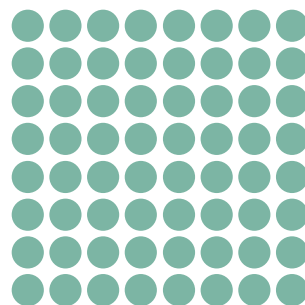
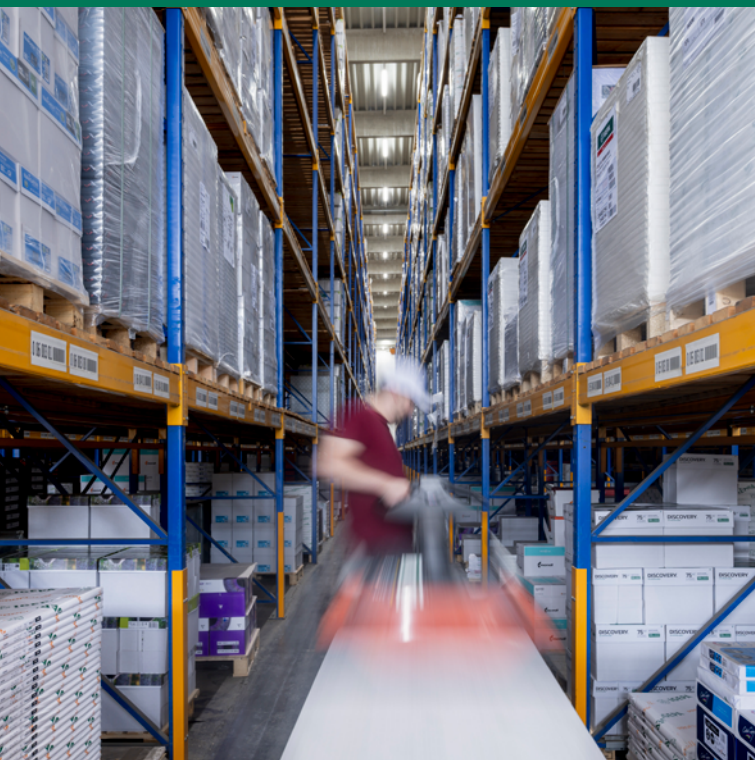
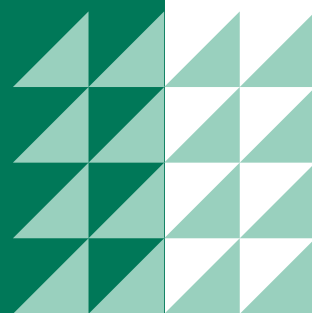


# Balance Sheets

## IGEPA Polska Sp. z o.o.

### 2024



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# 1 Basis for the preparation (BP)

BP-1\_01

## Basis for preparation of sustainability statement

The report was prepared both at Group level and on an individual basis. The following companies are included:

- IGEPA group GmbH & Co. KG, Hamburg, Germany
- IGEPA Großhandel GmbH, Landsberg / OT Queis, Germany
- IGEPA Business und IT-Services GmbH, Berlin, Germany
- PACKS GmbH, Hamburg, Germany
  
- IGEPA group Beteiligungs- und Verwaltungsgesellschaft mbH, Hamburg, Germany
- Luerssen Grafische Vertriebs GmbH, Reinbek, Germany
- IGEPA CZ s.r.o., Odolena Voda, Czech Republic
- Paper Back s.r.o, Praha-Suchbátov-Sedlec, Czech Republic
- IGEPA Polska Sp. Z o.o., Kraków, Poland
- IGEPA Austria GmbH, Brunn am Gebirge, Austria
- Raumzeit.cc GmbH, Brunn am Gebirge, Austria
- IGEPA Hungaria KFT, Nyíregyháza, Hungary
- Scandraft AB, Mölnlycke, Sweden
- Scandraft AS, Moss, Norway
- Rangefabriken AB, Svalöv, Sweden
- Sign Communication Sweden AB, Borås, Sweden
- Signcom OY, Helsinki, Finland
- Signcom ApS, Roskilde, Denmark
  
- IGEPA Nederland B.V., Tiel, Netherlands
  
- IGEPA Belux, Aalter, Belgium
- IGEPA Belux nv, Aalter, Belgium
- IGEPA Belux s.a.r.l., Niederaanven, Luxembourg
  
- Freytag & Petersen, Cologne, Germany
- Freypeter Verwaltungsgesellschaft H.H. Best mbH, Cologne, Germany
- Freypeter Grundstücksgesellschaft H.H. Best mbH & Co. KG; Cologne, Germany
- Freytag & Petersen GmbH & Co. KG, Cologne, Germany
  
- 2H, Garching, Germany
- 2H Holding GmbH & Co. KG, Garching, Germany
- Ferd. Flinsch Beteiligungs GmbH, Garching, Germany
- Terra e Muro Bayern GmbH, Garching, Germany
- 2H GmbH & Co. KG, Garching, Germany
- P-Center GmbH, Garching, Germany
- P-Technik GmbH, Garching, Germany
  
- vph GmbH & Co. KG, Hemmingen, Germany
  
- E. Michaelis & Co. Holding (GmbH & Co.) KG, Reinbek, Germany
- E. Michaelis & Co. (GmbH & Co.) KG, Reinbek, Germany
- HANSA GmbH & Co. KG, Bremen, Germany
- IPS Individual Packaging Solutions GmbH, Reinbek, Germany
- Verpackungswerk West GmbH, Inden-Lamersdorf, Germany
- IPS Lamersdorf GmbH, Inden Lamersdorf, Germany
- Ilm-Pack GmbH, Weimar, Germany
- TTF GmbH, Kiel, Germany
  
- Geiger Holding GmbH & Co. KG, Aalen, Germany
- Geiger GmbH & Co. KG, Aalen, Germany

BP-1\_02

**Scope of consolidation of consolidated sustainability statement is same as for financial statements**

The scope of consolidation is the same as for the (annual) financial statements.

BP-1\_03

**Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting**

Not applicable.

BP-1\_04

**Disclosure of extent to which sustainability statement covers upstream and downstream value chain**

87% of our purchases are processed within the EU single market. These supply chains can be considered low-risk due to the legal requirements. We, as well as our main suppliers, are forestry-certified. This means that these supply chains are traceable throughout the entire process and are subject to regular audits by external bodies.

As a rule, we have a constant supplier for a product and avoid short-term changes.

Example supply chains for the "Print and Paper", "Office" and „Packaging" divisions are as follows:

Paper is a natural product and is therefore fully integrated into the circular economy. The production of paper requires pulp, which is obtained from the raw material wood. Wood, in turn, is a renewable raw material.

The ecological balance is maintained in the forests if wood is extracted in a responsible manner.

The paper industry is usually only a secondary user, as only sawmill waste and so-called thinning wood is used in paper production. Paper made from fresh wood fibre is the most important raw material for recycled paper.

The IGEPA member companies fulfil the classic wholesale functions of storage and distribution in this area. Deliveries are made to printing shops, specialised trade groups and industrial customers.

The fields of action developed by IGEPA Polska in the areas of climate protection and emissions reduction, sustainable procurement, resource conservation and social responsibility in the supply chain affect both the upstream and downstream value chain.

As an example, the upstream and downstream value chain is taken into account by the company in climate protection and emissions reduction as follows:

Upstream value chain (suppliers): Selection of suppliers according to ecological criteria, among others

Downstream value chain (customers): Promoting and offering sustainable products and packaging that cause less CO<sub>2</sub>, among other things.

BP-2\_01

**Disclosure of definitions of medium- or long-term time horizons**

With regard to time horizons, IGEPA group companies uses the definition of short, medium and long term for reporting purposes in accordance with ESRS 1, section 6.4.

The short-term time horizon refers to the current reporting year, the medium-term time horizon to more than 1 to 5 years and the long-term time horizon to more than 5 years.

BP-2\_03

**Disclosure of metrics that include value chain data estimated using indirect sources**

The following key figures relate to the upstream and downstream value chain: greenhouse gas emissions in the areas of Scope 1, 2 and 3, energy consumption and material consumption.

BP-2\_04

**Description of basis for preparation of metrics that include value chain data estimated using indirect sources**

The survey of energy consumption is based on consumption data taken from invoices. Material consumption is partly estimated, but mostly measured. Data relating to the consumption of fossil fuels for stationary and mobile systems measured by the company is used to calculate Scope 1 emissions. For Scope 2 emissions, the energy data is taken directly from the invoices. In the area of Scope 3 emissions, emissions from business trips and employee commuting were recorded. The data for emissions from business trips was collected using a query, e.g. with the help of travel expense reports. The data for employee commuting was collected using an employee survey. The data collected from the survey was extrapolated to the total number of all employees. This data was calculated using emission factors from the ecoinvent database (version 3.9) and the DEFRA emission factors (as at 2023).

BP-2\_05

**Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources**

As the Scope 1, 2 and 3 emission factors are not company-specific emission factors, this results in uncertainties in the calculation of emissions that affect the upstream and downstream value chain. The calculation of emissions was carried out with the help of an external consultancy, which checked them on the basis of quality criteria. In addition, the use of the selected database ensures that the emission factors it contains are subject to constant quality and plausibility checks by the provider.

BP-2\_06

**Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources**

It is planned to continue the quality controls of the data provided as before, and when more accurate data becomes available in the future, efforts will be made to prepare and utilise this data.

BP-2\_07

**Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty**

Measurement uncertainties exist in the preparation of the greenhouse gas balance in the area of Scope 3 emissions in the business travel and commuting category.

BP-2\_08

**Disclosure of sources of measurement uncertainty**

For the preparation of the data on emissions from business trips, the data was partly requested and partly taken from the travel expense reports. The company does not have a centralised data management system for this data. The manual collection of data can lead to high levels of uncertainty. An employee survey was conducted to prepare the data on emissions from employee commuting, in which it cannot be completely ruled out that the participants answered truthfully or understood all the questions correctly. This is another reason why there may be uncertainties in the data.

BP-2\_09

**Disclosure of assumptions, approximations and judgements made in measurement**

When collecting the data for the Scope 3 category of business trips, it was assumed that the responsible departments worked to the best of their knowledge and belief and also carried out a plausibility check, so that it can be assumed that the data is consistent and meaningful. Furthermore, it can be assumed that the employees who responded to the employee survey on emissions from commuter traffic answered truthfully, so that an extrapolation to the total number of employees was possible. As the survey was voluntary, it could not be ensured from the outset that everyone would take part and provide data on commuter behaviour.

BP-2\_10

**Explanation of changes in preparation and presentation of sustainability information and reasons for them**

Corrections or restatements of information have not been made as this is the first report in accordance with ESRS.

BP-2\_11

**Adjustment of comparative information for one or more prior periods is impracticable**

Not applicable.

BP-2\_12

**Disclosure of difference between figures disclosed in preceding period and revised comparative figures**

Not applicable.

BP-2\_13

**Disclosure of nature of prior period material errors**

Not applicable.

BP-2\_14

**Disclosure of corrections for prior periods included in sustainability statement**

Not applicable.

BP-2\_15

**Disclosure of why correction of prior period errors is not practicable**

Not applicable.

BP-2\_19

**Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance provider and found to conform to corresponding ISO/IEC or CEN/CENELEC standard**

As no corresponding ISO standard was applied, the scope of data and the procedures were not externally verified.

## 2 Corporate Governance (GOV)

KPI IGEPA Polska Sp. z o.o.	ID	Value
Number of executive members	GOV-1_01	1
Number of non-executive members	GOV-1_02	0

GOV-1\_04

### **Information about member's experience relevant to sectors, products and geographic locations of undertaking**

The highest governance body is the Managing Director, who fulfils all required competences and has a background in the paper industry and in international groups.

The Purchasing Manager also has experience in both the paper industry and international business environments. The Sales Managers of each department have extensive experience and in-depth knowledge of the trade, their product portfolios, and the relevant markets and customers. The Chief Warehouse Manager has broad experience in a logistics environment. They all are committed to the continuous development of their teams and themselves through internal and external training programs.

GOV-1\_05

### **Percentage of members of administrative, management and supervisory bodies by gender and other aspects of diversity**

The management of IGEPA Polska consists of  
57% male members and  
43% female members

GOV-1\_08

### **Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities**

Paweł Kacperski – Managing Director  
Dorota Gajdzińska – Financial Director  
Monika Sadowska – Sales Director, Print & Paper  
Rafał Grochowina – Sales Director, Viscom  
Przemysław Kaczmarczyk – Sales Director, Office  
Agnieszka Woźniak – Purchase Manager  
Kamil Stróż – Chief Manager of Warehouses

GOV-1\_09

### **Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies**

IGEPA Polska has established appropriate organizational structures to effectively pursue its sustainability objectives and implement the associated measures. Clear responsibilities and internal coordination mechanisms have been defined within the company for this purpose.

As detailed in GOV-2\_01, the Business Unit Teams Sustainability (BUT Sustainability) are actively engaged in shaping and supporting the sustainability agenda across the IGEPA Group companies.

The Managing Director, as the highest governance authority, holds overall responsibility for sustainability, including the identification and management of impacts, risks, and opportunities (IROs). The Managing Director is supported by the Management Team, including the heads of Finance, Sales, Purchasing, and Logistics, who incorporate sustainability considerations into their respective areas. Sustainability-related risks and opportunities are regularly addressed in management meetings and operational reviews.

GOV-1\_10

### **Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities**

At IGEPA Polska, the responsibility for monitoring and managing sustainability-related impacts, risks, and opportunities (IROs) is anchored at the executive management level. The Managing Director holds ultimate responsibility for overseeing decisions on economic, environmental, and social matters.

This responsibility is integrated into the Management Team, which includes the Directors of Finance, Sales, Purchasing, and Logistics. These senior managers are responsible for identifying and managing IROs within their respective areas of responsibility. Oversight is exercised through regular management meetings, during which risks, opportunities, and progress on sustainability topics are reviewed.

GOV-1\_11

**Description of how oversight is exercised over management-level position or committee to which management's role is delegated to**

The management of impacts, risks and opportunities is ultimately in the hands of the IGEPA group's management. Relevant topics are also discussed and decided with the respective IGEPA board.

GOV-1\_12

**Information about reporting lines to administrative, management and supervisory bodies**

Regular management coordination meetings are held to review sustainability-related risks, opportunities, and the implementation of measures across departments.

GOV-1\_13

**Disclosure of how dedicated controls and procedures are integrated with other internal functions**

IGEPA Polska has implemented specific procedures to identify, assess, and manage sustainability-related impacts, risks, and opportunities. These procedures are integrated into the company's internal functions and management processes.

Key performance indicators (KPIs) are regularly monitored and reported to ensure alignment with sustainability objectives.

Additionally, company-wide documents, such as the Code of Conduct (CoC), define sustainability-related responsibilities and contribute to consistency across all internal functions.

GOV-1\_14

**Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored**

The material impacts, risks, and opportunities are determined through a materiality analysis. The identified material topics form part of the sustainability strategy for the entire IGEPA Group and are harmonised across all IGEPA group companies.

The process begins with a systematic materiality assessment conducted in close cooperation with internal stakeholders and in consideration of external expectations. Based on this analysis, material issues are identified and prioritised. These findings serve as the basis for setting clear sustainability targets. The definition and monitoring of these targets follow established procedures. Key performance indicators (KPIs) and action plans are developed for each material topic, and progress is regularly tracked through internal reporting systems. This approach ensures transparency, accountability, and the ability to make timely adjustments where necessary.

The BUT Sustainability and BUT International Committees play a key governance role in this process. They are regularly informed about the outcomes of the materiality assessments, the status of target setting, and progress towards achieving defined goals. These committees incorporate the derived strategic measures into their respective activities, ensuring alignment and coordination across the IGEPA Group.

GOV-1\_15

**Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters**

IGEPA Polska ensures that its management bodies possess and continue to develop the necessary skills to oversee sustainability matters.

To support the development of expertise, the company provides ongoing training opportunities, including internal workshops and e-learning modules.

GOV-1\_16

**Information about sustainability-related expertise that bodies either directly possess or can leverage**

The management of IGEPA Polska has the necessary expertise or can draw on expertise through ongoing cooperation with a sustainability consultancy. The transfer of knowledge within the framework of this cooperation continuously builds

up relevant expertise, and the expertise of the BUT Sustainability can also be utilised. A law firm will also be consulted on issues relating to the implementation of the ESRS standards, or has already been involved.

#### GOV-2\_01

##### **Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them**

The exchange of information on the topics described takes place at different company levels (regional and group levels). At the IGEPA group level, business unit teams (BUT) have been established that hold monthly coordination meetings. The BUTs actively shape and take responsibility for the sustainability development of the IGEPA group. At this level, strategy and measures are discussed, objectives defined and aligned on the basis of key figures. Guidelines and procedures are also developed (including a Supplier Code of Conduct, a Code of Conduct for Employees, a Human Rights policy statement, the Global Compact, double materiality, stakeholder surveys). The results of these meetings are communicated to the regional management by the representatives of the BUT. Conversely, concerns of IGEPA Polska can be raised at group level. The results of the BUT Group Meetings are also communicated to the management of the IGEPA group in Hamburg (on a monthly basis). Information on sustainability topics (strategy, guidelines, legislation, etc.) are also communicated at the INC (International Network Conference) meetings of the IGEPA group, which take place twice a year.

At the regional level, the management of IGEPA Polska is informed by the BUT member on a monthly basis about the implementation of due diligence, results and the effectiveness of adopted guidelines, measures, indicators and targets. The management reviews the information received.

#### GOV-2\_02

##### **Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process**

IGEPA Polska integrates sustainability-related impacts, risks, and opportunities into its strategic oversight, decision-making, and risk management procedures. The company considers material sustainability risks and effects, such as those related to supply chain resilience, regulatory compliance, or environmental performance, as part of its strategic evaluations and investment decisions.

As described above, various committees and coordination structures are in place to ensure effective communication and continuous validation of sustainability-related processes. These include regular meetings of the management and shareholders, as well as ongoing support from the BUT Sustainability.

Different perspectives are carefully considered and weighed against one another, where necessary, to ensure that potential impacts, risks, and opportunities are taken into account in the decision-making process.

#### GOV-2\_04

##### **Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place**

This information does not apply to IGEPA Polska, as it is one of the companies within the IGEPA Group. Since the management, as the highest authority, is responsible for the company's objectives, and there are no other competent administrative, management, or supervisory bodies, no additional monitoring mechanisms are required.

#### GOV-3\_01

##### **Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist**

There are currently no sustainability-related benefits in the incentive system of the remuneration policy. There is currently no link between remuneration and the achievement of sustainability targets. As the highest governing body of the company, the Managing Director is responsible for the strategic direction in the areas of economy, environment and society. The entire management team is involved in developing and shaping the sustainability strategy and implementing the targets set.

#### GOV-3\_02

##### **Description of key characteristics of incentive schemes**

The remuneration policies of IGEPA companies are individual and independent of each other. The incentive system of the administrative, management and supervisory bodies does not currently take sustainability factors into account in IGEPA Polska.

The members of the Executive Management Board receive a fixed basic salary and variable remuneration based on the company's results and the achievement of individual targets. Severance payments are contractually regulated. For all other employees, a monthly pension payment is made in accordance with the applicable laws.

GOV-3\_03

**Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies**

No specific sustainability targets or impacts are used to assess management performance.

There is currently no link between remuneration and the achievement of sustainability targets. The management of IGEPA Polska is responsible for the strategic direction in the areas of economy, environment and society. The entire team is involved in the development and organisation of the sustainability strategy and the implementation of the targets set.

GOV-3\_04

**Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies**

Currently, no sustainability-related performance parameters are taken into account as performance benchmarks or included in included in the remuneration policy.

GOV-3\_05

**Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts**

0 %

GOV-5\_01

**Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting**

The annual sustainability reporting in accordance with the GRI 2021 standard already complies with important principles ('Reporting Principles'), which ensure the accuracy, completeness and verifiability of reporting, among other things. These principles are also applied to the first-time reporting in accordance with ESRS. The information required for the sustainability report is recorded and, where necessary, consolidated using recognised sustainability software. All reporting units of the IGEPA group work with the same system and according to the same process scheme. The risk of reporting incorrect or inaccurate key figures can be categorised as low thanks to comparisons in the form of benchmarks and comparisons of the previous year's figures within the Group. The IGEPA group's sustainability reporting is also prepared in collaboration with an external consultancy. This ensures objective reporting.

IGEPA Polska is not required to report for the 2024 reporting period. The experience gained in the 2024 reporting year can be used to further optimise risk management for subsequent years.

GOV-5\_02

**Description of risk assessment approach followed**

Risk management is ensured through the fulfilment of the 'Principles of Reporting' (GRI) and the 'Qualitative Characteristics of Information' (ESRS). IGEPA Polska follows these principles during the preparation of the content for reporting and thus minimises the risks that could arise from non-compliance.

GOV-5\_03

**Description of main risks identified and their mitigation strategies**

The greatest risks for IGEPA Polska in the area of reporting lie in not reporting truthful, relevant, comparable, verifiable or comprehensible information due to incorrect calculations/recording of data. By recording our key figures with the help of software and the expertise of our external consultants, we aim to mitigate these risks.

GOV-5\_04

**Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes**

Due to the annual reporting in accordance with GRI, the 'Reporting Principles' are observed in the annual preparation of the report content. IGEPA Polska can minimise the probable risks by using the software and through external consulting. The results of a risk assessment are communicated directly to the reporting organisations of the IGEPA group by the BUT Sustainability and appropriate corrective measures are initiated. Monitoring of the process is also the responsibility of the members of the BUT Sustainability, or ultimately of the relevant company management.

GOV-5\_05

**Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies**

The management is involved in the sustainability reporting process, which means that it is also informed about potential risks during the process. The information chain mentioned in the previous point, which is initiated by the BUT Sustainability, also applies.

### 3 Strategy and business model (SBM)

SBM-1\_01

#### Description of significant groups of products and (or) services offered

IGEPA Polska buys, stores, sells, and supplies consumer and capital goods, and complements its trading activities with related services. Its product range includes items such as graphic paper and cardboard, packaging materials, and media for advertising technology, including technical equipment and services.

There were no changes compared to the previous reporting year, as IGEPA Polska is reporting in accordance with ESRS for the first time.

SBM-1\_02

#### Description of significant markets and (or) customer groups served

IGEPA Polska serves approximately 3,800 customers from industry, trade and commerce, predominantly from Poland.

There were no changes compared to the previous reporting year, as IGEPA Polska is reporting in accordance with ESRS for the first time.

KPI IGEPA Polska Sp. z o.o.	ID	Value
Total number of employees (head count - on the key date Dec.31)	SBM-1_03	151
Number of employees (head count - in average)	SBM-1_04	151
Total revenue	SBM-1_06	99,412,000 €

SBM-1\_21

#### Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders

As part of our sustainability strategy, IGEPA Polska has set specific goals.

Sustainability goals in relation to geographical areas:

Between 2021 and 2023, 83% of the energy we consumed was certified by the Polish Power Exchange as originating from renewable sources. For 2024, our target was to increase this share to 98%. This objective reflects our broader commitment to reducing emissions and promoting energy responsibility in the distribution of paper, packaging, and visual communication.

Sustainability goals in relation to stakeholder relationships:

IGEPA Polska is in constant dialogue with its most important stakeholders. Stakeholders include the company's own employees, shareholders, customers, banks, suppliers and associations. For example, these stakeholders took part in a materiality survey in which sustainability issues were rated according to their importance and relevance.

In 2025, the company will define new targets and further develop existing targets in order to better assess the impact, record progress on sustainability issues and evaluate the effectiveness of the targets and measures.

SBM-1\_22

#### Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability-related goals

The targets listed under SBM-1\_22 are scheduled and are evaluated by the management level. If the targets are not met, countermeasures are initiated. The company will continue to develop the targets in order to better assess the impact, record progress on sustainability issues and evaluate the effectiveness of the targets and measures.

SBM-1\_23

#### Disclosure of elements of strategy that relate to or impact sustainability matters

Sustainability is an important part of the corporate strategy and focuses on climate protection and emissions reduction, sustainable procurement, resource conservation and social responsibility in the supply chain along the ESG factors.

Different challenges arise in the aforementioned areas of action. In the area of climate protection and emissions reduction, the focus is on long-term decarbonisation efforts; in the area of sustainable procurement, the focus is on working with suppliers that comply with environmental and social standards; in the area of resource conservation, the

focus is on the internal conservation of resources such as energy; and in the area of social responsibility in the supply chain, the focus is on creating greater transparency and compliance with human rights, which goes hand in hand with compliance with applicable laws.

In the future, IGEPA Polska will work on further developing its sustainability strategy.

SBM-1\_25

#### **Description of business model and value chain**

IGEPA Polska operates as wholesalers and offer products and related services in the paper, print, office, packaging and viscom sectors. Our business model is based on the procurement of raw materials, warehousing and inventory management, logistics and distribution. IGEPA Polska is active in the B2B sector and supplies its products to industrial customers, printers, specialised trade groups as well as advertising technicians, print service providers and screen printers (downstream). The central value creation is based on an efficient combination of a broad product range, logistically optimised distribution, customer-oriented consulting, sustainability initiatives and digital transformation. These factors make it possible to offer customers customised, sustainable solutions while maximising operational efficiency. The products are primarily sourced from European suppliers.

Our strategy is orientated towards sustainable value creation and the consideration of key ESG factors:

- Ecological sustainability: climate protection and emission reduction, sustainable (raw material) procurement and resource conservation.
- Social responsibility: fair working conditions, diversity and inclusion, stakeholder engagement.
- Governance: Transparent corporate management, compliance with regulatory requirements, risk management.

These sustainability aspects are integrated into our long-term business strategy.

Our business model is influenced by the following external and internal factors:

- Regulatory requirements according to Polish and UE law.
- Market changes: Changes in customer demand for sustainable or certified products/services.
- Climate risks: Impact of physical and transitory climate risks on our supply chain and production.

To overcome these challenges, we rely on risk management strategies and cooperation with external partners.

These strategic developments are geared towards combining long-term economic success with positive ecological and social effects.

SBM-1\_26

#### **Description of inputs and approach to gathering, developing and securing inputs**

The inputs relevant to the disclosure of the business model include qualitative and quantitative data from internal and external sources:

- Internal sources: Corporate strategy, business processes, financial and sustainability data, internal risk analyses, reports from the IGEPA group departments (e.g. Compliance, ESG, Finance).
- External sources: Regulatory requirements (e.g. CSRD), industry standards, stakeholder feedback (customers, banks, suppliers), scientific findings and market data.

Data is collected using structured data collection processes, including regular reporting cycles and direct stakeholder surveys.

The data collected is analysed and further developed to ensure a consistent and comprehensible picture of the business model with regard to sustainability aspects:

- Data preparation: cleansing, aggregation and validation by internal committees or an external consulting agency.
- Methodological assessment: Application of recognised assessment approaches such as materiality analyses, risk and opportunity assessments and life cycle analyses.
- Integration in reporting: Harmonisation of the entries with the requirements of the ESRS, particularly with regard to financial and non-financial key figures.

Various measures are taken to ensure data quality and security:

- Data validation: Verification through internal control mechanisms, audits and independent external checks.

- IT-supported data management systems: Use of secure, certified software solutions for documentation and traceability.
- Governance & compliance: adherence to internal guidelines and external regulatory requirements, clear responsibilities and reporting channels within the company.

#### SBM-1\_27

##### **Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders**

At IGEPA Polska we are committed to actively striving for sustainable development by combining entrepreneurial action with both social and ecological responsibility. To this end, the assessment of environmental and social impacts along the upstream value chains is a key component of our commitment to sustainable purchasing.

To this end, we draw up rules and agreements with suppliers and other stakeholders that are based on economic, environmental and social sustainability and will be adapted as necessary.

Particularly noteworthy in this context are:

- IGEPA Supplier Code of Conduct
- IGEPA Code of Conduct for Employees
- Voluntary commitment to the 10 principles as a member of the UN Global Compact
- Sustainability reporting in accordance with ESRS

As part of the European Sustainability Reporting Standards (ESRS), we are guided by the current requirements and measures that contribute to promoting sustainability and reducing our environmental footprint.

In particular, we have integrated the requirements of ESRS SBM-1\_27 into our business policy. This standard focuses on sustainable procurement and transparent communication of supply chain processes.

- Sustainable procurement: We, as well as our main suppliers, are forestry-certified. This means that these supply chains are traceable throughout the entire process and are subject to regular audits by external bodies. The company relies on certified sourcing for its key product categories. As a rule, we have a constant supplier for a product and avoid short-term changes.
- Transparent supply chains: We maintain close partnerships with our suppliers.

In addition to procedural, economic and technical criteria, we pay attention to social and ecological aspects such as human rights, working conditions, corruption prevention and environmental protection in our procurement activities. We expect the same behaviour from our business partners

- CO<sub>2</sub> reduction: Projects have been launched that aim to reduce greenhouse gas emissions.

The company has not identified investors as a stakeholder group.

#### SBM-1\_28

##### **Description of main features of upstream and downstream value chain and undertakings position in value chain**

Exemplary supply chains for the Print & Paper, Office and Packaging divisions are organised as follows: Paper is a natural product and is therefore fully integrated into the circular economy. The production of paper requires pulp, which is obtained from the raw material wood. Wood, in turn, is a renewable raw material. The ecological balance in the forests is maintained if the wood is obtained in a responsible manner. The paper industry either uses pulp from specially managed plantations or is a secondary user, as sawmill waste and so-called thinning wood is used for paper production. Paper made from fresh wood fibres is the most important raw material for recycled paper.

IGEPA Polska fulfils the classic wholesale functions of storage and distribution in this area. Deliveries are made to printers, specialised trade groups and industrial customers, among others.

Exemplary supply chains for the "viscom" (visual communication) sector: We source semi-finished products from various industries (e.g. textiles, adhesive technology and manufacturers that produce composite materials such as aluminium and plastic). The goods are mainly sourced from Europe and, to a lesser extent, Asia. Goods from outside Europe are generally supplied by the European branches of the respective manufacturers. IGEPA Polska supply these semi-finished products to advertising technicians, print service providers and screen printers. They are used to produce advertising signs and labelling of all kinds as well as permanent printed products for indoor and outdoor use (large format).

## SBM-2\_01

### **Description of stakeholder engagement**

Stakeholders were involved in two ways:

1. through ongoing informal dialogue with the stakeholders concerned. This informal involvement also included feedback from stakeholders from ongoing processes as part of general business activities.
2. in addition, the most relevant stakeholder groups were specifically surveyed as part of an internal and external survey (anonymously, in writing, online).

## SBM-2\_02

### **Description of key stakeholders**

In the context of sustainability reporting, six stakeholder groups were also initially prioritised in order to better take their concerns into account. The IGEPA group member companies decided for the strategic-dialogue stakeholder approach as the form of dialogue. As a first step, the stakeholder groups (customers, suppliers, associations, banks, shareholders, employees) were asked about sustainability-related topics using an online survey in order to obtain direct input. The most important stakeholders were discussed and defined as part of a documented workshop. It is planned to repeat these at irregular intervals and expand them to include specific stakeholder groups.

## SBM-2\_03

### **Description of categories of stakeholders for which engagement occurs**

In the context of stakeholder engagement, the categorisation 'affected stakeholders' and 'users of the sustainability statement' were used as well as other categorisations, e.g. internal/external or degree of affectedness.

A stakeholder management process was defined and implemented at the IGEPA group in advance of the planned sustainability reporting. The process consists of four sub-processes: stakeholder identification, stakeholder analysis, stakeholder engagement and stakeholder monitoring. In the first step, potential stakeholders were identified and categorised with the help of an internal workshop. As a result, the stakeholders that are highly relevant to the IGEPA group were identified. The most important stakeholders were then analysed with regard to their expectations and how to interact with each stakeholder group in future.

## SBM-2\_04

### **Description of how stakeholder engagement is organised**

In the context of stakeholder engagement, a strategic dialogue-based stakeholder approach was used as a form of dialogue with the most important stakeholders. Stakeholder groups (customers, suppliers, associations, banks, shareholders, employees) were surveyed on sustainability-related topics using an internal and an external online survey. This was conducted in writing and anonymised. In 2021, the first survey was conducted for the IGEPA group in Germany, in which 81 external and 87 internal stakeholders took part. In preparation for CSRD reporting and the expansion of the IGEPA group's sustainability activities within Europe, the second survey was then conducted at European level in 2024. All reporting IGEPA group companies were included in the survey. A total of 239 external and 712 internal stakeholders took part.

## SBM-2\_05

### **Description of purpose of stakeholder engagement**

The dialogue with stakeholders had various dimensions for the IGEPA group. Involvement in the form of consultations with the most important interest groups aimed to record and understand the views and expectations of stakeholders, including with regard to the relevance of various sustainability issues. This enables the IGEPA group to take the interests and expectations of its stakeholders into account in its strategy and business model in the long term.

Specifically, the materiality surveys also examined whether the list of potential sustainability topics initially developed in 2021 is valid and whether it should be supplemented with additional company-specific sustainability topics (e.g. biodiversity). No further material company-specific topics were identified during these analyses that were not already included in the initial list. This can also be explained by the fact that the IGEPA group companies operate in the same industry environment.

Stakeholders also provided support by assessing the relevance of various sustainability topics (materiality survey with a rating scale of 1 to 10) and thus also evaluating the initial results developed internally. They also provided valuable assessments of risks and opportunities for the IGEPA group. In this way, the dialogue with stakeholders supported both the materiality assessment and the development of the impacts, risks and opportunities (IRO: Impacts, Risks, Opportunities).

IGEPA member companies regularly monitor and analyse the concerns of their stakeholders through a variety of measures as part of the implemented stakeholder management. This enables IGEPA member companies to monitor and analyse the concerns and demands of their stakeholders. To this end, informal feedback is constantly discussed internally through continuous interaction between employees and the various stakeholder groups. In order to determine the

legitimately established social expectations of IGEPA group member companies in the area of sustainability, various published reports and frameworks on the topic of sustainability (e.g. UN SDGs, UN Global Compact) were analysed and conclusions derived that had a decisive influence on the selection of sustainability topics to be considered. This also resulted in the IGEPA group's membership of the Global Compact, to which the reporting companies of the IGEPA group are committed.

#### SBM-2\_06

##### **Description of how outcome of stakeholder engagement is taken into account**

IGEPA Polska has various forms of dialogue and contact persons for its stakeholder groups. The following are outlined as examples:

- for customers: customer service, management team,
- for banks: personal discussions with the accounting/controlling department,
- for suppliers: customer care/sales, management team,
- for associations: management,
- for shareholders: shareholders' meetings,
- for employees: employees can contact their line manager and/or the confidential counsellor in confidence.

The issues and concerns raised by stakeholders via the above-mentioned forms of dialogue are dealt with by the respective contact persons and, if necessary, forwarded to the next higher authority or to the management. These are the subject of internal discussions and, in the event of complaints, a solution is worked out as quickly as possible. As part of the materiality process, the opinion of stakeholders on sustainability issues was obtained in the form of a survey. In the survey, stakeholders had the opportunity to specify further concerns in the area of sustainability, particularly with regard to the company's impact, opportunities and risks. This input was incorporated into the further development of the dual materiality.

#### SBM-2\_07

##### **Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model**

The internal and external materiality assessments played a key role in enabling the IGEPA group to understand the interests and viewpoints of the most important stakeholders in connection with its strategy and business model. The other steps carried out in this context, such as analysing the environment, competition and industry, together provide a consistent picture that helps to identify potential challenges in the form of impacts and risks as well as significant opportunities (IROs) for the IGEPA group in the context of sustainability.

#### SBM-2\_08

##### **Description of amendments to strategy and (or) business model**

The results of stakeholder engagement are taken into account in the IGEPA group's strategy. In the past, the focus of the sustainability strategy was already based on the results of the materiality survey of stakeholders and aimed to reduce the negative impacts of the IGEPA group. As the sustainability strategy is an integral part of the IGEPA group's strategy, the new survey means that the strategy can be aligned even more closely with stakeholder expectations in future.

#### SBM-2\_09

##### **Description of how strategy and (or) business model have been amended or are expected to be amended to address interests and views of stakeholders**

In order to give structure to the changes in the strategy, the IGEPA group has already defined sustainability action areas in the past in which it will continue to strive to neutralise/reduce negative effects in the future:

- Climate protection and emissions reduction
- Sustainable procurement
- Preserve of natural resources
- Social responsibility in the supply chain

#### SBM-2\_10

##### **Description of any further steps that are being planned and in what timeline**

Due to the currently very high administrative burden in the areas of CSRD and the associated ESRS reporting standards, no further steps are planned for 2025.

### SBM-2\_11

#### Further steps that are being planned are likely to modify relationship with and views of stakeholders

The IGEPA group expects that by consistently aligning its strategy with the expectations of its stakeholders, it will be able to positively influence its relationship with them in the long term.

### SBM-2\_12

#### Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts

The management is aware of its responsibility to prevent potentially negative economic, environmental and social impacts. The results of stakeholder engagement are presented to and discussed with the Management Board at irregular intervals. The Business Unit Teams (BUT) for Sustainability Germany and Sustainability International play a central role. The BUTs Sustainability actively shape and are responsible for sustainability development within the IGEPA group. They make a decisive contribution to processing and forwarding information and deriving measures. This also took place in the context of the sustainability commitment and associated further steps. Examples of this include coordinating the draft content of the materiality survey, the results of the internal and external stakeholder survey and the presentation of results in the context of sustainability management.

### SBM-3\_01

#### Description of material impacts resulting from materiality assessment

Topic standards		Impacts			
		actual/ negative	actual/ positive	potentially/ negative	potentially/ positive
E1	Climate change	x	x	x	
E2	Environmental pollution	x			
E5	Circular economy	x	x		
S1	Workforce in the company's own workforce	x	x	x	
S2	Workers in the value chain	x	x	x	
S4	Consumers and end-users			x	x
G1	Corporate policy	x	x	x	x

### SBM-3\_02

#### Description of material risks and opportunities resulting from materiality assessment

Topic standards		Risks	Opportunities
E1	Climate change	x	x
E5	Circular economy	x	x
S1	Workers in the undertaking's own workforce	x	x
S4	Consumers and end-users	x	x
G1	Corporate policy	x	x

### SBM-3\_03

#### Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects

The IGEPA group has anchored a large number of strategic measures in its corporate policy in order to actively manage and future-proof the influence of key impact, risk and opportunity factors (IROs) on its business model, value chain and decision-making. These measures include:

- E1 Climate change:** The systematic recording of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol (GHG) and fixed targets for the significant reduction of Scope 1 and Scope 2 emissions. Due to the high administrative and economic burden of introducing the ESRS standard within the IGEPA group, the uniform group targets were not pursued further in 2024 and, above all, no additional targets were agreed.

The IGEPA group and the BUTs will define targets in the disaggregated areas following the 2024 submissions (see also SBM-1\_21(40e)).

- **E2 Environmental pollution:** Strategic approaches to identify environmental risks at an early stage and to minimise environmental pollution by promoting optimised logistics processes.
- **E5 Circular economy:** The promotion of the circular economy is anchored in the IGEPA group product range strategy. Measures to reduce material consumption and waste, supported by employee training, strengthen resource efficiency.
- **S1 Workers in the undertaking's own workforce:** The commitment to high social standards for the employees of the IGEPA group, the guarantee of compliance with the ILO core labour standards and comprehensive protection of occupational health and safety. Training measures raise awareness among the workforce and promote an inclusive working environment. Discrimination, child labour and forced labour are strictly rejected.
- **S2 Workers in the value chain:** Prescribing strict environmental and social standards for suppliers through the Supplier Code of Conduct (SCoC), which are ensured through regular risk analyses and the definition of measures.
- **S4 Consumers and end users:** Protecting consumers by ensuring the safety and quality of products.
- **G1 Corporate policy:** Multi-level risk management and regular management and board meetings to involve key IROs in strategic planning.

SBM-3\_04 bis 07 E1

### Summary of topic standard E1 Climate protection

Impact	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	v/u/b	short term	Medium-term	long-term	upstream	Company	downstream
GHG emissions (current)		X	X		X	X	v	X	X	X	X	X	X
GHG emissions (future)		X		X	X	X	v		X	X	X	X	X
Climate protection through certifications (e.g. FSC, PEFC, Blue Angel)	X		X		X	X	v	X	X	X	X	X	X
Utilisation of fossil fuels		X	X		X	X	v	X	X	X	X	X	X

*\*v=cause;b=contribute;u=indirectly connected*

Risks	Time horizons (SBM-3_06 § 48 c iii)		
	short term	Medium-term	long-term
Extreme weather events		X	X
Governments tighten climate protection legislation		X	X
Loss of reputation for companies that do not take responsibility for climate change		X	X
High costs for adaptation to climate change		X	X
Increasing costs through CO2 pricing and investments in emissions reduction.			X
Stricter requirements for environmental compatibility in the supply chain.	X	X	X
Adaptation of the product portfolio to standards and customer preferences for climate protection (GHG emissions).	X	X	X
Cost increase for energy (fossil fuels)	X	X	X
Price volatility for fossil fuels	X	X	X

Opportunities	Time horizons (SBM-3_06 § 48 c iii)		
	short term	Medium-term	long-term
Orientation of the company towards sustainability and the environment	X	X	X

SBM-3\_04 bis 07 E2

### Summary of topic standard E2 Environmental pollution

Impact	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long-term	upstream	in own company	downstream
Transport emissions		X	X		X	X	v	X	X	X	X	X	X

*\*v=cause;b=contribute;u=indirectly connected*

SBM-3\_04 bis 07 E5

Summary of topic standard E5 Circular economy

Impact	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long-term	upstream	in own company	downstream
Resource consumption (packaging and transport)		X	X		X	X	v					X	
Utilisation and sale of recycled paper products	X		X			X		X	X	X		X	X

*\*v=cause;b=contribute;u=indirectly connected*

Risks	Time horizons (SBM-3_06 § 48 c iii)		
	short term	Medium-term	long-term
Cost increase due to higher material prices	X	X	X
Loss of customers if the topic of "sustainable products" is neglected	X	X	X
The challenge of product life cycle management			X
Negative image if environmentally harmful or difficult to recycle products are sold.	X	X	X

No chances

SBM-3\_04 bis 07 S1

Summary of topic standard S1 Own workforce

Impact	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long-term	upstream	in own company	downstream
Appropriate remuneration (collective agreements)	X		X		X			X	X	X		X	
Appropriate remuneration (UNGC)	X		X		X			X	X	X		X	
Transparent dissemination of information	X		X		X			X	X	X		X	
Work-related injuries		X		X	X		u		X	X		X	
Gender disparity		X	X		X		v	X	X	X		X	
Lack of further training (new technologies)		X	X		X		v	X	X	X		X	
Lack of training		X	X		X		v	X	X	X		X	
No discrimination in the recruitment process	X		X		X			X	X	X		X	

*\*v=cause;b=contribute;u=indirectly connected*

Risks	Time horizons (SBM-3_06 § 48 c iii)		
	short term	Medium-term	long-term
Increased fluctuation		X	X
Shortage of skilled labour		X	X
Unexpected cost increase for wages and salaries			X
Outdated skills base			X

Opportunities	Time horizons (SBM-3_06 § 48 c iii)		
	short term	Medium-term	long-term
Competent employees with specialist knowledge	X	X	X

SBM-3\_04 bis 07 S2

Summary of topic standard S2 Workers in the value chain

Impact	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long-term	upstream	in own company	downstream
Lack of job security		X		X	X		u			X	X		
Overtime		X		X	X		u			X	X		
Health protection and safety		X		X	X	X	u			X	X		
Protection of workers' rights (child labour)	X			X	X		u		X	X	X		
Protection of workers' rights (forced labour)	X			X	X		u		X	X	X		

*\*v=cause;b=contribute;u=indirectly connected*

No risks and opportunities

## Summary of topic standard S4 Consumers and end users

Effects	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long-term	upstream	in own company	downstream
Data protection		X		X	X		v		X	X	X	X	X
Health and safety (compliance with strict standards)	X			X	X	X	v	X	X	X			X
Health and safety (lack of supply chain controls)		X		X	X	X	v		X	X			X
Health and safety (product labelling)	X			X	X	X	v		X	X			X
<i>*v=cause;b=contribute;u=indirectly connected</i>													
Risks								Time horizons (SBM-3_06 § 48 c iii)					
								short term	Medium-term	long-term			
Theft of sensitive data								X	X	X			
Dissemination of inaccurate or misleading information (including greenwashing)									X	X			
Opportunities								Time horizons (SBM-3_06 § 48 c iii)					
								short term	Medium-term	long-term			
Gain and retain new customers								X	X	X			

## Summary of topic standard G1 Corporate policy

Effects	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48 c iii)			Localisation in the value chain (SBM-3_07 § 48 c iv)		
	positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long-term	upstream	in own company	downstream
Fair and social corporate culture	X		X		X			X	X	X		X	
Staff turnover		X		X	X		b		X	X		X	
No special promotion of diversity and inclusion		X	X		X		v	X	X	X		X	
Whistleblower contact points	X		X		X	X		X	X	X		X	
Possible compliance violations		X		X	X	X	v		X	X		X	
Supplier management	X		X		X	X		X	X	X	X	X	
Possible non-compliance with the EUDR		X		X	X	X	v		X	X	X	X	X
Favouring sustainable suppliers	X			X	X	X	v		X	X	X	X	
Corruption prevention	X		X		X		v	X	X	X	X	X	X
Possible incidents of corruption		X		X	X		v		X	X	X	X	X
No incidents of corruption	X		X		X		v	X	X	X	X	X	X
<i>*v=cause;b=contribute;u=indirectly connected</i>													
Risks								Time horizons (SBM-3_06 § 48 c iii)					
								short term	Medium-term	long-term			
Compliance risks: Non-compliance with ESG standards by suppliers									X	X			
Opportunities								Time horizons (SBM-3_06 § 48 c iii)					
								short term	Medium-term	long-term			
Supplier selection and management of relationships with suppliers								X	X	X			

### Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements

IGEPA Polska continuously monitors material sustainability-related risks and opportunities that may impact its financial position. The following examples illustrate material risks and opportunities with potential financial implications:

#### 1. Supply chain disruptions

Disruptions in global and regional supply chains have led to delays in delivery times and increased purchasing costs. These challenges have had a direct effect on procurement planning, inventory management and pricing strategy.

#### 2. Sustainable investments by suppliers - many of our suppliers are investing in more sustainable production processes, such as energy-efficient technologies or recyclable packaging. While this creates long-term opportunities for alignment with sustainability goals, in the short term it has contributed to price increases

#### 3. New market opportunities

Growing customer demand for environmentally friendly products (e.g. recycled, FSC-certified, etc.) is generating new market opportunities. IGEPA Polska is actively expanding its offering in this area, and early financial indicators show increased revenue potential in this segment.

SBM-3\_10

**Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities**

IGEPA Polska has conducted a comprehensive assessment of key risks and opportunities in relation to its ability to address current and future challenges, particularly in the areas of climate action, sustainable resource management, workforce availability, and occupational health and safety. This analysis considered both qualitative insights and, where available, quantitative indicators, ensuring that the company's strategy remains resilient across short-, medium-, and long-term time horizons in line with ESRS 1 guidelines.

By implementing a flexible and forward-looking business strategy that integrates environmental and social considerations, IGEPA Polska strengthens its long-term competitiveness and ability to adapt to evolving market and regulatory expectations. Each identified risk and opportunity has been evaluated with specific timeframes, allowing the company to act in a timely and targeted manner.

The organisation's capacity to adjust its operations and strategic focus based on ongoing assessments ensures that it can manage material impacts and capitalise on sustainability-related opportunities. This continuous alignment with long-term sustainability objectives supports IGEPA Polska's overall business resilience in the face of future disruptions and transitions.

SBM-3\_11

**Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period**

Not applicable. As this is the first sustainability report in accordance with ESRS, there are no comparative figures for previous years.

## 4 Impacts, risks, opportunities (IRO)

IRO-1\_01

### **Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities**

For the process of identifying significant impacts, risks and opportunities (IROs), a methodical approach was chosen that combines several analytical approaches in order to optimally utilise the respective strengths of individual methods. Firstly, context analyses were used to gain an understanding of the corporate context. To this end, environment, competition and framework analyses were carried out with a focus on the industry. The sustainability sub-themes of ESRS 1 AR 16 (Application Requirement for Identifying and Prioritising Material Sustainability Issues) were considered and it was checked whether there were any other company-specific issues. Both CSR risk check analyses and the existing supplier management software were considered for a better understanding of the value chains.

The assumption behind the methodology applied up to this point is that topics that are relevant to competitors and the industry are generally also a good reference point for the company's own organisation.

Further elaboration of the company-specific view took place in the next step, in which the results of the analyses were incorporated into an external and internal stakeholder survey in which over 900 participants shared their assessments with IGEPA group.

IRO-1\_02

### **Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process**

The process of identifying potential and actual impacts is based on the procedure described in IRO-1\_01 (53 a)).

Additional weight was given to the scientific context, which helped the company to consider objective information for the process. The long list of identified impacts was then assessed in internal workshops, with the help of external experts, using the criteria required by ESRS.

IRO-1\_03

### **Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts**

A combined approach was used. The context analyses helped to identify typical hot spots by analysing the industry and competitors. The subsequent company-specific analysis focussed on the EU, where the company is based and operates, and on the suppliers, >90% of whom also come from the EU.

IRO-1\_04

### **Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships**

The effects were taken into account through the context analyses carried out in combination with a survey of internal and external stakeholders.

IRO-1\_05

### **Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts**

In the context of the survey, external and internal stakeholders were able to provide information on the significance of individual sustainability aspects, suggestions for further topics, future goals, assessments of possible financially relevant aspects and opportunities and risks. The entire process was supported by an external sustainability consultancy.

IRO-1\_06

### **Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes**

The required severity assessment process was carried out as part of several workshops with key decision-makers in the company. Scales for the assessment of scale, scope, irremediability and probability were developed for the relevant sub-topics. The final categorisation of the Impacts IROs took place during the workshops, whereby the respective findings from the context analyses and the stakeholder survey were also made available so that the participants could make their decision on the basis of good information.

The key impacts were prioritised based on the assessments of the severity criteria.

IRO-1\_07

**Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects**

The context analyses listed in IRO-1\_01 (53a) were used by deriving possible risks and opportunities from them. Participants were also able to cite opportunities and risks in the stakeholder surveys. The identified opportunities and risks were summarised and then compared with a long list of generic sustainability risks. These were then evaluated in internal workshops.

IRO-1\_08

**Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered**

In an additional analysis, the interactions between the effects and the opportunities and risks were analysed in more detail.

IRO-1\_09

**Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed**

The initial (financial) assessment of the extent of the risks was carried out with the help of AI, which created ranges for the risks based on industry benchmarks, expert knowledge and historical data. These were weighted using the results of the stakeholder survey. The probabilities for the time horizons were initially estimated by experts and both were then discussed in internal workshops and adjusted where changes were seen to be necessary.

IRO-1\_10

**Description of how sustainability-related risks relative to other types of risks have been prioritised**

As the sustainability risks were also calculated internally in monetary terms, they are directly comparable with other corporate risks that were assessed in monetary terms.

IRO-1\_11

**Description of decision-making process and related internal control procedures**

Sustainability risks and opportunities have been assessed by top management in accordance with the criteria required by ESRS so that they can take the results into account in their decisions.

IRO-1\_12

**Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes**

The IGEPA group utilises a data-based, stakeholder-oriented and dynamic process to identify material sustainability risks and opportunities. This will enable early identification of relevant developments and strategic integration into business processes. The risks and opportunities identified are incorporated into strategic decision-making processes, e.g. employee development, supply chain management, IT and product range development. At the IGEPA group, sustainability aspects become an integral part of corporate risk management by making new risk aspects visible, reassessing existing risks or opening up strategic opportunities. The management teams and BUT's Sustainability 2025 will continue to develop this process and coordinate it with their companies. New IT solutions are already being used to review the supply chains within the Group's suppliers and, if necessary, initiate measures to minimize any risks.

IRO-1\_13

**Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process**

The opportunities were discussed and evaluated by the top management. The main opportunities have been defined and will be made available to BUT Sustainability. There are currently no specific responsibilities.

IRO-1\_14

**Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities**

The analyses include qualitative and quantitative data and information that was used and considered as part of the context analyses (secondary data) and stakeholder surveys (primary data) carried out above.

IRO-1\_15

**Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period**

While in the past the company consolidated the importance of sustainability issues or considered them according to defined sustainability action areas, in the current process the required criteria/severity assessment is supplemented at IRO level.

IRO-2\_13

**Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined**

If a sustainability topic (e.g. 'E1 Climate protection') was classified as material (as a result of the materiality analysis - see also SBM-3), the next step was to assess which data points (KPIs) of the respective sustainability topic are material for IGEPA group.

Data points were categorized as material if they were significant for the presentation or explanation of a certain aspect and relevant for the understanding of the facts.

In addition, information was material if it could assist the primary users of general-purpose financial reporting, as described in ESRS 1 paragraph 48, in their decision-making. Information that meets the information needs of users who focus on the impact of the entity was also considered material.

With regard to financial materiality under ESRS 1(48), information is considered material if an omission, misstatement or obscuration of that information could reasonably be expected to influence the decisions of the primary users of general-purpose financial reporting. Therefore, information that could significantly influence users' decision-making is considered material.

In addition, the information had to fulfil the qualitative characteristics of information published in ESRS 1 Appendix B. These characteristics include the relevance, truthfulness, comparability, verifiability and comprehensibility of the information. This ensures that the information disclosed is not only material, but also of high quality and accessible and understandable for the users of the report.

## 5 E1 - Climate change

### 5.1 E1 - General information

E1.SBM-3\_01

#### Type of climate-related risk

Risks	Time horizons			Characteristic
	short-term	medium-term	long-term	
Extreme weather events		x	x	physical risk
Governments tighten climate protection legislation		x	x	transition risk
Loss of reputation for companies that do not take responsibility for climate change		x	x	transition risk
High costs for adaptation to climate change		x	x	transition risk
Increase in costs through carbon pricing and investments in emission reduction			x	transition risk
Stronger requirements for environmental sustainability in the supply chain	x	x	x	transition risk
Adaptation of the product portfolio to standards and customer preferences for climate protection (GHG emissions)	x	x	x	transition risk
Cost increase for energy (fossil fuels)	x	x	x	transition risk
Price volatility in fossil fuels	x	x	x	transition risk

E1.IRO-1\_03

#### Climate-related hazards have been identified over short-, medium- and long-term time horizons

The assets and operations of IGEPA Polska are exposed to various climate-related risks. Based on the framework outlined in ESRS E1-1 AR11, the following climate hazards have been identified for the company across different time horizons:

##### Short-term climate hazards (0–1 year):

In the short term, acute extreme weather events are increasingly relevant in the context of Poland and Central Europe. These include heatwaves, intense rainfall, storms, and short cold snaps, which are occurring more frequently and with greater intensity, as reported by the Polish Institute of Meteorology and Water Management and the European Environment Agency.

Heatwaves can worsen working conditions in warehouses and logistics centres and affect temperature-sensitive packaging materials (e.g. adhesives or certain paper coatings). The risk of forest and wild fires - especially in more southerly parts of Europe - can also hinder the transport of goods or interrupt supply chains. Heavy rainfall and flooding pose a real threat to warehouse locations and logistics hubs. Even minor flooding can render production and storage areas temporarily unusable or cause massive damage to stocks. Storms and tornadoes can damage roofs, delay deliveries and also cause supply disruptions, which in turn leads to economic losses.

##### Medium-term climate hazards (period >1-5 years):

In the medium term, chronic climate-related changes are increasingly coming to the fore. These include, above all, the increasing temperature variability in Europe, which could make it necessary to adapt existing storage and transport infrastructures to different climatic conditions (e.g. through cooling, insulation or other climate-regulating measures). A change in precipitation patterns is also to be expected: regions in southern Europe could dry out, while central Europe could experience more frequent heavy rainfall. This would also have an indirect impact on the availability of raw materials for paper production. For example, pulp from certain regions could become scarcer and therefore more expensive. Soil degradation and erosion, particularly in Eastern Europe and parts of Southern Europe, pose a long-term threat to forestry and agricultural areas that are needed for raw material production. This could result in fluctuations in the quality and availability of wood and other plant-based raw materials.

##### Long-term climate hazards (period from 5 years):

In the long-term perspective, chronic risks become more dominant. Increasing water scarcity primarily affects production processes that rely on large quantities of fresh water, such as paper production. There are already seasonal conflicts over water utilisation in southern Europe today, which the EU Commission predicts will intensify significantly in the coming decades.

The long-term warming of the climate (+2 °C to +4.5 °C by 2100, depending on the scenario, according to the IPCC) also has an impact on energy requirements, building technology and the design of climate-proof supply chains. Risks include rising energy costs, stricter environmental regulations and the need to integrate climate adaptation strategies into their business models.

E1.MDR-A\_01

**Disclosure of key action**

Greenhouse gas emissions have been calculated annually since 2023. This has provided us with a sound data basis that helps us to work on reduction targets.

In the area of Scope 1 emissions, we have set ourselves the target of reducing the fuel consumption of our lorry fleet. Optimisation measures (e.g. through training, driver feedback systems, route planning, etc.), but also by adapting the truck fleet to actual business development, are intended to reduce the fuel consumption of the truck fleet.

In the area of Scope 2 emissions, IGEPA Polska achieved a 98% share of electricity consumption from renewable energy sources in 2024. This achievement reflects the company's continued commitment to decarbonising its operations through the purchase of certified green electricity. IGEPA Polska aims to maintain the highest possible share of renewable energy consumption in the coming years.

E1.MDR-A\_02

**Description of scope of key action**

The measures contribute to the reduction of greenhouse gas emissions in Scope 1 and 2.

E1.MDR-A\_03

**Time horizon under which key action is to be completed**

The targets for Scope 1 are to be achieved by 2025. Some of the targets for Scope 2 have already been achieved and some are still in progress, for which no target year has yet been set.

E1.MDR-A\_04

**Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts**

IGEPA Polska is aware of its responsibility for climate protection and makes an active contribution to combating climate crises through targeted measures. A central component of our commitment is the systematic recording of our greenhouse gas emissions, which we have been carrying out annually since 2023. Based on this data, we develop specific reduction targets and measures aimed at continuously reducing our climate-relevant impact (see also E1.MDR-A\_01). We work with our stakeholders - suppliers, customers, employees and other partners - along our value chain. We work together to find solutions that combine both environmental and economic requirements and make a sustainable contribution to achieving the climate targets we have set.

E1.MDR-A\_05

**Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods**

See E1-3\_03.

Disclosure of reasons for not having adopted policies

**Disclosure of reasons for not having adopted policies**

We recognise the importance of reducing greenhouse gas emissions from our business activities. Nevertheless, no formal guideline on this topic has yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction of the ESRS requirements.

We are currently focussing on the implementation of the ESRS requirements and the established emissions accounting. On this basis, we will examine further measures in the future, including the possibility of developing a corresponding guideline.

E1.MDR-P\_08

**Disclosure of timeframe in which the undertakings aims to adopt policies**

The development of guidelines on climate protection is currently being examined.

E1-1\_01

**Disclosure of transition plan for climate change mitigation**

In principle, IGEPA Polska has set strategic reduction targets for greenhouse gas emissions in the areas of Scope 1 and 2 in order to help mitigate climate change. We introduced the ESRS standards within the IGEPA group in the current

reporting year 2024 under the project name "ESRS-Ready". This meant a considerable administrative effort within the entire Group. The targets were therefore not pursued or continued in the reporting year. We will therefore review the targets in the 2025 reporting year and adjust them accordingly if necessary.

In general, IGEPA Polska has set itself measurable and ambitious reduction targets for reducing its carbon footprint: We support the United Nations' goal of limiting the global, man-made rise in temperature to well below two degrees Celsius. We are therefore endeavouring to reduce our CO2 emissions by 2030.

In the area of Scope 1 emissions, we have set ourselves the target of reducing the fuel consumption of our lorry fleet. Optimisation measures (e.g. through training, driver feedback systems, route planning, etc.), but also by adapting the truck fleet to actual business development, are intended to reduce the fuel consumption of the truck fleet.

In the area of Scope 2 emissions, IGEPA Polska achieved a 98% share of electricity consumption from renewable energy sources in 2024. This achievement reflects the company's continued commitment to decarbonising its operations through the purchase of certified green electricity. IGEPA Polska aims to maintain the highest possible share of renewable energy consumption in the coming years.

E1-1\_02

**Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement**

The IGEPA group is committed to the 1.5-degree target of the Paris Climate Agreement and recognises the global challenges of the climate crisis as a central responsibility of our time.

IGEPA Polska, as a wholesaler for paper, advertising technology and packaging, we endeavour to actively manage and reduce climate-relevant impacts along our value chain. For us, climate protection is not just a legal requirement, but an integral part of our corporate strategy. Together with the management, which actively supports and shares this approach, we have defined specific reduction targets for our greenhouse gas emissions (for more information, see E1-1\_01).

E1-1\_13

**Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning**

We take a strategic approach to sustainability within the company. In order to realise our sustainability goals, the IGEPA group established the 'Sustainability Business Unit Team' (BUT Sustainability), which is actively involved in and responsible for the further development and implementation of the goals and measures. With the BUT Sustainability, we are pooling expertise across the individual business units of the IGEPA group.

E1-1\_15

**Explanation of progress in implementing transition plan**

Due to the high administrative and economic burden of introducing the ESRS standard within the IGEPA group, the group-wide targets were not pursued further in 2024 and, in particular, no additional targets were agreed and reviewed. The IGEPA group and BUT Sustainability will continue to develop targets for the next reporting year and define and communicate progress in the categorised areas.

E1-1\_16

**Date of adoption of transition plan for undertakings not having adopted transition plan yet**

The transition plan already explained in E1-1\_01 was adopted in 2022.

E1-4\_01

**Disclosure of whether and how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities**

See E1-1\_01.

KPI IGEPA Polska Sp. z o.o.	ID	Value
Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors	E1-5_21	Disclosure of the corresponding item in the annual financial statements for net revenue.
Net revenue from activities in high climate impact sectors	E1-5_22	99,412,000 €

Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity	E1-6_32	Disclosure of the corresponding item in the annual financial statements for net revenue.
Net revenue	E1-6_33	99,412,000 €
Net revenue used to calculate GHG intensity	E1-6_34	99,412,000
Net revenue other than used to calculate GHG intensity	E1-6_35	0 €

## 5.2 E1 - Greenhouse gas emissions - Summary

KPI IGEPA Polska Sp. z o.o.	ID	Value
Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	E1-6_01	756.6 tCO <sub>2</sub> e
Gross Scopes 1, 2, 3 and Total GHG emissions - financial and operational control [table]	E1-6_02	The figures for Scope 1, 2 and 3 relate exclusively to operational control. We have not yet taken financial control into account.
Disaggregation of GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type	E1-6_03	Poland, 758.26 tCO <sub>2</sub> e
Total GHG emissions location based	E1-6_12	954.88 tCO <sub>2</sub> e
Total GHG emissions market based	E1-6_13	756.6 tCO <sub>2</sub> e
GHG emissions intensity, location-based (total GHG emissions per net revenue)	E1-6_30	0.00001
GHG emissions intensity, market-based (total GHG emissions per net revenue)	E1-6_31	0.000008
Achieved GHG emission reductions	E1-3_03	6.45 tCO <sub>2</sub> e
Expected GHG emission reductions	E1-3_04	No Value
Absolute value of total Greenhouse gas emissions reduction (base year 21)	E1-4_03	756.6 tCO <sub>2</sub> e
Absolute value of total Greenhouse gas emissions reduction (base year 23)	E1-4_03_i	6.45 tCO <sub>2</sub> e
Percentage of total Greenhouse gas emissions reduction (base year 21)	E1-4_04	No Value
Percentage of total Greenhouse gas emissions reduction (base year 23)	E1-4_04_i	-56.37 %

E1-3\_01

### Decarbonisation lever type

At IGEPA Polska, the greatest levers for decarbonisation in Scope 1 lie in the company's own car and lorry fleet. The plan is to reduce the fuel consumption of the lorry fleet. In the area of Scope 2, it is the electricity consumption that has already been in 98% converted to renewable energies.

E1-3\_02

### Adaptation solution type

The measures are technological solutions.

E1-6\_14

### Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year comparability of reported GHG emissions

In the reporting year, there were no changes to the definition of what constitutes the company and its upstream and downstream value chain.

E1-6\_15

**Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions**

IGEPA Polska uses the Operational Control Approach in accordance with the GHG Protocol. This means that the company balances the GHG emissions from the respective emission sources that are subject to its operational control. The emission factors from DEFRA (UK Department for Environment, Food & Rural Affairs) and the ecoinvent database are used for the accounting. Both emission factor sources are regularly updated and subjected to quality control by the providers. This ensures that up-to-date and high-quality emission factors are used.

E1-6\_16

**Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements**

The reporting period is 01.01.-31.12.24. There is no deviating reporting period.

**5.3 Scope 1 (direct emissions)**

KPI IGEPA Polska Sp. z o.o.	ID	Value
Gross Scope 1 greenhouse gas emissions	E1-6_07	591.1 tCO <sub>2</sub> e
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	E1-6_08	The company does not participate in an emissions trading scheme, therefore no portion of Scope 1 GHG gross emissions is regulated under such schemes. The company's direct impact on climate change is based solely on Scope 1 GHG emissions that occur outside of any emissions trading mechanisms.
Absolute value of Scope 1 Greenhouse gas emissions reduction (base year 21)	E1-4_06	591.1 tCO <sub>2</sub> e
Absolute value of Scope 1 Greenhouse gas emissions reduction (base year 23)	E1-4_06_i	31.01 tCO <sub>2</sub> e
Percentage of Scope 1 Greenhouse gas emissions reduction (base year 21)	E1-4_07	No Value
Percentage of Scope 1 Greenhouse gas emissions reduction (base year 23)	E1-4_07_i	5.54 %
biogenic emissions of CO <sub>2</sub> from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions	E1-6_17	25.43 tCO <sub>2</sub> e

**5.4 Scope 2 (indirect emissions)**

KPI IGEPA Polska Sp. z o.o.	ID	Value
Gross location-based Scope 2 greenhouse gas emissions	E1-6_09	206.21 tCO <sub>2</sub> e

Gross market-based Scope 2 greenhouse gas emissions	E1-6_10	7.94 tCO2e
Absolute value of location-based Scope 2 Greenhouse gas emissions reduction (base year 21)	E1-4_09	206.21 tCO2e
Absolute value of location-based Scope 2 Greenhouse gas emissions reduction (base year 23)	E1-4_09_i	5.11 tCO2e
Percentage of location-based Scope 2 Greenhouse gas emissions reduction (base year 21)	E1-4_10	No Value
Percentage of location-based Scope 2 Greenhouse gas emissions reduction (base year 23)	E1-4_10_i	2.54 %
Absolute value of market-based Scope 2 Greenhouse gas emissions reduction (base year 21)	E1-4_12	7.94 tCO2e
Absolute value of market-based Scope 2 Greenhouse gas emissions reduction (base year 23)	E1-4_12_i	-51.33 tCO2e
Percentage of market-based Scope 2 Greenhouse gas emissions reduction (base year 21)	E1-4_13	No Value
Percentage of market-based Scope 2 Greenhouse gas emissions reduction (base year 23)	E1-4_13_i	-86.61 %

<b>KPI</b> <b>IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Percentage of contractual instruments, Scope 2 GHG emissions	E1-6_18	16.67 %
Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	E1-6_20	83.33 %
Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions	E1-6_21	16.67 %
Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions	E1-6_22	0 %
Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled energy attribute claims	E1-6_23	Contract instrument for the purchase of energy bundled with attributes about energy generation.
Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	E1-6_24	Biogenic CO2 emissions in Scope 2 are not reported separately by the IGEPA group.

### 5.5 Scope 3 (indirect emissions)

<b>KPI</b> <b>IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Gross Scope 3 greenhouse gas emissions	E1-6_11	157.56 tCO2e

Absolute value of Scope 3 Greenhouse gas emissions reduction (base year 21)	E1-4_15	157.56 tCO2e
Absolute value of Scope 3 Greenhouse gas emissions reduction (base year 23)	E1-4_15_i	26.77 tCO2e
Percentage of Scope 3 Greenhouse gas emissions reduction (base year 21)	E1-4_16	No Value
Percentage of Scope 3 Greenhouse gas emissions reduction (base year 23)	E1-4_16_i	20.47 %
Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions	E1-6_28	5.61 tCO2e

E1-6\_25

**Percentage of GHG Scope 3 calculated using primary data**

IGEPA Polska determines the emissions from category 6 business travel in Scope 3. This category includes emissions caused by employees travelling on business trips in means of transport that do not belong to the company. This includes air, rail, bus, car journeys and hotel stays. The distance-based method was used for the calculation. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected using a data query on business trips in the reporting year in question.

The emissions from category 7, employee commuting, were also determined. This category includes emissions caused by employees commuting between their place of residence and their workplace. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected using an employee survey. It is therefore largely primary data.

E1-6\_26

**Disclosure of why Scope 3 GHG emissions category has been excluded**

IGEPA Polska has a direct influence on the emissions caused by business trips and employee commuting. These sources of emissions are relatively easy to record, as they can be tracked through internal processes such as travel expense reports and employees' choice of means of transport. The company has clear opportunities for control and improvement here (e.g. by promoting public transport or commuting by bike). In contrast, many other Scope 3 emissions, particularly those from the upstream supply chain (e.g. production of paper and printed products), are more difficult to quantify as the company does not have complete control over its suppliers' processes. Comprehensive recording of all Scope 3 emissions, particularly from the manufacture of products in the supply chain, would require considerable resources and investment in complex analysis methods and IT solutions. As the IGEPA Polska primarily acts as an intermediary for products and does not engage in direct production, the focus should be on the areas that it can influence directly and manage efficiently.

As a wholesaler, IGEPA Polska is not primarily responsible for the production of the paper and print products it sells, but acts as an intermediary between producers and end customers.

E1-6\_27

**List of Scope 3 GHG emissions categories included in inventory**

IGEPA Polska has a direct influence on the emissions caused by business trips and employee commuting. These sources of emissions are relatively easy to record, as they can be tracked through internal processes such as travel expense reports and employees' choice of means of transport. The company has clear opportunities for control and improvement here (e.g. by promoting rail travel). In contrast, many other Scope 3 emissions, particularly those from the upstream supply chain (e.g. production of paper and printed products), are more difficult to quantify as the company does not have complete control over its suppliers' processes. Comprehensive recording of all Scope 3 emissions, particularly from the manufacture of products in the supply chain, would require considerable resources and investment in complex analysis methods and IT solutions. As the IGEPA group primarily acts as an intermediary for products and does not engage in direct production, the focus should be on the areas that it can influence directly and manage efficiently.

As a wholesaler, IGEPA Polska is not primarily responsible for the production of the paper and print products it sells, but acts as an intermediary between producers and end customers.

E1-6\_29

**Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions**

IGEPA Polska determines the emissions from category 6 business travel in Scope 3. This category includes emissions caused by employees travelling on business trips in means of transport that do not belong to the company. This includes air, rail, bus, car journeys and hotel stays. The distance-based method was used for the calculation. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected using a data query on business trips in the reporting year in question.

The emissions from category 7, employee commuting, were also determined. This category includes emissions caused by employees commuting between their place of residence and their workplace. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected with the help of an employee survey.

## 5.6 Energy consumption of the organisation

KPI IGEPA Polska Sp. z o.o.	ID	Value
Total energy consumption related to own operations	E1-5_01	2,985.28 MWh
Total energy consumption from fossil sources	E1-5_02	2,445.88 MWh
Total energy consumption from nuclear sources	E1-5_03	0 MWh
Percentage of energy consumption from nuclear sources in total energy consumption	E1-5_04	0 %
Total energy consumption from renewable sources	E1-5_05	539.39 MWh
Fuel consumption from renewable sources	E1-5_06	86.08 MWh
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	E1-5_07	453.31 MWh
Consumption of self-generated non-fuel renewable energy	E1-5_08	No Value
Percentage of renewable sources in total energy consumption	E1-5_09	18.07 %
Fuel consumption from coal and coal products	E1-5_10	
Fuel consumption from crude oil and petroleum products	E1-5_11	1,306.89 MWh
Fuel consumption from natural gas	E1-5_12	1,138.99 MWh
Fuel consumption from other fossil sources	E1-5_13	0 MWh
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	E1-5_14	29.19
Percentage of fossil sources in total energy consumption	E1-5_15	81.93 %
Non-renewable energy production	E1-5_16	No Value
Renewable energy production	E1-5_17	No Value
Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	E1-5_18	0.00003003
Total energy consumption from activities in high climate impact sectors	E1-5_19	2,985.28 MWh
High climate impact sectors used to determine energy intensity	E1-5_20	The IGEPA group belongs to the climate-intensive sector G - Trade.

## 6 E2 - Environmental pollution

E2.IRO-1\_03

### **Disclosure of results of materiality assessment (pollution)**

As part of the materiality assessment, transport emissions in particular were identified as a relevant issue for the IGEPa group in the area of air pollution. These emissions occur along various stages of our value chain and are significant both upstream and downstream.

In the upstream value chain, they primarily affect logistics and distribution. Business travel by our employees also contributes to transport emissions.

In the downstream value chain, further emissions are generated during the transport of our products to the end customer. Our focus here is on our own transport services.

E2.MDR-A\_01

### **Disclosure of key action**

Our measures to reduce greenhouse gases contribute to the reduction of air pollutants. Pollutants such as carbon dioxide, particulate matter and nitrogen oxides are reduced by saving fossil fuels in logistics and company vehicles and by switching to electrified vehicles. The quantities of air pollutants emitted have not yet been recorded for the IGEPa group and are currently being planned. Further measures in this area are listed under E1.MDR-A\_01.

E2.MDR-A\_02

### **Description of scope of key action**

The measures focus on the areas of logistics and distribution as well as mobility, which also includes employees travelling on business.

E2.MDR-A\_03

### **Time horizon under which key action is to be completed**

The target years for the corresponding measures are described in more detail in E1.MDR-A\_03.

E2.MDR-A\_05

### **Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods**

The progress already made is described in more detail in E1-3\_03.

E2.MDR-T\_16

### **Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity**

The effectiveness of our air pollution control measures in the area of transport-related emissions is indirectly assessed positively by our progress to date in reducing greenhouse gases.

E2.MDR-T\_17

### **Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity**

IGEPa Polska has created suitable organisational structures to achieve its sustainability goals and implement the corresponding measures. Clear responsibilities and structures have been established within the company for this purpose.

The management is responsible for managing the impacts, risks and opportunities.

E2.MDR-T\_19

### **Base year from which progress is measured**

IGEPa Polska has been calculating the greenhouse gas emissions of its business activities since 2023, which is also the base year.

E2.MDR-P\_07

### **Disclosure of reasons for not having adopted policies**

We recognise the importance of reducing air pollution from traffic-related emissions. Nevertheless, no formal directive has yet been adopted on this topic. The reason for this is the high administrative and economic burden that is already associated with the introduction of the ESRS requirements.

We are currently focussing on the implementation of the ESRS requirements and the established emissions

accounting. On this basis, we will examine further air pollution control measures in future, including the possibility of developing a corresponding directive.

E2-2\_02

**Action related to pollution extends to upstream/downstream value chain engagements**

The measures are implemented both upstream and downstream in the value chain.

E2-3\_09

**Pollution-related target is mandatory (required by legislation)/voluntary**

Our targets and measures to reduce greenhouse gases contribute to the reduction of air pollutants. Pollutants such as carbon dioxide, particulate matter and nitrogen oxides are reduced by saving fossil fuels in logistics and company vehicles and by switching to electrified vehicles. The quantities of air pollutants emitted have not yet been recorded for the IGEPA group and are currently being planned. The target agreements are voluntary.

## 7 E5 - Use of resources and circular economy

E5.MDR-A\_13

### **Disclosure of reasons for not having adopted actions**

We expressly recognise the importance of the responsible use of resources and the promotion of a circular economy. However, no specific targets or measures on this topic have yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. In future, we will examine and develop further measures to promote resource conservation and the circular economy in order to gradually expand our commitment in this area.

E5.MDR-P\_07

### **Disclosure of reasons for not having adopted policies**

We expressly recognise the central importance of the responsible use of resources and the promotion of a circular economy. However, no specific guidelines on this topic have yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding guidelines on resource utilisation and the circular economy in future in order to structurally anchor and further develop our commitment in this area.

E5.MDR-T\_15

### **Description of reasons why there are no plans to set measurable outcome-oriented targets**

We expressly recognise the importance of the responsible use of resources and the promotion of a circular economy. However, no specific targets or measures on this topic have yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of the ESRS requirements. In future, we will examine and develop further-reaching targets to promote resource conservation and the circular economy in order to gradually expand our commitment in this area.

E5-4\_01

### **Disclosure of information on material resource inflows**

As part of its business activities, IGEPA Polska primarily procures paper, cardboard and packaging materials as well as products from the Viscom (Visual Communication) and Print divisions from a large number of European and international suppliers. These materials represent the company's main resource inflows.

Description of the main resource inflows:

Paper and cardboard

Main product group in the range, in various grammages, qualities and application areas (e.g. graphic papers, office papers, packaging board).

Packaging

includes all materials for packaging, goods protection and shipping preparation (e.g. cartons and boxes, shipping packaging, filling and padding materials, goods protection and transport solutions).

Viscom materials

Materials for visual communication, e.g. large-format digital print media, sheet materials (such as PVC, aluminium composite materials, acrylic), textiles, films and display solutions.

Print materials

Products for professional printing applications, in particular printing plates, inks/toners, coatings and colours used in offset, digital and screen printing processes.

Origin of resources:

Paper and cardboard originate predominantly from European production sites.

Materials from the Packaging division come primarily from Poland.

Materials from the Viscom area are mainly sourced from Europe and Asia.

For all product groups, attention is paid to high quality, product safety and the most sustainable production and certifications possible (e.g. FSC®, PEFC™).

**Criticality and risks:**

Paper products are affected by price volatility, sustainability requirements and regulatory developments.

Packaging materials are subject to increasing pressure from legal requirements and market requirements in terms of recyclability and carbon footprint.

Viscom materials sometimes contain plastics or composite materials that are difficult to recycle (e.g. aluminium composite materials).

Print products (in particular inks, toners and coatings) may contain chemically sensitive substances that are regulated under environmental and chemical directives.

**Measures and strategies:**

Continuous expansion of the sustainable product range: e.g. recyclable packaging, PVC-free Viscom products, low-emission inks and printing materials.

Working closely with suppliers to continuously improve environmental performance along the supply chain.

301-1-a

**Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:**

102,765 kg

E5-5\_01

**Description of the key products and materials that come out of the undertaking's production process**

As a wholesaler for paper, advertising technology and packaging, we do not develop any products or materials ourselves, but purchase them from our suppliers. We therefore have no direct influence on the design of the production processes.

However, we take care to offer products that have sustainable and cycle-orientated properties, for example, recyclability, reusability or the use of renewable raw materials. However, the full implementation of all cycle-orientated principles such as dismantling, reprocessing or return to biological cycles is beyond our direct sphere of influence and depends on the product design of our suppliers.

<b>KPI (Haus 020) IGEPA group GmbH &amp; Co. KG</b>	<b>ID</b>	<b>Value</b>
The rates of recyclable content in products	E5-5_04	80 %
The rates of recyclable content in products packaging	E5-5_05	80 %

E5-5\_06

**Description of methodologies used to calculate data (resource outflows)**

Data preparation is carried out in close cooperation with Purchasing Department. Purchasing Department has detailed knowledge and insight into the products ordered, their material composition and product-related information provided by our suppliers.

## 8 S1 - Labour force of own company

### 8.1 S1 - General information

S1.SBM-3\_11

**Disclosure of whether and how understanding of people in its own workforce with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed**

IGEPA Polska recognises that certain groups of employees can potentially be exposed to a higher risk of negative effects in the working environment. Therefore, as part of the HR strategy and occupational health and safety management, systematic consideration is given to whether specific groups of employees are subject to particular risks.

Particular attention is paid to older employees, who may be exposed to greater health risks due to physical strain in the warehouse or logistics area. Here, IGEPA Polska focuses on ergonomic workplace design, regular risk assessments and preventative health measures.

In addition, potential discrimination against part-time employees, fixed-term employees or employees with a migration background is regularly reflected upon in employee appraisals, feedback formats and by managers. Protection against discrimination is an integral part of the Code of Conduct and is trained annually.

The existing reporting centres in accordance with the Whistleblower Protection Act and a culture of open communication give employees the opportunity to draw attention to unfair treatment or structural discrimination.

IGEPA Polska thus aims to protect all employees equally, regardless of their personal characteristics or employment conditions, and to identify and minimise potential negative effects at an early stage.

S1.MDR-A\_13

**Disclosure of reasons for not having adopted actions**

IGEPA Polska does not currently have any specific measures in place relating to its own labour force. The analysis of the main effects, risks and opportunities in this area was only recently completed. We are therefore still in the phase of analysing and prioritising the content. The next step will be to develop targeted measures based on these findings.

S1.MDR-P\_07

**Disclosure of reasons for not having adopted policies**

IGEPA Polska does not currently have any specific concepts in connection with its own labour force. The analysis of the main effects, risks and opportunities in this area was only recently completed. We are therefore still in the phase of analysing and prioritising the content. The next step will be to develop targeted concepts based on these findings.

S1.MDR-T\_16

**Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity**

In future, the company will review the effectiveness of the targets set when setting targets for dealing with IROs within its own workforce.

S1.MDR-T\_17

**Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity**

The procedures for measuring the effectiveness of the objectives and measures are still to be defined.

S1.MDR-T\_18

**Description of defined level of ambition to be achieved and of any qualitative or quantitative indicators used to evaluate progress**

Targets and any qualitative or quantitative indicators against which progress will be assessed are yet to be defined.

S1.MDR-T\_19

**Base year from which progress is measured**

Targets, including the reference period from which progress will be measured, are still to be defined.

S1-2\_02

**Engagement occurs with own workforce or their representatives**

In IGEPA Polska, involving your own employees in decision-making processes to avoid or minimise negative effects takes place directly with the employees themselves.

Direct involvement takes place, for example, through:

- employee surveys,
- feedback discussions with managers,
- participation in workshops or focus groups as part of change processes.

This involvement ensures that both individual perspectives and the collective interests of the workforce are taken into account.

S1-2\_03

#### **Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement**

IGEPA Polska pursues both a top-down and a bottom-up approach to ensure that decisions are made effectively and that employees are actively involved at the same time. The top-down approach ensures that strategic decisions are made and clearly communicated by company management. When important company decisions are made, all relevant information is passed on to employees in a transparent manner. This not only promotes understanding of the decisions, but also ensures that employees are aware of the impact on their departments and activities. In addition, feedback is actively sought from employees in order to incorporate their perspectives and concerns into the decision-making process. At the same time, the bottom-up approach enables employees to actively contribute their own ideas, suggestions and observations to the decision-making process. Various dialogue formats, such as regular meetings, workshops or employee surveys, are available for this purpose. Employees also have the opportunity to raise important issues in direct discussions with their line manager. These contributions are not only heard, but also taken seriously and passed on to the relevant departments. In this way, employees can play an active role in the further development of the company.

S1-3\_01

#### **Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce**

IGEPA Polska follows a proactive and structured approach to identifying, addressing, and preventing significant negative impacts on employees. This approach is based on clearly defined procedures and responsibilities, ensuring consistent and effective handling of such matters.

Our Employee Code of Conduct establishes clear behavioural standards in line with ethical values, legal obligations, and company principles. It is reinforced through annual training sessions that promote awareness of compliance, non-discrimination, and respectful workplace culture. These trainings help employees recognise potential grievances and understand the appropriate reporting channels.

Employees are encouraged to report any concerns directly to their supervisors, who are responsible for documenting and escalating the issue to the relevant department. The Compliance Officer acts as independent contacts who ensure that all reports are taken seriously and investigated impartially. In line with the Whistleblower Protection Act, employees may also report concerns anonymously and confidentially, without fear of retaliation.

When a material negative impact is identified, IGEPA Polska initiates appropriate remedial measures. These may include investigations by the Compliance Officer, like adjustments to working conditions or, where needed, mediation or external support to reach fair outcomes. In roles with elevated safety risks, such as warehouse operations, regular occupational safety and accident prevention training is provided.

Effectiveness is evaluated through employee feedback, monitoring of report volumes and resolution times, and regular updates to training content based on identified risks and findings.

Through this process, IGEPA Polska ensures that employee concerns are addressed efficiently and that a safe, fair, and responsible working environment is maintained.

S1-3\_02

#### **Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed**

Employees of IGEPA Polska have access to the following channels for reporting concerns or needs:

- reporting directly to their immediate supervisor,
- contacting the Compliance Officer named in the Employee Code of Conduct,
- using confidential and anonymous channels under the Whistleblower Protection Act,
- reporting directly to national authorities (e.g. National Labour Inspectorate or Ombudsman).

These options ensure secure and accessible communication pathways for all employees.

S1-3\_03

#### **Third-party mechanisms are accessible to all own workforce**

At IGEPA Polska, third-party mechanisms, such as anonymous reporting channels in line with the Whistleblower Protection Act, are accessible to all members of the workforce, regardless of their employment type. These channels ensure confidentiality, equal access, and protection against retaliation.

S1-3\_04

**Disclosure of whether and how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed by or contracted to work for**

At IGEPA Polska, all members of the own workforce have access to internal and external grievance channels. These include direct reporting to supervisors, communication with the Compliance Officer, and the use of anonymous reporting systems in line with the Whistleblower Protection Act, via a dedicated reporting channel through e-mail or traditional mail sent to the company address.

All employees are informed about the available reporting channels and how to use them.

S1-3\_05

**Grievance or complaints handling mechanisms related to employee matters exist**

IGEPA Polska has an established mechanism known to all employees for submitting concerns and complaints regarding work-related issues.

S1-3\_06

**Disclosure of processes through which undertaking supports or requires availability of channels**

IGEPA Polska has implemented formal procedures to ensure that grievance and reporting channels are consistently available and accessible to all employees. These procedures are embedded in internal policies, including the Employee Code of Conduct and compliance guidelines, which define clear responsibilities for receiving and processing reports. Employees are informed about available channels during onboarding and through regular communication and training. Reporting can be done directly to supervisors, to the Compliance Officer, or via anonymous channels in line with the Whistleblower Protection Act. Additional access is provided through a dedicated e-mail address and traditional mail sent to the company's office.

S1-3\_07

**Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured**

In addition to the internal mechanisms and corrective actions described, IGEPA Polska has implemented systematic procedures to monitor, evaluate and adjust the corrective actions taken.

The procedures specify the time for considering complaints, the principles of their verification and the method of their implementation. The report is registered in the Register of Reports. Then the details of the situation are established and an investigation is conducted. After the investigation is completed, a report is prepared to eliminate the effects of the violation of the law.

S1-3\_08

**Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed**

All employees at IGEPA Polska are informed about the available reporting channels through multiple formats, including the company intranet, dedicated sections in the Employee Code of Conduct and regular training courses. This ensures consistent awareness across the organisation.

Employees can be assured that reports of misconduct will be treated anonymously or confidentially. In this context, the Whistleblower Protection Act provides the necessary legal protection.

S1-3\_09

**Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place**

IGEPA Polska ensures that employees who report violations or complaints or exercise their rights do not have to fear any negative consequences. The basis for this is the protection of the anonymity of the reporting person and the provision of safe reporting channels.

S1-3\_10

**Statement in case the undertaking has not adopted a channel for raising concerns**

IGEPA Polska has adopted channels for reporting concerns.

S1-3\_11

**Disclosure of timeframe for channel for raising concerns to be in place**

No Value

## 8.2 S1 - Information about employees

### Number of employees by gender [table]

KPI IGEPA Polska Sp. z o.o.	ID	Value
Number of employees 'total'	S1-6_01_01	151 A
Number of employees 'male'	S1-6_01_01_i	92 A
Number of employees 'female'	S1-6_01_01_ii	59 A
Number of employees 'other'	S1-6_01_01_iii	0 A

### Characteristics of undertaking's employees - information on employees by contract type and gender [table]

KPI IGEPA Polska Sp. z o.o.	ID	Value
<b>Total employees with permanent employment contracts</b>	<b>S1-6_09_01</b>	<b>138 A</b>
Number of employees permanent 'male'	S1-6_09_01_i	82 A
Number of employees permanent 'female'	S1-6_09_01_ii	56 A
Number of employees permanent 'other'	S1-6_09_01_iii	0 A
<b>Total employees with fixed-term contracts</b>	<b>S1-6_09_02</b>	<b>13 A</b>
Number of employees with fixed-term contracts 'male'	S1-6_09_02_i	10 A
Number of employees with fixed-term contracts 'female'	S1-6_09_02_ii	3 A
Number of employees with fixed-term contracts 'other'	S1-6_09_02_iii	0 A
<b>Total employees with non-guaranteed working hours (zero-hour contract)</b>	<b>S1-6_09_03</b>	<b>0 A</b>
Number of employees non-guaranteed working time 'male'	S1-6_09_03_i	0 A
Number of employees non-guaranteed working time 'female'	S1-6_09_03_ii	0 A
Number of employees non-guaranteed working time 'other'	S1-6_09_03_iii	0 A

### Gender distribution in number of employees (head count) at top management level

KPI IGEPA Polska Sp. z o.o.	ID	Value
<b>Anzahl Top Management gesamt</b>	<b>S1-9_01_01</b>	<b>7 A</b>
Top Management amount "male"	S1-9_01_02	4 A
Top Management amount "female"	S1-9_01_03	3 A
Top Management amount "other"	S1-9_01_04	0 A

### Gender distribution in percentage of employees at top management level

KPI IGEPA Polska Sp. z o.o.	ID	Value
Share of 'male' in top management	S1-9_02_01	57.14 %

Share of 'female' in top management	S1-9_02_02	42.86 %
Share of 'other' in top management	S1-9_02_03	0 %

#### Disclosure of own definition of top management used

The top management is the executive body responsible for planning, managing and controlling operational activities in order to achieve the company's objectives. It makes key decisions, manages employees, draws up the corporate strategy and ensures its implementation.

KPI IGEPA Polska Sp. z o.o.	ID	Value
Distribution of employees (head count) under 30 years old	S1-9_03	11 A
Distribution of employees (head count) between 30 and 50 years old	S1-9_04	115 A
Distribution of employees (head count) over 50 years old	S1-9_05	25 A
Number of employee who have left undertaking	S1-6_11	20 A
Percentage of employee turnover	S1-6_12	13.25 %
Percentage of total employees covered by collective bargaining agreements	S1-8_01	0 %
Number of non-employees in own workforce	S1-7_01	0 A
Number of non-employees in own workforce - self-employed people	S1-7_02	0 A
Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	S1-7_03	0
Non-employees numbers are reported in head count/full time equivalent	S1-7_07	Not applicable.
Non-employees numbers are reported at end of reporting period/average/other methodology	S1-7_08	Not applicable. The figures were obtained at the end of the reporting period.
Disclosure of contextual information necessary to understand data (non-employee workers)	S1-7_09	Not applicable.
Description of basis of preparation of non-employees estimated number	S1-7_10	Not applicable.

### 8.3 S1 - Education, quality of life and human rights

#### Training and skills development indicators gender [table]

KPI IGEPA Polska Sp. z o.o.	ID	Value
<b>Total Employees who have participated in a performance or career development review</b>	<b>S1_13_01_04</b>	<b>90 A</b>
Number of 'male' employees who have participated in a performance or career development reviews	S1_13_01_01	55 A
Number of 'female' employees who have participated in a performance or career development reviews	S1_13_01_02	35 A
Number of 'other' employees who have participated in a performance or career development reviews	S1_13_01_03	0 A

**Percentage of employees that participated in regular performance and career development reviews**

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Percentage of 'TOTAL' who participated in a performance and career development review	S1-13_02_04	59.6 %
Percentage of 'male' who participated in a performance and career development review	S1-13_02_01	59.78 %
Percentage of 'female' who participated in a performance and career development review	S1-13_02_02	59.32 %
Percentage of 'other' who participated in a performance and career development review	S1-13_02_03	No Value

**Average number of training hours by gender [table]**

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Average number of training sessions per employee 'male'	S1-13_03_01	1,814 Hour
Average number of training sessions per employee 'female'	S1-13_03_02	1,561 Hour
Average number of training sessions per employee 'other'	S1-13_03_03	0 Hour

**Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines**

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Percentage of own workforce	S1-14_01_01	100 %
Percentage of temporary workers (external labour)	S1-14_01_02	0 %

**Number of fatalities in own workforce as result of work-related injuries and work-related ill health**

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Number of deaths within own workforce from work-related injuries	s1-14_02_01	0 A
Number of deaths within own workforce from work-related diseases	s1-14_02_02	0 A

**Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites**

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Number of fatalities of other employees due to work-related injuries	S1-14_03_01	0 A
Number of fatalities of other employees due to work-related disease	S1-14_03_02	0 A

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Number of recordable work-related accidents for own workforce	S1-14_04	0
Rate of reportable accidents at work	S1-14_05_02	0
Number of cases of recordable work-related ill health of employees	S1-14_06	0 A

Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	S1-14_07	0
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<b>KPI</b> <b>IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Number of incidents of discrimination	S1-17_01	0
Number of complaints filed through channels for people in own workforce to raise concerns	S1-17_03	0 A
No severe human rights issues and incidents connected to own workforce have occurred	S1-17_10	No incidents of serious human rights violations were reported during the reporting period.

## 9 S2 - Labour in the value chain

S2.MDR-A\_01

### **Disclosure of key action**

IGEPA Polska has introduced key measures to protect workers in the upstream and downstream value chain. These include, in particular, the binding Supplier Code of Conduct (SCoC). This reaffirms our company's commitment to complying with human rights and environmental due diligence obligations. The SCoC obliges suppliers and their subcontractors to comply with fundamental rights. These include the prohibition of child and forced labour, the right to fair working conditions and the non-discrimination of individuals. In addition, a company-wide whistleblower system has been set up, which is also open to employees in the supply chain. This enables the confidential reporting of violations of human rights or environmental standards.

S2.MDR-A\_02

### **Description of scope of key action**

IGEPA Polska is currently implementing measures that extend to direct suppliers along the entire value chain. The Supplier Code of Conduct is part of all new supply contracts and is binding for all suppliers and their subcontractors. The whistleblower system enables employees at supplier companies to report violations anonymously and confidentially.

S2.MDR-A\_13

### **Disclosure of reasons for not having adopted actions**

Our measures are described in detail under S2.MDR-A\_01 and S2.MDR-A\_02. In future, we will focus on reviewing and developing further measures. Our aim is to gradually expand our commitment in this area.

S2.MDR-P\_01

### **Description of key contents of policy**

IGEPA Polska strives to conduct and further develop business responsibly and sustainably throughout the entire value chain. In this policy statement, we explain how IGEPA Polska ensures that human rights and environmental due diligence obligations are complied with. It also presents the company's risk management and risk analysis and explains the conclusions drawn from them.

S2.MDR-P\_02

### **Description of scope of policy or of its exclusions**

IGEPA Polska is committed to the core labour standards of the ILO (International Labour Organization) (via UNGC). The SCoC is based on national laws. IGEPA Polska also exercise the rights described in the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz; LkSG) towards suppliers. It is also based on international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the international labour standards of the International Labour Organisation and the United Nations Global Compact.

S2.MDR-P\_03

### **Description of most senior level in organisation that is accountable for implementation of policy**

The management of IGEPA Polska is responsible for compliance with and implementation of the guidelines.

S2.MDR-P\_04

### **Disclosure of third-party standards or initiatives that are respected through implementation of policy**

IGEPA Polska is committed to respecting human rights along the entire value chain. In doing so, we are guided by internationally recognized frameworks such as labour standards of the ILO (International Labour Organization). IGEPA Polska supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. We prioritised those SDGs that are considered particularly relevant for us.

S2.MDR-P\_05

### **Description of consideration given to interests of key stakeholders in setting policy**

The perspectives of our stakeholders are a central component of our understanding of corporate responsibility. In 2024, we conducted a comprehensive stakeholder survey as part of our preparations for the requirements of the Corporate

Sustainability Reporting Directive (CSRD). This gave important stakeholder groups the opportunity to contribute their expectations, opinions and concerns relevant to human rights. The results of this survey were then incorporated into the materiality analysis. The analysis is currently being used to prioritize key topics and derive strategic goals and measures. The findings from the survey were taken into account when drawing up our declaration of principles on respect for human rights. We ensure that our human rights obligations not only comply with international standards, but also reflect the concerns of our stakeholders.

S2.MDR-P\_06

**Explanation of whether and how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it**

IGEPA Polska supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. We prioritised those SDGs that are considered particularly relevant for us. IGEPA Polska is committed to the core labour standards of the ILO (International Labour Organization) (via UNGC). The SCoC is based on national laws. We also exercise the rights described in the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz; LkSG) towards suppliers. It is also based on international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the international labour standards of the International Labour Organisation and the United Nations Global Compact.

S2.MDR-T\_15

**Description of reasons why there are no plans to set measurable outcome-oriented targets**

There are currently no specific targets on this topic. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. In future, we will concentrate on examining and developing further targets. Our aim is to gradually expand our commitment in this area.

S2-1\_01

**Description of relevant human rights policy commitments relevant to value chain workers**

Reference to S2-1\_02 to S2-1\_04

S2-1\_02

**Disclosure of general approach in relation to respect for human rights relevant to value chain workers**

IGEPA Polska is committed to respecting human rights along the entire value chain. In doing so, we are guided by internationally recognized frameworks.

S2-1\_03

**Disclosure of general approach in relation to engagement with value chain workers**

The inclusion of workers in the value chain is described in detail under S2.MDR-P\_05.

S2-1\_04

**Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts**

IGEPA Polska is committed to respecting human rights in all areas of its operations. In cases where adverse human rights impacts are identified, the company takes appropriate remedial actions, such as internal investigation, corrective measures, or engagement with affected individuals. These may include changes in working conditions, mediation, or collaboration with external stakeholders to ensure fair resolution and non-repetition.

S2-1\_05

**Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour**

IGEPA Polska operates in accordance with both national regulations and international frameworks, including the core labour standards of the International Labour Organization (ILO) and the Principles of the UN Global Compact. These standards are reflected in our internal policies and in the Supplier Code of Conduct (SCoC), which outlines the ethical and legal expectations for our business partners and supply chain.

The Supplier Code of Conduct explicitly includes:

- a strict prohibition of child labour, in line with ILO Convention No. 138
- a prohibition of forced labour, human trafficking, and all forms of modern slavery

- a ban on slavery-like practices, servitude, and oppression
- the right to equal opportunities and non-discrimination
- the right to freedom of association and collective bargaining
- the right to fair and adequate remuneration
- a commitment to respect and uphold internationally recognised human rights
- compliance with applicable occupational health and safety laws and regulations
- a prohibition of unlawful forced evictions
- a prohibition of unlawful deprivation of land, forests, and water sources that support local livelihoods
- a zero-tolerance policy towards corruption and bribery
- adherence to national and international environmental protection laws and standards

S2-1\_06

**Undertaking has supplier code of conduct**

IGEPA Polska has a Supplier Code of Conduct, which is firmly integrated into supply contracts.

S2-1\_07

**Provisions in supplier codes of conduct are fully in line with applicable ILO standards**

The Supplier Code of Conduct is based on national laws and regulations as well as international conventions such as the ILO core labor standards.

S2-1\_08

**Disclosure of whether and how policies are aligned with relevant internationally recognised instruments**

IGEPA Polska operates with full respect for internationally recognised human rights and labour standards.

We are committed to acting in accordance with the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Standards as set out by the International Labour Organization (ILO).

We also support and promote the achievement of the United Nations Sustainable Development Goals (SDGs) as part of our contribution to global sustainable development.

S2-2\_02

**Engagement occurs with value chain workers or their legitimate representatives directly, or with credible proxies**

There is an intensive exchange between IGEPA Polska and its suppliers. First and foremost, an exchange takes place with the management or employee managers of our suppliers.

S2-2\_03

**Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement**

S2.MDR-P\_05 explains in detail how employees, represented by executives and management, were integrated into our stakeholder survey. This serves to take into account the concerns and interests of these groups. This information was integrated into our materiality analysis, from which both positive and negative impacts on workers in the value chain were derived. The stakeholder survey was conducted online and is followed up by us at irregular intervals.

S2-2\_04

**Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach**

The involvement of the most important stakeholders, including suppliers and their employees, is the responsibility of the management of IGEPA Polska.

S2-2\_05

**Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers**

IGEPA Polska has no global framework agreements or other agreements that the company has concluded with international trade union confederations in connection with respect for the human rights of workers in the value chain.

S2-2\_06

**Disclosure of how effectiveness of engagement with value chain workers is assessed**

We consider the involvement of employees in the value chain to be effective.

S2-3\_01

**Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on value chain workers**

We immediately initiate preventive and corrective measures as soon as we become aware of a violation that could have a negative impact on employees in the value chain. Implementation is the responsibility of the relevant specialist departments and managers. If necessary, we naturally involve the persons concerned in the remedial measures.

S2-3\_02

**Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have them addressed**

The regulations of whistleblower system of IGEPA Polska offers employees in the value chain the opportunity to report violations of applicable human rights and environmental standards. Detailed information on the whistleblower system is described under G1-1\_02.

S2-3\_03

**Disclosure of processes through which undertaking supports or requires availability of channels**

In principle, our whistleblower system is open to everyone and can be easily accessed. There is no explicit reference to the whistleblower system for employees in the value chain.

S2-3\_04

**Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured**

We take concerns raised by our stakeholders very seriously. Once a report has been received by our whistleblower system, it is recorded and processed. Under certain circumstances, follow-up measures are initiated after the report has been reviewed. If there are grounds for suspicion within the meaning of the Whistleblower Protection Act or with regard to comparable misconduct, appropriate follow-up measures must be initiated.

Further detailed information is described under G1-1\_02.

S2-3\_06

**Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place**

We attach great importance to protecting workers in the value chain from possible retaliation for raising concerns. At present, no specific guidelines have been adopted on this topic. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding guidelines in future in order to structurally anchor and further develop our commitment in this area.

S2-4\_01

**Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers**

Our measures were described in more detail in S2.MDR-A\_01 and S2.MDR-A\_02. Additional measures are currently being examined in order to be able to address potential negative effects on labour in the supply chain in an even more targeted manner in future.

S2-4\_02

**Description of whether and how action to provide or enable remedy in relation to an actual material impact**

Our measures were described in more detail in S2.MDR-A\_01 and S2.MDR-A\_02. Additional measures are currently being examined in order to be able to address potential negative effects on labour in the supply chain in an even more targeted manner in future.

S2-4\_03

**Description of additional initiatives or processes with primary purpose of delivering positive impacts for value chain workers**

With the guidelines and measures we have adopted, we are pursuing the goal of minimising the potential negative impact of employees in the value chain. Our actions are always based on national law and international initiatives and guidelines.

S2-4\_04

**Description of how effectiveness of actions or initiatives in delivering outcomes for value chain workers is tracked and assessed**

At IGEPA Polska, the responsibility for implementing and overseeing measures related to sustainability and human rights due diligence within the value chain lies with the management team, in coordination with relevant departments such as the Purchasing Department.

The effectiveness of these measures is reviewed through regular internal meetings and consultations. These evaluations consider input from supplier interactions, risk assessments, and any reports received through grievance mechanisms. Where gaps, risks, or evolving requirements are identified, additional or corrective actions are proposed and implemented in consultation with the responsible functions. This process ensures that efforts to protect value chain workers remain effective, relevant, and aligned with sustainability commitments.

S2-4\_06

**Description of approach to taking action in relation to specific material negative impacts on value chain workers**

IGEPA Polska pursues a preventative and partnership-based approach to counteract significant negative effects on labour in the value chain. This is based on the company-wide Supplier Code of Conduct which set binding standards for decent working conditions, fair pay and occupational health and safety, among other things. To implement these standards, we already take human rights aspects into account as part of our purchasing practices, for example by contractually anchoring requirements and prioritising cooperation with certified suppliers. We also maintain a regular dialogue with suppliers in order to raise awareness and provide information materials where necessary.

S2-4\_07

**Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on value chain workers are available and effective in their implementation and outcomes**

IGEPA Polska has established a whistleblower system to ensure that significant negative impacts on labour in the value chain are dealt with effectively. This system is open not only to employees, but also explicitly to employees at suppliers and other stakeholders. Reports can be submitted anonymously and confidentially. All reports are systematically checked, documented and, if necessary, responded to with preventive or corrective measures. The effectiveness of the process is regularly monitored.

S2-4\_10

**Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on value chain workers**

IGEPA Polska uses internal control mechanisms to ensure that its own business practices do not cause or favour any significant negative effects on workers in the value chain. In the area of purchasing, we attach particular importance to compliance with fair payment terms, appropriate delivery deadlines and transparent contract design. This enables us to avoid indirect pressure on suppliers, for example through unfair conditions. In addition, human rights requirements are firmly anchored in our purchasing processes and regulated by the Supplier Code of Conduct. Potential risks from internal processes are reviewed as part of regular risk analyses. In addition, employees receive regular training on compliance and human rights due diligence.

## 10 S4 - Consumers and end users

S4.MDR-A\_13

### **Disclosure of reasons for not having adopted actions**

We take the expectations and needs of our customers very seriously. At present, however, no specific measures have been adopted for the involvement and protection of customers.

The reason for this is the high administrative and economic effort that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding measures in future in order to structurally anchor and further develop our commitment in this area.

S4.MDR-P\_07

### **Disclosure of reasons for not having adopted policies**

In 2024, we adopted the Supplier Code of Conduct and the Code of Conduct for Employees. At present, we have not issued any further guidelines on this topic. We currently see no acute need for action to adopt further guidelines in this area.

S4.MDR-P\_08

### **Disclosure of timeframe in which the undertakings aims to adopt policies**

We currently see no acute need for action to adopt further guidelines in this area. We regularly review the need for additional guidelines.

S4.MDR-T\_14

### **Disclosure of timeframe for setting of measurable outcome-oriented targets**

We take the expectations and needs of our customers very seriously. At present, however, no specific targets have been adopted for the integration and protection of customers.

The reason for this is the high administrative and economic effort that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding targets in future in order to structurally anchor and further develop our commitment in this area.

S4.MDR-T\_15

### **Description of reasons why there are no plans to set measurable outcome-oriented targets**

For more detailed information, see S4.MDR-T\_14.

S4-1\_05

### **Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts**

IGEPA Polska is committed to respecting human rights along the entire value chain. In doing so, we are guided by internationally recognized frameworks. Our human rights principles apply to internal processes as well as to our relationships with suppliers and customers, whose rights we want to protect in particular.

With our publicly accessible Supplier Code of Conduct (SCoC), we oblige our business partners - including their subcontractors - to comply with basic human rights standards. These include the prohibition of child and forced labor, the right to freedom of association, equal treatment, appropriate remuneration and occupational health and safety. The SCoC also contains requirements that specifically support the protection of consumer rights. These include ensuring product safety and quality. In this way, our due diligence obligations help to ensure that customers and end users do not suffer any adverse human rights consequences from product use or supply chain practices.

S4-1\_06

### **Description of whether and how policies are aligned with relevant internationally recognised instruments**

Our human rights policy is based on internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights and the ILO core labour standards. Our actions are also based on the ten principles of the UN Global Compact, of which we are a signatory, as well as the United Nations Sustainable Development Goals (SDGs).

S4-1\_08

### **Disclosure of explanations of significant changes to policies adopted during reporting year**

In the year under review, there were no significant changes to adopted guidelines.

S4-1\_09

**Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant**

IGEPA Polska ensures that its human rights principles and guidelines are communicated to its most important stakeholders in a transparent and appropriate manner. The company's stakeholders include banks, customers, suppliers, employees, shareholders and associations.

Key content such as the policy statement on respect for human rights, the Supplier Code of Conduct and further information on complaints procedures and human rights obligations are available on the publicly accessible company website. The information is presented in an understandable way to ensure low-threshold accessibility for all interested stakeholders.

The website offers stakeholders the opportunity to find out about the company's own guidelines in relation to human rights and thus gain an insight into the corporate stance on topics such as product safety, ethical supply chains and environmental responsibility.

In addition, a whistleblower system is provided where people can report human rights concerns or violations.

These communication channels enable both our stakeholders and the interested public to actively engage with our human rights positions and commitments.

S4-2\_04

**Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach**

At IGEPA Polska, operational responsibility for stakeholder engagement lies with the Management Board. Engagement activities are coordinated in cooperation with the Compliance Officer and relevant department heads, depending on the issue.

S4-2\_07

**Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users**

The interests of our customers are our top priority. As part of our stakeholder management and in preparation for the requirements of the Corporate Sustainability Reporting Directive (CSRD), we systematically identified key stakeholder groups - including our customers - and involved them in the process. The aim was to identify and specifically address key issues from the stakeholders' perspective.

S4-3\_01

**Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on consumers and end-users**

We immediately initiate preventive and corrective measures as soon as we become aware of a breach that could have a negative impact on our customers. Implementation is the responsibility of the relevant specialist departments and managers. If necessary, we naturally involve customers in the remedial measures.

S4-3\_05

**Disclosure of whether and how it is assessed that consumers and end-users are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed**

It is a key concern of ours to involve our stakeholders in the process and to deal with and eliminate any negative effects. Our customer service and sales, our logistics, all management functions and the Executive Management Team are responsible for our customers' concerns, which customers can turn to in confidence. We always endeavor to process and resolve customer concerns with the highest priority.

S4-3\_06

**Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place**

The channels available to our customers can be used with confidence. There is no disadvantage for customers if they use them. We consider it valuable when customers share their concerns with us and we work closely together to find a solution. Our whistleblower system is also available to our customers. More information on this can be found under G1-1\_02.

S4-3\_07

**Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users**

A general procedure for involving customers is in place. Further information can be found under S4-3\_01.

S4-3\_13

**Number of complaints received from consumers and/or end users during the reporting period**

0

S4-4\_11

**Disclosure of severe human rights issues and incidents connected to consumers and/or end-users**

No human rights violations were identified during the reporting period.

## 11 G1 - Corporate governance

G1.MDR-A\_13

### **Disclosure of reasons for not having adopted actions**

The measures in the area of compliance are described under G1-1\_02 and G1-3\_01.

G1.MDR-P\_01

### **Description of key contents of policy**

The Code of Conduct (CoC) developed by Igepa Polska was drawn up taking into account the guidelines of the Global Compact and the International Labor Organization (ILO). The CoC lists principles and practices of entrepreneurial activity on the topics of fair competition, anti-corruption, anti-discrimination, labor and environmental protection as well as the protection of company property and trade secrets. The CoC is valid for all employees of Igepa Polska. A compliance officer is available to all employees of Igepa Polska. Furthermore, an external hotline at a law firm is available to all employees, which confidentially receives matters, questions and suggestions. CoC training measures that are linked to a final test are carried out online, which every employee is obliged to take. After passing the exam, employees have the opportunity to download a certificate of successful participation. The Igepa Polska Code of Conduct is available in Polish.

Furthermore, Igepa Polska has a Supplier Code of Conduct. This contains requirements for all suppliers on the topics of compliance with the law and corporate due diligence, corporate responsibility and business integrity, health and safety at work, human and labor rights, environmental protection as well as auditing and contractual protection. The supplier undertakes to comply with the principles and requirements of this SCoC and to encourage its suppliers and/or subcontractors to comply with the standards and regulations stated in this SCoC.

G1.MDR-P\_02

### **Description of scope of policy or of its exclusions**

The principles of the Code of Conduct (CoC) apply to all employees of IGEPA Polska and must be taken into account in the performance of their activities within the framework of the corporate philosophy described.

The obligations and expectations set out in the Supplier Code of Conduct (SCoC) apply to all suppliers of IGEPA Polska and are an integral part of every contract.

G1.MDR-P\_03

### **Description of most senior level in organisation that is accountable for implementation of policy**

The management of IGEPA Polska is responsible for compliance with and implementation of the guidelines.

G1.MDR-P\_07

### **Disclosure of reasons for not having adopted policies**

At present, no separate directive has been adopted to prevent late payments, particularly to SMEs. There is currently no acute need for a separate directive.

G1.GOV-1\_01

### **Disclosure of role of administrative, management and supervisory bodies related to business conduct**

The management of IGEPA Polska is responsible for decision-making in economic, ecological and social matters. In doing so, it ensures that business behaviour is conducted with integrity and in accordance with the rules. It ensures the implementation of company-wide standards of behaviour such as the Employee Code of Conduct and the Supplier Code of Conduct and monitors compliance with them.

G1.GOV-1\_02

### **Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters**

The members of the Management Board and the Executive Management Team have extensive management and professional expertise, which is complemented by relevant experience in the areas of personnel management and strategic corporate management. They also have extensive industry knowledge, analytical skills and entrepreneurial vision. All of this enables them to make well-founded assessments of complex challenges and make sustainable decisions. Strong leadership and social skills enable responsible, team-orientated action. The management combines strategic thinking with operational expertise and promotes a value-based corporate culture. It makes a significant contribution to the further development of corporate governance and sustainable business practices.

G1-1\_02

**Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules**

Employees have access to both internal and external channels for reporting violations of our Code of Conduct, at a low threshold. These channels can also be used to ask questions or submit suggestions. In case of suspected unlawful conduct, employees may confidentially contact their line manager and/or the Compliance Officer. If there is any suspicion of unlawful behaviour in our company, we will clarify this as quickly as possible and initiate measures to remedy the violation.

In accordance with the Whistleblower Protection Act, individuals who obtain information about violations within the company and wish to report them are protected. The management of IGEPA Polska has established two reporting channels in compliance with the requirements of the Whistleblower Protection Act. Reports can be submitted electronically to a specially designated email address, managed by the Compliance Officer, or by letter sent to the company address, also directed to the Compliance Officer.

Every report is recorded in the Report Register, regardless of its form or the person or matter it concerns. The Compliance Officer confirms receipt of the report to the whistleblower, verifies the validity of the report, and, if additional information is needed, requests further details from the whistleblower.

Internal investigations are carried out by the Ethics Committee, which is led by the Compliance Officer. The Ethics Committee may convene in a one-, two-, or three-member composition, depending on the nature of the case and the expertise required to assess the report. The Committee conducts investigative activities aimed at determining the circumstances of the reported matter and takes appropriate follow-up action. If necessary, the Ethics Committee may seek advice and opinions from external experts outside of IGEPA Polska.

Upon completion of the internal investigation, the Ethics Committee prepares a report that includes an assessment, conclusions, and recommendations for the necessary actions. The responsibility for implementing measures to address legal violations identified in the report lies with the Management of IGEPA Polska. The Compliance Officer informs the whistleblower about the follow-up actions taken.

G1-1\_03

**No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place**

At present, no independent guideline on corruption prevention has been adopted that explicitly complies with the United Nations Convention against Corruption. However, as the topic is of central importance to us, corresponding principles and rules of conduct are anchored in the company-wide Code of Conduct for employees of IGEPA Polska. The Code contains clear guidelines on how to deal with conflicts of interest, gifts, invitations and other potential corruption risks. All employees are obliged to comply with these guidelines and to report any suspicious incidents immediately. Regular training and awareness-raising measures ensure that the issue of preventing corruption is firmly anchored in the minds of all employees.

G1-1\_04

**Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption**

It must be examined whether a separate anti-corruption guideline should be introduced.

G1-1\_05

**Disclosure of safeguards for reporting irregularities including whistleblowing protection**

IGEPA Polska has set up an internal reporting procedure for reporting incidents and violations of laws and the Code of Conduct.

Further information can be found under G1-1\_02.

G1-1\_06

**No policies on protection of whistle-blowers are in place**

At present, no separate directive has been adopted to protect whistleblowers. Under the Whistleblower Protection Act, persons who have obtained information about violations in a company and wish to report them are protected. IGEPA Polska has set up a reporting procedure in accordance with the requirements of the Whistleblower Protection Act.

Further information can be found under G1-1\_02.

G1-1\_07

**Timetable for implementation of policies on protection of whistle-blowers**

It must be examined whether a separate whistleblower directive should be introduced.

G1-1\_08

**Undertaking is committed to investigate business conduct incidents promptly, independently and objectively**

Further information is described under G1-1\_02.

G1-1\_10

**Information about policy for training within organisation on business conduct**

At present, no separate compliance training policy has been adopted. However, our employees take part in mandatory training courses.

G1-1\_11

**Disclosure of the functions that are most at risk in respect of corruption and bribery**

Functions with decision-making powers, access to financial resources or close relationships with external parties are particularly at risk. Corruption and bribery are prevented through our whistleblower system and the obligations arising from the Code of Conduct for employees.

G1-1\_12

**Entity is subject to legal requirements with regard to protection of whistleblowers**

IGEPA Polska is subject to the Whistleblower Protection Act, which applies to persons who, in the course of their professional duties or due to a professional activity, receive information about a criminal offense or the suspicion of a criminal offense and pass on this information.

G1-2\_02

**Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters**

As all member companies of the IGEPA group, IGEPA Polska has a binding Supplier Code of Conduct (SCoC), which sets out requirements for compliance with the law, corporate due diligence, integrity and anti-corruption, occupational health and safety, human rights, environmental standards, auditing and contractual safeguards. Suppliers undertake not only to comply with these requirements themselves, but also to pass them on to their own suppliers. The SCoC is an integral part of all supply contracts.

Particularly serious human rights risks include child and forced labor, violations of working time regulations, discrimination and inadequate occupational safety. The assessment is risk-based and takes into account the potential influence that we can exert on our suppliers - particularly in the case of higher purchasing volumes. The implementation and effectiveness of the measures are subject to regular review.

G1-3\_01

**Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery**

The Code of Conduct contains binding regulations on the topics of corruption and bribery, which all employees must adhere to. To ensure that everyone internalizes and implements the Code, training and education measures are carried out on the subject of compliance. Our managers have a special role model function and their actions are particularly measured against the Code of Conduct. As part of their management role, they prevent unacceptable behavior and take appropriate measures to prevent breaches of the rules in their area of responsibility. Trusting and good cooperation between employees and managers is demonstrated by honest and open communication and mutual support.

G1-3\_02

**Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery**

Employees have the option of reporting compliance violations to the Compliance Officer.

Further information can be found under G1-1\_02.

G1-3\_03

**Information about process to report outcomes to administrative, management and supervisory bodies**

In the event of compliance violations, employees have the option of contacting their line manager or the Compliance Officer.

Further information can be found under G1-1\_02.

G1-3\_04

**Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure**

More information on our procedures for detecting and preventing corruption and bribery is described under G1-1\_02 and G1-3\_01.

G1-3\_05

**Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)**

Our employees are informed about the Code of Conduct and receive training. They also have regular access to the Code of Conduct.

G1-3\_06

**Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required**

IGEPA Polska conducts regular training and education measures for all colleagues on all topics relating to the Code of Conduct. This also includes the topic of corruption and bribery.

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Number of convictions for violation of anti-corruption and anti- bribery laws	G1-4_01	0
Amount of fines for violation of anti-corruption and anti-bribery laws	G1-4_02	0 €

<b>KPI IGEPA Polska Sp. z o.o.</b>	<b>ID</b>	<b>Value</b>
Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated	G1-6_01	33
Percentage of payments aligned with standard payment terms	G1-6_03	100 %
Number of outstanding legal proceedings for late payments	G1-6_04	0
Disclosure of contextual information regarding payment practices	G1-6_05	We ensure that payments are made efficiently and transparently.

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