

OTK printing & packaging a.s.

Sustainability Statement 2024

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1 Introduction

This **Sustainability Statement** (hereinafter referred to as the “Statement” or “ESG report”) for 2024 is the first voluntarily prepared document of **OTK printing & packaging a.s.** (hereinafter referred to as the “Company” or “OTK”), which reflects the requirements of **The Corporate Sustainability Reporting Directive** (hereinafter referred to as the “CSRD”) and is prepared with regard to the principles of **the European Sustainability Reporting Standards** (hereinafter referred to as the “ESRS”).

The aim of this report is to enable readers and users to gain a more comprehensive view of OTK's approach to sustainability and social responsibility issues.

2 About the company

OTK printing & packaging a.s. (with registered office at Plynářská 233, 280 02 Kolín IV, Company ID: 17100950) is **a major player in the field of printing and packaging solutions in the Czech Republic**. The company **employs approximately 350 qualified workers and produces up to 13 billion labels per year**. Thanks to its emphasis on quality, innovation and sustainability, it has built a strong position on the market and cooperates with more than 830 clients in 23 countries around the world.

OTK, formerly known as Obchodní tiskárny Kolín, was **founded in 1879**. It was originally a lithographic printing house specializing in the production of wall calendars and color printing images. During its almost 150-year history, it has undergone many changes and expansions - from a small printing house it has developed into an international manufacturer of packaging materials. Since 1995 it has been part of **the investment group SPGroup a.s.**

OTK specializes in **the production and printing of flexible packaging, paper and self-adhesive labels, perimeter labels and IML labels**. The company uses various printing technologies, including gravure, flexo, UV flexo, offset and digital printing. Its products are used mainly in the food industry, but also in the cosmetics, healthcare, automotive and pet food industries.

The company emphasizes the sustainability of its business, through innovation and development of new packaging, consideration for employees and environmental protection (recyclable packaging, ecological paints, carbon footprint management).

2.1 Company structure and ownership relationships

The parent company and only owner of OTK is the investment group **SPGroup a.s.**, with its registered office at Na struze 227/1, Nové Město, 110 00 Prague 1, ID number 63078571.

This ESG report has been prepared solely for the Company, which does not own any subsidiaries or other consolidated business units. For this reason, all data, information and

indicators provided relate solely to this single legal entity that constitutes the entire reporting business entity. A consolidated report is therefore not prepared.

2.2 Key indicators / Highlights

The company has set the following targets for 2024 in the area of energy consumption and waste from production processes.

Subject of monitoring	KPIs (annual)	2024	
		Target:	
Amount of production per 1 MWh of electricity	MWh/t of production	Target:	1.00
		Fact:	0.96
Production quantity per 1 MWh of gas	MWh/t of production	Target:	2.00
		Fact:	1.94
Production quantity per 1 m3 of water	MWh/t of production	Target:	30.00
		Fact:	35.55
Amount of composite waste per 1 ton of production	t/t of production	Target:	0.050
		Fact:	0.058
Amount of hazardous waste per 1 ton of production	t/t of production	Target:	0.0100
		Fact:	0.0097

2.3 Information about the business environment

The printing and packaging industry in the Czech Republic and Europe **has been undergoing significant transformation** in recent years. The drivers of change are primarily increasing demands for sustainability, technological progress, pressure for efficiency and changing consumer preferences. The industry is generally affected by rising energy and raw material prices, risks in the supply chain and a tense situation on the labor market.

The Czech Republic is one of the leading producers of paper packaging in the European Union. The industry achieves sales of over CZK 80 billion per year and employs more than 16 thousand people. While the consumption of traditional paper is decreasing due to digitalization, the segment of packaging materials shows a stable or slightly increasing trend.

On a European scale, a slight growth in market value is expected, driven mainly by the demand for specialized, ecological and intelligent packaging.

In response to new EU legislation and changing societal expectations, manufacturers are focusing on developing packaging with a lower environmental impact:

- packaging is made from recycled or biodegradable materials,
- new designs are oriented towards easy recyclability (e.g. monomaterials),
- the share of plastics is being reduced and mandatory recycled content quotas are being introduced (e.g. at least 30% for plastic packaging from 2030),
- Backup systems are being developed.

Technology plays a key role in the transformation of manufacturing. Digital printing enables personalization, smaller runs and flexibility. The introduction of robotics and automated control systems increases efficiency and reduces energy and material consumption, while companies in the industry are gradually implementing systems to monitor emissions, resource consumption and the environmental impacts of production.

3 Sustainability Statement

OTK considers it important that its stakeholders are transparently informed about all important aspects of its business, including sustainability and social responsibility, and has therefore voluntarily prepared this document, which summarizes its strategies, activities and goals in the areas of environmental, social and corporate governance.

This Sustainability Statement (hereinafter also referred to as the "ESG report") covers the period **from 1 January 2024 to 31 December 2024** (the Company's fiscal year). In justified cases, it takes into account the previous and subsequent periods, if relevant events have occurred and are significant for this report.

The report describes the Company **in its** current structure **as of December 31, 2024** (see point 2. About the Company) and is intended for all key stakeholders, as well as the general public.

The report is presented as a separate document, in the future it may be part of annual reports. **OTK does not have a legislative obligation to separately report non-financial ESG indicators** in connection with the implementation of the European CSRD directive for 2024, but it is nevertheless emphasized in the structure and content of this document. It is based on the requirements of the ESRS standards, in the format before the so-called **Omnibus simplification package**¹. This document was therefore created voluntarily without the obligation of non-financial reporting, also for the purpose of setting the scope of the report in the following period and setting the data collection processes.

The content of the document is based on **a double materiality analysis (so-called Double Materiality Assessment)** and reporting of selected data on material sustainability and social responsibility topics.

ESG report for fiscal year 2024 is therefore **not yet fully compliant with the ESRS standards** in all points of individual disclosure requirements, and the reported information will be voluntarily expanded in subsequent reports, also taking into account the updated requirements of European and national legislation. Given the voluntary nature of reporting, **there is no obligation for the report to be externally verified by an independent auditor.**

¹ *The Omnibus simplification package is a set of proposed legislative changes aimed at simplifying ESG reporting obligations. It currently includes a proposal to postpone some disclosure obligations and, in the future, aims to revise the scope and method of reporting under the ESRS standards. At the time of writing, the proposals had not been agreed.*

MORE INFORMATION ABOUT THE REPORT

Time horizons

Given the voluntary nature of reporting to date, the disclosure requirements are being met gradually.

Value chain estimation

The expectations of stakeholders in the value chain have been incorporated into the analysis of impacts, risks and opportunities of material sustainability topics. Further information will be gradually voluntarily supplemented and refined according to updated obligations from the European Union and national legislation.

Sources of uncertainty in estimates and results

The data published in the Sustainability Statement is based on available company sources (accounting, HR systems, mandatory reporting and reporting). Some quantitative indicators will be prepared in future ESG reports with partial use of estimates, e.g. after including the calculation of the Company's carbon footprint in Scope 3 (assignment of sector emission factors, volumes/structure in individual calculated categories). Estimates were not used in the Statement for 2024 due to unavailability of data due to time reasons.

Changes in the preparation or presentation of sustainability information

Given the voluntary nature of reporting, the disclosure requirements are being met gradually. At the same time, this is the first OTK sustainability report, so information about changes in the preparation and presentation of sustainability information, as well as a comparison of quantitative data with the previous year, is therefore irrelevant for this report.

Reporting errors in prior periods

As this is the Company's first sustainability report, reporting errors in previous reports is not relevant. Given the voluntary nature of reporting and the gradual introduction of ESRS principles and amendments within the Omnibus, the form or scope of the reported information may change in the future.

Incorporating information by link

The report contains references to internal and public documents. The required information will be gradually integrated directly into the report. During the voluntary reporting period, the Company does not prepare a list of references used.

Application of the phase-in provisions in accordance with Appendix C of ESRS 1

With regard to the current voluntary nature of reporting, the requirements are being met gradually and OTK is not preparing to publish a list of omitted information.

3.1 Governance in relation to sustainability reporting

The sustainability statement is written for the entity OTK printing & packaging a.s., so it is not a consolidation of information from any group (see chapter 2.1 Group structure and ownership relationships).

The report also includes a limited view of **the upstream and downstream parts of the value chain**, primarily from the perspective of managing impacts, risks and opportunities.

Company management and division of responsibilities

OTK is defined as a joint-stock company with a statutory body (board of directors) and a control body (supervisory board). The board of directors is headed by the chairman together with one vice-chairman. The board of directors also has 2 members. At least two members of the board of directors always act together for the company.

The Supervisory Board has 1 member.

The Company's top management consists of 7 managers (CEO, 3 sales directors, COO, Supply chain director and HR director). The CEO is also the Vice Chairman of the Board of Directors.

The composition of the statutory bodies as of December 31, 2024 is shown in the following table.

Table 1: Members of the Board of Directors and Supervisory Board of the Company

First and last name	Position in the company
Ing. PAVEL SEHNAL	chairman of the board of directors
Ing. MICHAL UHER	Vice Chairman of the Board of Directors
Ing. VLASTIMIL NAVRÁTIL	board member
Ing. PAVEL BALÁK	board member
Ing. JAKUB KAŇKA	board member
Ing. PETR POŘÍZEK	member of the supervisory board

Diversity in statutory bodies is calculated as the ratio of the number of women to the total number of their members. In OTK, women are not represented in statutory bodies. If top management is included in the calculation, there are 3 women in the management of OTK, which represents 25% of the total number.

The company's management's expertise and skills in the area of sustainability are based primarily on practical experience, which allows the Group's representatives to understand issues related to sustainability and social responsibility. Members of the Board of Directors, Supervisory Board and senior management have access to training in the area of sustainability and to obtain information at professional forums and meetings. Members of the management also rely on knowledge of the legal framework and regulatory environment. An

important aspect of managing the company, setting a strategy and managing impacts, risks and opportunities is properly set communication with stakeholders, including employees, customers and regulatory authorities, which is important for promoting and implementing sustainable initiatives. In the past, these employees participated in several workshops organized by banks and a consulting firm, where they were introduced to the ESG concept. This approach allowed managers to gain basic awareness of ESG topics and strengthen the integration of sustainability into their daily decisions.

Sustainability and social responsibility targets are integrated into the incentive component of management remuneration, and vary according to the competencies and responsibilities of specific individuals. Meeting these KPIs contributes to the calculation of the percentage of **variable remuneration**. A KPI has not yet been introduced for the topic of climate change mitigation.

Therefore, the Company's management pays general attention to sustainability and social responsibility in the implementation of its activities and also takes into account the impacts, risks and opportunities in these areas. When identifying and assessing them, binding procedures and outputs of internal documents and valid national and supranational legislation have been followed so far. For material sustainability topics, the missing management and control processes will be adjusted and set up in the following periods.

Information in the area of sustainability and social responsibility is provided to the Company's management through monthly reporting, meetings and negotiations, when evaluating projects or approving the annual report.

Table 2: Linking the declaration and due diligence elements to the ESRS standards

Basic elements of due diligence	Reference to chapters in the Sustainability Statement	Link to standard
Incorporating due diligence into governance, strategy and business model	Structure and ownership relationships Company management and division of responsibilities Significant impacts, risks and opportunities The Company's strategy with regard to sustainability.	ESRS 2 GOV-2 ESRS 2 GOV-3 ESRS 2 SBM-3
Involving affected stakeholders in all key due diligence steps	Company management and division of responsibilities Stakeholders Risk management and internal controls in the area of sustainability reporting	ESRS 2 GOV-2 ESRS 2 SBM-2 ESRS 2 IRO-1 ESRS 2 MDR-P
Identification and assessment of adverse impacts	Significant impacts, risks and opportunities of the Company's strategy with regard to sustainability	ESRS 2 IRO-1 ESRS 2 SBM-3
Taking measures to address these adverse impacts	Managing impacts, risks and opportunities Environmental area, Social area, Corporate Governance	ESRS 2 MDR-A

Monitoring the effectiveness of these efforts and their communication	Not published in the Declaration	ESRS 2 MDR-M ESRS 2 MDR-T
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Risk management and internal controls in the area of sustainability reporting

The risk management and internal control system for sustainability reporting, as with financial reporting, is built primarily on ensuring the reliability and transparency of the information and data provided to stakeholders through it.

OTK has a sophisticated risk management system, defined by the internal guideline "**Risk Analysis**". This sets out binding rules for Risk Management, or rather binding rules and procedures for identifying, quantifying, reducing, monitoring and reporting the risks to which these companies are exposed.

Risk management in the Company is overseen by the Quality Manager. All critical points are identified in the guidelines. They are updated once a year or as needed.

3.2 Value chain

A key and irreplaceable step in assessing dual materiality is mapping the entire value chain. Given the Omnibus proposals, which also relate to simplifying the European CSRD and postponing its validity for most companies until 2028, this issue has not yet been addressed in the 2024 ESG report.

The Company's value chain affects all of its activities related to its business model and the external environment in which it operates. In general, the value chain begins at the stage of raw material acquisition, continues with the production of input products and energy, the purchase of services from business partners, through to the sale, distribution and marketing of finished products, and ends with the disposal/processing of waste from them.

The main activity of the Company is the production and printing of packaging, especially for the food industry.

Value chain (basic overview):

- Oil and timber extraction
- Production of plastics, paints and paper (input products for production)
- Processing of intermediate products and their printing
- Product sales and distribution
- Recycling and disposal of waste products

The following table shows the purchased quantity of input materials and products in 2024. Items exceeding a weight of more than 50 tons are listed here.

Table 3: Purchased materials and products in 2025 (by weight, more than 50 t)

Order	Item	Weight (t)
1.	Paper + cardboard	3,455
2.	Foil	940
3.	Colors	448
4.	Alcohol (thousand liters)	90
5.	Varnishes	64
6.	Adhesives	59

3.3 Company policy with regard to sustainability

The company's long-term quality, safety and responsibility policy was formulated and is being implemented with the aim of ensuring its successful operation and growth, taking into account the specifics of the industry in which the company operates, its competitive environment and, last but not least, the needs of customers, employees and other interested parties as key stakeholders (the full version [of the Company Policy](#) is published on the OTK website).

OTK is committed to supplying customers with high-quality, health-safe packaging that meets all legislative requirements. The goal is not only full customer satisfaction, but also a responsible approach to the environment and employee health.

The company's management is responsible for implementing the Quality, Safety and Responsibility Policy, which creates the conditions and provides the resources for its implementation. Its success also depends on the active support of all employees in implementing it into their daily lives.

Pillar I: Principles of product quality and safety management

- We apply the BRCGS food safety standard to ensure an effective quality management system and continuous improvement.
- We guarantee the health safety of packaging for direct contact with food, minimize complaints, and protect copyright and industrial property rights.
- We respond flexibly to customer requests and communicate transparently in the event of serious incidents.

Pillar II. Innovation and legislative compliance

- We are introducing new technologies that support quality and reduce environmental impacts.
- We respect legislation for packaging for direct contact with food and consistently apply the principles of traceability and product safety.
- We actively cooperate with suppliers to improve the quality of input materials and their impact on the environment.

Pillar III. Responsibility towards employees

- We support professional growth, education and motivation of employees, while emphasizing responsibility for the quality of work and environmental protection.
- We practice equal opportunities, respect human rights, ensure safe working conditions and protect personal data.

Pillar IV. Ecological approach and risk prevention

- We regularly assess the environmental impacts of our activities and establish measures to reduce pollution.
- We minimize waste generation and consumption of hazardous substances, energy and packaging.
- We prevent accidents through consistent prevention and pay attention to the ecological aspects of all processes.

These strategic pillars correspond to varying degrees with the sustainability and social responsibility objectives, or with the relevant parts of the ESRS, which set out the basic requirements for reporting data and information within the ESG report. Their relationship is illustrated in the following table.

Table 4: Linkage of strategic pillars to sustainability and social responsibility





ESRS		Pillars of the company's strategy			
		AND.	II.	III.	IV.
E1	Climate change		x		x
E2	Pollution		x		x
E3	Water and marine resources		x		x
E4	Biodiversity and ecosystems		x		x
E5	Resource use and circular economy		x		x
S1	Own workforce			x	
S2	Workers in the value chain				
S3	Affected communities	x			x

S4	Consumers and end users	x			
G1	Entrepreneurial behavior	x	x		

3.4 Compliance with the UN Global Compact

The Sustainable Development Goals (SDGs) were adopted by the UN in 2015 and are based on three pillars – economic, social and environmental. They are a development strategy until 2030 to which all member countries have committed.

Table 5: Sustainable measures to date in relation to the SDGs

Sustainable Development Goals (SDGs)	Selection of existing measures
 <p>5 ROVNOST MUŽŮ A ŽEN</p>	The company contributes to the fulfillment of goal 5.c by promoting equal opportunities and eliminating discrimination (on grounds of race, origin, gender, religion, disability, age or sexual identity).
 <p>8 DŮSTOJNÁ PRÁCE A EKONOMICKÝ RŮST</p>	The company contributes to the fulfillment of objective 8.8 by creating a safe working environment, creating appropriate conditions for work and introducing new technologies, and minimizing safety and health risks.
 <p>9 PRŮMYSL, INOVACE A INFRASTRUKTURA</p>	The company contributes to the fulfillment of target 9.4 by continuously investing in new efficient technologies, resource savings and technological innovations.
 <p>12 ODPOVĚDNÁ VÝROBA A SPOTŘEBA</p>	The company contributes to the fulfillment of objectives 12.2 and 12.5 by implementing appropriate measures to permanently reduce the burden on the environment, based on regular assessments of the level of environmental pollution, and in all activities carried out in the company, it takes measures to limit waste generation, reduce the consumption of hazardous substances, packaging materials and energy.

3.5 EU Taxonomy

In accordance with the EU Taxonomy Regulation, the economic activities of the undertaking have been assessed against the list of activities set out in Commission Delegated Regulation (EU) 2021/2139 (Climate Delegated Act) and subsequently in Commission Delegated Regulation (EU) 2023/2486 (Environment Delegated Act). The assessment carried out shows that none of the economic activities of the undertaking are listed in the above-mentioned

delegated acts. For this reason, it is not possible to carry out a compliance assessment or report the volume of financial indicators in accordance with the taxonomy.

However, the fact that certain activities are not included in the eligible list does not necessarily mean that they are not environmentally sustainable. The EU taxonomy is a living document that will be updated regularly by the European Commission. In particular, in view of the European Commission's proposals defined in the Omnibus simplification package, which envisage a significant simplification of reporting on compliance/non-compliance with the EU taxonomy and a narrowing of obligations for selected groups of companies, OTK will continue to monitor the development of this framework and, if necessary, respond to it in the future.

4 Double Materiality Analysis (DMA) and Impacts, Risks and Opportunities (IRO)

In preparing the ESG report, OTK focused on defining its framework – identifying material topics for the Group, conducting an analysis of impacts, risks and opportunities, identifying and prioritizing key stakeholders and, to a limited extent, mapping the supply chain so that the data provided would be as accurate and complete as possible in the first voluntary year of sustainability reporting. The entire process was carried out in accordance with ESRS.

ESRS adjusts the approach to identifying priorities that have a significant impact on the economy, society and the environment. Companies now have to consider both the “inside-out” and the “outside-in” perspective.

It is necessary to identify and assess significant impacts, risks and opportunities, which is achieved through the so-called IRO analysis (Impacts, Risks and Opportunities analysis) as part of the double materiality process.

The Company reflected the results of the double materiality analysis, which it conducted at the beginning of 2025, into the structure and content of the report. In accordance with the general requirements of the ESRS 1 standard, the Company has thus started to comply with the CSRD directive in this section in advance.

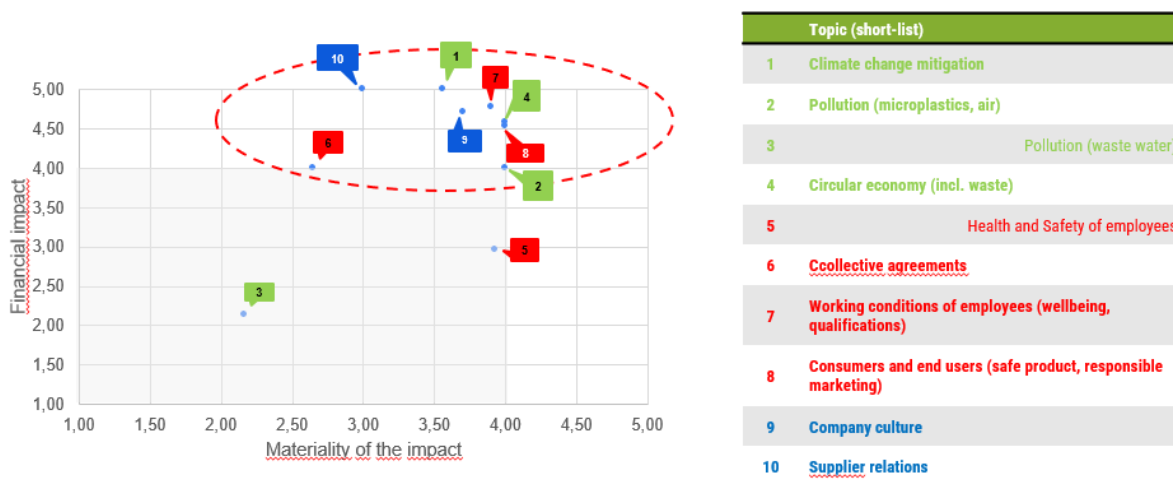
4.1 Double materiality analysis

The double materiality analysis was attended by 10 OTK managers and experts across the organizational structure and professional departments to ensure a diversified and transparent approach.

The analysis identified relevant sustainability topics and key stakeholders. In accordance with the requirements of the ESRS 1 standard, the impacts on the environment (“inside-out view”), risks and opportunities for society (“outside-in view”) were formulated and subsequently evaluated.

The needs and expectations of stakeholders were taken into account during the assessment (especially through a proxy approach - indirectly securing stakeholders' opinions on a sustainability topic specific to them). In the future, it is planned to use other forms of stakeholder dialogue (questionnaires, workshops and personal interviews) not only to verify material topics, but also to set thematic goals, strategies and measures.

Chart 1: Double materiality matrix



During the double materiality analysis, material topics were identified (see Table 6) that were considered significant for the Company. The criterion was to achieve a score greater than 4 for at least one of the parameters. These topics are generally not fixed and are open to change in the future in accordance with the needs and expectations of stakeholders, due to changes in the market or the expansion of the Company's activities.

Table 6: Material topics including subtopics resulting from the DMA analysis

ESRS Category	Topic
ESRS E1	Climate change mitigation
ESRS E2	Pollution (microplastics, air)
ESRS E5	Circular economy (incl. waste)
ESRS S1	Collective agreements ²
ESRS S1	Working conditions of employees (wellbeing, qualifications)
ESRS S4	Consumers and end users (safe product, responsible marketing)
ESRS G1	Company culture
ESRS G1	Supplier relations

For each significant topic, **the ESRS standards prescribe** a set of indicators beyond the mandatory indicators for all companies covered by the CSRD.

Policies, measures and objectives, including established indicators in connection with significant sustainability issues, are listed, if they were available at the time of preparation of

² As part of the preparation of the ESG report, this topic was approached in such a way that Collective Agreements or Social Dialogue with employee representatives will be taken into account within the topic of Working Conditions of Own Employees.

the ESG report, within the chapters relating to individual areas (see the chapters Environmental Area, Social Area and Business Conduct). The objectives in the relevant areas have so far been set without time horizons as required by the ESRS standards (short-term (0-1 year), medium-term (1-5 years), long-term (more than 5 years). The company uses two horizons in its planning:

Time horizons in OTK:

- short-term period: until the following year
- medium term: until 2030

Significant impacts, risks and opportunities:

For each material topic, impacts (positive or negative), risks and opportunities were formulated and subsequently assessed. The most significant impacts, risks and opportunities are presented in the following tables.

Table 7: Significant impacts, risks and opportunities related to material topics

Type IRO	Material topic	Description
Impact (negative)	Climate change mitigation	By releasing GHG emissions, OTK contributes to climate change.
	Pollution (microplastics, air)	Current production and the technologies used pollute the air (organic solvents, adhesives and varnishes).
	Circular economy	Material combinations have a negative impact on the environment (worse recyclability).
	Working conditions of employees (wellbeing, qualifications)	Inequalities in working conditions can cause existing employees to leave.
	Consumers and end users	Violation of product safety poses a risk to the health of the end user.
	Company culture	A weak corporate culture (non-transparent management, processes, rules) can lead to dissatisfaction and low employee engagement.
Impact (positive)	Climate change mitigation	Introduction of modern technologies to reduce energy consumption (will also improve working conditions in workplaces (thermal stress)).
	Circular economy	Minimizing waste generation (new materials, technologies, recycling) can also mean a price reduction for customers.

	Working conditions of employees (wellbeing, qualifications)	Flexibility to change jobs within the company in cases of organizational changes.
Risks	Climate change mitigation	The absence or slow application of measures to reduce GHG emissions can have an impact on a company's reputation. Decarbonization measures (repair of the energy system, installation of renewable energy sources, use of waste heat, etc.) will require significant financial resources with an impact on the company's profitability.
	Working conditions of employees (wellbeing, qualifications)	Unsuitable working conditions mean demotivation of employees and thus a decrease in their productivity/commitment. Insufficient quality of working conditions can mean employee turnover and departure to competitors – other employers.
	Consumers and end users	A health-hazardous and poor-quality product can threaten the company's brand with an impact on financial indicators.
Opportunities	Climate change mitigation	The potential of the OTK complex allows the installation of technologies to increase the company's energy self-sufficiency. The transition to low-emission production can bring new business opportunities (ecologically minded customers).
	Circular economy (incl. waste)	Recycled/manufactured products can increase customer interest in them.
	Consumers and end users	With a well-designed customer-responsive marketing strategy, a company can acquire new customers.
	Company culture	Corporate culture increases employee loyalty and the company's position in the labor market. Higher labor productivity.

4.2 Stakeholders

OTK acts responsibly in its relationships with stakeholders. The company believes that responsible business must be in line with the interests and expectations of key stakeholders and regulators.

Responsibility is the basis of partnership and is a condition for the sustainability and long-term success of the Company. Therefore, the following groups of persons have been

identified whose interests are significantly affected by OTK's activities and, on the other hand, whose activities have a direct impact on the sustainable business of the Company.

According to the ESRS, stakeholders are divided into **affected stakeholders**, who may be negatively or positively affected by the Company's activities or its business relationships, and **users of the sustainability report** (reader).

Table 8: Significant stakeholders

Affected stakeholders	Non-financial news users
Clients and customers (consumers)	Banks and insurance companies
Investors and shareholders	Investors and shareholders
Employees	Regulators/State/Local Authorities
Regulators/State/Local Authorities	Subscribers
Suppliers	
Banks and insurance companies	

Stakeholder identification was also necessary to determine the materiality of sustainability topics for ESG reporting. Each stakeholder has a different interest and influence in individual areas of sustainability and social responsibility, which is taken into account in the assessment by giving the appropriate weight when aggregating the importance of individual topics.

The company communicates with key stakeholders on a regular basis (e.g. with customers and suppliers through authorized experts, with employees through regular interviews, questionnaires and surveys, and also indirectly through intensive social dialogue with the trade union, with banks at the company management level).

In the following periods, stakeholder dialogue will be further developed with all key stakeholders, in various forms and with an intensity that corresponds to the sustainability topics and type of stakeholders.

5 Environmental area (E according to ESRS)

The company operates its activities in a way that eliminates negative impacts on the environment as much as possible.

Processes and procedures in the field of environmental protection are managed within OTK in accordance with the environmental management system (EMS) according to ISO 14001:2015, which is regularly certified. The EMS ensures maintenance, functionality and integrity of the system. The basic EMS management document is the directive "**Integrated Management System Manual**", which includes the process "**Management and Monitoring of Processes from an Ecological Perspective**". The principles of environmental protection are implemented into the processes and decision-making of the Company. The Environment and Energy Department plays a leading role in the management of the company's environmental management system.

The company has a valid **FSC** (Forest Stewardship Council) chain of custody certificate, which confirms that OTK products come from FSC-certified forests.

Another important certificate confirming the Company's focus on supporting and protecting the environment is **DPG** (from the German Deutche Pfandsystem GmbH) confirming that labels produced in OTK support the possibility of packaging deposit on the German market.

A responsible approach within the value chain is confirmed by **the Sedex certificate**, which defines business practices for creating more socially and environmentally sustainable supply chains.

5.1 Climate change (E1)

The company reflects the efforts of the global community, the European Union and the Czech Republic to limit global warming to 1.5 °C in accordance with the Paris Agreement and with the aim of reducing greenhouse gas emissions by 55% by 2030 compared to 1990 and subsequently achieving climate neutrality by 2050.

The motivation to reduce greenhouse gas emissions emitted directly or indirectly by the Company stems from environmental responsibility, from the effort to meet social demand and customer expectations, and to cope with rising energy prices.

The company did not adopt a specific strategy for reducing its carbon footprint or set specific targets for greenhouse gas emissions in 2024. Plans in this area are linked to long-term efforts to reduce energy consumption, both through savings and investments in new technologies.

In recent years, it has been making significant investments with an impact on reducing its own greenhouse gas emissions, such as:

- wastewater treatment plant for liquid waste from the printing machine washing process,
- replacement of indoor and outdoor lighting,
- implementation of an energy management system.

In 2024, investments were made in a new, more energy-efficient flexographic printing machine and in the modernization of the Company's heating system, including the installation of cogeneration units.

As part of its plans, in the near future OTK will focus on investments (or analyzed them in 2024) such as:

- commissioning of cogeneration units, including replacement of existing distribution systems,
- installation of reversible air-to-water heat pumps (cooling, heating) including replacement of cooling distribution systems,
- gradual reconstruction of air exchange in all production halls and warehouses,
- last but not least, the construction of a photovoltaic power plant with battery storage.

The total costs of the above measures will reach 150 million CZK.

Managing impacts, risks and opportunities

More detailed information on the process of identifying impacts, risks and opportunities on the topic of Climate Change Mitigation is provided in Chapter 4 Dual Importance Analysis (DMA) and Impacts, Risks and Opportunities (IRO).

The identified IROs on this topic are listed in the following table:

Table 9: Climate change impacts, risks and opportunities

Climate change mitigation	
Negative / Positive impact	Risk / Opportunity
<ul style="list-style-type: none"> - By releasing GHG emissions, OTK contributes to climate change. + Introduction of modern technologies to reduce energy consumption (will also improve working conditions in workplaces (thermal stress)). 	<ul style="list-style-type: none"> - The absence or slow application of measures to reduce GHG emissions can have an impact on a company's reputation. - Decarbonization measures (repair of the energy system, installation of renewable energy sources, use of waste heat, etc.) will require significant financial resources with an impact on the company's profitability. + The potential of the OTK complex allows the installation of technologies to increase the company's energy self-sufficiency. + The transition to low-emission production can bring new business opportunities (ecologically minded customers).

The management of material impacts and risks is based on the description in Chapter 3.2 of the Due Diligence Statement and will be further developed in the following period.

Physical risks arising from climate change

The company did not have a detailed overview of physical risks arising from climate change in 2024. The phenomena listed below and their impact on OTK will be analyzed in more detail in the following periods.

Table 10: Overview of relevant physical climate risks broken down by type and potential impacts

Physical climate risk	Climatic phenomenon	Potential impacts
Acute (extreme climate events)	Floods and torrential rains	If manufacturing plants or warehouses are located in flood zones, production may be interrupted, equipment or inventory may be damaged.
		Deterioration of raw materials such as paper or adhesives that are sensitive to moisture.
	Heat waves	Increasing temperature can affect the stability of printing processes, such as ink drying or handling sensitive materials.
		Higher costs for cooling production facilities or ensuring comfortable working conditions for employees.
Strong winds, storms and hail	They can damage infrastructure (halls, roofs), interrupt energy supplies and affect logistics.	
Chronic physical risks (long-term climate change)	Increasing average temperatures	Prolonged higher temperatures can worsen working conditions in production halls, especially if they are not sufficiently air-conditioned.
		The need to adapt technologies (e.g. cooling systems) to maintain production quality.
	Drought and water availability	If production uses water (e.g. in the production of adhesives, cleaning machines), droughts and restrictions on water withdrawal can affect operations.
		Higher water prices and treatment costs.
Change in air humidity	Low or high humidity can affect print quality, ink drying, or the stability of paper and plastic materials.	
Risks in the supply chain		Climatic events in other parts of the world can threaten the supply of raw materials (e.g. foils, dyes, paper).

		Logistical problems caused by disruption of transport infrastructure (e.g. railways, roads).
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Indicators and targets

The company has not yet set climate change mitigation goals in the form of a targeted reduction in its carbon footprint for 2024. Its activities are based on a long-term and systemic effort to use energy more efficiently and reduce its consumption (i.e., essentially Scope 1 and 2).

The Company has elaborated on this topic in the document “OTK Energy Concept 2025+”, which presents a proposal for OTK’s partial projects that will lead to a reduction in the energy intensity of the entire production area, increased independence from distribution and thus an overall reduction in CO₂. Its implementation in the coming years will be focused mainly on:

- utilizing the potential of newly built cogeneration units,
- development of machine printing technology,
- use of all spaces on the company premises,
- planning and implementation of new projects with regard to energy and climate goals.

For the fiscal year 2024, the Company calculated its carbon footprint (in Scope 1 and 2).

The carbon footprint calculation for this report is based on the GHG Protocol methodology, which is the most widely used carbon footprint calculation standard worldwide. The GHG Protocol provides a methodology for calculating carbon footprints for companies from the private and public sectors. The greenhouse gases in the GHG Protocol are defined by the Kyoto Protocol and include: CO₂, SF₆, N₂O, CH₄, HFCs, PFCs and NF₃. The resulting carbon footprint is determined in tonnes of carbon dioxide equivalents (t CO₂e).

The calculation includes the scope within **Scope 1** (direct GHG emissions), **Scope 2** (indirect emissions from electricity purchases).

Table 11: Distribution of OTK emissions in fiscal year 2024 (according to Scope)

Scope	t CO ₂ e	% (excluding Scope 3)
Scope 1	992.20	15.94%
Scope 2	5,232.94	84.06%
Total	6,225.14	100.00%

A more detailed breakdown of these frameworks is provided in the following table.

Table 12: Detailed distribution of emissions in the Company in fiscal year 2024 (by category)

Emission category	t CO ₂ e	% (excluding Scope 3)
Scope 1	992.20	15.94%
Stationary combustion	892.72	14.34%
Mobile combustion	70.81	1.14%
Fugitive emissions	28.67	0.46%
Scope 2	5,232.94	84.06%
Purchased electricity – marked based	4,160.58	66.84%
Purchased heat, steam, cold	1,072.36	17.23%
Total	6,225.14	100.00%

To better understand the carbon footprint result, 2 performance ratios were also determined, in the case of OTK, the ratio indicator t CO₂e / number of employees per year (converted to full-time) and the ratio indicator t CO₂e / annual turnover (converted to 1 million EUR) were used. In subsequent years, these indicators will be used for year-on-year comparisons.

Table 13: Greenhouse gas emission ratios in fiscal year 2024

Pointer	Input value	GHG footprint OTK (t CO ₂ e)	t CO ₂ e/input/year
Number of employees (FTE)	334	6,225.14	18.64
Turnover (1 million EUR)	44.8		138.95

Data quality

As part of the first measurement of the Company's Scope 1 and 2 carbon footprint, an overview of the quality of the input data was prepared. The data was divided into categories A, B and C according to the classification in the following Table 14.

Table 14: Methodology for assessing the quality of primary and secondary data

Data quality	Data type	Description
AND	Primary	Measured data or calculated data based on measurements
	Secondary	The emission factor exists and is known precisely

B	Primary	Qualified estimate
	Secondary	The emission factor includes a wider range of activities than the primary data.
C	Primary	Unqualified estimate
	Secondary	Emission factor not available, use of sectoral emissions

The data obtained for processing the carbon footprint comes from billing meters, tested measuring devices and authorized measurements performed.

Table 15: Quality of processed data for carbon footprint calculation

Data quality for calculation	Percentage (%)
AND	85%
B	15%
C	0%

Given that OTK did not have greenhouse gas emission targets set in 2024, employee remuneration, or part of it, was not tied to the climate aspects of the Company's impacts.

Energy consumption management is related not only to the Company's responsibility for mitigating climate change, but also to its efforts to cope with the increase in energy prices. A detailed overview of energy consumption within its own operations for 2024 is provided in the following Table.

Table 16: Additional required indicators of ESRS E1 standards

Request number	Paragraph	Request name	Value
E1-5	37	Total energy consumption related to own operations	17,643 MWh
E1-5	37 a	Total energy consumption from fossil sources	14,243.38 MWh
E1-5	37 b	Total energy consumption from nuclear sources	3,680.91MWh
E1-5	AR-34	Share of energy consumption from nuclear sources in total energy consumption	20.54%
E1-5	37 c	Total renewable energy consumption	0 MWh
E1-5	37 ci	Total renewable energy consumption – bundled/unbundled energy secured, e.g. through guarantees of origin	0 MWh

		Total renewable energy consumption - energy mix	1,327.16 MWh
E1-5	37 c ii	Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources.	0 MWh
E1-5	37 c iii	Consumption of renewable energy from own sources (excluding fuels)	0 MWh
E1-5	AR-34	Share of renewable sources in total energy consumption	0%
E1-5	38 a	Consumption of coal and coal products fuels	0 MWh
E1-5	38 b	Consumption of fuels from oil and petroleum products	280.29 MWh
E1-5	38 c	Natural gas fuel consumption	4,425.52 MWh
E1-5	38 d	Consumption of fuels from other fossil sources	0 MWh
E1-5	38 e	Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources	8210.41 MWh
E1-5	AR-34	Share of fossil fuels in total energy consumption	79.46%
E1-5	39	Energy production from non-renewable sources	0 MWh

5.2 Pollution (E2)

The company is aware of the effects that its production activities may have on the environment, especially from the perspective of air pollution and the handling of chemical substances.

The company approaches this topic of pollution actively and systematically. The principles and measures to reduce pollution are explicitly anchored in the official document "Quality, Safety and Environmental Protection Policy", which is publicly available on the OTK website. In this policy, the company commits to minimizing environmental impacts, meeting legislative and other requirements, and regularly evaluating the environmental aspects of its activities.

The topic of air pollution is integrated into the overall environmental management strategy. The company's management is committed to reducing the volume of polluting emissions generated in printing and packaging technologies. The approach is based on prevention, monitoring and modernization of the materials and equipment used. The responsibility for managing this area lies with the Energy and Environment Manager, who cooperates with the Quality, Purchasing and Health and Safety departments.

A basic overview of the categories of substances of concern and substances of very high concern is provided at the end of this chapter.

The main pollutants emitted into the air by the Company include those listed in the following table:

Table 17: Pollutant overview for 2024

Air pollutants	Substances	Value	Measurement method	Source
Organic solvents	Ethyl acetate Alcohol	37.118 tons	Authorized measurement	Authorized Emission Measurement Protocol
Carbon oxides	Carbon dioxide	2,209 tons	Authorized measurement	Authorized Emission Measurement Protocol
Nitrogen oxides	Nitrous oxide and nitrogen dioxide	2,722 tons	Authorized measurement	Authorized Emission Measurement Protocol

Managing impacts, risks and opportunities

More detailed information on the impact identification process for the topic of Air Pollution is provided in Chapter 4 Double Materiality Analysis (DMA) and Impacts, Risks and Opportunities (IRO).

The identified impact on this topic is shown in the following table:

Table 18: Impacts, risks and opportunities in the area of Pollution

Pollution	
Negative / Positive impact	Risk / Opportunity
- Current production and the technologies used pollute the air (organic solvents, adhesives and varnishes).	—

The management of material impacts and risks is based on the description in Chapter 3.2 of the Due Diligence Statement and will be further developed in the coming period. In addition, the topic of pollution is integrated in internal documents and is interwoven throughout the entire environmental management according to ISO 14 001.

The company regularly reports the results of pollutant emission measurements.

OTK has a formal process for managing chemicals and mixtures, which is based on the internal guideline “**Chemicals**” and is an integral part of the quality management system, environmental responsibility and occupational health and safety. The aim of the process is to ensure safe, controlled and environmentally friendly handling of chemicals used across the company’s production facilities. This system is managed in accordance with European and Czech legislation, including REACH, CLP and relevant national laws, and applies to all employees who come into contact with chemicals.

Before purchasing a new chemical substance or mixture that is not in the internal register, its approval is required according to the set process. After the substance is approved and included in the register, it is possible to proceed with its ordering. This procedure ensures the prevention of the purchase of unapproved substances and ensures compliance with internal requirements for safety, health protection and environmental protection.

Chemical substances and mixtures are stored exclusively in designated, secure areas with impermeable and chemically resistant floors, ventilation and available emergency equipment. Packaging must be original, undamaged and marked according to the classification system. Storage of substances is strictly separated from food, beverages and sewage infrastructure. In the event of a substance leak, employees follow the instructions in the safety data sheet, use sorbents and immediately resolve the incident in accordance with the emergency plan.

Safety data sheets for all chemical substances and mixtures are archived in a central register in the CHEMAX system. The sheets are regularly (at least once a year) updated and made available to all employees. The chemical substance register contains information on receipt, issue, stock and persons responsible for handling the substances. Records are kept for a minimum of five years from the consumption of the substance.

Employees who work with chemicals are regularly trained in the field of health and safety, handling of chemicals and specific substances, such as diisocyanates. Training takes place upon joining the company and then at regular intervals - annually or once every five years, depending on the type of substance. Each employee is required to know the risks of the substances they work with, to use the prescribed personal protective equipment and to follow the prescribed work procedures. Compliance with these principles is regularly checked by supervisors and health and safety specialists.

Chemical substances are disposed of exclusively as hazardous waste.

Overall, the chemical management system at OTK is an example of a robust and integrated approach that connects occupational safety, environmental responsibility, risk management, and the protection of employee health and the environment.

Indicators and targets

OTK's general environmental objectives include continuous improvement of the environmental profile of its activities, pollution risk management, a preventive approach to the use of hazardous substances, and compliance with all relevant legal regulations and requirements.

The company has set the following long-term goals for the material topic "Air Pollution":

Table 19: Company's Air Pollution Targets

Indicators	Goals
Production quantity per 1 t TOC Graphic label operation	0.0003t TOC/t production

Production quantity per 1 t TOC Self-adhesive label operation	0.0060 t TOC/t production
Production quantity per 1 t TOC Flexible packaging operation	0.005t TOC/t production
Training of employees in the handling of chemical substances.	100%
Training of employees in air protection issues	100%
Training of employees in soil and water resource protection issues – emergency preparedness	100%
Training of employees in waste management issues	100%
Basic training on ISO 14001	100%

Through these indicators, the company monitors continuous improvement of its environmental performance.

In previous periods, the Company invested in water management protection, in particular in an emergency sewage system closure, a neutralization station for the disposal of rinsing water from printing, a printing plate washer, and the construction of a hazardous waste collection point.

The planned steps in the coming periods include, in particular, the design of a new exhaust air cleaning unit.

The company did not work with substances of concern and substances of very high concern in 2024.

5.3 Circular economy (E5)

Given the nature of its business (development and production of packaging solutions, labels and flexible packaging), the Company is aware of the importance of transitioning to a circular economy as a key element of sustainable business. Therefore, it places emphasis on material efficiency, product recyclability and waste minimization. This approach is in line with the Company's policy, which aims to offer environmentally friendly solutions with an emphasis on long-term sustainability, using the latest technologies.

The Company's production depends on product specifications from customers, who are also offered a more environmentally friendly option. In addition, OTK actively promotes a more sustainable form of packaging through educational seminars for clients.

The company did not have a specific strategy in place in 2024, including goals in the area of circular economy, including goals and time horizons. The issue will be elaborated in the following periods, also through stakeholder dialogue within the value chain.

The supply of resources in 2024 is described in Chapter 3.2 Value Chain.

Managing impacts, risks and opportunities

The following impact and risk have been defined within the Circular Economy topic. The procedure for their identification and assessment is described in Chapter 4.1 DMA and IRO Analysis.

Table 20: Risks and opportunities in the area of Supplier Relations

Supplier relations	
Negative / Positive impact	Risk / Opportunity
<ul style="list-style-type: none"> - Material combinations have a negative impact on the environment (worse recyclability). + Minimizing waste generation (new materials, technologies, recycling) can also mean a price reduction for customers. 	<ul style="list-style-type: none"> + Recycled/manufactured products can increase customer interest in them.

The issue of circular economy affects most of the company's expert areas of management - technological readiness of production, purchasing of raw materials, business relations with customers and waste disposal. The waste management process is managed through internal guidelines and in accordance with FSC and ISO 14001 certification, which confirms the company's commitment to a responsible approach to forest management and an effective environmental management system.

OTK integrates the principles of the circular economy into all stages of the life cycle of its products. The company focuses on:

- Use of environmentally friendly materials: Products such as paper labels, flexible packaging and self-adhesive labels are made from environmentally friendly materials.
- Design for recycling: Preference for monomaterial structures and easily recyclable components.
- Waste minimization: Optimization of production processes to reduce waste production and its effective recycling.

Table 21: Additional disclosure requirements on the topic of Circular Economy

			According to customer requirements
E5-5_04	36c	Recyclable content rates in products	
E5-5_05	36c	Recyclable content rates in product packaging	100%
E5-5_07	37 a	Total waste generated	2373 tons
E5-5_08	37 b	Waste excluded from disposal (reuse, recycling)	130 tons
E5-5_09	37 c	Waste intended for disposal (landfilling, incineration, other)	646.95 tons
E5-5_10	37 d	Non-recycled waste	559 tons
E5-5_11	37 d	Percentage of non-recycled waste	23.55%
E5-5_15	39	Total amount of hazardous waste	87.949 tons
E5-5_16	39	Total amount of radioactive waste	0

6 Social area (S according to ESRS)

6.1 Own workforce – basic information

As a socially responsible company, OTK is committed to providing its employees **with support and opportunities for professional growth and personal development**.

As a responsible employer, it recognizes the key role of its employees in the future and direction of the company, supports diversity and builds relationships on trust and understanding. It focuses on creating a safe and supportive work environment where every employee can fully develop their potential.

The pillars on which the Company's corporate culture is based are described in Chapter 3.3 Company Policy with Respect to Sustainability.

Indicators

As of December 31, 2024, the Company had a total of 334 employees. More detailed information on employee diversification is provided in Tables 22 and 23.

Table 22: Number of employees by gender and type of contract as of 31.12.2024

	WOMEN	MEN	OTHER	UNDISCLOSED	TOTAL
Number of employees	143	191	0	0	334
Number of employees with permanent contracts	130	159	0	0	289
Number of employees with fixed-term contracts	13	32	0	0	45
Number of employees with non-guaranteed working hours	0	1	0	0	1
Number of full-time employees	139	188	0	0	327
Number of part-time employees	4	3	0	0	7

The total number of managers reached 14 in 2024, which represents 4% of all employees. Of the total number of 14 managers, 3 are women, i.e. 21%. Managerial positions in OTK are positions that are responsible for work departments and have subordinates.

All OTK employees with full-time employment with an insured assessment basis are covered by social protection through public programs and benefits in the event of loss of income due to any major life event (e.g. disability, illness, maternity, retirement). The same applies to employees under work performance agreements and work activities with an insured assessment basis.

All of our own employees are covered by a collective agreement.

Table 23: Diversity indicators

Pointer	Number
Share of employees under 30 years old	30
Share of employees aged 30 to 50	192
Share of employees over 50 years old	112

The average age of employees at OTK on December 31, 2024 was: 46 years and the average length of employment: 11 years.

Recruitment and turnover

In 2024, a total of 73 employees joined the Company (no employee returned after maternity or parental leave).

In 2024, 57 employees left OTK and the turnover rate reached 17.4%. OTK also includes departures for maternity and parental leave, or retirement.

Employee remuneration

The Company pays reasonable wages, which is a fundamental condition for maintaining its position as an attractive employer and for the long-term sustainability of the business.

In 2024, all employees were paid an adequate salary corresponding to the demands of the position they hold. The overall remuneration framework is guaranteed by the Remuneration, Performance Management and Employee Benefits Directive and the Collective Agreement, which is currently concluded for a period of 1 year.

Wage increases are governed by the Collective Agreement and are decided in individual sections if the nature of work changes or individually with specific employees in connection with increased competencies, long-term quality work, based on the annual employee evaluation and achievement of goals.

We value the loyalty of our employees and reward them for their work anniversary with a financial amount specified in the Collective Agreement and in accordance with the Work Regulations.

Health and Safety Management System

The Group's health and safety management system covers 100% of its employees. The company complies with and fulfills all legal requirements, places emphasis on preventing life-threatening situations, takes appropriate corrective measures based on regular risk

assessments, and continuously improves the already established health and safety system. The company seeks business partners who share the same values in this area.

Information on the structure and number of occupational accidents in 2024 is recorded in the following Table 24.

Table 24: Occupational accidents in 2024

Pointer	Number
Number of fatal work accidents of own employees and occupational diseases	0
Number of fatal occupational accidents and occupational diseases of other workers working at the company's workplaces (external contractors do not have an employment contract)	0
Number of registered work accidents among own employees/suppliers (work accidents without absence)	4
Rate of registered work-related accidents among own employees (number of accidents divided by number of employees)	1.2%
Number of occupational diseases of own + suppliers	0
Number of days lost due to work-related injuries and fatal work-related injuries, occupational diseases (own/contractors)	40

Diversity and human rights

OTK respects human rights in accordance with International Conventions and the UN Principles on Business and Human Rights (fundamental human rights such as the right to life, liberty, security and dignity of all individuals). In accordance with the ILO Declaration on Fundamental Principles and Rights at Work, it supports freedom of association and the recognition of the right to collective bargaining, respecting the right of workers to freedom of association and to form organizations.

No form of discrimination is allowed in the company, OTK adheres to the policy that there is strength in diversity and therefore focuses on the area of diversity and equal access to all employees. The group strives to create a working environment in which differences between individuals are accepted and valued. Teams with diverse backgrounds and experiences bring the best ideas and solutions.

Career advancement is based solely on the demonstrated expertise, abilities and skills of employees, regardless of their gender, nationality, race or religion.

The Code of Ethics, which is a key document of the Company, sets out, among other things, the fundamental values, principles and rules of conduct that all employees should follow. The Code covers topics such as integrity, transparency, respect for the rights of others, responsibility and compliance with laws and regulations.

It defines **equal opportunities** for all regardless of gender, age, race, religion, health status, sexual orientation or other discriminatory factor within the Group's internal regulations.

The company supports the fight against any form of forced or compulsory labor, including child labor. Information on work-related incidents and serious human rights impacts affecting its own workforce is summarized in the following Table 25.

Table 25: Incidents, complaints and serious human rights impacts

Pointer	Number
Number of cases of discrimination	0
Number of complaints filed through communication channels through which people from their own work team can raise concerns	0
Amount of material fines, penalties and damages due to violations of social and human rights (CZK)	0
Number of serious human rights issues and incidents related to own workers	0
Number of serious human rights issues and incidents related to own employees that are cases of non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises	0
Amount of material fines, sanctions and compensation for serious human rights issues and incidents related to own employees (CZK)	0

In 2024, there were no serious human rights issues or incidents involving our own workers.

6.2 Working conditions – well-being and employee qualifications

The company is keenly interested in employees' working conditions and work-life balance for several key reasons:

- Satisfied and qualified employees who work in good conditions and have a balanced work and personal life are more productive and more engaged, which contributes to lower turnover and higher loyalty to the company,
- Good working conditions and the support of work-life balance also reduce stress and the risk of burnout, which results in lower rates of absence due to illness and a positive impact on both employees and the company.
- The emphasis on these aspects helps the Company to be perceived as socially responsible and ethical, which strengthens its reputation in the labor market and helps it attract and retain talented employees,
- Last but not least, this effort contributes to a favorable working environment where employees have space for rest and development, to higher creativity, innovation and teamwork.

The above explains the reasons for including the topic “Working conditions of employees (well-being and qualifications)” among the material topics in category S1 – Own employees.

Strategy

The human resources development strategy is based on a system of internal documents, such as: Collective Agreement, Work Regulations, Employee Training and Development Guidelines, or the “Human Resources” Guidelines. The latter document also partially addresses impacts and risks related to employees.

OTK has a benefit system set up for all employees.

Current benefits: Subsidized lunches and dinners in the company cafeteria, 2 sick days, additional days off for years worked, transportation allowance, preferential prices with a mobile operator, pension product allowance, pre-loaded card for the water world in Kolín, rewards for your own newborn child, life anniversary reward, work anniversary reward, retirement reward, family day, vitamin packages, possibility of adjusting working hours.

Improving qualifications

Mandatory training and upskilling are important to keep employees up to date and develop. Cooperation with schools is also important – it helps prepare new workers.

- Trends: online training, short courses, emphasis on practice and soft skills.
- For the future: more flexibility, up-to-date content, better involvement of experts from practice.
- Weaknesses: lack of time, money and desire to learn.

Total training costs in 2024 amounted to approximately CZK 500,000. 74 training events were held, in which 334 employees participated. On average, one employee participated in four training events in 2024.

Managing impacts, risks and opportunities

More detailed information on the process of identifying the impacts of risks and opportunities on the topic of Working Conditions – well-being and qualifications of employees is provided in Chapter 4 Double Materiality Analysis (DMA) and Impacts, Risks and Opportunities (IRO).

The identified IROs on this topic are listed in the following table:

Table 26: Impacts, risks and opportunities in the area of Working conditions – well-being and employee qualifications

Working conditions – well-being and employee qualifications	
Negative / Positive impact	Risk / Opportunity
<ul style="list-style-type: none"> - Inequalities in working conditions can cause existing employees to leave. + Flexibility to change jobs within the company in cases of organizational changes. 	<ul style="list-style-type: none"> - Unsuitable working conditions mean demotivation of employees and thus a decrease in their productivity/commitment. - Insufficient quality of working conditions can mean employee turnover and departure to competitors – other employers.

- | | |
|--|--|
| | + Building a positive image of the company increases the loyalty of existing employees and attractiveness for new potential employees. |
|--|--|

The HR department is responsible for human resources strategies and goals at OTK. This department ensures the recruitment of employees, their development and training, work with talents, support in setting goals, performance management, employee evaluation, and feedback. Last but not least, it processes payroll documents and manages employee documentation.

The company **continuously monitors and follows up on the working conditions of its employees**, with an emphasis on the prompt resolution of complaints and the improvement of working conditions. Selected measures, for example to reduce the risk of occupational accidents, are further monitored and evaluated.

The largest projects of 2024, which are part of the HR strategy, include the redesign of the recruitment process and Multiskills employee development - building professional versatility.

Meeting expectations in the area of working conditions and work-life balance is verified by the company at irregular intervals in **satisfaction surveys and employee engagement (the next one is planned for 2025)**. The surveys are expected to provide relevant feedback from employees as important stakeholders (stakeholder dialogue).

In addition to the satisfaction survey, regular personal interviews with employees, meetings with the director, and analysis of exit interviews are important communication tools. This allows the company to involve employees in the formulation of social policies and goals and to obtain valuable feedback.

OTK places emphasis on **communication between employees and their superiors**. Complaints and suggestions are usually discussed directly with superiors, and employees have the option of escalating them to a superior at a higher level of management.

The company has adopted a **whistleblowing policy**, employees can anonymously report any violations of rights or other unethical behavior.

The company can also rely on the results of the so-called social dialogue, i.e. regular meetings with employee representatives - the trade union (more in chapter 3.1 Governance in relation to sustainability reporting).

Indicators and targets

The company has set the HR goals listed in the table below. Due to the specific time horizons set in OTK, these are recurring annual goals.

Table 27: Company objectives in the area of Working Conditions and Training

Indicators	Goals
Employee turnover	Attrition rate for 2024–18% - target met
Education and career advancement	Legal training 100% - goal met Professional training 100% - target met 90%
Recruitment	Target of 100% recruitment of open positions - target met at 80%

6.3 Customers and consumers

Due to the Company's product portfolio, customers are not identical to the end users of its products. Customers are therefore the producers of the final product. OTK understands the relationship with both groups as a fundamental part of its responsibility and long-term reputation in the market. Focusing on the production of packaging solutions and labels for industries with high safety requirements - especially food, cosmetics, healthcare and pharmaceuticals - it emphasizes product safety, transparent communication and customer trust.

This part of the ESG report applies to all customer groups and indirectly to end users, as all of them can potentially be affected by the Company.

OTK's business policy and its daily actions are fully in line with national legislation and internationally recognized instruments such as the UN Guiding Principles on Business and Human Rights, e.g. through SEDEX certification (more in chapter 7.2 Supplier Relations). The company acts with respect to internal documents (Company Policy, Code of Ethics, Customer Satisfaction Questionnaire).

Managing impacts, risks and opportunities

The following potential impacts, risks and opportunities were defined within the themes. The procedure for their identification and assessment is described in Chapter 4.1 DMA and IRO Analysis.

Table 28: Impacts, risks and opportunities in the area of Customers and consumers

Customers and consumers	
Negative impact	Risk / Opportunity
- Violation of product safety poses a risk to the health of the end user.	- A health-hazardous and poor-quality product can pose a threat to the company's brand with an impact on financial indicators.

OTK maintains high standards in the area of **product safety** and quality, which are based on **international certifications**, regular **audits of production processes**, consistent **control of input raw materials** and final output control.

The materials used for the production of labels and packaging are approved for contact with food and do not contain substances that could negatively affect the health of consumers.

To manage impacts and risks, OTK has set up internal processes and documentation, such as: Integrated Management System Manual, Food Safety Directive, FSC Manual, or DPG Manual (DPG Deutsche Pfandsystem GmbH - German returnable packaging system). It also has **BRCGS (Global Standard for Packaging Materials) certification**, which ensures an effective quality management system and continuous improvement, minimizes the risk of complaints and ensures **the health safety of packaging for direct contact with food**. Furthermore, the company is subject to ISO 9001 certification defining the principles of documentation management, human resources, infrastructure, customer communication, supplier evaluation, process performance measurement, risk analysis and internal audits for the purpose of obtaining feedback.

By strictly adhering to these internal regulations, OTK reduces the potential impact on end users and its reputational risk to a minimum. If any negative impact occurs, a system of work procedures and actions is established (Product Recall and Traceability Directive). A so-called recall test is regularly carried out 3 times a year according to the relevant directive for the recallability test (market recall, immediate loss of BRC certification, etc.). An internal Crisis Management Directive is also available.

Marketing messages on products are the full responsibility of customers, who define the parameters and information messages on them. In the event of misleading advertising, an internal procedure is set up and a responsible person is designated (according to internal regulations and in accordance with certifications) and the case is resolved with the support of the company's legal department.

OTK itself uses responsible marketing towards customers, which is built on verifiability and transparency. OTK actively fights against so-called "greenwashing".

Communication with customers and consumers

Due to the type of products, the consumer has a direct connection to the store or the final manufacturer. Thanks to the OTK certification, the latter has 100 percent traceability of production (the company must document what its products are made of and under what circumstances). This is therefore more of a B2B form of communication.

The main communication channels include:

- PR outputs
- inspections and personal visits by customer representatives in operations and production,
- educational seminars for clients (OTK is also a packaging management mentor, trying to promote and implement more environmentally friendly products, take locality into

account (limit product transportation) and offer generally smart solutions),

- customer satisfaction questionnaire – a questionnaire is sent to major customers every year,
- regular meetings with business people,
- operative email and telephone communication with the OTK back office.

Indicators and targets

The following indicators were recorded in 2024:

- Number of incidents related to product security: **0**
- number of complaints from clients regarding health or safety risks: **0**
- number of product recalls due to non-compliance with regulations: **0**

As part of its goals, the company wants to achieve the same results in the coming years.

7 Corporate Governance (G according to ESRS)

The Company's activities are based on the principles of fairness and strict compliance with the law and the expectations of its owners. Its successful business activities, as well as its national and international recognition and reputation, are based on the know-how, experience, talent and performance of its employees, their loyalty and the promotion of the values that OTK professes.

In order to achieve efficient internal operations, the Company conducts its operational processes in transparent (documented) management systems that are in accordance with Czech norms and standards.

Already in 2023, the Company adopted the **“Corporate Social Responsibility Management” document**, which describes the process for ensuring corporate social responsibility (CSR) compliance requirements as part of the company's registration with SEDEX (Supplier Ethical Data Exchange). It is a comprehensive and standardized assessment process used to assess the ethical and socially responsible practices of suppliers in global supply chains.

The document is binding for all employees.

7.1 Corporate culture

The Company's corporate culture is based on the following main principles:

- customer interest, customer satisfaction and professionalism in relation to the customer,
- honest and fair dealings in business cooperation,
- responsibility, discretion and loyalty,
- respect for and adherence to the legal order,
- favorable, safe and friendly working environment,
- mutual respect, esteem and tolerance towards colleagues,
- economy and environmental protection,
- compliance with free competition on the market, non-use of unfair business practices,
- promoting and adhering to the CSR model, UN Global Compact culture and ethical behavior.

Internal control and risk management in the area of sustainability and social responsibility is based on the identification and assessment of the significance of impacts, risks and opportunities. This procedure is described in Chapter 3.2 of the Due Diligence Statement.

With regard to the company's activities, OTK does not have special principles regarding animal welfare; this issue is covered by general principles of behavior and environmental protection.

Business ethics

Business ethics and corporate culture OTK is an essential part of building a strong and prosperous company. Policies in the field of ethics and corporate culture focus primarily on the optimal setting of management, control and other processes within all its activities. They are based on key corporate documents valid for all employees, such as the Work Regulations and the Code of Ethics.

At the same time, the company culture is built on dialogue with stakeholders. A key group of stakeholders are employees, whose opinions, whether expressed directly within established communication channels or indirectly through the trade union, are included in strategic management decisions.

The key document is the adopted **Code of Ethics**, which emphasizes honesty, loyalty and respect. All company activities must be carried out in accordance with legal standards in order to ensure the long-term success of the company. This applies to both internal actions and relationships with partners. It is important to handle company property and sensitive personal data correctly and carefully, which includes protection against loss, theft and misuse. Employees must be provided with equal opportunities regardless of gender, origin or faith, and emphasis is placed on supporting diversity and balancing work and personal life.

The Code of Ethics is accompanied by the “**Internal Employer Directive on the method of receiving, processing and recording reports and the protection of whistleblowers**” as defined by Act No. 173/2023 Coll., on the protection of whistleblowers and Directive (EU) No. 2019/1937 of the European Parliament and of the Council on the protection of persons reporting breaches of Union law.

All employees are familiarized with both documents through mandatory training.

This defines the rules for monitoring compliance with the document and the consequences of its violation. Compliance with the code is part of the control criteria for internal audit. The management system helps to identify and minimize the risks associated with corruption and other violations. These measures are regularly communicated, monitored and improved to ensure effective implementation of the code.

Reporters have the option of submitting their report via several communication channels within the OTK internal reporting system (in writing to an email inbox, by telephone, in writing within the JOBka application or via a physical mailbox).

Detecting corruption and bribery

The company considers the following positions to be typical in terms of corruption and bribery and has implemented appropriate preventive measures. These are buyers and purchasing department employees (they decide on the selection of suppliers and the terms of contracts), managers and executives (they have significant decision-making powers), employees in finance and accounting (they have access to the company's financial flows and accounts,

which makes them vulnerable to corrupt practices such as manipulation of financial data, approval of fictitious invoices and other fraud).

All company employees are trained on anti-corruption measures. The training is in the form of e-learning or physically by a superior employee and has various topics (basics of compliance, prevention of conflict of interest, compliance, prevention of corruption, etc.) and takes place with a regularity of 1 year.

Table 29: Training in the field of combating corruption and bribery

	Risk functions	Managers
Number of training participants	105	14
Method, execution and duration	e-learning 1 hour	
Frequency	1 x per year	
Topic	Corruption prevention, conflict of interest prevention	

* the above is a voluntary breakdown (examples).

No cases of corrupt practices were recorded in 2024; detailed information is provided in the table below.

Table 30: Corruption and bribery indicators

Number of convictions and fines for violations of anti-corruption and anti-bribery laws	0
Number of confirmed cases of corruption or bribery	0
Number of confirmed cases where own employees were dismissed or punished for corruption or bribery	0
Number of confirmed cases of contracts with business partners terminated or not renewed due to violations of anti-corruption or bribery laws	0
Number of public legal proceedings related to corruption or bribery brought against the enterprise and its employees during the reporting period and the outcomes of these cases	0

Political influence and lobbying activities

The company is aware of the importance of transparent and ethical communication with public institutions and public administration bodies. As part of its activities, it does not engage in any direct lobbying activities and has no contractual relationships with any professional lobbyists, consulting firms or other entities focused on influencing the legislative or regulatory framework.

However, the company actively cooperates with professional and economic associations that bring together businesses operating in related sectors and jointly defend the interests of their members in dialogue with public administration. The aim of this membership is to contribute to the cultivation of the business environment, the exchange of professional experience and the support of sustainable development of the entire sector.

Within these associations, OTK respects the rules of ethics, transparency and equal access and does not support any activities that would conflict with legal or ethical standards, including informal or covert lobbying.

The company is aware of the importance of transparency and integrity in the area of corporate governance. In this context, we inform you about the political engagement of the Chairman of the Board of Directors, Mr. Ing. Pavel Sehnal.

Mr. Sehnal has been the chairman of the political party Alliance for the Future (formerly Civic Democratic Alliance) since 2016. He previously served as a representative of the Prague 18 district and ran in several elections, including elections to the Chamber of Deputies and the Senate of the Parliament of the Czech Republic. His political activities are publicly known and are completely separate from his professional role in OTK.

OTK has no direct or indirect links to Mr. Sehnal's political activities. All decision-making processes and strategic direction of the company are conducted independently and in accordance with the principles of good governance. OTK is committed to the highest standards of ethics and integrity and therefore regularly reviews and updates its internal policies to ensure that the personal activities of management members do not influence the company's operations.

Managing impacts, risks and opportunities

The following impact and opportunity were defined within the Corporate Culture topic. The procedure for their identification and evaluation is described in Chapter 4.1 DMA and IRO Analysis.

Table 31: Impacts, risks and opportunities in the area of Corporate Culture

Company culture	
Negative / Positive impact	Risk / Opportunity
- A weak corporate culture (non-transparent management, processes, rules) can lead to dissatisfaction and low employee engagement.	Corporate culture increases employee loyalty and the company's position in the labor market. Higher labor productivity.

The issue of strategies and goals in the area of corporate culture is addressed as a whole by the company's board of directors. The company has not set specific goals within the framework of ESG reporting, it generally ensures maximum compliance with legislation and internal policies and guidelines. The topic will be further developed in the following period. OTK **continuously monitors and monitors compliance with the rules**, emphasizes the rapid resolution of any violations and the adoption of corrective measures.

7.2 Supplier relations

The company considers ethical, transparent and mutually beneficial relationships with its suppliers to be a key element of responsible business and long-term sustainability. The company strives for fair cooperation with its business partners across the entire supply chain and pays special attention to ensuring that the principles of fair treatment, equal access and contractual discipline are observed.

In accordance with the requirements of the ESRS standard, the company pays increased attention to the transparency of its payment practices, in particular the due dates and the actual time of payments.

Company:

- adheres to the agreed contractual payment terms that reflect a balance between economic interests and ensuring the financial stability of both parties,
- avoids unjustified extensions of payment deadlines towards suppliers, especially small and medium-sized enterprises, which may be particularly dependent on timely performance,
- communicates any exceptions or problems with meeting financial obligations in a timely and transparent manner.

OTK regularly monitors and evaluates its payment behavior using the indicators in the following table:

Table 32: Indicators of OTK payment behavior in 2024

Indicator / Requirement	Value
Average maturity of liabilities	60 days
Percentage of invoices paid overdue	31%
Average delay time	16 days
Total value of late payments	314,373,034 CZK

These data and requirements serve to improve internal processes and minimize the negative impact on partners in the supply chain. With this approach, OTK supports the stability of its suppliers and contributes to building trust and long-term cooperation.

Within the framework of responsible supply chain management, the company places emphasis primarily on economic criteria, but also requires compliance with environmental and social standards. This is key, especially with regard to holding certificates such as SEDEX confirming compliance with FSC ethical and labor standards, ensuring the sustainable origin of wood and cellulose materials.

Managing impacts, risks and opportunities

The following risks and opportunities have been defined within the Supplier Relations topic. The procedure for their identification and assessment is described in Chapter 4.1 DMA and IRO Analysis.

Table 33: Risks and opportunities in the area of Supplier Relations

Supplier relations	
Negative / Positive impact	Risk / Opportunity
	<ul style="list-style-type: none">- Non-transparent supplier selection can ultimately mean lower quality at higher prices.- EU environmental policies in the areas of forest protection and paper industry may narrow the choice of suppliers and cause costs to increase.+ Long-term and fair relationships with suppliers strengthen the stability of the company. They help in times of crisis.+ Suppliers can come up with innovative solutions (ecological materials or more efficient production processes).

The issues of strategies and objectives in the area of Supplier Relations in the Company are covered by the purchasing department and are governed by an internal guideline. When negotiating contractual relationships with the Company's partners, responsible employees are required to consider the risks of concluding a contractual relationship, including checking the contractual partner in available public registers (e.g. insolvency register or register of unreliable taxpayers). The responsible employee draws the Company's attention to any risks of concluding a contractual relationship.

In business relations, the Company is always represented by a specific employee. All signing, decision-making or approval authorities and trading limits must always be observed. An employee may only conclude, decide or approve on behalf of the Company those commitments for which he has been granted approval powers within the scope of his competence.

The company did not have any goals set for this sustainability topic in 2024.

8 Conclusion

This ESG report for 2024 was prepared as OTK's first voluntary step towards meeting the requirements of the CSRD Directive and the European Sustainable Reporting Standards (ESRS). Although the Company was not legally required to report non-financial information for 2024, this document represents an important basis for setting internal processes and strategies that will enable it to meet regulatory requirements and growing stakeholder expectations in the future.

Based on the analysis of the company's readiness for future mandatory reporting, key areas for improvement were identified. This primarily concerns the need for more detailed setting of strategies, measures, quantifiable targets and metrics for individual material topics - in connection with the identified impacts, risks and opportunities.

In the coming periods, OTK will place greater emphasis on financial indicators related to ESG topics in order to better assess the impacts of its activities and progress towards sustainability. At the same time, the ESG approach will be more closely linked to the overall corporate strategy - especially in the areas of environmental responsibility, working conditions, quality of products provided and sustainable supply chain management.

OTK also plans to develop dialogue with key stakeholders through new forms of engagement and communication. The ESG data collected in the coming years will then allow us to present real progress in meeting the set goals.

9 Attachments

9.1 ESRS Index

ESRS 2 - General Requirements

Request number	Request name	Chapter name	Page
BP-1	General basis for preparing a sustainability statement	Sustainability Statement	5
BP-2	Disclosure of information in relation to specific circumstances	Sustainability Statement	6
GOV-1	The role of administrative, management and supervisory bodies	Governance and management in relation to reporting	7
GOV-2	Information provided to the company's administrative, management and supervisory bodies and the sustainability issues addressed by these bodies	Governance and management in relation to reporting	8
GOV-3	Incorporating sustainability-related performance into incentive systems	Governance and management in relation to reporting	8
GOV-4	Due Diligence Statement	Governance and management in relation to reporting	8
GOV-5	Risk management and internal controls in the area of sustainability reporting	Governance and management in relation to reporting	9
SBM-1	Strategy, business model and value chain	Value chain	9
MDR-P	Policies adopted to manage significant sustainability issues	Company policy with regard to sustainability	10
MDR-A	Measures and resources related to significant sustainability issues	Individual chapters on material topics	
MDR-M	Indicators related to significant sustainability issues	Individual chapters on material topics	
MDR-T	Monitoring the effectiveness of policies and measures through targets	Not published	

SBM-2	Stakeholder interests and opinions	Analysis of the significance of the troops	16
SBM-3	Significant impacts, risks and opportunities and their interrelationship with strategy and business model	Analysis of the significance of the troops	15
IRO-1	Description of procedures for identifying and assessing significant impacts, risks and opportunities	Dual significance analysis	14
IRO-2	Disclosure requirements in the ESRS covered by the company's sustainability statement	Individual chapters on material topics	

ESRS E1 – Climate Change

Request number	Request name	Chapter name	Page
GOV-3	Incorporating sustainability-related performance into incentive systems	2024 not implemented	
E1-1	Climate change mitigation transition plan	2024 not implemented	
SBM-3	Significant impacts, risks and opportunities and their interrelationship with strategy and business model	Climate change	18.19
IRO-1	Description of the processes for identifying and assessing significant climate-related impacts, risks and opportunities	Dual significance analysis	14
E1-2	Policies on climate change mitigation and adaptation	Climate change	18
E1-3	Measures and resources related to climate change policies	2024 not implemented	
E1-4	Climate change mitigation and adaptation objectives	2024 not implemented	
E1-5	Energy consumption and energy mix	Climate change	23
E1-6	Gross emissions of scope 1, 2, 3 and total greenhouse gas emissions	Climate change	21
E1-7	Greenhouse gas removal and greenhouse gas emission reduction projects financed through carbon credits	Not relevant	
E1-8	Internal carbon pricing	Not relevant	
E1-9	Expected financial consequences of significant physical and transition risks and potential climate-related opportunities	2024 not implemented	

ESRS E2 – Pollution

Request number	Request name	Chapter name	Page
IRO-1	Description of the processes for identifying and assessing impacts, risks and opportunities related to material pollution	Dual significance analysis	14
E2-1	Pollution policies	Pollution	24
E2-2	Pollution-related activities and sources	Pollution	26
E2-3	Pollution targets	Pollution	26
E2-4	Air, water and soil pollution	Pollution	24
E2-5	Substances of concern and substances of very high concern	Not relevant	
E2-6	Expected financial impacts of significant pollution-related risks and opportunities	2024 not implemented	

ESRS E5 – Circular Economy

Request number	Request name	Chapter name	Page
IRO-1	Description of the procedures for identifying and assessing significant impacts, risks and opportunities related to resource use and the circular economy	Dual significance analysis	14
E5-1	Policies related to resource use and the circular economy	Circular economy	27
E5-2	Measures and resources related to resource use and the circular economy	2024 not implemented	
E5-3	Objectives related to resource use and the circular economy	Circular economy	27
E5-4	Inflow of resources	Value chain	10
E5-5	Resource removal	Circular economy	28

ESRS S1 – Own workforce

Request number	Request name	Chapter name	Page
S1-1	Policies regarding own workforce	Company policy with regard to sustainability Own workforce	11, 29, 33
S1-2	Procedures for cooperation with own workers and workers' representatives with regard to impacts	Own workforce	34
S1-3	Procedures for redressing negative impacts and channels for employees to raise concerns	Own workforce	34
S1-4	Taking measures regarding significant impacts on own workforce and approaches to mitigate significant risks and exploit significant opportunities related to own workforce and the effectiveness of these measures	Own workforce	32, 33
S1-5	Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities	Own workforce	34
S1-6	Characteristics of company employees	Own workforce	29
S1-7	Characteristics of non-employee workers within the company's own workforce	Not relevant	
S1-8	Coverage rate of collective agreements and social dialogue	Own workforce	29
S1-9	Diversity indicators	Own workforce	30.31
S1-10	Decent wages	Own workforce	30
S1-11	Social protection	Own workforce	29
S1-12	Persons with disabilities	Not relevant	
S1-13	Training and skills development indicators	Own workforce	34
S1-14	Health and safety indicators	Own workforce	30.31
S1-15	Work-life balance indicators	2024 not implemented	
S1-16	Remuneration indicators (remuneration gaps and total compensation)	2024 not implemented	
S1-17	Incidents, complaints and serious human rights impacts	Own workforce	32

ESRS S4 – Customers and consumers

Request number	Request name	Chapter name	Page
SBM-3	Significant impacts, risks and opportunities and their interrelationship with strategy and business model	Customers and consumers	35, 36
S4-1	Consumer and end-user policies	Company policy with regard to sustainability Customers and consumers	10, 36
S4-2	Procedures for engaging with consumers and end-users regarding impacts	Customers and consumers	36
S4-3	Procedures for redressing adverse impacts and channels for consumers and end-users to raise concerns	Customers and consumers	36
S4-4	Adoption of measures regarding significant impacts on consumers and end-users and approaches to managing significant risks and exploiting significant opportunities related to consumers and end-users and the effectiveness of such measures	2024 not implemented	
S4-5	Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities	Customers and consumers	37

ESRS G1 – Business Behavior

Request number	Request name	Chapter name	Page
GQV-1	The role of administrative, supervisory and management bodies	Governance and management in relation to reporting	7
G1-1	Corporate conduct and culture policies	Company culture	38
G1-2	Supplier relationship management	Supplier relations	40
G1-3	Prevention and detection of corruption and bribery	Company culture	39
G1-4	Confirmed cases of corruption or bribery	Company culture	40
G1-5	Political influence and lobbying activities	Company culture	40
G1-6	Payment practices	Supplier relations	42

9.2 Abbreviations used

BRCGS	Standards focusing on food safety and quality (Compliance Global Standards)
B2B	Business relationships between two or more companies (Business to Business)
CO2e	CO2 equivalent, this is the conversion of other greenhouse gases to CO2
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DMA	Double Materiality Assessment
DPG	Confirmation that the product supports packaging backup in the German market (Deutsche Pfandsystem GmbH)
ECMS	Implementation of an environmental management system (Environmental compliance management)
EIA	Environmental impact assessment
ESG	Environment, social and governance
EPD	Environmental Product Declaration
ESRS	European Sustainability Reporting Standards
EU	European Union
PV	Photovoltaic power plant
FSC	Forest Stewardship Council
FTE	Full-time equivalent
GHG	Greenhouse gas
IRO	Impacts, risks, opportunities
ISPOP	Integrated system for fulfilling reporting obligations
KPIs	Key performance indicators
LCA	Product Life Cycle Assessment (Life Cycle Assessment)
LTO	Light heating oils
MOP	International Labour Organization
MWh	Megawatt hour
NGOs	Non-profit organizations (non-governmental organizations)
NO	Nitrogen oxides
RES	Renewable energy sources
Scope 1	Direct emissions from activities that fall under the company's control and that release emissions directly into the air
Scope 2	Indirect energy emissions associated with the consumption of purchased energy (electricity, heat, steam or cooling) that do not arise directly in the company, but are a result of the company's activities
Scope 3	Other indirect emissions that are a result of the company's activities and that arise from sources outside the company's control or ownership (e.g. business travel by plane, landfilling, purchase and transport of materials by a third party, etc.)
SEDEX	A certificate that defines business practices for creating more socially and environmentally sustainable supply chains
TOC	Total Organic Carbon