3 Water and marine resources

Description of the processes for identifying and assessing significant impacts, risks and opportunities related to water and marine resources

Salrom branches use water in the technological process, both from the municipal network and from their own wells. There is no impact on marine waters. Environmental aspects related to water and wastewater are presented in the table in the chapters ESRS E2-IRO-1 and ESRS2-3.



The main risks and opportunities are related to accidental pollution in the case of technological processes, floods that can financially affect the company either through temporary closure of activities or through costs related to restoration activities.

Water and marine resources policies

Regarding wastewater, in 2023, at the Praid Salt Mine, Slănic Salt Mine and Cacica Salt Mine branches, the volumes discharged into natural outfalls were monitored, according to the obligations of the Water Management Authorizations held and according to the legislation in the field of water management.

Thus, for the resulting domestic and technological wastewater, which was discharged into the Târnava Mică River (Praid), the Slănic Stream (Slănic Prahova) and the Solonet Stream (Cacica), the 3 above-mentioned branches pay, according to the legislation in force and the authorizations held, fees to the National Administration of Romanian Waters, the territorial Water Management System - SGA.

Monitoring the volumes of discharged wastewater is required, in some cases, by the authorization in the field of water management and by the applicable legislation in force only in the event of their discharge into surface water courses, for which prior approval from the competent local authorities has been obtained.

The other branches dispose of domestic and technological wastewater either in the community sewerage network, after prior treatment or by emptying, or by recirculation in the technological process (this concerns part of the technological water discharged, including rainwater collected from gutters and ditches). In these situations, there are no flow meters installed to monitor the discharged volumes, as this is not required by the permits held. For these branches, the volumes of water captured for use were reported for discharged water, measured by means of water meters installed on the supply pipes.

Water consumption

Description of industrial activities that use water in the process – sources, consumption, wastewater monitoring

1. Cacica Salt Mine

The Cacica Salt Mine's activity is carried out on two sites:

- Cacica Precinct, where underground the exploitation of rock salt takes place by kinetic dissolution;
- Pârteștii de Jos Precinct, where the salt preparation plant in solution and the production of recrystallized salt is located.

The exploitation of rock salt by kinetic dissolution is carried out through 4 wells composed of two concentrically tubed mobile columns, located underground. From the dissolution area, the brine is gravitationally led on an above-ground pipeline to the preparation site.

The industrial water requirement within the Cacica Precinct is ensured by two Tyrolean intakes with bottom sills and grates located in the Cacica stream bed. Each industrial water intake is equipped with a sand remover with a slow filter and a two-chamber slow filter.

Within the old premises of the Cacica Salt Mine, there is also a saltwater pool for recreation. The raw water supply is from the Pușcașu stream, through two Tyrolean sockets with bottom threshold equipped with grates, from where the water reaches a tank from which the showers and the toilet are supplied with water.



The premises have an industrial water storage reserve consisting of an industrial water tank, a water tower and an emergency tank. The waters resulting from the preparation plant at the Pârteștii de Jos Precinct are also returned here, by pumping.

Within the Pârteștii de Jos Precinct, the technological water used is captured from Solonet Stream. Water is used in the technological process as cooling water and for the fire reserve, as well as for the water supply for domestic purposes of the administrative headquarters.

The wastewater from the preparation activity is collected in a tank and recirculated by pumping, through the pipeline network, into the exploitation wells at the Cacica Precinct.

The degree of recirculation of the water resulting from the preparation process is 92%.

Industrial wastewater is recovered and used entirely in technological processes, so that only domestic wastewater results. These are collected in the domestic sewage network of the Pârteștii de Jos Precinct and led to the mechanical-biological treatment plant, after which they are discharged into the outfall – the Solonet Stream. Domestic wastewater resulting from the Cacica Precinct (from the sanitary group of the saltwater basin) is discharged into a drainable basin.

Rainwater is conventionally considered clean, so it is collected and directed by gravity to the guard ditch attached to the site.

Mine water (from infiltration) from the three horizons is collected and directed by pumping into the wells in operation.

2. Ocna Dej Salt Mine

The Ocna Dej Salt Mine does not use water for technological purposes in its processes. The drinking water supply is from the local water supply network.

Domestic wastewater is discharged into the domestic sewage network, and rainwater is discharged through the system of gutters and downpipes into the internal sewage network and into the Ocna Valley.

3. Praid Salt Mine

Within the Praid Salt Mine, the drinking water supply is provided from the centralized drinking water supply network of the city, through six independently metered connections, as follows: social group premises (miner showers, laboratory, toilets), briquetting press and car wash ramp, ABC store, bowling bar, underground recreation center and salt baths - swimming pool.

Water is used for the following purposes:

- for household and hygienic-sanitary purposes for employees and customers;
- for technological purposes at the car wash ramp, washing the saltwater filtration/recirculation system used within the swimming pool and occasionally for salt spraying, to avoid salt dust emissions.

The saltwater supply to the swimming pool is provided by pumping from underground sumps. The water is used to periodically fill the pool with salt water.

Domestic wastewater resulting from the Praid Salt work's activity is collected through the internal sewage network and discharged into the city's sewage network.



The technological wastewater resulting from the car wash ramp is directed to a sand and oil product separator and discharged into the Târnava Mică River.

The technological wastewater resulting from the washing of the water filtration/recirculation installation in the saltwater basin existing within the swimming pool, as well as the salty wastewater resulting from the spa facility (open swimming pool) are discharged into the Corund stream through an independent sewerage system.

The mine waters, namely the infiltration waters pumped from the Gisa and Sukosd underground sumps, together with the surplus of saltwater that is not used within the swimming pool, pumped from the Gh. Doja and Telegdy sumps and with the waters discharged from the former Elisabeta mine (natural runoff) are discharged into the Târnava Mică River under the flow and precipitation level conditions imposed by the authority through the water management authorization.

The thermos-mineral waters from the ACEX 401 well infiltrate into the soil towards the Corund stream.

The rainwater coming from the salt platform and from the fuel distribution station area is directed to a sand and oil products separator and discharged into the Târnava Mică River.

4. Slănic Salt Mine

Slănic Salt Mine does not use water for technological purposes in its activities. The drinking water supply is provided by the local water supply network. This is used for domestic purposes and for firefighting.

Domestic wastewater is collected by a sewage network and discharged into the Slănic stream after passing through two settling tanks and the treatment plant.

Rainwater is collected by a network of open and partially covered channels, concreted and directed to two collector channels, which discharge into the Slănic stream.

5. Târgu Ocna Salt Mine

5.1. *Operating perimeter Fețele Târgului*

The extraction of rock salt is carried out from the Fețele Târgului deposit, through the Troțuș mine.

The water supply for drinking, hygienic and sanitary purposes and for the hydrant network is carried out by connecting to the locality's water supply network. This continuously serves the toilets, changing rooms and fire hydrants.

No water is used for technological purposes within the Fețele Târgului perimeter.

Domestic wastewater is collected through a concrete sewage network and discharged into the city's sewage network.

Technological wastewater from the well cellar, floor leaks from the pump station, and tank overflow are collected and transported to a hydrocarbon separator and a decanter, from where they are pumped into the technological circuit.

Rainwater is collected using the internal sewage network in the technological water decanter in the premises area, from where it is directed into the technological circuit.

5.2. *Operating perimeter Gura Slănic*

The activities in the Gura Slănic exploitation area are carried out in two areas: extraction and preparation of salt solution and related activities (maintenance and repair of our own equipment, inspections and physical-chemical laboratory tests).



Gura Slănic salt deposit is exploited by kinetic dissolution in wells, the resulting finished product being saturated brine. The process of extraction and preparation of salt in solution (brine) is done in a recirculated system through wells. The dissolving agent is:

- unsaturated brine (exhausted) and resulting from the electrolysis process at the beneficiary.
- unsaturated brine resulting from the priming/repriming process of new/existing wells
- industrial water.

Water supply for drinking, sanitary and hydrant purposes is provided by connection to the local water supply network.

Water supply for technological purposes is provided using the following sources:

- main source: connection to the beneficiary's pipeline, which crosses the Gura Slănic Well Field;
- reserve source: surface capture from the Trotuș River through a socket arranged on the right bank of the river. This will be used only in exceptional cases, in the event that the main source cannot be used. The water captured from the Trotuș River is directed into a two-compartment concrete desander, from where it is directed into a suction basin equipped with a submersible pump that pushes the water back into the decanters. From there, it is taken over by a centrifugal pump and pumped to the industrial water tank.

Technological wastewater from the well cellar, floor leaks from the pump station and tank overflow are collected and transported to a hydrocarbon separator and a decanter, from where they are pumped into the technological circuit.

Rainwater is collected using the internal sewage network in the technological water decanter in the area of the premises, from where they are directed into the technological circuit.

6. Rm. Vâlcea Mining

6.1. *Operating perimeter Cariera Bistrița*

The activity carried out represents the exploitation and processing of limestone.

The water supply is made from a groundwater source from the Bistrița stream, by capturing springs in a buried reinforced concrete basin.

The captured water is used to supply water to:

- Bistrița quarry: the limestone crushing-grading plant, the vehicle washing ramp, the administrative building and the raw limestone wetting plant in order to reduce dust emissions.
- the CFI station.
- 7 blocks of flats of service housing.
- Bistrița quarry:

The domestic water is collected in a network of pipes and directed into a waterproof, two-compartment, buried drain tank.

The industrial wastewater collected from the car wash ramp, and the maintenance workshop is directed to a buried oil product separator. Following the separation of oil products, the purified water is discharged into the ditch of the quarry access road. The oil residues are collected and recovered by an authorized company.



- Working point CFI:

Industrial wastewater from the wheel and chassis washing plant is drained. The cleaning of the plant from recovered products (sludge, oils and petroleum products) is collected by authorized companies.

- Service housing block of flats:

Domestic wastewater from the 7 blocks is collected through a metal pipe and is directed into a reinforced concrete, sealed, buried basin, and from here, through a pipe, is discharged into the city's sewage network.

6.2. Operating perimeter Ocnița – Lunca

Activity carried out:

- production of concentrated brine solutions by the ascending kinetic dissolution method;
- transport of brine to the beneficiary and of the dissolving agent from the beneficiary to the well fields.

Drinking water supply is achieved by connection to the centralized water supply network.

Technological flow: transport of the dissolving agent from the beneficiary, storage of the dissolving agent, pumping and introducing the dissolving agent into the dissolving chambers, brine capture in tanks and brine transport through the sale duct to the beneficiary.

The branch manages the dissolving agent transport pipelines (aqueduct) and brine (sale duct), as well as the wells from which the brine is extracted.

The technological flow of brine production is a closed circuit.

The branch also owns a decanter located on the Sărat stream, with the role of retaining losses of insulating fluid from the production area, retaining losses of brine and dissolving agent, storing the waters of the Sărat stream and pumping them to the dissolving agent tanks in fields III and IV, in the event of brine leaks in the outfall.

The domestic wastewater is collected through a network of pipes and directed into an underground, concrete, waterproofed drainable basin. The draining is carried out by an authorized company.

The rainwater coming from the insulating fluid storage tank platform, the courtyard surface and roofs, together with the technological wastewater from the pumping stations are collected through gutters and channels, at the boundary of the courtyard space, and are discharged into the torrential valley at the eastern boundary of the property, after having previously been collected in a decanter with two compartments in which fats or petroleum products are separated, from where they are led into a petroleum products separator. The petroleum products collected in the separator are reintroduced into the insulating fluid injection circuit.

6.3. Operating perimeter Salina Ocnele Mari

The activity carried out is represented by the exploitation and marketing of salt extracted from the Ocnele Mari Salt Mine in solid form for industrial and food use.

The drinking water supply for the head office and the tourist mine is carried out by connection to the drinking water distribution network.



The wastewater drainage system at the headquarters consists of a concrete pipe sewer network, which collects wastewater from the social group, showers and laboratory and discharges it into a three-compartment drainable basin.

The wastewater from the tourist point is collected in 3 metal basins protected against corrosion. The basins are emptied upon request by authorized companies.

The technological waters from the car wash ramp are discharged through the side gutters with which the ramp is provided, for the collection of washing water loaded with hydrocarbons and suspensions. These waters are led through gutters into a suspension separation system consisting of a metal basin. After mechanical decantation (removal of solid suspensions), the liquid fraction with fats and petroleum products is discharged into the mine water collection basin.

Mine waters are collected in the mine water collection basin, a parallelepipedal construction made of reinforced concrete, semi-buried, with the bottom and walls provided with waterproofing. The role of the basin is to store the mine waters taken from the raw salt conveyor belt gallery and the tourist point access gallery. From the basin, the water is pumped back into the sewer through a buried metal pipe, thus reaching the well fields.

Rainwater from the courtyard surface and roofs is collected through concrete gutters, at the boundary of the perimeter of the enclosure, and discharged into a waterproof reinforced concrete basin, equipped with an automatic submersible pump. The waters are pumped into the mine water collection basin through a pipe, along the sale duct.

6.4. Operating perimeter Cariera Trăistari

The authorized activity is the exploitation and wet preparation of volcanic tuff. There is also a salt grinding station on site, the facility no longer delivers ground tuff. The activity is seasonal, between November and February.

Water supply is provided by connection to the centralized water supply system at the city level.

Domestic wastewater from building C7 is collected by a sewage network and directed into a waterproofed septic tank.

Technological water from the washing tank through which the trucks pass, before reaching the weighing platform, is discharged into the waterproofed septic tank.

Rainwater from the premises is collected through collection ditches and directed into the septic tank.

7. Ocna Mureș Salt Mine

This branch does not require a water management permit. Drinking water is supplied from the city network. Domestic wastewater is discharged into the city sewer network.

um.		2022	2023	2024	
		Slănic Salt Mine	16,499	13,843	23,102
		Praid Salt Mine	17,167	25,331	24,783

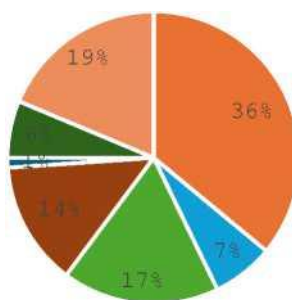
Total volume of water discharged	m3	Cacica Salt Mine	1,800	420	692
		Ocna Dej Salt Mine	6,034	4,711	4,382
		Tg. Ocna Salt Mine	15,344	13,570	8,806
		EM Rm. Vâlcea			11,164
		Ocna Mureș	4,282	4,282	4,048
		TOTAL			76,977
Of which planned volume	m3	Slănic Salt Mine	26,160	26,160	26,160
		Praid Salt Mine	9,000	9,000	19,500
		Cacica Salt Mine	5,500	5,500	692
		Ocna Dej Salt Mine	8,188	7,069	4,500
		Tg. Ocna Salt Mine	0	0	8,806
		EM Rm. Vâlcea			11,164
		Ocna Mures Salt Mine	0	0	4,048
		TOTAL			74,870
Emissions in discharged water		Ocna Dej Salt Mine			PH - 6.3 Sem I -7.3 Sem II Suspended matter -2.3 mg/l Sem I -4.00 mg/l Sem II Petroleum products -<2.00 mg/l Sem I -2.00 mg/l Sem II
		Praid Salt Mine			Suspended matter 33.43 t Filterable residue 2664 t of which chlorides 994 t (37.3%)
		Slănic Salt Mine			Suspended matter 0.307 t Fixed residue 24.626 t Extractable substances 0.165 t Total nitrogen 0.044 t Detergents 0.006 t
Chemical oxygen demand (COD)	tone	Slănic Salt Mine	0.9864	0.736	0.156
		Praid Salt Mine			67.73
Hydrocarb	tone		0	0	-



Total water consumption in 2024 was 64,197 cubic meters.

Location	Water consumption (cubic meters)
SLĂNIC SALT MINE	23,102
OCNA DEJ SALT MINE	4,382
E.M. RÂMNICUL VÂLCEA	11,164
TG OCNA SALT MINE	8,806
CACICA SALT MINE	692
OCNA MUREȘ SALT MINE	4,048
PRAID SALT MINE	12,003
TOTAL SNS-SA	64,197

WATER CONSUMPTION (cubic meters)



SLĂNIC SALT MINE

OCNA DEJ SALT MINE

E.M. RÂMNICUL VÂLCEA

TG OCNA SALT MINE

CACICA SALT MINE

OCNA MUREȘ SALT MINE

PRAID SALT MINE

Anticipated financial effects of risks and opportunities related to water and marine resources

It is expected that, in the future, expenses related to the use of water resources will increase above the inflation rate. Water is important in Salrom's technological process, and for this reason we will monitor costs and try to identify ways to reduce consumption.

ESRS E-4 Biodiversity and ecosystems

General information presentations

Salt mining activities can have an impact on biodiversity and can significantly influence ecosystems. Direct impacts can result from mining activities involving land modifications or accidental releases of pollutants into water or air (dust, salt dust, thermal power plant emissions, etc.).



The branches of SNS SA, according to the regulations contained in the Environmental Authorizations held, periodically carry out monitoring of environmental factors.

SNS S.A - Salrom owns a production area, Bistrița – Pietreni Quarry in Vâlcea County, whose boundaries overlap with those of the Buila – Vânturărița National Park.

Also, at Tg. Ocna Salt Mine in the western vicinity of the Salt in Solution Section – Gura Slănic, at a distance of approximately 500 m, there is the Natura 2000 site – a site of community importance ROSCI 0318 - Măgura Tg. Ocna. The activity of the salt mine does not affect the lands located in the protected natural area.

In the vicinity of the Praid Salt Mine is the geological reserve and natural monument "Salt Mountain", salt rock formations that appear on the surface and have an influence on the flora and fauna in the perimeter. Thus, halophilic flora species appear, specific to saline areas. As a result of the activity carried out by the Praid Salt Mine, the following are affected to a very small extent:

- Terrestrial ecosystem - terrestrial flora is affected here and there (in areas with heaped earth salt), a soil with a content of approx. 30 - 50% NaCl, only allows the fixation of halophilic species, which can develop in these extreme salinity conditions (e.g. *Artemisia salina* Willd, *Salicornia herbacea*, *Glicerida distans* - the salina variety Schur).
- Aquatic ecosystem - the aquatic flora and fauna of the Corund stream and implicitly of the Târnava Mică river, is influenced especially in the case of occasional accidental pollution: excessive pumping of brine, at a low dilution flow of the stream and torrential rains, which wash away a high quantity of salt - especially from the Corund canyon area - in a relatively short time interval.

The lands in the Praid area are agricultural, the predominant crops being potatoes, corn and orchards. As for the meadows, they have specific vegetation. There are also numerous hayfield areas, both on Dealul Sării and in the surroundings, unaffected by the salt exploitation activity.

Transition plan and consideration of biodiversity and ecosystems within the strategy and business model

Salt mining can affect natural habitats and local biodiversity, especially through the extraction process, which can lead to habitat loss or fragmentation.

- Positive contribution: Implementing biodiversity protection measures, for example by using an ecological management plan for extraction areas and restoring affected ecosystems, can help protect biodiversity.
- Negative contribution: If the extraction activity seriously harms natural habitats, species or the local landscape, without implementing ecological restoration measures, it may violate the objectives of protecting biodiversity and ecosystems.

As salt mining has been carried out for a very long time in our locations, the impact over time has proven to be insignificant, which proves that the activity is sustainable, in harmony with nature. We believe that our business model and our environmental strategy are aligned with the vision of the Kunming-Montreal Global Biodiversity Framework and its relevant objectives and targets, as well as the EU Biodiversity Strategy for 2030, while respecting planetary boundaries related to the integrity of the biosphere and land system change.



Biodiversity and ecosystem policies

The organization has implemented an environmental protection policy through the environmental management system based on the SR EN ISO 14001:2015 standard. Through the environmental management system, this policy is implemented by:

- Monitoring environmental factors, according to environmental management programs
- Conducting periodic emergency management exercises
- Assessing the company's environmental impacts, risks and opportunities that may have an impact on biodiversity.

Actions and resources related to biodiversity and ecosystems

Since the impact of our activities on ecosystems is insignificant, there are no resources specifically allocated to this area other than those allocated for monitoring environmental factors, since accidental pollution is the only one that can affect biodiversity. Therefore, additional elements related to biodiversity monitoring are not taken into account in the requirements imposed by environmental permits. Accidental pollution prevention plans have been developed for each branch. In the income and expenditure budget, amounts are allocated for monitoring environmental factors according to the monitoring programs imposed by the regional EPAs and for waste management.

Total pollution prevention expenditures are:

Cost	Value (RON) 2024
Expenses related to monitoring environmental factors (cost of analyses)	35,622,66
Expenses related to waste	153,794,79
Other types of expenses related to monitoring environmental factors than analyses	87,239
Expenses related to packaging recycling (OIREP, other)	471,210.27
TOTAL	747,866.72

Impact indicators related to biodiversity and ecosystem changes

This indicator is not significant for Societatea Națională a Sării SA.

Anticipated financial effects of significant risks and opportunities related to biodiversity and ecosystems

This indicator is not significant for Societatea Națională a Sării SA, not meeting the materiality conditions.

ESRS E-5 Resource use and circular economy

Description of the processes for identifying and assessing significant impacts, risks and opportunities related to resource use and the circular economy

The organization has examined its assets and activities to identify actual and potential impacts, risks and opportunities within its operations and its upstream and downstream value chain to identify significant environmental aspects.

According to SR EN ISO 14040: 2002, the life cycle represents “consecutive and interrelated stages of a product-system, from the acquisition of raw materials or the generation of natural resources to post-use”.

The entire life cycle of the product, from its conception and development to its final disappearance from the arena of commodity exchanges, includes the following phases:

- acquisition of raw materials,
- production,
- packaging,
- distribution,
- use,
- collection,
- recycling.



LIFE CYCLE for SNS SA products includes the following stages:

1. Historical exploitations; History of deposits entrusted for exploitation
2. Salt extraction;
3. Salt preparation, packaging and obtaining finished products;
4. Distribution / marketing (market sales);
5. Use (consumption);
6. Environmental aspects from a life cycle perspective (Environmental protection, applied technologies);



7. Treatment and management of the closure and greening of unviable mines/where exploitation has been completed in order to:

- ensure conditions for sustainable development of local communities for the development of economic and social activities;
- rehabilitate affected areas and hand over land to local authorities in order to reconstitute property rights, with beneficial effects by returning them to the economic circuit and using them for the development of new activities.

For each stage of the product's life cycle, the company has taken steps to reduce its environmental impact and adopts the principles of sustainability and the circular economy, starting from the transition, in some branches, from traditional blasting to combined operation, to the replacement of packaging facilities with new and energy-efficient ones, to the use of packaging made from recyclable materials, as well as, in the case of boxes, packaging made from high-quality recycled fibers.

Policies related to resource use and the circular economy

In terms of environmental protection, the company has a policy in the field of environment, quality and food safety, health and operational security, as part of the Integrated Management System implemented at the head office, Chiajna warehouse and SNS SA branches.

The circular economy is a production and consumption model that involves sharing, renting, reusing, repairing, renovating and recycling existing materials and products for as long as possible. This extends the life cycle of products.

In practice, it involves minimizing waste. When a product reaches the end of its life cycle, the materials from which it is made are kept in the economy as much as possible through recycling. They can be used in production again and again, creating even more added value.

It is an approach that differs radically from the traditional, linear economic model, based on the principle of "use-produce-consume-throw". This traditional model is based on large quantities of cheap and easily accessible materials and energy.

In this regard, a waste minimization plan is implemented in each branch, measures are taken to maintain equipment and machinery to extend their lifespan, and consideration is being given to replacing resource- and energy-intensive equipment with energy-efficient ones.

Actions and resources related to resource use and the circular economy

Our company recognizes the importance of the principles of the circular economy and the effects of climate change and is committed to implementing measures to contribute to the reduction of greenhouse gas emissions and to adopt adaptation strategies. Among the steps taken are:

- The company has started the transition to reducing emissions, in terms of transporting tourists to and from the salt mines, by using fully electric buses. Since 2024, electric buses have been used at the Praid Salt Mine to ensure visitor access, and as part of the tourist mine within the Rm. Vâlcea Mining Exploitation, passenger (visitor) transport services to and from the underground at the Ocnele Mari Salt Mine will be purchased with fully electric buses.



The company, within the Cacica Salt Mine, has been using MVR (Mechanical Vapor Recompression) technology since 2015, which allows the recirculation of vapors within the production process, improving energy efficiency and significantly reducing energy consumption and CO₂ emissions.

An investment project has been launched for the installation of photovoltaic panels at the Cacica Salt Mine: In order to reduce the carbon emissions, but also to increase the completeness on the food salt market and on the market of salt tablets produced at the Cacica Salt Mine branch, by lowering production costs, SNS SA plans to install solar panels to generate electricity from renewable sources. This project will contribute to reducing dependence on electricity from conventional sources, thus reducing associated CO₂ emissions.

Also, in all branches, in the production process, measures have been adopted to prevent and reduce the quantities of waste generated, according to the Waste Prevention and Reduction Plans, and to promote the efficient use of resources.

Also, environmental impact assessments are periodically carried out for each operating perimeter to assess risks and optimize processes in order to minimize environmental impact.

The subject of mine closure is of particular importance for all stakeholders:

- for mining companies from the perspective of reducing environmental, social and security risks in the area, as well as from the perspective of ensuring the funds necessary for the rehabilitation of the area;
- for authorities and the government, from the point of view of solving acute environmental problems and the social and economic revitalization of vast regions;
- for communities in order to avoid economic and social collapse.

Regarding the quality of environmental factors, the pollution and degradation following mining activities represent solid arguments for the application of correct standards and policies for ecological restoration. In this regard, authorized companies periodically carry out Environmental Restoration Plans and Technical Projects for the restoration of the environment affected by the company's activities.

Resource inputs

In 2024, raw material expenses were approximately RON 43,770,593.13. In addition, in the indirect materials and services category, we purchase materials and services that are not directly used to manufacture our finished products, such as maintenance or logistics, marketing and IT services. In 2024, indirect materials and services expenses were approximately RON 57,495,000 (e.g.: machinery repair services, industrial railway maintenance, wagon shunting equipment rental, road and rail freight transport, tourist transport, worker transport, security and protection services, medical services, etc.).

Capital expenditures (CapEx) are payments made for goods or services that are recorded or capitalized on a company's balance sheet instead of being registered as an expense in the income statement. CapEx can indicate how much a company invests in fixed assets to support or develop its business. Since it is registered as an asset, it will depreciate over time, and the depreciation will be deducted from the total value of the assets. The value of CAPEX expenses in 2024 is RON 112,375,785.

Resource outputs

The portfolio of salt and salt-based products, as well as other non-metalliferous products of SNS S.A. responds to a wide range of requirements from customers and/or end consumers, individuals or legal entities.

Situation of quantities of products delivered:

Products	2024
TOTAL – of which:	1,295,815
LIMESTICK	168,048
SALT SOLUTION	251,581
SALT FOR SNOW REMOVAL	308,312
ROCK SALT FOR CHEMICAL AND OTHER INDUSTRIES	409,877
FOOD SALT	107,417
OTHER	50,581

The quantities delivered increased by 5.47% compared to 2023, when 1,228,618 tons were registered.

The activities carried out by the branches of SNS SA always take into account a hierarchy of waste management options. The first option is to prevent waste production, by choosing the best technologies from the design phase.

If avoiding waste production is not always possible, then the amount of waste generated must be minimized through reuse, recycling and energy recovery. The waste disposal stage is applied only after all other means have been used to the maximum, responsibly, so as not to produce negative effects on the environment.

Waste is divided into two large categories: non-hazardous and hazardous and is defined by category, according to GD 856/2002 on waste management records.

All categories of waste are collected separately and handed over to authorized companies. For each waste handover, waste loading - unloading forms are drawn up following their handover to authorized collectors.

Specific measures regarding the prevention and/or reduction of waste quantities resulting from own activity can be achieved by implementing policies and practices such as:

- Avoiding waste generation and reuse.
- Informing employees about the types of waste that can be recycled.
- Selectively handing over waste to authorized economic agents in the field of recycling.
- Optimal placement and use of containers for the selective collection of packaging waste generated on site.
- Purchasing unpackaged products or products without excessive packaging.
- Training employees on waste prevention and the obligation to reuse products and prevent and collect waste selectively.

No.	Branch	Type of waste	Code	Cumulatively generated (t)	Cumulative value/ Recycled (t)	Cumulatively removed (t)
1	Cacica Salt Mine	Paper - cardboard	15 01 01	28.90	28.90	0.00
		Plastic waste	15 01 02	6.62	6.62	0.00
		Lamp waste (bulbs, neon lights)	20 01 21	0.20	0.20	0.00
		WEEE	20 01 35	0.10	0.10	0.00
		WEEE	20 01 36	0.12	0.12	0.00
		Municipal waste	20 03 01	14.30	0.00	14.30
Total Cacica				50,24	35,94	14,30
2	Ocna Dej Salt Mine	Waste Fluorescent tubes, light bulbs	20 01 21	0.06	0.06	0.00
		Waste large lighting fixtures	20 01 36	0.08	0.08	0.00
		Waste cloths*	15 02 02	0.14	0.14	0.00
		Waste mineral oil	13 02 05*	0.18	0.00	0.00
		Waste synthetic oil	13 01 10*	0.00	0.00	0.00
		Waste other hydraulic oils	13 02 06*	0.00	0.00	0.00
		Salt waste	01 01 02	179.22	179.22	0.00
		Ferrous waste	17 04 05	31.98	40.00	0.00
		Non-ferrous	12 01 03	0.000	0.00	0.00
		Rubber waste	16 01 03	0.00	0.00	0.00
		Polyethylene (PE) waste	15 01 02	1.76	1.76	0.00
		Paper - cardboard	15 01 01	4.16	4.16	0.00
		Wood waste	15 01 03	7.62	7.62	0.00
		Wood waste	03 01 05	0.00	0.00	0.00

No.	Branch	Type of waste	Code	Cumulatively generated (t)	Cumulative value/ Recycled (t)	Cumulatively removed (t)
		Protective equipment waste	15 02 03	0.00	0.00	0.00
		Paint container waste	15 01 10*	0.10	0.10	0.00
		Spring waste	12 01 01	1.04	1.04	0.00
		Cartridge waste	08 03 18	0.03	0.04	0.00
		Municipal waste	20 03 01	11.33	0.00	11.33
		Electrical equipment waste	20 01 36	0.00	0.00	0.00
Total Ocna Dej				237,70	234,21	11,33
3	Ocna Mureș Salt Mine	Paper -	15 01 01	0.000	0.00	0.00
		Used tires	16 01 03	0.00	0.00	0.00
		Scrap iron	17 04 05	0.00	0.00	0.00
		Batteries	16 06 01	0.00	0.00	0.00
		Plastic waste (PE)	15 01 02	0.00	0.00	0.00
		Used oil	13 02 05	0.00	0.00	0.00
		Used fluorescent tubes	20 01 21	0.00	0.00	0.00
		Aluminum	17 04 02	0.00	0.00	0.00
		WEEE	16 02 14	0.00	0.00	0.00
		Wood	15 01 03	0.00	0.00	0.00
		Copper and brass	17 04 01	0.00	0.00	0.00
		Protective equipment	15 02 03	0.00	0.00	0.00
		Earth and stones containing hazardous substances.	17 05 03*	0.00	0.00	0.00
Total Ocna Mures				0,00	0,00	0,00
4	E.M. Rm. Vâlcea	Scrap metal	17 04 05	0.00	236.54	0.00

No.	Branch	Type of waste	Code	Cumulatively generated (t)	Cumulative value/ Recycled (t)	Cumulatively removed (t)
		Oil filters	16 01 07	0.00	0.00	0.00
		Copper scrap	16 01 18	0.00	0.11	0.00
		Used oil	13 02 05	0.90	0.00	0.00
		Bronze shavings	16 01 18	0.00	0.00	0.00
		Mercury-containing scrap	06 04 04*	0.00	0.00	0.00
		Iron shavings	16 01 17	0.00	0.00	0.00
		Liquid tar	05 06 03*	0.00	0.00	0.00
		Batteries	16 06 01	0.00	0.00	0.00
		Aluminum scrap	16 01 18	0.00	0.00	0.00
		Asbestos scrap	17 06 05*	0.00	0.00	0.00
		Used tires	16 01 03	0.00	0.00	0.00
		Aluminum scrap	17 04 02	0.00	0.00	0.00
		Stainless steel	16 01 18	0.000	0.05	0.00
		Other unspecified waste - rubber band	07 02 99	0.000	0.00	0.00
Total Valcea				0,90	236,70	0,00
5	Tg. Ocna Salt Mine	Ferrous filings and shavings	12 01 01	0.00	0.00	0.00
		Paper and cardboard packaging	15 01 01	3.62	3.62	0.00
		Plastic packaging	15 01 02	3.18	3.18	0.00
		Ferrous metals	16 01 17	78.56	37.96	0.00
		Non-ferrous material (copper)	17 04 01	0.0002	0.00	0.00
		Mixed municipal waste	20 03 01	91.70	0.00	91.70

		Syringes, needles, gauze and bandage waste, blood glucose tests	18 01 03*	0.0168	0.00	0.0168
		Absorbents, filter materials	15 02 02*	0.76	0.00	0.7600
		Laboratory chemicals	16 05 06*	0.049	0.000	0.049
Total Tg. Ocna				177,89	44,76	92.53
6	Slănic Salt Mine	Paper - cardboard	15 01 01	0.00	0.00	0.00
		Used oil	13 02 05*	0.00	0.00	0.00
		Plastic waste	15 01 02	0.279	0.00	0.00
		Ferrous waste	17 04 05	5.120	0.00	0.00
		Cables	17 04 11	0.000	0.00	0.00
Total Slanic				5,40	0,00	0.00
7	Praid Salt Mine	Biodegradable kitchen waste	20 01 08	147.96	0.00	147.96
		Brine	06 03 04	20436.00	0.00	20436.00
		Ash, slag	10 01 01	1.10	0.00	1.10
		Wood waste (Sawdust)	03 01 05	1.15	0.00	1.15
		Used medical hazardous waste	18 01 01	0.0120	0.00	0.0120
		Edible oils and fats	20 01 25	0.99	0.00	0.99

No.	Branch	Type of waste	Code	Cumulatively generated (t)	Cumulative value/ Recycled (t)	Cumulatively removed (t)
		Earthy salt	01 04 04	17808.00	0,00	17808,00
Total Praid				38395,21	0,00	38395,21
8	- SNS Headquarters and Chiajna Warehouse	Plastic packaging waste	15 01 02	0.30	0,30	0,00
		WEEE	20 01 36	0.38	0,38	0,00
		Plastic waste	20 01 39	0.01	0,01	0,00
		Textile waste	20 01 11	0.07	0,07	0,00
		Ferrous waste	17 04 05	0.29	0,29	0,00
		Wood waste	03 01 99	0.12	0,12	0,00
		Toner Waste equipment other than those specified in 16 02 09 to 16 02 13	16 02 14	0.21	0,21	0,00
		Battery and accumulator waste	16 06 05	0.004	0,004	0,00
		Household waste	20 03 01	1.84	0,00	1,84
Total headquarters and warehouse				3,22	1,37	1,84
TOTAL				38870,56	552,99	38515,21

SNS S.A. also pays increased attention to packaging waste introduced on the national market. The products manufactured by the company's branches are packaged in paper-cardboard, plastic, glass and wood (as transport packaging). For all the packaging of its products, which were introduced on the Romanian market, SNS S.A. is obliged to meet the annual recovery and recycling objectives provided for by the legislation in force. To this end, for the year 2024, SNS S.A.- Salrom has concluded a contract with an economic operator authorized by the Ministry of Environment for the implementation of extended producer responsibility regarding the achievement of the annual recovery and recycling objectives of packaging waste. Thus, the SNS S.A. branches introduced on the national market a total of 1,398,085 kg of packaging, which after consumption became packaging waste.

Packaging type	Legal recovery/recycling percentage 2024
Paper - Cardboard	70%
Plastic (including PET)	40%
Wood	20%
Glass	65%
Recycling target	60%
Overall recovery target	65%

Legal percentages of packaging waste recovery/recycling provided by Law no. 249/2015 and GEO no. 196/2005 regarding the Environmental Fund.

Of the total amount of packaging waste introduced on the national market, 203,851 kg represents paper-cardboard packaging waste, 365,729 kg represents plastic packaging (including PET), 5,254 kg glass packaging, and 823,251 kg is wooden transport packaging (pallets).

Through the specialized company that was contracted, SNS S.A. fully met the legal objectives of recovery and recycling of packaging waste, thus ensuring compliance with the legal provisions in the field and an efficient, sustainable and minimal cost management of packaging waste.

Anticipated financial effects of significant risks and opportunities related to resource use and the circular economy

The increase in the share of packaging from biological or recycled materials implies an increase in the costs related to their acquisition, which will have a minor impact on the prices of products sold by Societatea Națională a Sării SA, since the cost of packaging represents an insignificant percentage of the total production costs. For this reason, we consider that this indicator does not meet the conditions of significant materiality for us.



Social



ESRS S-1 Own labor force

Presentations of general information

In the context of an increasingly competitive labor market, given the decreasing attractiveness of certain sectors of activity and certain technical professions, attracting and retaining human resources is becoming a continuous challenge for all companies. For SNS S.A., compliance with labor legislation, the use of fair employment practices, including the prohibition of any form of discrimination and ensuring fair treatment of any employee, are the principles that underlie human resources management.

The recruitment and selection of candidates is carried out based on a Procedure that establishes the rules and stages to be followed. The selection of candidates is carried out in compliance with the requirements set out in the recruitment announcement drawn up based on the conditions and responsibilities in the Job Description.

The procedure aims to specify the stages, methods and responsibilities regarding the organization and conduct of competitions for filling vacant positions within SNS-SA headquarters and branches.

The purpose of this procedure is to ensure a transparent framework, aiming at hiring competent and compatible individuals for the positions that will be vacant within SNS-SA headquarters and branches.

Filling a vacant position is usually done through competition, redistribution or promotion within the limits of the vacancies provided for in the personnels' list.

Recruitment can be done from internal sources (internal recruitment), external sources (external recruitment) or both.

The requirements for the vacant position are included in the Recruitment Announcement.

The Human Resources Service within SNS-SA / the Human Resources Department at the branches drafts the Recruitment Announcement based on the report on the personnel needs prepared by the heads of the organizational entities requesting the employment of personnel for the existing vacancies.

All stages of the process of organizing and conducting competitions for the purpose of hiring personnel within SNS SA, headquarters and branches are detailed in PP-SNS-20.

Attracting experienced and highly skilled specialists for positions requiring specialized certifications (mining engineers, controlling, accounting experts, procurement experts, project managers, IT specialists, other categories, etc.) is difficult, due to the competitiveness in attracting talent on the labor market. Most of the time, not only attracting good specialists is difficult, but also retaining them in the long term, with employees choosing to leave for other employers.

Within the company, respect for human rights is guaranteed both by the provisions of the Collective Labor Agreement and the Internal Regulations that apply to all employees, as well as by individual labor contracts and the Code of Conduct and Ethics. The percentage of employees covered by the collective labor agreement at the level of SNS S.A. is 100%. At the same time, in 2024, the company did not registered any incidents of discrimination.

Stakeholder interests and views

At the level of Societatea Națională a Sării, the employees have established trade union organizations, thus forming - the National Trade Union Federation - SALROCA, which stipulates clauses regarding working conditions, working time and paid rest time, as well as rights and obligations arising from employment relationships.

The trade union organizations that form the SALROCA Trade Union Federation, represented by Mr. Dumitru Jianu - President, and which responded to the announcement of the initiation of the negotiations of the Single Collective Labor Agreement for the years 2025-2026 by the management of the Societatea Națională a Sării and to the provisions of art.102(B), letter a), paragraph (2) of Law no. 367/2022 on Social Dialogue are:

TG. Ocna Salt Mine:

- Free Trade Union Salina Târgu Ocna = 130 members.
- Free Trade Union "Unirea" Târgu Ocna = 45 members;

Ocna Dej Salt Mine:

- Free Trade Union Salina Ocna Dej = 247 members;
- Solidaritatea Trade Union, Salina Ocna-Dej = 47 members;

Ocna Mureș Salt Mine

- Free Trade Union Sare Evaporată = 28 members;

Praid Salt Mine

- Free Trade Union Salina Praid = 107 members;

Cacica Salt Mine

- Free Trade Union Salina Cacica = 55 members;

Slănic Prahova Salt Mine:

- Trade Union „Muncii”, = 89 members;
- Trade Union „Miner”, = 99 members;
- Sucursala Exploatarea Minieră Rm. Vâlcea - "Dreptatea" Union = 69 members;
- Miners' Union of Ocnele Mari = 35 members;
- Free Union S.E.M. Rm. Vâlcea = 25 members;
- "Arnota" Union = 73 members;
- Salina Union Oc. Mari = 55 members;
- "Atitudinea" Union = 22 members

Total members of SALROCA Federation = 1126 members.



Policies related to own labor force

At the company level, a Collective Labor Agreement is concluded between the employer - Societatea Națională a Sării SA and the employees, through their representatives - the National Trade Union Federation SALROCA, which stipulates clauses regarding working conditions, working hours and paid rest time, as well as rights and obligations arising from employment relationships. The percentage of employees subject to CLA is 100%.

The parties, fully equal and free in negotiating this Agreement, assume responsibility for complying with its provisions. Negotiation at the unit level is mandatory.

The parties are obliged to bring the provisions of the CLA to the attention of the Company's employees.

The provisions of the CLA are applicable to all employees of SNS SA regardless of whether they belong to a union or not. The percentage of employees subject to CLA is 100%.

The parties agree that the success of the company is a factor of common interest and as a result the actions taken must be carried out in this regard. Therefore, the parties undertake to make every effort to ensure this.

The CLA aims, mainly, to establish the correlative rights and obligations between the parties, regarding: the conclusion, execution, amendment, suspension, termination of the individual employment contract, working time, rest time, working conditions, health and safety at work, special protection measures for employees, professional training, the rights and obligations of employees, remuneration and salary rights, the rights and obligations of the parties.

The parties, as social partners, mutually recognize their legitimacy under the law and with a view to negotiating and concluding the CLA.

According to the legislation in force, every person has the right to freedom of peaceful assembly and freedom of association at all levels and in particular in the political, trade union and civic fields, which implies the right of every person to establish trade unions together with other people and to affiliate with them for the defense of his interests.

Processes for engaging with your own workforce and worker representatives on impacts

In addition to negotiations with unions, there are eight (8) Occupational Health and Safety Committees at the company's level, one for each entity, with the aim of ensuring employee involvement in the development and implementation of decisions in the field of OSH.

Also, consultation with employees takes place on the basis of periodic meetings, satisfaction surveys, as well as other internal means.

Processes for remediating negative impacts and channels through which the company's workforce can express their concerns

Channels for reporting concerns or needs include grievance mechanisms, hotlines,



trade unions, OH&S committees, dialogue processes or other means through which company employees or workers' representatives can express concerns about impacts or explain needs that the company would like to address.

Adoption of measures regarding significant impacts on own workforce and approaches for managing significant risks and pursuing significant opportunities related to own workforce, as well as the effectiveness of these actions

The main human resources issue within SNS SA is the aging workforce and the high average age, with only 4% of employees under 30. While the experience and expertise brought by old age are important factors in the quality of human resources, there is a long-term risk that the company could face a massive wave of retirements – 52% of employees are over 50 years old -, as these employees are difficult to replace.

In this regard, we propose to conclude contracts with high schools, universities and other educational institutions in order to bring young employees into the company. Investments in process automation must also be planned in order to reduce the number of employees needed who cannot be replaced.

Targets related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

Aspect	Target 2025	Target 2030	Target 2025
Partnerships with high schools	2	4	10
Partnerships with universities	1	3	6



Characteristics of the company's employees

General employee table

	Total SNS	Vâlcea	Slănic	Dej	Mureș	Tg.Ocna	Praid	Cacica	HQ
1. Number of employees as of 31.12.2024 (persons)	1,358	325	193	315	31	207	135	63	89
2. Average age of employees (years)	48	50	48	46	56	49	46	49	50
3. Average length of service in the company (years)	18	22	20	18	25	15	14	21	12
4. Number of vacation days taken in 2024 (average per employee)	28	27	33	30	26	28	31	17	29
5. Number of sick leave days taken in 2024 (average per employee)	8	6	4	9	4	12	8	18	6
6. Number of employees with disabilities as of 31.12.2024	10	3	0	2	0	2	2	0	1



Structure by type of studies

Branch	Total	With basic training		With average training		With superior training	
	Employees	Number	%	Number	%	Number	%
Vâlcea	325	232	71.38	37	11.38	56	17.23
Slănic	193	78	40.41	85	44.04	30	15.54
Dej	315	113	35.87	161	51.11	41	13.02
Mureș	31	14	45.16	6	19.35	11	35.48
Tg. Ocna	207	19	9.18	139	67.15	49	23.67
Praid	135	13	9.63	97	71.85	25	18.52
Cacica	63	31	49.21	16	25.40	16	25.40
HQ	89	1	1.12	9	10.11	79	88.76
Total SNS	1,358	501	36.89	550	40.50	307	22.61



Characteristics of unpaid workers within the enterprise's own labor force

Through a contract with a specialized company for the rental of personnel, Societatea Națională a Sării SA employs a number of about 20 workers who are not its own employees. Through the concluded contract, we ensure that these workers fully benefit from the same working conditions and rights as our own employees.

Total hours worked in 2024 by the rented personnel = 87,631, of which:

- Qualified personnel = 62,993 hours worked
- Unqualified personnel = 24,638 hours worked

Covering collective negotiations and social dialogue

Of the total number of 1358 employees, 1126 are members of the SALROCA Federation, representing 82.9%. The provisions of the collective labor agreement apply to everyone, so the coverage of collective negotiations is 100%.

At the company level, a Collective Labor Agreement is concluded between the employer - Societatea Națională a Sării SA and the employees, through their representatives - the National Trade Union Federation SALROCA, which stipulates clauses regarding working conditions, working hours and paid rest time, as well as rights and obligations arising from employment relationships. The percentage of employees subject to CLA is 100%.

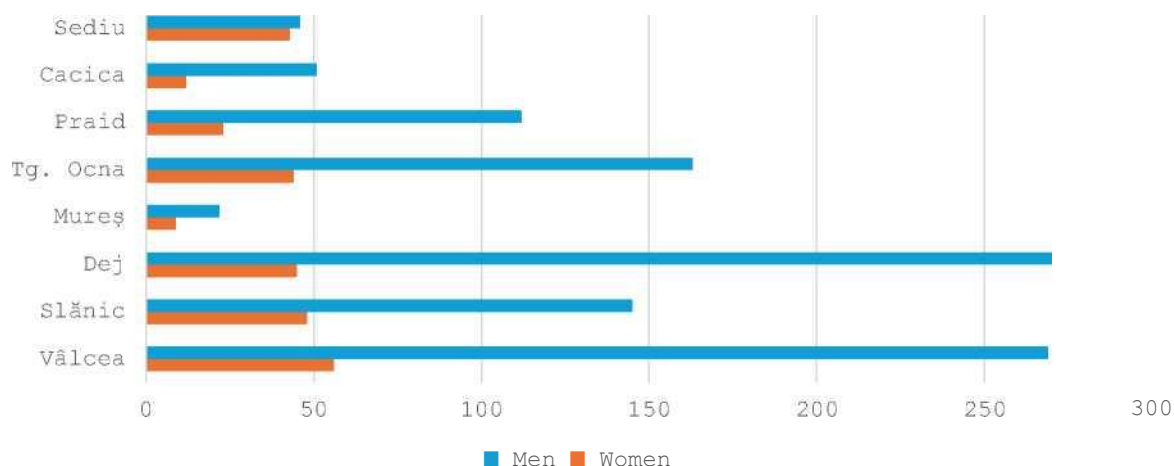
The provisions of the CLA are applicable to all employees of SNS SA regardless of whether they belong to a union or not. The percentage of employees subject to CLA is 100%.

According to the legislation in force, any person has the right for freedom of peaceful assembly and freedom of association at all levels and especially in the political, trade union and civic fields, which implies the right of any person to establish unions together with other people and to affiliate with them to defend their interests.

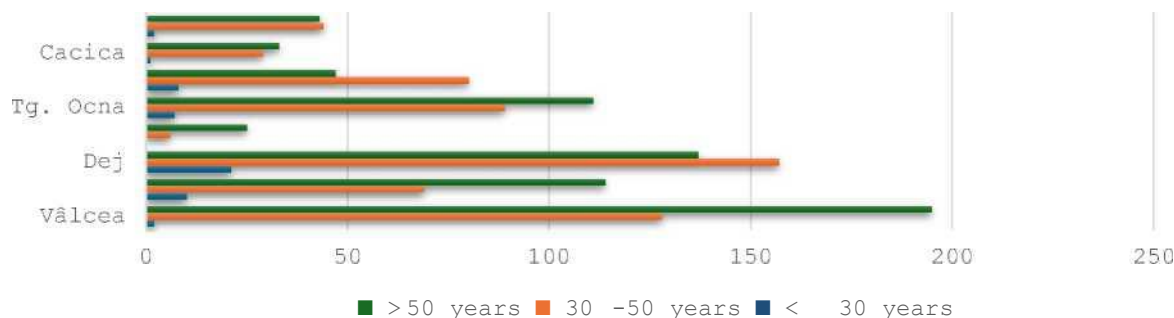
Diversity indicators

Branch	Total	Of which :		Age structure		
	Employee	Women	Men	< 30 years	30 - 50 years	> 50 years
Vâlcea	325	56	269	2	128	195
Slănic	193	48	145	10	69	114
Dej	315	45	270	21	157	137
Mureș	31	9	22	0	6	25
Tg. Ocna	207	44	163	7	89	111
Praid	135	23	112	8	80	47
Cacica	63	12	51	1	29	33
HQ	89	43	46	2	44	43
Total SNS	1,358	280	1,078	51	602	705

GENDER STRUCTURE



AGE STRUCTURE



Adequate salaries

The remuneration of SNS SA personnel is regulated in a unified manner by the Collective Labor Agreement (CLA), and when negotiating the salary, the following are taken into account: the level of hierarchy of functions and professions, the complexity of the work, the degree of complexity and the specific professional competence of the positions in the SNS SA and branch organizational chart;

At the level of SNS SA, there are no employees who earn below the reference level of the appropriate salary applicable at national level.

An essential condition for SNS SA to maintain its status as a top employer among the specialists it wishes to attract to its teams is to offer, in addition to the salary, an extensive benefits package established according to the annual budgets and the CLA negotiation with employee representatives.

According to the Collective Labor Agreement, all SNS SA employees are entitled, according to the CLA, to:

- meal vouchers
- vacation vouchers
- retirement severance payments
- salary bonuses
- annual bonus
- loyalty bonus
- share of the company's profit



- private medical insurance
- additional vacation leave for work in special conditions and those working at the Bistrița quarry, persons classified as disabled
- maternity leave - according to the law
- parental leave, - according to the law
- paid days off, which are not included in the duration of the vacation leave
- for special situations, employees can benefit from a maximum of 100 (one hundred) calendar days of unpaid leave in a year, cumulated.

Social protection

The employee has the right to be absent from work for unforeseen situations, determined by a family emergency caused by illness or accident, which makes the employee's immediate presence indispensable, subject to prior notification of the employer and with the recovery of the period of absence until the employee's normal working hours are fully covered. Absence from work cannot last longer than 10 working days in a calendar year. The employer and the employee shall establish by mutual agreement the method of recovering the period of absence.

Caregiver's leave to the employee in order to provide care or personal support to a relative or a person living in the same household as the employee and who needs care or support as a result of a serious medical problem, for a period of 5 working days in a calendar year, at the written request of the employee.

SNS SA, according to the CLA, annually carries out, within the limit of a quota of up to 5.0% (according to the Fiscal Code) applied to the annual salary fund, related to employees with individual employment contracts, social expenses.

The category of social expenses includes, but is not limited to, birth benefits, funeral benefits, benefits for serious or incurable illnesses and prostheses. Within this limit, expenses representing nursery vouchers granted by the employer, in accordance with the legislation in force, gifts in cash or in-kind given to minor children of male and female employees, gifts in cash or in-kind given to female employees, benefits for employees who have suffered losses in the household.

SNS SA employees can also benefit from the following benefits, which are paid by the company/branch, according to the CLA:

- RON 8,000 net - in the event of the employee's death, granted to his family;
- 15 average gross basic salaries per company - in the event of the employee's death-occurring due to a work accident, work-related accident or occupational disease, provided that the employee was registered with the competent authorities;
- RON 2,200 net - in the event of the death of a family member (husband, wife, children or legal parents of the employee);
- 3 average gross basic salaries per company - in the event of the birth/adoption of each child, usually to the mother; if only the father is an employee of the company, the aid will be paid to him.
- Minor children of employees who die during the working schedule benefit from an annual cash aid in the amount of RON 1,000 lei for each descendant of the employee.



In the event that the company/branch does not provide transportation to and from the workplace with means of transportation made available by the unit, from one locality to another, over a distance between 3 and 60 km each way, the employee will be reimbursed 100% of the cost of transportation by public transportation, based on a monthly subscription and travel tickets.

In the Bistrița sector within the S.E.M. Rm. Vâlcea, which is not on a regular route of public transportation, the unit must provide at its own expense, with its own or rented means, the transportation of workers to and from the workplace.

For employees transferred from one sector to another, for whom the company does not provide reimbursement, transportation to and from the workplace will be carried out with means of transportation made available by the unit.

Branch	Total	Of which :				
		Employee	Personal car	Bus / minibus	Walking	Bicycle / Train subway
Vâlcea	325	159	11	155	0	0
Slănic	193	76	69	46	2	0
Dej	315	222	22	67	4	0
Mureș	31	11	1	19	0	0
Tg. Ocna	207	144	14	42	5	2
Praid	135	14	46	75	0	0
Cacica	63	49	1	9	4	0
HQ	89	38	7	4	0	40
Total SNS	1,358	713	171	417	15	42

Other benefits:

- PPE – based on the PPE Nomenclature
- Suitable, adequate working conditions and in compliance with applicable legal requirements
- Voluntary health insurance
- Periodic medical check-ups – according to legislation

Disabled persons

We support the inclusion of people with disabilities, but despite this, the jobs within SNS SA impose in most cases, specific health requirements for our employees, confirmed according to the legal requirements applicable in the field. The health status of the personnel is certified upon employment and periodically, by the specialized occupational medicine service provided by SNS SA, so that the health status is appropriate to the professional risk factors identified for each position within SNS SA.

a. People with disabilities employed within SNS SA benefit from the following rights and facilities at work:

- b. reduced working hours;



- c. exemption from performing work during the night;
- d. additional rest leaves;
- e. other rights provided by law.

SNS SA is obliged to bear the costs of making prostheses imposed following the work accident.

Training and skills development indicators

SNS SA pays special attention to the training of personnel, so that they can fulfill their job duties required in the activity sector.

At the company level, the Annual Training/Training Plan is drawn up annually, all employees have the opportunity to participate in professional training courses that the company makes available according to the identified professional needs.

The expenses necessary to conduct these courses are borne by the employer, to the extent that they are initiated by the employer. The company, depending on the needs, can ensure participation in professional training programs, at least once every two years, for all employees.

The identification of positions for which professional training is necessary, the ways of achieving it, the adoption of the annual program and the control of its application are made by the employer. The expenses for the professional training or retraining of employees are borne by SNS SA, under the terms of the law.

Type of training



	Total employees who participated in courses	Of which internal training	Of which external training
Vâlcea	31	31	10
Slănic	192	192	23
Dej	315	315	62
Mureș	31	31	18
Tg. Ocna	137	137	93
Praid	135	135	34
Cacica	61	61	16

	Total employees who participated in	Of which internal training	Of which external training
HQ	89	89	9
Total SNS	991	991	265



All employees participated in internal training in the areas of occupational health and safety, emergency situations, environment, etc.

Health and safety indicators

A major concern of SNS S.A. is the health, safety and security at work of its employees. The Integrated Management System applicable to the entire company aims, among other things, to achieve the general objective of maintaining the certification of compliance in the field of occupational health and safety. Societatea Națională a Sării S.A. operates in accordance with Law no. 319/2006 on occupational health and safety, Government Decision no. 1425/2006 - Methodological norms for the application of the provisions of the Occupational Health and Safety Law and Government Decisions transposing the EC directives specific to occupational health and safety.

According to the legislation in force, at the company level, eight (8) Occupational Health and Safety Committees are organized and operate in accordance with the legal provisions, one for each entity, in order to ensure the involvement of employees in the development and implementation of decisions in the field of OHS.

Improving working conditions and ensuring that activities are carried out in maximum safety conditions is constantly pursued by the company, which has established clear work procedures, implemented technical and organizational occupational health and safety measures and hygiene and sanitary measures in the operating areas and periodically conducts specific training sessions.

No.	Branch	2019	2020	2021	2022	2023	2024
1.	SEM Rm. Vâlcea	1	0	0	0	0	0
2.	Praid Salt Mine	0	0	1	1	0	0
3.	Ocna Mureș Salt Mine	0	0	0	0	0	0
4.	Cacica Salt Mine	0	0	0	0	0	0
5.	Slănic Salt Mine	1	1	0	1	2	0
6.	Ocna Dej Salt Mine	1	0	0	0	1	0
7.	Tg. Ocna Salt Mine	0	1	1		43*, of which 2 registered as accidents outside work	0
* Number of work accidents = 1 Accident investigation report no. 5853/28.04.2023; Event date 11.04.2023							

No.	Branch	2019	2020	2021	2022	2023	2024
	2 events classified as accidents outside work Minute Event Research 1310/27.01.2023; Event Date 13.01.2023; Minute Event Research 3930/17.03.2023; Event Date 05.03.2023						
8.	Warehouse Headquarters	0	0	0	1	0	0

In 2024, there were no accidents or work incidents.

Conformity assessment is an optimal way to determine the level of security at the workplace and the organization level. Conformity assessment is carried out at least once a year or whenever necessary, based on periodic internal inspections and external inspections carried out by authorized interested parties, as well as internal / external audits whose objective is to assess the compliance of the operation of the Integrated Management System with the requirements described in the reference standards and documented, general and specific procedures / instructions.

Evaluated period: January – December 2024

Degree of compliance with legal OHS requirements	Evaluation report
Ocna Dej Salt Mine	95 %
Cacica Salt Mine	90 %
Praid Salt Mine	100 %
SEM Rm. Vâlcea	100 %
Tg. Ocna Salt Mine	99,71 %
Slănic Salt Mine	99 %
Headquarters + Chiajna	100%
TOTAL	97,67%

Previous performances

Year	%
2023	97,67 %
2022	99,19 %
2021	97,75 %
2020	98,73 %

Number of deaths in the last 3 years (2022, 2023, 2024) = 4*

* Following investigations carried out by the local Territorial Labor Inspectorates (Slănic, Dej and Târgu Ocna), the deaths in question were not declared or registered as work accidents.



Number of workplace injuries

Year 2022 = 7

Year 2023 = 4, of which 2 recorded as accidents outside work

Year 2024 = 0

Work-life balance indicators

Working time/work represents any period in which the employee performs work, is at the employer's disposal and fulfils his/her tasks and duties, according to the provisions of the individual employment contract, the applicable collective employment contract and/or the legislation in force.

The normal duration of working time is 8 hours per day, 40 hours per week, achieved through a 5-day work week, usually from Monday to Friday. For underground exploitation and maintenance activity, the working time is 6 hours per day, 30 hours per week, achieved through a work week, usually from Monday to Friday. For personnel carrying out tourism activity, it is 8 hours per day.

In workplaces where, due to the specific nature of the activity, there is no possibility of fitting into the normal duration of the working day, specific forms of organizing working time may be established, as the case may be, in shifts, in continuous shifts, fractional schedules.

If the rest on Saturdays and Sundays would prejudice the public interest or the normal conduct of the activity, the weekly rest may also be granted on other days established by the applicable collective labor agreement or by the internal regulations.

In the situation provided for in paragraph (3) employees will benefit from a salary increase established by the collective labor agreement or, as the case may be, by the individual labor agreement.

The normal duration of working hours may be extended to the maximum provided for by law.

The management of the company/branch may establish other concrete forms of organizing working time and recording work performed in consultation with representative trade union organizations and/or employee representatives. The hours of shifts 3 and 4 on Fridays are hours worked in normal working hours.

The maximum legal duration of working hours cannot exceed 48 hours per week.

By way of exception, the duration of working hours may be extended beyond 48 hours per week, provided that the average working hours, calculated over a reference period of 6 calendar months, do not exceed 48 hours per week.

When establishing the reference period provided for in paragraph (2), the duration of annual leave and situations of suspension of the individual employment contract are not taken into account.

The beginning and end of the daily working schedule are established by the Internal Regulations.

In special situations, for some categories of personnel, such as: employees attending courses at an educational institution, third-degree disability pensioners employed, people with medical recommendations or with disabilities, specific work schedules may be approved, with other starting times of the work schedule. Working time must begin and end at the workplace in work attire.



At the end of the work schedule, the Employer will ensure the necessary conditions for the proper sanitation of employees (hot water, cold water, heating agent, hygienic and sanitary materials), according to the provisions of the norms and standards in the field of occupational safety and hygiene.

Employees with a work schedule of more than 6 hours/day benefit from a lunch break that will not exceed 20 minutes and is included in the work schedule.

Remuneration indicators (remuneration difference and total remuneration)

SNS SA guarantees equal opportunities and treatment in the field of work between women and men and the elimination of all forms of discrimination based on gender.

The Collective Labor Agreement and the Internal Regulations contain detailed rules regarding direct or indirect non-discrimination, based on gender, sexual orientation, genetic characteristics, age, national affiliation, race, color, ethnicity, religion, political belief, social origin, disability, family situation or responsibility, union membership or activity.

Measures to promote equal opportunities and treatment between women and men, the principle of equality requires that comparable situations or parties who are in comparable situations be treated in the same way. The policies and procedures applicable within SNS SA are supported in this context by the term "equal treatment".

In order to prevent and eliminate any behaviors, defined as discrimination based on gender, at the level of Societatea Națională a Sării, the Guide on the prevention and combating of harassment based on gender, as well as moral harassment within SNS SA, was drawn up, prepared according to GD no. 970/2023 for the approval of the Methodology on the prevention and combating harassment based on gender, as well as moral harassment at the workplace.

Incidents, complaints and serious human rights issues and incidents

There have been no such situations so far.

ESRS S-2 Value chain workers

Presentations of general information

No significant impacts on workers in the value chain and/or significant risks and opportunities related to them were identified in the process of assessing significance as set out in ESRS 2 General Disclosures.

Policies on workers in the value chain

In our relations with suppliers and service providers, we commit to respecting the general principles set out above. In return, we expect them to respect principles equivalent to those of our company. We ensure that we consider their interests in terms of clarity and compliance with contractual terms.

In short, we require our suppliers to:

- Comply with applicable environmental, health and safety laws and regulations;



- To control and/or minimize the impact of its activities on the environment, in particular in terms of consumption (of water, energy and raw materials), greenhouse gas emissions, pollution (of water, soil or air) and waste generation (separate sorting, recycling);
- To develop green technologies, reducing the environmental impact of products and services throughout their life cycle.

In relation to our suppliers and service providers, we commit to complying with the general principles mentioned in Chapter 7. In return, we expect them to comply with equivalent principles.

We ensure that we consider the interests of each, in terms of clarity and compliance with contractual clauses.

- Prohibition of the use of forced or compulsory labor and the mistreatment of employees.

This includes the prohibition of any practice of modern slavery and human trafficking.

- No use of child labor;
- Absence of discrimination: no differentiation, exclusion or preference should be based on color, sex, age, language, religion, sexual orientation or identity, national or social origin, opinion or disability.

Collaborative processes with value chain workers on impacts

Societatea Națională a Sării SA maintains open communication channels with suppliers and key collaborators who are part of the value chain and together with them establishes the most appropriate communication channel. All forms of communication and consultation that are available to its own employees are also available to workers in the value chain.

Also, within the framework of contracts concluded with potential negative impact or risks on workers, environmental and/or SSM conventions are concluded that establish the compliance obligations of the parties, communication methods.

When appropriate, impact analyses are carried out in advance in which all stakeholders are considered.

Processes for remediating negative impacts and channels through which workers in the value chain can express their concerns

No negative impacts have been identified to date. Channels for reporting concerns or needs include grievance mechanisms, hotlines, unions (if workers belong to a union), dialogue processes or other means through which workers in the value chain or their legitimate representatives can express concerns about impacts or explain needs that they would like the company to address.

These could include both channels provided directly by the company and channels provided by entities where workers in the value chain are working, which should be provided in addition to any other mechanisms the company may use to obtain information on the impacts on worker, such as compliance audits.



Until now Societatea Națională a Sării SA has not carried out compliance audits but maintains a close relationship with its main suppliers and collaborators.

Adoption of measures on significant impacts on workers in the value chain and approaches to managing significant risks and pursuing significant opportunities related to workers in the value chain, as well as the effectiveness of these actions

No significant impacts were identified in the materiality analysis.

Targets related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

In its procurement processes, Societatea Națională a Sării SA avoids adopting as the main criterion the lowest price in order to avoid the risks related to a possible impact on workers in the value chain, which can lead to damage to its reputation.

ESRS S-3 Affected communities

Presentations of general information

The activity of SNS S.A. generates a series of indirect economic benefits, which influence the level of development of local communities in the production areas, especially those in which the company carries out salt tourism activities. Thus, all the company's activities related to this line of business influence the development of the tourism sector, including the various events at which the company participates as a partner, organizer or host.

Another aspect specific to mining activities is related to the use of land and other rights of the local community, including elements regarding the relocation or expropriation of certain members of the local community. The lands for which SNS - S.A. has obtained title to property or right of administration are used for the utilities necessary for production (e.g.: preparation facilities, technological pipelines, access roads, finished product warehouses, etc.).

Every year, Societatea Națională a Sării S.A gets involved in sponsoring activities. In 2024, the total value of sponsorships was RON 63,500.

No.	Beneficiary	The object of sponsorship	Contract value (RON)
1	INSTITUTUL NAȚIONAL DE RECUPERARE, MEDICINĂ FIZICĂ ȘI BALNEOCLIMATOLOGIE (NATIONAL INSTITUTE OF RECOVERY, PHYSICAL MEDICINE AND BALNEOCLIMATOLOGY)	Sponsoring the beneficiary's activity for the purpose of organizing the 18th International Conference of the National Institute of Physical Medicine and Balneoclimatology in Bucharest, an event that was	1.000

No.	Beneficiary	The object of sponsorship	Contract value (RON)
		held between April 25-26, 2024 at the Palace of Parliament – C.A. Rosetti Hall	
2	SANATORIUL BALNEAR ȘI DE RECUPERARE TECHIRGHIOI (TECHIRGHIOI SPA AND RECOVERY SANATORIUM)	Sponsoring the beneficiary's activity for the purpose of organizing the Anniversary Conference - 125 Years of Balneology in Techirghiol which took place between May 21-25, 2024.	5,000
3	Asociația Ofițerilor în Rezervă din România (Association of Reserve Officers from Romania)	Sponsoring the beneficiary's activity in order to cover the expenses for the participation of Romanian military reservists in sports-applicative activities in 2024.	10,000
4	ASOCIAȚIA ROMÂNĂ DE STUDII ECONOMICE (ROMANIAN ASSOCIATION OF ECONOMIC STUDIES)	Sponsoring the beneficiary's activity in order to cover the expenses for the participation of the Romanian National Robotics Team AutoVortex at the World Robotics Championship in Dallas, USA in May 2025.	12,500
5	PROTOIERIA NICULIȚEL (NICULITEL ARCHDIOCESE)	Sponsorship of the Niculițel Archdiocese, Diocese of Tulcea, in its efforts to promote the existence of the Crypt of the Holy Martyrs from Niculițel, a unique UNESCO Monument in Europe.	10,000
6	ASOCIAȚIA INTERNAȚIONALĂ A POLIȚIȘTILOR – SECȚIA ROMÂNĂ - REGIUNEA 3 BUCUREȘTI (INTERNATIONAL POLICE ASSOCIATION – ROMANIAN SECTION - REGION 3 BUCHAREST)	Sponsoring the beneficiary's activity in their efforts to purchase gifts for children from disadvantaged backgrounds.	10,000

7	ASOCIAȚIA ART BULEVARD	Sponsoring the beneficiary's activity to organize events to promote Romania's development globally and friendly relations between Romania and the United States of America.	15,000
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Policies related to affected communities

Creating and maintaining a permanent dialogue with the local community is one of the main objectives pursued by SNS S.A. Involving community representatives in consultation processes, in order to identify the problems they face and to identify measures that could meet their expectations, is an activity guided at the level of SNS S.A. by a series of principles stipulated in the company's policy on sponsorships and other actions regarding social responsibility. Educating the population in the sense of adopting a healthy lifestyle, protecting the environment and projects to support disadvantaged categories are the main directions followed by the social responsibility policy promoted by Societatea Națională a Sării S.A.

Collaborative processes with affected communities regarding impacts

Creating and maintaining a permanent dialogue with the local community is one of the main objectives pursued by SNS S.A. Involving community representatives in consultation processes, in order to identify the problems they face and to identify measures that could meet their expectations, is an activity guided at the level of SNS S.A. by a series of principles stipulated in the company's policy on sponsorships and other actions regarding social responsibility. Educating the population in the sense of adopting a healthy lifestyle, protecting the environment and projects to support disadvantaged categories are the main directions followed by the social responsibility policy promoted by the Societatea Națională a Sării S.A.

Societatea Națională a Sării S.A. is involved in projects and programs that support sports and performance, through partnerships with schools, clubs and sports associations, supporting the development of young people and children in the areas in which it operates.

Salrom carries out social or humanitarian aid projects that can have a positive impact on the community, providing financial and logistical support to people with disabilities, disadvantaged families and other vulnerable groups.

There is an open dialogue with members of local communities who have open communication channels with both the company's branches and directly with departments within the headquarters.

Processes for remediating negative impacts and channels through which affected communities can express their concerns

The communities surrounding the mining operations belonging to Salrom branches have direct or indirect means of communication at their disposal. In 2024, a number of 35 petitions were registered at the PR, Governance and International Relations Department (in accordance with the provisions of OG no. 27/2002 on the regulation of petition resolution activity), to which SNS SA formulated a point of view responding to the notifications sent by the petitioners.



The main issues reported concerned: visiting conditions in the salt mines, environmental non-conformities, complaints about some company employees, conclusion of contracts for the purchase of goods or services, job competitions, work accidents, the company's commercial relations with third parties.

Adoption of measures regarding significant impacts on affected communities and approaches for managing significant risks and pursuing significant opportunities related to affected communities, as well as the effectiveness of these actions

During the analyzed period, there were 4 notifications from local communities regarding a potential impact, thus:

to EM Rm. Vâlcea:

- Notification filed with the National Environmental Guard - Vâlcea County Commissariat and registered with no. 399/ 14.02.2024, respectively with the General Commissariat, registered with no. 451/CRP/28.02.2024 regarding noise and dust pollution from the limestone exploitation activity within the Bistrița Limestone Quarry. A field inspection was carried out by the commissioners of the National Environmental Guard - Vâlcea County Commissariat, and the Finding Note no. 51/ 04.03.2024 was drawn up.

The NEG representatives ordered 2 permanent measures, which were already applied within the Bistrița quarry.

The NEG_CJ Vâlcea inspectors did not identify any environmental problems that would require sanctioning the inspected branch.

- Notification received at the Vâlcea County Police Station and registered with no. 1347/ 15.05.2024 regarding the damage to the plaintiff's land with brine caused by a damage to the technological pipeline transporting the dissolving agent (exhausted brine). To resolve the complaint, the environmental authority carried out a field inspection at Ocnele Mari Sector, following which the Finding Note no. 157/30.05.2024 was drawn up. The authority had already been informed by the EM Rm. Vâlcea regarding the fact that a damage had occurred to the transport pipeline, affecting an area of approx. 90 sq m (land privately owned by individuals);

At the time of the incident, to remedy it, a branch intervention team was mobilized, which began excavation works on the roadside (the pipeline being underground) and proceeded to weld the cracks in the pipeline, so that the damage could be repaired as soon as possible.

GNM CJ Vâlcea ordered a measure to complete the restoration works on the affected land.

The measure was carried out by the responsible SEM Rm. Vâlcea, with works being carried out to uncover the affected soil and replace it with fertile soil, followed by grassing.

At Ocna Mureș Salt Mine:

- Notification filed with the National Environmental Guard - Alba County Commissariat and registered under no. 1568/ 27.06.2024 regarding the existence of various types of waste on the property of the Ocna Mureș Salt Mine. A field inspection was carried out by the commissioners of the National Environmental Guard - Alba County Commissariat, which was finalized with the Finding Note no. 3040/09.07.2024/R.U.C 71/09.07.2024



It was found that there is a considerable quantity of waste from the population – comparable to household waste, especially inside the branch property.

GNM CJ Alba ordered a measure, which was implemented by Ocna Mureș Salt Mine by collecting the waste, handing it over to a specialized company and sanitizing the area.

At Slănic Salt Mine:

- Address no. 10005/ 26.07.2024, submitted to the branch by the owner of a home located in the area of influence of the Slănic Salt Mine activity. The petitioner requested assistance from the salt mine, by appointing a commission, to determine the causes of the degradation suffered by the property she owns and possible ways to stop the phenomenon. A commission was appointed, which went to the site. The commission's conclusion: the mining works in that area are located at a depth of 150 m and are stable, with no ceiling deformation, nor infiltrations that would affect the surface. For this reason, the commission considers that the resistance structure of the house was affected due to the circulation of water on the salt ridge, which dissolved the salt and created deformations of the land. The phenomenon manifests wherever there is salt near the soil surface, when the penetration of water towards the salt and the circulation of water in contact with the salt are favored. The branch responded to the petitioner by email no. 10821/12.08.2024.

Targets related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

As main targets, Societatea Națională a Sării SA established:

1. Responsible and efficient management of existing salt perimeters in operation and ensuring an optimal degree of replacement of reserves for the future by identifying new perimeters
2. Taking steps to implement ESG sustainability standards at the company level specific to companies operating in the mining sector that provide local communities with a guarantee of responsible behavior and involvement
3. Developing economic activities so that the knock-on effects contribute to the development of the communities in which we operate.

ESRS S-4 Consumers and end users

Presentation of general information

SNS S.A. products are sold both on the domestic and foreign markets.

Societatea Națională a Sării S.A. carries out product marketing activities both at the administrative headquarters/work point level, managing and organizing & operating its own salt warehouse, and at the Branch level, with delimitations of responsibilities regarding customer management. Thus, the sales staff at the administrative headquarters/work point level concludes contracts with external customers, with local customers of the "key accounts" type - IKA (including retail networks, large companies, etc.), as well as with other interested customers. Contracting and selling products on the domestic market to other categories of customers is carried out by the specialized sales staff within the Branches. Salt and limestone deliveries are made directly from the



producing Branches, and for salt variously packaged food products, deliveries are also carried out through the Chiajna salt warehouse, from which deliveries are mainly made to large chain stores (IKA) and local chain stores (LKA). Contracting and selling products on the foreign market is carried out from the company's headquarters. SNS SA.

The distribution of SNS-S.A. products by types of customers and/or sales markets is presented in the following table:

PRODUCT	CUSTOMER/MARKET INTERNAL CUSTOMERS/EXTERNAL CUSTOMERS
Salt in solution for the chemical industry	Chemical plants
Industrial salt for snow removal	National and local road and bridge administrations Local and county councils Companies specialized in snow removal services
Food salt and for direct human consumption	I.K.A. Clients ² Various distributors Food/non-food industry manufacturers
Salt for animal feed or industry (lumps and briquettes)	Zootechnical eFarms Agricultural directions Feed and feed manufacturers (concentrates)
Salt for the chemical industry	Chemical plants
Snow removal salt	External customers distributing road salt on international markets
Food salt	External customers end-users or distributors on international markets
Animal husbandry salt	External customers end-users or distributors on international markets

Apart from the mining activity, Societatea Națională a Sării SA is involved in tourism activities, with each of its branches being open to visitors. Salrom has invested in the modernization of services in the tourism sector by introducing electric buses, by redeveloping spaces for recreational and entertainment activities, demonstrating its commitment to sustainability and social responsibility.

Salrom's participation in tourism fairs, both domestically and internationally, contributes to the promotion of salt tourism and the values of the organization.

Consumer and end-user policies

The policy was defined for the 4 areas Quality, Environment, Food Safety, Health and Safety at Work – documented by registration no. 660/11.02.2025.

For the year 2024 – document dated: 12.01.2024.

(a) As a food sector operator, SNS SA has established, maintains and provides evidence of an adequate organizational culture of food safety:

(b) the commitment of management and all employees to ensure the safe production and distribution of food products;

² International Key Accounts – *listing services aimed at manufacturers and importers looking to sell products in international store networks*



(c) the ability to drive the production of safe food and the involvement of all employees in food safety practices;

(d) raising awareness among all employees of the enterprise about food safety risks and the importance of food safety and hygiene;

(e) open and clear communication between all employees of the enterprise, within an activity and between consecutive activities, including the communication of deviations and expectations;

(f) the availability of sufficient resources to ensure the safe and hygienic handling of food products. Consumer health and safety - this aspect refers to the measures implemented by the company to ensure the health and safety of consumers by providing safe products and quality services.

Product Responsibility - this aspect refers to the company's responsible marketing policy and the ways of correctly communicating information about the composition of products, their proper use and disposal.

The needs and expectations of relevant stakeholders (including customers and end consumers) have been identified and are maintained through the Stakeholder Register, code RPI-SNS-00, needs and expectations, analyzed and updated periodically.

Annually, at the SNS Headquarters level, the Quantitative Situation regarding feedback from customers (for products) and visitors (for services) is centralized, based on reports submitted by the manufacturing branches and leisure centers.

Customer feedback for the SNS is evaluated annually through a Satisfaction Survey conducted by the Marketing Department. Responses from visitors to the tourist salt mines, domestic and foreign customers are analyzed, and the results vary depending on several factors, such as product quality, services offered, availability and prices. In general, SALROM customers provide positive or constructive feedback.

The process of collecting feedback from visitors to the Salrom salt mines is carried out by analyzing feedback forms, through suggestions and complaints forms or through social networks.

The information collected from satisfaction surveys is used to improve the quality of the services offered and to develop new products and services that meet customer expectations in terms of sustainable tourism.

In general, visitors to the SALROM salt mines provide positive or constructive feedback.

Collaborative processes with consumers and end users on impacts

The needs and expectations of relevant stakeholders (including customers and end consumers) have been identified and are maintained through the Stakeholder Register, code RPI-SNS-00, needs and expectations, analyzed and updated periodically.

SNS S.A is constantly interested in adopting all necessary measures to improve the quality of products and services offered to its customers. As a rule, every year, through a market study conducted by an internal analysis or by an independent company, the perception that SNS SA customers have towards its products and services is evaluated.



Quantitative study on customer satisfaction with regard to products and services offered by SNS SA., for the year 2024, was carried out by the Marketing Department within SNS - head office.

Study objectives

- Analysis of the company's overall customer satisfaction, carried out through questionnaires aimed at obtaining direct feedback from customers regarding their experience with the products offered by SOCIETATEA NAȚIONALĂ A SĂRII SA;
- Identification of methods for loyalty of existing customers;
- Evaluation of customer perception towards salt-based products;
- Evaluation of consumption behavior of salt-based products: reasons for purchase, product characteristics – quality, price, packaging design;
- Evaluation of the relationship with the Salrom brand from the customer's point of view: communication with staff, contractual terms, delivery, transportation;
- Identification of SALROM's strengths and weaknesses: The customer satisfaction study will help SOCIETATEA NAȚIONALĂ A SĂRII SA to identify both the strengths and weaknesses of the products offered, as well as the overall customer experience. This information can be used to improve the products and services offered.
- Improving the relationship with customers: The customer satisfaction study will help Societatea Națională a Sării SA understand the needs and preferences of customers and to improve the relationship with them. This objective can be achieved by developing more effective communication strategies and by offering personalized solutions for customers.
- Increasing customer loyalty: The customer satisfaction study will help SALROM identify the factors that influence customer loyalty and develop strategies to increase it. This may include offering promotions and benefits for loyal customers, as well as improving the purchasing experience and after-sales services.

Results

Methodology Study: Customer satisfaction survey for salt products

Sample size: 152 companies, customers of SNS SA Salrom

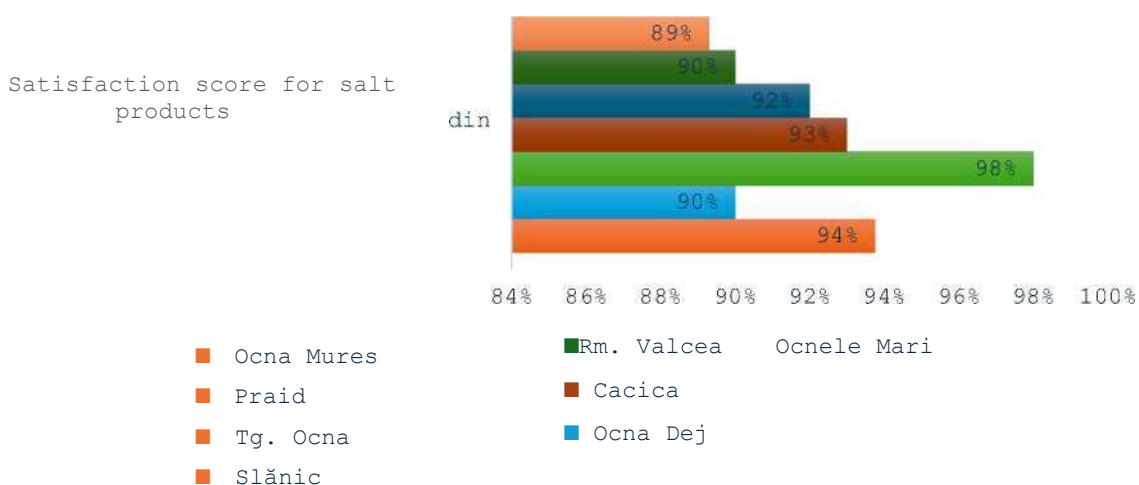
Data collection period: January 1 – December 31, 2024

Sample structure by salt mines / customer satisfaction score

	Salt mine	Number of surveyed customers	Customer satisfaction score for salt products
1.	Slănic	18	93,75%
2.	Ocna Dej	10	90%
3.	Tg. Ocna	11	98%
4.	Cacica	9	93%
5.	Praid	18	92%

	Salt mine	Number of surveyed customers	Customer satisfaction score for salt products
6.	Rm. Valcea – Ocnele Mari	65	90%
7.	Ocna Mures	21	89,3%
	TOTAL	168	92,3%

DEGREE OF SATISFACTION



Suggestions for improvement

Increase in production capacity for food salt depending on the assortment.

Special equipment for loading bulk salt, for faster quantitative dosing (reducing the immobilization time of vehicles during loading).

Conclusions

As in previous years, industrial road salt was purchased only in the cold months, due to a lack of customer storage space.

In the context of the continuing war in Ukraine, the demand for packaged food salt also increased in 2024.

Improvement proposals resulting from customer responses:

- Increasing production capacity for bulk industrial salt for snow removal and for food salt.
- Producing industrial salt for snow removal during the warm season and storing it underground as much as possible.
- Installing detectors that allow the detection of foreign bodies before packaging in bags.
- Promoting deliveries of industrial salt for roads during warm periods.
- Facilitating payment on time and eliminating the guarantee.
- Shortening waiting times from order placement to delivery.

- Improving packaging to eliminate the risk of contamination.
- Comparative analysis of criteria influencing consumer behavior:
- Price remained an important criterion in the purchasing process, with SNS SA having proposals to lower bulk salt prices among customers.
- As in previous years, Salrom is perceived as a reliable, transparent company with a good reputation, attributes reinforced by customer satisfaction with product quality, value for money, and easy communication with the company, but also with the Commercial Service.

Processes for remediating negative impacts and channels through which consumers and end-users can express their concerns

Regarding the resolution of problems by the commercial service, there were no complaints in 2024. Risks related to consumer health and safety are managed within the food safety management system based on the SR EN ISO 22000:2019 standard.

In accordance with the requirements of the SR EN ISO 22000:2019 standard, the SNS SA has implemented a notification and withdrawal procedure, and exercises are carried out annually to verify the response capacity.

Customers also have the opportunity to file petitions. At the PR, Governance and International Relations Department, in 2024, a number of 35 petitions were registered (in accordance with the provisions of OG no. 27/2002 on the regulation of petition resolution activity), to which SNS SA formulated a point of view responding to the notifications submitted by the petitioners.

The main issues reported concerned: visiting conditions in the salt mines, environmental non-conformities, complaints about some company employees, conclusion of contracts for the purchase of goods or services, job competitions, work accidents, and the company's commercial relations with third parties.

Adoption of measures regarding significant impacts on consumers and end-users and approaches to managing significant risks and pursuing significant opportunities related to consumers and end-users, as well as the effectiveness of these measures

Salrom intends to diversify the range of salt-based products.

Targets related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

Aspect	Target 2025	Target 2030	Target 2025
New products	2	4	10
Satisfaction degree	93%	95%	97%



Governance



ESRS G-1 Professional conduct

Presentations of general information

The deliberation and management bodies of SNS S.A. are the General Meeting of Shareholders (GMS) and the Board of Directors (BOD).

The GMS is organized and operates in accordance with the provisions of Law no. 31/1990 republished with subsequent amendments and of the Company's Constitutive Act, in force.

The Board of Directors is the structure that exercises permanent control over the Company's Management. The activity of the Board of Directors is regulated by Romanian legislation (e.g. Companies Law no. 31/1990, GEO no. 109/2011 on corporate governance of public enterprises, with subsequent amendments and supplements), by the Regulation on the Organization and Functioning of the Board of Directors and is governed by the provisions of Chapter V of the Company's Constitutive Act.

The Board of Directors (B.A.) is made up of 5 (five) members, who meet at least once a month or whenever necessary.

The General Manager performs all acts and takes all necessary and useful measures in order to fulfill the company's object of activity, with the exception of those duties that fall under the responsibility of the General Meeting of Shareholders or the Board of Directors, according to the Company's Constitutive Act.

The strategic duties are performed by the A.G.A. and the B.A., and the operative, executive duties are performed by the General Manager.

Policies on professional conduct and corporate culture

Compliance with the legislative provisions in force is the central element on which the company's development strategy and governance system are based, as well as the behavior of its employees. The documents that define the values, standards and norms of conduct that employees agree to respect and apply in the activity carried out within SNS S.A.-Salrom are: Code of Conduct and Ethics, Company Integrity Plan 2022-205, on the integrity line, and on the anti-fraud and anti-corruption line: Anti-corruption Guide, Working Procedure on Corruption Risk Management - risks and vulnerabilities to corruption. Their existence ensures the internal regulatory framework, through which the interests of the company and its employees are protected. At the same time, these documents establish a line of conduct, guide and ensure the establishment of responsible relationships with all stakeholders and represent the company's commitment to have a positive and long-term contribution in terms of compliance with business ethics and anti-corruption.

The reference documents apply to all employees of the company, regardless of the position they hold. In this regard, the company has established a series of policies and work procedures, which are brought to the attention of new employees immediately upon employment, and are always available to them.

At SNS S.A. level, there are policies and procedures that guarantee compliance with ethics and anti-corruption in business. These policies, complemented by efficient work procedures, support the company's management to maintain a zero-tolerance stance towards illegal, immoral acts, abuse, threats, intimidation or physical or verbal harassment. In this regard, in order to effectively manage certain conflict situations,



which could arise, a methodology was developed at the Company level regarding the "Corruption Risk Management within SNS S.A. and its subordinate branches".

The measures implemented by the company to remedy and prevent situations of discrimination:

- employee commitment signed according to the Code of Conduct and Ethics
- loyalty commitment signed by employees
- procedures regarding employment, remuneration, evaluation, sanctioning, etc.
- collective labor agreement at the level of SNS SA
- company integrity plan 2022-2025
- anti-corruption guide,
- corruption risk management - risks and vulnerabilities to corruption

Regarding the measures implemented at the Company's level to manage situations that may generate conflicts of interest, the responsible behavior of employees who report violations of the conflict-of-interest management policy is encouraged. In this regard, employees or other persons acting on behalf of the company may report situations regarding potential violations of the internal rules of ethics and business conduct by some employees to the e-mail address: avertizor@salrom.ro. Also, all employees have the opportunity to request the Compliance/Integrity Officer and the Ethics Advisor for advice on those situations that may present a risk of non-compliance.

At the same time, in order to increase the quality of the implementation of the provisions regarding access to information of public interest, the Company, through the impacted entities and the persons involved in all internal and external communication activities, ensures the conduct of its activity in conditions of transparency and in accordance with the assumed standards, including that of good ethical and integrity practices.

The company publishes on its website www.salrom.ro the information provided by the national and international regulations in force, in its field of activity.

In its relations with its business partners, SNS S.A. carries out its activities honestly and legally, while respecting the rights of its partners and those of its competitors. The principles that guide its behaviour in business relations are also transposed in terms of relations with the community. Thus, the company can support local activities of general interest within the limits of the amounts allocated by the income and expenditure budget, granting sponsorships and donations only with the approval of the company's management, in accordance with those defined by the Policy on sponsorships and other actions regarding social responsibility of SNS.S.A.

According to the provisions of the "Labor Code", the "Collective Labor Contract of SNS S.A.", as well as the "Code of Conduct and Ethics", violation of the norms of conduct is subject to disciplinary sanctions, and cases in which violations may constitute a criminal case will be reported to the authorities.

Thus, the policies and measures implemented by SNS S.A. guarantee that it carries out its activities transparently and in accordance with business regulations and contribute to strengthening its image as a one with solid ethical values, such as: Integrity, Loyalty, Responsibility, Respect for the law, Fairness, Customer Satisfaction, Experience and competence, Tradition and Team Spirit.



At the level of the Societatea Națională a Sării S.A., through the Anti-Fraud and Anti-Corruption Department, the institutional environment has been established and ensured through which any activities or actions in the field of fraud that could be carried out by SNS-SA employees in their current professional activity are identified, prevented and documented.

Employee training has been carried out and activities to prevent and combat corruption are promoted. The activity is carried out in accordance with the legal provisions and the internal procedure PL-SNS-27.

Management of relationships with suppliers

In order to supply the company with the products, services and works necessary for the development of production and tourism activities, SNS SA applies, in the selection of suppliers, an "Own Regulation on the organization and development of procedures for the acquisition of products, services and works", approved by the general director of the company by decision no. 67/11.04.2023.

The purpose of the Internal Procurement Regulations of SNS SA is to:

- a) promoting competition between economic operators;
- b) guaranteeing equal treatment and non-discrimination against economic operators;
- c) ensuring transparency and integrity of the procurement process;
- d) ensuring the efficient use of funds, by applying the award procedures by the Purchaser.

The principles underlying the award of the procurement contract are:

- a) non-discrimination;
- b) equal treatment;
- c) mutual recognition;
- d) transparency;
- e) proportionality;
- f) efficiency of use of funds;
- g) accountability.

The qualification and selection criteria for potential suppliers refer to:

- a) personal situation of the tenderer;
- b) capacity to carry out the professional activity;
- c) economic and financial situation;
- d) technical and/or professional capacity;
- e) quality assurance standards;
- f) environmental protection standards, as appropriate, for the procurement of services or works.

In short, we ask our suppliers:

- Comply with applicable environmental laws and regulations;
- Control and/or minimize the impact of its activities on the environment, in particular in terms of consumption (of water, energy and raw materials), greenhouse gas emissions, pollution (of water, soil or air) and waste generation (separate sorting, recycling);
- Develop green technologies, reducing the environmental impact of products and services throughout their life cycle.

In relation to our suppliers and service providers, we commit to complying with the general principles set out above. In return, we expect them to comply with the equivalent principles in our Code of Conduct.



We ensure that we take into account everyone's interests, in terms of clarity and compliance with contractual clauses.

- Prohibition of forced or compulsory labor and ill-treatment of employees. This includes the prohibition of all modern slavery and human trafficking.
- Elimination of child labor;
- Non-discrimination: no distinction, exclusion or preference should be based on any ground such as color, sex, age, language, religion, sexual orientation or identity, national or social origin, opinion or disability;

Indicator	2024
Total number of suppliers	327
Of which recurring suppliers	66
Of which domestic suppliers	325
Of which international suppliers	2

The criteria for evaluating/re-evaluating suppliers, for selecting suppliers and the criteria for monitoring are established in the Regulation on the organization and conduct of procedures for the procurement of products, services and works of the SNS S.A., RODPA-SNS-00, ed/rev. in force and PP-SNS-25" Implementing rules of the Regulation on the organization and conduct of procedures for the procurement of products, services and works of SNS SA, PP-SNS-25, ed/rev in force.

The criteria also include specific elements of environmental protection, food safety and OSH, depending on the procurement.

According to the Supplier Evaluation/Reevaluation Programs, established at the level of branches and headquarters (with a frequency of at least once a year or whenever necessary), the Lists of Accepted Suppliers have been updated, respectively:

- no. 1906/20.02.2024 – SEM Rm. Vâlcea
- no. 4494/03.04.2023 – Slănic
- no. 5690/04.07.2023 – Ocna Dej / Unaccepted suppliers = 5 suppliers (SC Astyf, Nextrom, Arakis Prod, UEE România, BS Presto – for non-compliance with product requirements and contractual clauses)
- no. 2507/17.02.2023 – Tg. Ocna
- no. 2357/16.06.2023 – Ocna Mureș
- no. 5360/05.09.2023 – Praid
- no. 1774/31.03.2023 – Cacica

For each established evaluation criterion, a score from 1 to 10 was given.

- Suppliers who met a score higher than 40 points were included in the List of Accepted Suppliers;
- Suppliers who did NOT meet this score were excluded from the list - permanently.

The controls applied to products and services from external suppliers, when incorporated into the organization's products and services, consist of: Test Reports, Declarations of Conformity, Analysis Bulletins, Technical Product Specifications, etc.

The controls applied to products and services from external suppliers when delivered by the supplier directly to the organization's customer.



The controls applied to processes or activities outsourced to external suppliers consist of their clear establishment by definition in the contractual clauses; elements relating to environmental protection and/or food safety are specified, as appropriate; Suppliers of outsourced services are evaluated according to the criteria established in the documented information in force.

No vulnerable suppliers are identified within the list of accepted suppliers. Structure of suppliers by category: large suppliers represent over >50%.

Preventing and detecting corruption and bribery

At the level of SNS S.A. there are policies and procedures that guarantee compliance with ethics and anti-corruption in business. These policies, complemented by effective working procedures, support the company's management to maintain a non-tolerant position towards illegal, immoral acts, abuses, threats, intimidation or physical or verbal harassment. In this regard, in order to effectively manage certain conflictual situations that may arise, a methodology has been developed at the Company level regarding the "Corruption Risk Management within SNS S.A. and its subordinate branches".

Regarding the measures implemented at the Company level to manage situations that may generate conflicts of interest, the responsible behavior of employees who report violations of the conflict-of-interest management policy is encouraged. In this regard, employees or other persons acting on behalf of the company may report to the e-mail address: avertizor@salrom.ro situations regarding potential violations of internal ethics and business conduct rules by employees. Also, all employees have the opportunity to request the Compliance/Integrity Officer and the Ethics Advisor for advice on those situations that may present a risk of non-compliance.

At the level of the SNS S.A., through the Anti-Fraud and Anti-Corruption Department, the institutional environment has been established and ensured through which any activities or actions in the field of fraud that could be carried out by SNS-SA employees in their current professional activity are identified, prevented and documented. There is a procedure for warning of cases provided for in the National Anti-Corruption Strategy 2021 -2025. The activity is carried out in accordance with the legal provisions in force, employee training has been carried out and activities to prevent and combat corruption have been promoted. With Decision no. 230/2023, the Anti-Corruption Guide was developed and approved.

Employees have been trained and activities to prevent and combat corruption are promoted. The activity is carried out in accordance with the legal provisions and the internal procedure PL-SNS-27

Incidents of corruption or bribery

No. of corruption-related incidents	Petitions received related to corruption issues	Incidents related to value chain partners	Public corruption cases related to the organization
0	0	0	0



Exercising political influence and lobbying activities

Salrom does not provide financial or in-kind support directly to political parties, their elected representatives or individuals seeking political office. The organization is also not a member of lobby associations.

Payment practices

SNS SA usually aims for payments to be made within a maximum of 45 days from the date of invoice, with a payment order, without discrimination between suppliers. The average number of days to pay invoices is between 30 and 45 days.

Correspondence table with standard requirements

Subchapter title	Correspondence with the requirement in the specific ESRS	Page
Purpose and scope	BP 1	12
General disclosures	BP 1	13
General basis for preparing sustainability statements	BP 1	13
Reporting period and reference period	BP 1_9	13
Consolidation	BP-1_5a	13
Value chain	BP-1_5c, AR 1	13
Omissions and exemptions	BP-1_5d și 5e	13
Time horizon definitions	BP-2_9a	13
Reasons for applying definitions	BP-2_9b	13
Value chain estimates	BP-2_10a, 10b, 10c, 10d	13
Changes to sustainability information	BP-2_13, 13a, 13b, 13c	14
Reporting errors in prior periods	BP-2_14a, 14b, 14c	14
Disclosures arising from other legislation or statements	BP-2_15	15
Incorporation of information by reference	BP-2_16	15
Governance	GOV-1	16
Shareholders	GOV-1_21a	16
Board of directors	GOV-1_21a	16
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Responsible management, governance and oversight bodies	GOV-1_22a	16
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Skills and expertise for overseeing sustainability issues	GOV-1_23a, AR 5	20

Subchapter title	Correspondence with the requirement in the specific ESRS	Page
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The role of administrative, management and supervisory bodies in the conduct of business	G1 GOV-1	21
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Information provided to the administrative, management and supervisory bodies of the enterprise and the sustainability aspects addressed by them	GOV-2	21
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