



























Table of total number of significant impacts, risks and opportunities.









Subtopic	Impacts, risks and opportunities	Location of the value chain	Time horizon of occurrence ¹	Link to strategy and business model / management principles	
E1 Climate Change					
Climate change mitigation	 Actual positive impact	Transforming the natural gas system for the safe transport of renewable energy sources (contributing to climate change mitigation and green energy development).	Direct activities	The impact has already materialised.	The basis for the company's long-term strategy.
	 Actual negative impact	GHG emissions, mainly due to methane leakage during gas transport (increasing the Company's negative climate impact).	The whole value chain	The impact has already materialised.	Arises from the business model (business as usual). The company undertakes to comply with the objectives of the EU Green Deal and the Paris Agreement. The Company's strategy includes GHG reduction and Net Zero targets, the status of which is assessed annually. Implementation of GHG mitigation action plan.
	 Risks	In implementing the requirements of the EU Methane Regulation, significant investments in technological solutions may be required, even if they do not yield a rapid return on investment.	Direct activities	Long-term	The Company aims to implement the requirements of the EU Methane Regulation, which includes carrying out measurements, preparing and submitting reports, and implementing risk management measures.
Energy	 Actual negative impact	The production of materials such as steel or cement requires large amounts of energy (increasing the Company's indirect environmental impact).	Upstream	The impact has already materialised.	Arises from the business model (business as usual). The Group will aim to achieve its established objective of transitioning to circular procurement by 2035 (with the action plan scheduled to be developed in 2026–2027).
	 Actual negative impact	Energy consumption in the operation of the gas transmission system (increasing the Company's environmental impact).	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). Implementation of GHG mitigation action plan.
	 Risks	Changes in EU legislation and the related environmental taxes (which may require the implementation of new technologies, potentially leading to a significant increase in the Company's operating costs).	Direct activities	Long-term	Implementation of GHG mitigation action plan. During the implementation of investment projects, all technological alternatives are assessed, with the most economically advantageous option selected. Planned investments and the ongoing modernisation projects of the Jauniūnai and Panevėžys gas compressor stations (GCS).









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Climate change adaptation	 Risks	Extreme weather events and long-term temperature changes, which may necessitate additional investments in resilient infrastructure and more frequent maintenance, thereby increasing costs.	Direct activities	Short-term	Infrastructure condition diagnosis is periodically performed, based on which a plan of reconstruction works for the infrastructure is developed. Continuous market research is conducted to identify and test new, more durable and economically viable materials that could be used in operations.
E2 Pollution					
Air pollution	 Actual negative impact	Air pollutant emissions from fuel combustion plants (compressors, boilers, generators) emitting NOx, CO and other pollutants that affect air quality.	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). A GHG emissions reduction action plan is being implemented, with the measures set out therein also contributing to the reduction of NOx and CO emissions. Compliance with environmental requirements is ensured, with ongoing monitoring of air pollution sources.
E4 Biodiversity and ecosystems					
Land-use changes	 Actual negative impact	The use of primary, non-renewable raw materials in infrastructure construction, linked to the environmental impacts of raw material extraction.	Upstream	The impact has already materialised.	Arises from the business model (business as usual). The Company will pursue a Group-level goal of transitioning to circular procurement by 2035, with the action plan scheduled for development in 2026–2027.
	 Actual negative impact	Changes in land structure and use due to pipeline construction (requiring excavation works that impact land and territories).	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). The Company will pursue a Group-level goal of achieving no net loss of biodiversity, with the action plan scheduled for development in 2026–2027.
	 Risks	Ecosystem disturbance during infrastructure development (may require implementation of biodiversity restoration measures, which could increase project costs).	Direct activities	Short-term	Arises from the business model (business as usual). The Company is committed to achieving the Group-level target of zero net biodiversity loss. The necessity of restoration measures will be determined during each individual project and will depend on the specific location.
Species population size	 Actual negative impact	Fragmentation of ecosystems and habitats due to the pipeline network, potentially	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). The Company is committed to achieving the Group-level target of zero net biodiversity loss.







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		affecting species population sizes.			
	 Risks	Implementation of legal requirements, including Environmental Impact Assessment (EIA) procedures and taxes (may increase project costs and extend timelines).	Direct activities	Medium-term	Continuous monitoring of environmental legislation and the impact of changed requirements on the Company's operations. During the investment project, it is also assessed whether a SEA screening or EIA will be required, and consultations with the relevant authorities are conducted prior to project implementation.
Land degradation	 Actual negative impact	Compaction of soil and mixing of soil horizons (layers) during pipeline installation and maintenance.	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). The Company is committed to achieving the Group-level target of zero net biodiversity loss.
	 Risks	Soil changes and erosion, which may require additional investment in slope stabilization measures for infrastructure development.	Direct activities	Medium-term	Arises from the business model (business as usual). The Company is committed to achieving the Group-level target of zero net biodiversity loss. The need for stabilization measures is assessed for each individual project based on local conditions, and, where necessary, can also be determined through post-construction monitoring.
E5 Resource use and circular economy					
Resource inflows	 Actual negative impact	High demand for equipment and raw materials required for gas transmission infrastructure, resulting in environmental impacts.	Upstream and direct activities	The impact has already materialised.	Arises from the business model (business as usual). The Company will pursue a Group-level goal of transitioning to circular procurement by 2035, with the action plan scheduled for development in 2026–2027. There is a continuous effort to source raw materials and equipment made from more environmentally friendly, recycled materials that meet standards requirements and are available at economically viable prices.
	 Risks	Price increases in resources such as steel and metals, leading to higher infrastructure project costs.	Direct activities	Long-term	
Waste	 Actual negative impact	Generation of waste and hazardous waste from direct activities.	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). Implementation of the Group's Environmental Policy. The Company commits to applying pollution prevention principles, reducing waste volumes, and ensuring the safe and responsible management of waste.

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	 Risks	Although small waste volumes and recycling opportunities can reduce risks and create a positive impact (with a large share of waste being directed to recycling), non-recyclable waste is still generated.	Direct activities	Short-term	The Company will pursue a Group-level goal of transitioning to circular procurement by 2035, with the action plan scheduled for development in 2026–2027. There is a continuous effort to source raw materials and equipment made from more environmentally friendly, recycled materials that meet standards requirements and are available at economically viable prices. Efforts are made to purchase products with recyclable packaging, aiming to increase recycling potential through proper sorting and agreements with waste management companies focused on recycling.
S1 Own workforce					
Working hours; work-life balance	 Actual negative impact	High workload, shift work, and on-call duties, particularly in technical positions, may affect employee well-being and work-life balance.	Direct activities	The impact has already materialised.	The Company's HR management practices focus on employee well-being, diversity and equality of opportunity, favourable working conditions (including a healthy work-rest balance).
	 Risks	Employee turnover due to poor work-life balance (which may lead to project delays, additional costs, and potential reputational damage for the Company).	Direct activities	Short-term	
Adequate wages	 Actual positive impact	Transparent and fair remuneration system, above the minimum wage, published average salaries.	Direct activities	The impact has already materialised.	An essential part of the Company's HR practices and strategy. The company applies a transparent remuneration system and follows a unified Remuneration, Performance Evaluation, and Development policy.
	 Risks	Rising demand for energy sector employees may necessitate higher salaries, thereby increasing costs for talent attraction and retention, raising operational expenditures, and potentially reducing profitability.	Direct activities	Short-term	
Social dialogue, freedom of association	 Actual positive impact	Collective agreements, labour unions, and open communication enhance employee engagement.	Direct activities	The impact has already materialised.	An essential part of the Company's HR practices and strategy.

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and collective bargaining	 Risks	Insufficient social dialogue (may lead to disputes, increase employee turnover, delay projects, pose financing risks).	Direct activities	Medium-term	The Company's HR management practices effectively implement measures to promote and ensure social dialogue, managing the associated risk.
Health and safety	 Possible negative impact	Accidents at facilities may harm employee health and the Company's reputation.	Direct activities	Medium-term	Arises from the business model (business as usual). The Company aims to achieve the Group-level target of zero accidents.
	 Risks	Non-compliance with safety and health requirements may result in sanctions due to workplace accidents, increase insurance costs, and damage the Company's reputation.	Direct activities	Short-term	The risk is related to the Company's strategic objective of ensuring compliance with legal requirements, creating a safe working environment, and conducting operations reliably. Failure to comply with safety and health requirements may result in sanctions and financial losses, as well as damage the Company's reputation. Therefore, risk management is based on ensuring compliance, prevention, management accountability, and the continuous strengthening of safety culture as an integral part of the business model.
Training and skills development	 Actual positive impact	Access to training and development programs enhances employee skills and engagement.	Direct activities	The impact has already materialised.	An essential part of the Company's HR practices and strategy. The corporate culture at Amber Grid, focused on equal opportunities for skills development, enhances attractiveness to top talent and helps retain them. This not only contributes to the Company's long-term competitiveness but also ensures the availability of qualified specialists capable of achieving strategic objectives and ensuring project success.
	 Opportunity	Competency development initiatives (e.g., collaboration with EMNIM??) help retain specialists and reduce the need for new hires.	Direct activities	Short-term	
Gender equality and equal pay for work of equal value	 Actual negative impact	Gender imbalance and disparities in remuneration between men and women in equivalent positions.	Direct activities	The impact has already materialised.	The Group-level Diversity and Inclusion Strategy is implemented to prevent related risks and generate positive impact.
	 Risks	Violations of equal opportunities can harm the Company's reputation, increase employee turnover, and result in lawsuits.	Direct activities	Short-term	The Group's Remuneration Policy is applied to ensure transparency, fairness, and equal accessibility of remuneration for all employees, irrespective of personal characteristics or social attributes.

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Employment and inclusion of people with disabilities	 Actual negative impact	Limited inclusion of people with disabilities in the Company.	Direct activities	The impact has already materialised.	The Group-level Diversity and Inclusion Strategy is implemented to increase the representation of persons with disabilities within the Company.
	 Opportunity	By promoting inclusion and diversity, the Company can enhance its reputation, increase employee engagement, and reduce recruitment costs.	Direct activities	Short-term	
Diversity	 Actual negative impact	Gender imbalance and disparities in remuneration observed in some positions.	Direct activities	The impact has already materialised.	Gender imbalance arises due to sector-specific factors. The Group-level Diversity and Inclusion Strategy is implemented to prevent related risks and generate positive impact.
	 Risks	A lack of diversity may result in skills and talent gaps, making project implementation more challenging.	Direct activities	Short-term	
Measures to combat violence and harassment in the workplace	 Possible negative impact	Gender imbalance and potential instances of inappropriate behaviour may negatively impact employees' emotional well-being and retention.	Direct activities	Short-term	The Group-level Diversity and Inclusion Strategy is implemented to prevent related risks and generate positive impact.
Privacy	 Possible negative impact	Improper handling of personal data or cybersecurity breaches may violate employees' rights.	Direct activities	Short-term	The Company complies with the requirements set out in the General Data Protection Regulation and consistently strengthens its personal data protection management.
	 Risks	Financial risk of personal data breaches (which may result in substantial fines and claims from data subjects for compensation).	Direct activities	Medium-term	
S3 Affected communities					
Land and security related impacts	 Actual negative impact	Direct activities (construction, maintenance) have an impact on communities: noise, vibration, dust, traffic restrictions, etc.	Direct activities	The impact has already materialised.	Arises from the business model (business as usual). Within the Company, impacts on local communities and related risks are managed on a project-by-project

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	 Risks	Management and compensation of negative impact on communities (may require damage compensation and technological investments).	Direct activities	Long-term	basis, taking into account specific circumstances and in compliance with the EPSO-G Code of Ethics.
	 Risks	Cyber-attacks, infrastructure failures, and accidents can result in financial losses and damage the Company's reputation.	Direct activities	Long-term	The Company continuously assesses potential risks and has prepared an Emergency Management Plan and a Security Plan covering physical, cyber, and operational security measures.
S4 Consumers and end users					
Access to (quality) information	 Possible negative impact	Outdated or unavailable information on services can have a negative impact on consumers.	Direct activities	Short-term	Arises from the business model (the Company is responsible for the availability of information and its impact on direct customers and end users).
	 Risks	Failure to provide necessary information to the public or stakeholders may result in claims and fines against the Company.	Direct activities	Medium-term	The Company consistently manages this aspect through its long-term strategy and implementation of legislation.
Access to products and services	 Possible negative impact	In peripheral areas, inadequate infrastructure, system disruptions or fluctuations in gas prices can affect consumer access to services.	Downstream	Short-term	Arises from the business model (the Company is committed to organizing its operations to ensure continuous and stable service delivery to customers and end users). Potential adverse impacts and risks are managed through a long-term strategy and compliance with legislation.
	 Risks	Energy transmission disruptions may lead to infrastructure restoration costs and potential claims.	Direct activities	Short-term	
G1 Business ethics					
Corporate culture	 Possible negative impact	Failure to adhere to transparency, accountability, ethics, or inclusivity principles can have a negative impact on employees and stakeholders.	The whole value chain	Short-term	The Company actively promotes business ethics and fosters a responsible organizational culture, based on Group-level approved policy documents.
	 Risks	Failure to implement sustainability policies and comply with legislation may negatively affect investors, financing, and the Company's value.	Direct activities	Medium-term	The risk is managed through the consistent implementation and strengthening of the Company's best sustainability management practices.

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Protection of whistleblowers	 Possible negative impact	An ineffective whistleblower protection system can lead to breaches of confidentiality, discrimination and undermine trust in the Company.	The whole value chain	Short-term	The Company complies with the Whistleblower Protection Act and ensures effective whistleblower protection.
	 Risks	Failure to comply with whistleblower protection requirements may significantly damage the Company's reputation.	Direct activities	Medium-term	
Supplier relationship management, including payment practices	 Possible negative impact	In very rare cases, supplier non-compliance may cause project delays or stoppages, or may require terminating the collaboration entirely.	Direct activities and upstream value chain	Short-term	The procurement process incorporates a contract performance and control mechanism that enables monitoring of supplier activities, evaluation of their capacity to meet contractual obligations, and timely detection of potential issues.
	 Risks	Selecting an unreliable supplier (inefficient procurement may lead to additional costs and project delays).	Direct activities	Medium-term	
Corruption and bribery	 Possible negative impact	Corrupt or unethical behaviour can infringe the rights of stakeholders.	Direct activities	Short-term	The Company has implemented the ISO 37001:2016 Anti-Corruption Management System.
	 Risks	The reputational risk associated with corruption and bribery may lead to financial losses, disruption of projects, and diminished trust in the Company.	Direct activities	Medium-term	