

ABOUT THE REPORT

This Annual Report for 2020 (hereinafter referred to as the Report) was prepared by ROS AGRO PLC. Rusagro Group (hereinafter referred to as the Company or Rusagro) should be understood to mean the group of companies consisting of ROS AGRO PLC and its subsidiaries.

Material subjects of the Report

The Report reviews the implementation of the Company's mid-term development strategy in 2020, presents operating and financial results and describes the existing activities in the corporate governance sphere. The Report is prepared in accordance with good practice in Environmental, Social and Governance reporting (ESG) with a particular focus on human resource management, social investment and environmental protection.

Standards

The Report was prepared on the basis of ROS AGRO PLC's management reporting and the consolidated financial statements of the Company and its subsidiaries for 2020. The Company's consolidated financial statements were prepared in line with the International Financial Reporting Standards (IFRS) adopted by the European Union, and the requirements contained in Cap.113 of the Cyprus Companies Law.

Audit

The audit of the IFRS consolidated financial statements of ROS AGRO PLC for 2020 was conducted by PricewaterhouseCoopers Limited company.

Disclaimer

The Report contains estimations or forward-looking statements about operating, financial, economic, social and other indicators characterising the development of Rusagro. Actual events or results presented in the subsequent reports may vary materially from those expressed in the estimations and forward-looking statements due to various reasons, in particular the changing market situation and other direct risks to ROS AGRO PLC and its subsidiaries. The Company assumes no responsibility or liability for any losses or damages incurred by individuals or entities through their reliance on the forward-looking statements. Any of such statements represent one of the many possible scenarios and should not be viewed as the most probable scenario. In addition to the official information on the activities of Rusagro, the Report contains data obtained from third parties and sources that Rusagro considers to be trustworthy. This being said, the Company does not guarantee the accuracy of such information, since it may be abridged or incomplete.

Since some indicators and percentages in the tables, figures and texts of the Report have been rounded to the nearest whole number or the nearest decimal place, the sum of the rounded values may not fully match the totals. Further, some percentages contained in the tables and figures, as well as in the texts of the Report, were calculated on the indicators prior to the rounding and may therefore not fully match the percentages calculated with the rounded values.

