

Sustainability Statement for the Year 2025

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OTK printing &
packaging a.s.

Sustainability Statement for the Year 2025



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01 Introduction

This Sustainability Statement for the fiscal year 2025 builds on the previous voluntary reporting of OTK printing & packaging a.s., including the first report for 2024 and the completed GAP analysis.

The purpose of this document is to provide transparent information on environmental, social, and governance aspects of the business, update key data, add year-on-year comparisons, and further develop the reporting system in compliance with the requirements of the European Sustainability Reporting Standards (ESRS).

The report covers the period from January 1, 2025, to December 31, 2025, and exclusively includes the activities of the standalone legal entity OTK printing & packaging a.s., without consolidation into the SPGroup a.s. group. The organizational boundaries of the reporting match the company's financial reporting boundaries. The data presented in this document primarily come from the company's internal information systems, statutory reports, and certified measurements.

This report has been prepared as part of the gradual implementation of sustainability reporting rules under the CSRD directive and represents another step toward full compliance with future legislative requirements. The content of the document is based on the Double Materiality Assessment (DMA) concept, which considers both the company's impacts on the environment/society and the risks and opportunities arising from the external environment.

Due to the voluntary nature of this document, the report is not subject to external verification by an independent auditor. However, the document has been prepared in accordance with the principles of transparency, accuracy, and responsibility. The Board of Directors of OTK is responsible for approving this Sustainability Statement and for overseeing its preparation process, including adequate internal controls over the accuracy of the disclosed data.

The report is divided into thematic chapters according to the ESRS structure and also includes sections that will be further elaborated in the following years, particularly the area of the value chain and indirect emissions in Scope 3. The Sustainability Statement highlights sections where data will need to be supplemented once internal collection and results validation are complete.

02 About the Company

The company OTK printing & packaging a.s. is a major manufacturer of packaging solutions operating in the Czech Republic and foreign markets.

Its activities focus on the development, production, and printing of flexible packaging, paper and self-adhesive labels, wrap-around labels, and IML labels.

The company's products are used primarily in the food, cosmetics, automotive, and medical industries, as well as other sectors with a high emphasis on quality, safety, and reliability of supply.

In 2025, OTK employed approximately 350 qualified workers and produced up to 13 billion labels annually.



Strategic partner in 23 countries

Thanks to long-term investments in modern technologies, high expertise of employees, and a stable background, the company was a strategic partner for more than **830 customers in 23 countries**. In terms of the business model, these were predominantly B2B relationships where product safety, process traceability, and the ability to flexibly respond to client requirements are essential.

The roots of the company date back to 1879, when it was founded under the name Obchodní tiskárny Kolín. Over nearly 150 years, it evolved from an original lithographic printing house into a leading supplier of packaging materials. Since 1995, it has been part of the investment group SPGroup a.s., which is the sole owner of the company. This ownership structure enables long-term development, stability, and investment in technologies and innovation.

OTK utilized a wide portfolio of printing technologies, including **rotogravure, flexography, UV flexography, offset, and digital printing**. The company emphasizes innovation and sustainability—especially the development of recyclable packaging, the use of more eco-friendly inks, and reducing the energy intensity of production.

This Sustainability Statement applies exclusively to the standalone legal entity OTK printing & packaging a.s. and does not include consolidation into the SPGroup a.s. group.

2.1 Company Structure and Ownership Relations

The parent company and sole 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 (IČ) 63078571.

2.2 Key Performance Indicators / Highlights

Key performance indicators provide a summary overview of the main environmental parameters of OTK and enable a year-on-year comparison of development. The year 2024 is set as the baseline reference year against which the 2025 results are evaluated. The indicators focus primarily on energy efficiency, resource consumption, and waste management, which represent key environmental aspects associated with the company's manufacturing activities.

In 2025, energy productivity improved concerning natural gas utilization, while electricity utilization productivity reached its target value. However, challenges persisted for a portion of the indicators, particularly in water consumption and waste generation per unit of production, where an increase was recorded compared to 2024. These facts will be further analyzed within the framework of planned measures listed in the relevant chapters of the report.

Table 1 provides an overview of Key Performance Indicators (KPIs) along with their target and actual values for 2024 and 2025.

Table 1: Overview of Key Performance Indicators (KPIs)

Monitoring Subject	KPI (annual)	2024		2025	
Production volume per 1 MWh of electricity	MWh/t of production	Target: 1,00	Actual: 0,96	Target: 1,00	Actual: 1,00
Production volume per 1 MWh of gas (flexible packaging)	MWh/t of production	Target: 2,00	Actual: 1,94	Target: 2,00	Actual: 1,85
Production volume per 1 m ³ of water	m ³ /person	Target: 30,00	Actual: 35,55	Target: 35,00	Actual: 38,52
Amount of composite waste per 1 t of production	kg/t of production	Target: 50,00	Actual: 58,01	Target: 55,55	Actual: 64,14
Amount of hazardous waste per 1 t of production	kg/t of production	Target: 10,00	Actual: 9,73	Target: 9,50	Actual: 14,13

Most energy indicators (electricity and natural gas consumption) show year-on-year improvement or stability, which is linked to the modernization of technologies and operation optimization. Conversely, water consumption and the generation of composite and hazardous waste per unit of production recorded an increase, mainly related to a change in the production mix and higher print intensity. These areas will be subject to more detailed analysis and proposals for improvement for 2026.

03 Sustainability Statement

The company OTK printing & packaging a.s. voluntarily discloses this Sustainability Statement for 2025 to transparently inform stakeholders about key sustainability aspects. The document covers the period from January 1, 2025, to December 31, 2025, and, where necessary, also takes into account related periods.

Although OTK did not yet have a legislative obligation to independently report non-financial indicators under the CSRD directive, the report is based on the requirements of the ESRS standards and serves to set the scope for future reporting and data collection methodologies.

The content is based on the Double Materiality Assessment (DMA) principle and focuses on material topics relevant to both the company and its surroundings.

Due to the voluntary nature of the document, the ESG report for 2025 was not subject to external verification by an independent auditor. The Board of Directors of OTK supervised the preparation of the report and was responsible for its approval and for the appropriate setup of internal controls ensuring data accuracy and completeness.

Supplementary Information on the Preparation of the Sustainability Statement

Time Horizons

Given the gradual introduction of ESRS standard requirements and considering the current phase of the sustainability reporting system's development, information and data are disclosed to the extent that they are currently available, verifiable, and relevant for company decision-making.

For the purpose of assessing impacts, risks, and opportunities (IRO), setting targets, and interpreting results, the Company applies the following internal time horizons:

- **Short-term horizon: up to 1 year,**
- **Medium-term horizon: up to 2030.**

These time horizons correspond to the applied investment plans, operating cycle, and strategic decisions of the Company and are used consistently across individual chapters of this Sustainability Statement.

Value Chain Estimation

The expectations of entities in the value chain were basically taken into account as part of the analysis of impacts, risks, and opportunities for material topics through a so-called proxy approach, which is based primarily on the professional judgment of management, experience from business relationships, customer audits, and existing communication with key partners.

The Company will gradually develop more detailed value chain mapping and a systematic dialogue with stakeholders across the value chain in the coming years. Further information will be voluntarily supplemented and refined in line with updated requirements of the European Union, national legislation, and the upcoming transition to mandatory reporting under the CSRD.

Sources of Estimation Uncertainty and Results

The figures disclosed in this Sustainability Statement are primarily based on internal company sources, such as accounting and economic systems, HR records, operational data, certified measurements, and mandatory reports submitted to public administration bodies. The data collected for 2024 and 2025 were verified for accuracy and completeness; therefore, it was not necessary to use model calculations or estimated values in these areas. In the area of environmental data, currently available emission factors and methodologies corresponding to good practice and ESRS requirements were used.

The process of systematic data collection and calculation methodology for the carbon footprint within Scope 3 has not yet been fully established. Its implementation is planned from 2026, including the determination of suitable emission factors, definition of consolidation boundaries, and setup of corresponding internal processes.

Revision of Historical Data and Methodological Refinement

As part of the continuous refinement of the reporting methodology, the coefficients used to calculate the carbon footprint for electricity and steam consumption will be updated in subsequent periods (including retroactive adjustments to historical data for 2024). The new emission factors will be based on official data from the respective distributors, specifically ČEZ Distribuce, a.s. (electricity) and Veolia Energie Kolín, a.s. (steam).

Concurrently, the classification of waste was adjusted and refined in 2025 based on the regular annual waste report under Act No. 541/2020 Coll. and following a dialogue with authorized waste management entities. The adjustments better correspond to the valid categories of the Waste Catalogue, the actual material flow, and environmental reporting requirements. These changes will contribute to greater accuracy and consistency of data in future ESG reports.

Changes in the Preparation or Presentation of Sustainability Information

In 2025, there was a partial expansion of the scope of disclosed information and a refinement of the reporting methodology in line with the requirements of the ESRS standards. This is the second comprehensive sustainability report, making it possible to conduct a partial year-on-year comparison with the previous period.

Changes in the preparation and presentation of information reflect primarily the need for more accurate and systematic data collection, expansion of selected indicators, and refinement of their internal verification procedures. These steps contribute to increasing the transparency, comparability, and reliability of the reported information.

Incorporation of Information by Reference

The Sustainability Statement contains references to internal Company documents as well as publicly available materials. Relevant information will be gradually integrated directly into individual chapters of the ESG report so that the document is interpretable on its own in the long run.

During the period of voluntary reporting, the Company does not prepare a separate overview of used references.

Use of Phase-in Provisions under ESRS 1 Appendix C

Within the voluntary reporting framework, the Company does not apply the overview of phased-in disclosures according to ESRS 1 – Appendix C. The gradual fulfillment of ESRS standard requirements will take place in the

following years depending on legislative developments, internal capacities, and the prepared transition to the mandatory CSRD regime.

3.1 Governance in Relation to Reporting

The governance of OTK is based on responsibility, transparency, and systematic risk management. In the area of sustainability, the involvement of statutory bodies, executive management, and specialized departments ensuring data collection, background preparation, and coordination is crucial.

The composition of the statutory bodies as of December 31, 2025, is listed in the following table. Compared to 2024, there were no personnel changes among the members of the Board of Directors and the Supervisory Board.

Table 2:
Members of the Company's Board of Directors and Supervisory Board

Name and Surname	Position
Ing. PAVEL SEHNAL	Chairman of the Board of Directors
Ing. MICHAL UHER	Vice-Chairman of the Board of Directors
Ing. VLASTIMIL NAVRÁTIL	Member of the Board of Directors
Ing. PAVEL BALÁK	Member of the Board of Directors
Ing. JAKUB KAŇKA	Member of the Board of Directors
Ing. PETR POŘÍZEK	Member of the Supervisory Board

The executive management of the company consists of a total of 9 individuals, including 6 men and 3 women (CEO, CFO, COO, 3 Commercial Directors, Supply Chain Manager, Quality Manager, and HR Director). The CEO is also the Vice-Chairman of the Board of Directors.

Diversity in statutory bodies is calculated as the ratio of women to the total number of members. At OTK, women are not represented in statutory bodies. If top management is also included in the calculation, there are 2 women in OTK leadership, representing 16% of the total number.

The Board of Directors of OTK printing & packaging a.s. tasked the Energy and Environment department with compiling the Sustainability Statement for 2025 and continuously monitored the progress of its preparation, data accuracy, and fulfillment of ESRS standard requirements.

In the area of sustainability, company leadership relies primarily on long-term practice and continuous education through specialized training, conferences, and workshops focused on ESG. It also draws on knowledge of the relevant legal framework and regular communication with stakeholders, which supports the proper configuration of sustainable initiatives. Sustainability targets are part of the management incentive component of remuneration, and their fulfillment affects the amount of the variable component, although a specific climate KPI has not yet been introduced. In decision-making, company leadership considers ESG impacts, risks, and opportunities, utilizing internal documents and legislative requirements; further management and control measures will be gradually supplemented for material topics. Sustainability information is presented regularly through monthly reports, meetings, and discussions of strategic and investment projects.

Table 3:
Connection of Statement and Due Diligence Elements with ESRS Standards

Basic Elements of Due Diligence	Reference to Chapters in Sustainability Statement	Connection to Standard
Incorporation of due diligence into governance, strategy, and business model	Structure and Ownership Relations Company Leadership and Division of Competencies Significant Impacts, Risks, and Opportunities Company Strategy with Respect to Sustainability	ESRS 2 GOV-2 ESRS 2 GOV-3 ESRS 2 SBM-3
Involvement of affected stakeholders in all key steps of due diligence	Company Leadership and Division of Competencies Stakeholders Risk Management and Internal Controls in 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 Company Strategy with Respect to Sustainability	ESRS 2 IRO-1 ESRS 2 SBM-3
Taking action to address these adverse impacts	Management of Impacts, Risks, and Opportunities Environmental Area, Social Area, Corporate Governance	ESRS 2 MDR-A
Monitoring the effectiveness of these efforts and communication	Not disclosed in the Statement	ESRS 2 MDR-M ESRS 2 MDR-T

Risk Management and Internal Controls in Sustainability Reporting

The risk management and internal control system in the area of sustainability is focused on ensuring the reliability, accuracy, and transparency of reported figures and is based on the same principles as financial reporting. OTK uses a formal risk management process defined by the internal directive "Risk Analysis," which establishes procedures for

identifying, assessing, mitigating, and monitoring risks. The Quality Manager is responsible for coordinating the process, ensuring its application across the company. The directive includes an overview of critical points and is updated regularly at least once a year or upon significant changes in conditions.

3.2 Value Chain

A key step in the double materiality process is mapping the entire value chain. Considering the proposals of the European Omnibus package, which expects a simplification of CSRD requirements and a postponement of mandatory reporting for most companies until 2028, this area has not yet been fully completed in the 2025 ESG report. The Company expects to process it in detail as part of the preparation for future mandatory reporting under ESRS.

The OTK value chain includes all key activities related to the business model—from purchasing raw inputs and energy, through manufacturing and printing packaging, to product distribution and handling waste generated after consumption. The main activity of the company is the manufacturing and printing of packaging, especially for the food industry, where an emphasis is put on safety and traceability.

Basic Scheme of the Value Chain:



An overview of the main purchased materials and inputs for 2025 is provided in the following table, capturing items with an annual weight exceeding 50 metric tons.

Table 4:
Purchased Material and Products in 2025 (by weight, more than 50 t)

Order	Item	2025 (t)
1.	Paper + Cardboard	3 116,00
2.	Film	1 113,33
3.	Inks / Colors	443,21
4.	Alcohol + Ethyl Acetate (thousands of liters)	223,86
5.	Adhesives	97,11

3.3 Company Policy with Respect to Sustainability

The long-term quality, safety, and responsibility policy of OTK is built on fulfilling legislative requirements, stakeholder expectations, and principles of responsible business. The policy reflects the specific features of the packaging solutions market, the competitive environment, and the needs of customers, employees, and other stakeholders. In it, the company commits to providing high-quality and health-safe packaging materials that meet all legal and customer requirements. The policy is published on the company's website and is evaluated regularly.

The company management is responsible for implementing the Policy, creating the necessary conditions for its realization. The success of the policy depends on the active participation of all employees and the integration of responsible conduct principles into everyday processes.

Strategic Pillars of the Company Policy

Pillar I

Quality Management and Product Safety

- Application of the BRCGS standard for packaging safety and quality.
- Ensuring health safety of packaging for direct food contact.
- Minimizing complaints and protecting copyright and industrial property rights.
- Transparent communication with customers and rapid response during major incidents.

Pillar II

Innovation and Legislative Compliance

- Introducing modern technologies aimed at increasing quality and reducing environmental impacts.
- Full compliance with legislation in the field of packaging and food safety.
- Cooperation with suppliers to improve material quality and their ecological profile.

Pillar III

Responsibility towards Employees

- Supporting professional growth, education, and employee motivation.
- Applying equal opportunities and protecting human rights.
- Ensuring safe working conditions and protecting personal data.

Pillar IV

Ecological Approach and Risk Prevention

- Regular evaluation of environmental impacts of activities.
- Minimizing the consumption of energy, hazardous substances, packaging, and waste generation.
- Accident prevention and emphasis on ecological aspects of all processes.

These pillars are linked to ESRS requirements and form the baseline for sustainability reporting.

Table 5:
Connection of Strategic Pillars to Sustainability and Social Responsibility

ESRS		Pillars			
		I.	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	Business Conduct	x	x		

3.4 Alignment with UN Global Compact

OTK continues to support the UN Sustainable Development Goals (SDGs) and integrates them into its activities. The benefits relate

particularly to areas of equality, occupational safety, technological innovation, and responsible consumption and production.

Table 6:
Existing Sustainable Measures in Connection with SDG Goals

Sustainable Development Goals (SDGs)	Selection of Existing Measures
 SDG 5: Gender Equality	The company contributes to achieving goal 5.c by promoting equal opportunities and eliminating discrimination (based on race, origin, gender, religion, disability, age, or sexual identity).
 SDG 8: Decent Work and Economic Growth	The company contributes to achieving goal 8.8 by creating a safe working environment, establishing appropriate working conditions, introducing new technologies, and minimizing safety and health risks.
 SDG 9: Industry, Innovation, and Infrastructure	The company contributes to achieving goal 9.4 by continuously investing in new efficient technologies, resource savings, and technological innovations.
 SDG 12: Responsible Consumption and Production	The company contributes to achieving goals 12.2 and 12.5 by implementing suitable measures to continuously reduce the environmental burden based on regular evaluations of pollution levels. In all activities carried out within the company, measures are taken to limit waste generation and reduce the consumption of hazardous substances, packaging materials, and energy.

3.5 EU Taxonomy

The economic activities of the company were evaluated according to EU Delegated Regulation 2021/2139 (Climate) and 2023/2486 (Environmental). No activities included in the EU Taxonomy list of eligible activities were identified in 2025 either.

Therefore, the company cannot report taxonomy alignment indicators. However, the

fact that an activity is not included among eligible ones does not mean it is not environmentally sustainable.

Given the proposed Omnibus simplification package and expected adjustments in the CSRD, the Company will continue monitoring regulatory developments and prepare for future requirements.

04 Double Materiality Assessment (DMA) and Impacts, Risks, and Opportunities (IRO)

In preparing the ESG report, OTK conducted a Double Materiality Assessment (DMA) and an analysis of Impacts, Risks, and Opportunities (IRO) at the beginning of 2025 based on data from 2024. The objective was to identify sustainability topics with the highest significance for both the company and its stakeholders and to create a structure for future mandatory reporting according to ESRS and CSRD. The next update of this analysis is planned for 2027.

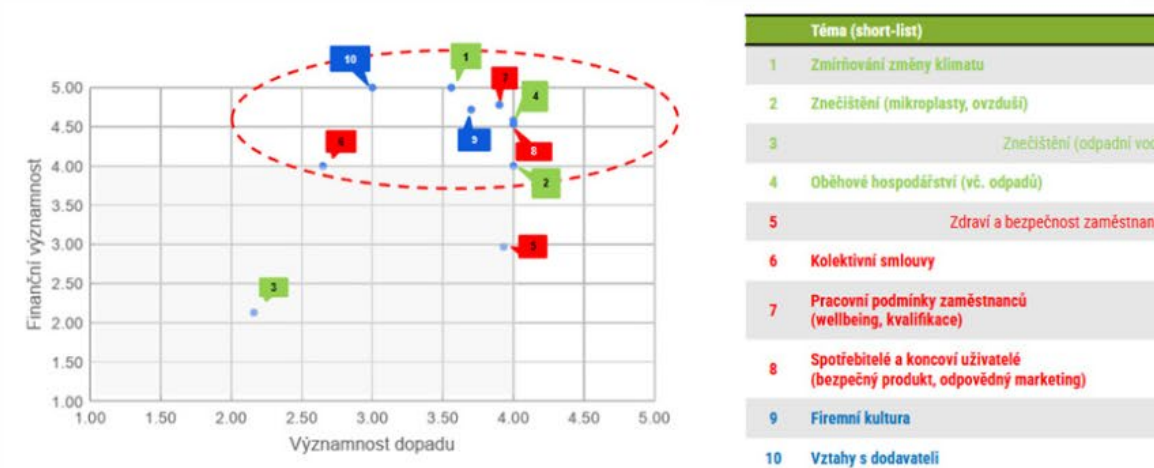
The process took place in accordance with the requirements of ESRS 1, including an evaluation of the company's significant impacts on its surroundings ("inside-out") and the risks and opportunities that may affect its activities ("outside-in"). Part of the process involved identifying stakeholders, basic value chain mapping, and defining areas with potentially the greatest impact on the company's economic, social, and environmental performance.

In 2025, 10 executive members of TOP management and middle management from various parts of the company participated in the analysis, ensuring a diversified view and transparency of the evaluation. The standardized procedure defined in ESRS was used:

- 01** Identification of relevant sustainability topics
- 02** Evaluation of the company's impacts on its surroundings (inside-out)
- 03** Evaluation of risks and opportunities for OTK (outside-in)
- 04** Consideration of stakeholder expectations—via a proxy approach
- 05** Scoring and determination of materiality
- 06** Creation of the double materiality matrix

For the future, it is planned to expand stakeholder dialogue using questionnaires, workshops, and structured interviews, which will allow for a refinement of material topics and the resulting strategic goals.

Chart 1:
Dual significance matrix taken from early 2025



Based on the evaluation, material topics that exceeded the materiality threshold criterion (score > 4 in at least one parameter) were identified. Some topics fall under the environmental area (E), others into the social (S) and governance area (G).

Table 7:
Material Topics Including Subtopics Flowing from the DMA Analysis from Early 2025

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

For each of these topics, ESRS standards establish specific reporting requirements, which are further elaborated in the respective chapters of the report.

The company utilizes two internal time horizons:
Short-term (up to 1 year)
and Medium-term (up to 2030).

Significant Impacts, Risks, and Opportunities:

For each material topic, the following were identified and evaluated:
impacts (positive and negative),
risks associated with non-fulfillment,
and opportunities that OTK can leverage.

Table 8:
Significant Impacts, Risks, and Opportunities in Relation to Material Topics

Type of IRO	Material Topic	Description
Negative Impact	Climate change mitigation	By releasing GHG emissions, OTK contributes to climate change.
	Pollution (microplastics, air)	Current production and used technologies pollute the air (organic solvents, adhesives, and varnishes).
	Circular economy	Material combinations have a negative impact on the environment (poorer recyclability).
	Employee working conditions	Inequalities in working conditions can cause existing employees to leave.
	Consumers and end-users	A breach of product safety carries the risk of endangering the end-user's health.
	Corporate culture	Weak corporate culture (untransparent management, processes, rules) can lead to dissatisfaction and low employee engagement.
Positive Impact	Climate change mitigation	Implementation of modern technologies to reduce energy consumption (will also improve working conditions in workplaces regarding thermal stress).
	Circular economy	Minimizing waste generation (new materials, technology, recycling) can also mean a price reduction for customers.
	Employee working conditions	Flexibility to change jobs within the company in cases of organizational changes.

Type of IRO	Material Topic	Description
Risks	Climate change mitigation	Non-existence or slow application of measures to reduce GHG emissions can impact the firm's reputation. Decarbonization measures (energy system repair, RES installation, waste heat utilization...) will require significant financial resources with an impact on the firm's profitability.
	Employee working conditions	Inappropriate working conditions mean employee demotivation and thereby lower productivity/engagement. Insufficient quality of working conditions can mean turnover and employees leaving for competitors—other employers.
	Consumers and end-users	An unsafe and low-quality product can endanger the company's brand with an impact on financial indicators.
Opportunities	Climate change mitigation	The OTK premises possess the potential to allow the installation of technologies to increase the firm's energy self-sufficiency. The transition to low-emission production can bring new business opportunities (environmentally minded customers).
	Circular economy (incl. waste)	Recycled/recyclable products can increase customer interest in them.
	Consumers and end-users	With a well-set, customer-responsible marketing strategy, the firm can acquire new customers.
	Corporate culture	Corporate culture increases employee loyalty and the firm's position in the labor market. Higher labor productivity.

4.1 Stakeholders

OTK identified its key stakeholders as a basis for determining the materiality of topics and for properly directing its ESG reporting. Stakeholders include groups affected by the

company's activities or those who have an influence on its sustainability and responsible business conduct.

Table 9:
Significant Stakeholders

Affected Stakeholders	Users of Non-financial Reports
Clients and customers (consumers)	Banks and insurance companies
Investors and shareholders	Investors and shareholders
Employees	Regulators / State / Local authorities
Regulators / State / Local authorities	Customers / Buyers
Suppliers	
Banks and insurance companies	

The company communicates with stakeholders regularly through customer audits, meetings with buyers and suppliers, internal interviews, employee satisfaction surveys, and social dialogue with the trade union organization. This dialogue will be further expanded and systematized.

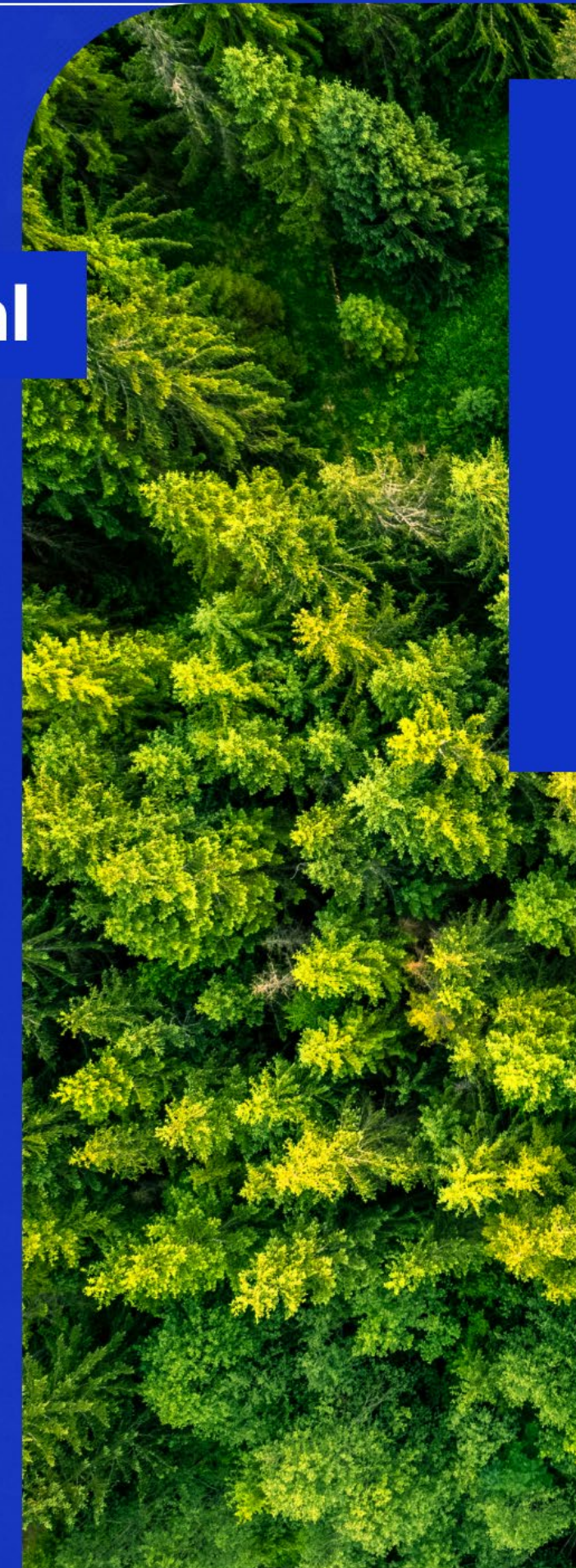
05

Environmental Area (E according to ESRS)

The company operates its activities with an emphasis on minimizing environmental impacts, managing them through an environmental management system according to ISO 14001:2015, which regularly undergoes certification.

The fundamental document of the system is the Integrated Management System Manual, which includes the process "Management and Monitoring of Processes from an Ecological Perspective." The Environment and Energy department is responsible for the professional management of the EMS.

Concurrently, OTK fulfills obligations arising from Act No. 76/2002 Coll., on Integrated Prevention (IPPC), including compliance with the conditions of the integrated permit and regular monitoring of environmental indicators and emission limits.



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 supports the European target to reduce greenhouse gas emissions by 55% by 2030 compared to 1990 and achieve climate neutrality by 2050. The motivation to reduce the Company's direct and indirect emissions stems from a responsible approach to the environment, meeting the expectations of customers and stakeholders, and the need to respond to rising energy and waste prices.



Decarbonization Policy of OTK printing & packaging a.s. (E1-2)

The decarbonization policy of OTK represents a framework for systematically reducing greenhouse gas emissions, increasing energy efficiency, and a gradual transition to low-emission technologies. It is part of the long-term direction toward climate neutrality and responds to the expectations of customers, regulatory bodies, and stakeholders.

The policy builds on these principles:

- Gradual reduction of GHG emissions within Scope 1 and Scope 2 through a combination of energy savings, technology modernization, and transition to more efficient energy sources.
- Increasing the share of renewable sources of electricity and heat, including the preparation of PV projects and strengthening cogeneration systems.
- Optimization of energy flows on the premises and continuous increase of production process efficiency.
- Supporting low-emission solutions in production that bring benefits to customers and strengthen competitiveness.
- Preparation for the future inclusion of Scope 3 data once the methodology is internally stabilized.
- Regular monitoring of results, revision of targets, and evaluation of progress achieved on a year-on-year basis.

Decarbonization and Transition Plan for Climate Change Mitigation (E1-1)

The company prepared a decarbonization and transition plan for climate change mitigation in accordance with the ESRS E1-1 requirement, which follows the decarbonization policy and elaborates it into a time-structured trajectory of measures.

Baseline Status

The baseline year for evaluation is 2024, when the company's carbon footprint calculation was performed for the first time according to the GHG Protocol methodology for Scope 1 and Scope 2. In 2025, the total carbon footprint of the Company within Scope 1+2 reached a value of 3,466.82 t \$CO₂e\$, with the dominant share belonging to indirect emissions associated with energy consumption (Scope 2).

Targets and Decarbonization Trajectory:

The decarbonization plan is structured into three time horizons:

Short-term (2026–2027) – preparatory and optimization phase, including methodological preparation for future Scope 3 inclusion.
Medium-term (up to 2030).
Long-term (up to 2050).

The Company establishes the following indicative targets:

By 2030, reduce Scope 1 and Scope 2 emissions by at least 25% compared to the baseline year 2024.
By 2040, reduce Scope 1 and Scope 2 emissions by at least 50% compared to 2024.
The long-term goal is a gradual transition to climate neutrality by 2050.

Main Decarbonization Measures

The plan is implemented through

a combination of the following measures:

Increasing the energy efficiency of production technologies and building technical equipment.
Optimization of heat production and distribution on the premises.
Operation and further development of low-emission energy sources (cogeneration units).
Preparation and implementation of renewable energy source projects, especially photovoltaic power plants.
Modernization of HVAC and microclimate control systems in production halls.
Operational optimization leading to a reduction in the indirect emission impacts of logistical and handling activities.

Management and Evaluation of the Plan:

The Environment and Energy department, in cooperation with the technical and financial departments, is responsible for the professional management and coordination of the plan's fulfillment. The Company's Board of Directors exercises oversight over the plan's direction and approves key investment decisions. Remuneration is not yet tied to climate indicators, as targets are indicative.

Impacts, Risks, and Financial Aspects of Climate Change

Climate change has predominantly operational and investment impacts on the Company. Physical risks, especially heatwaves and humidity changes, can increase microclimate management costs, affect the stability of printing processes, cause defect rates, equipment malfunctions, and loss of performance.

These risks create a need for future investments in upgrading HVAC, cooling, and hall indoor environment control.

Transition risks arising from regulatory requirements, energy prices, and customer expectations can lead to increased operating costs and the need for investments in more energy-efficient technologies, renewable energy sources, and further energy optimization. Concurrently, however, they also represent an opportunity to strengthen the Company's competitiveness, reduce long-term costs, and strengthen market position through low-emission manufacturing.

Key investments made in 2025 included:

- Comprehensive modernization of the heating system on the premises, involving network reconstruction and heat regulation optimization.
- Installation and commissioning of cogeneration units, enabling efficient combined heat and power generation.
- Acquisition of new waste presses, increasing waste handling efficiency and reducing transport frequency.
- Ongoing modernization of indoor and outdoor lighting.
- Further steps aimed at reducing energy consumption and greenhouse gas emissions.

As part of the planned development, the Company continues to consider other investments, such as the installation of reverse heat pumps, the modernization of air conditioning in the halls or the construction of a photovoltaic power plant.

The management of impacts, risks and opportunities in the area of climate change mitigation is described in Chapter 4 (Dual Materiality Analysis – DMA and Impacts, Risks and Opportunities – IRO).

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

Table 10:
Impacts, Risks, and Opportunities in the Area of Climate Change

Negative / Positive Impact	 Implementation of modern technologies to reduce energy consumption also improves working conditions (thermal stress).	 By releasing GHG emissions, OTK contributes to climate change.
Risk / Opportunity	The premises allow the installation of technologies to increase energy self-sufficiency. Transition to low-emission production can bring new business opportunities (eco-minded customers).	Non-existence or slow application of measures can impact the firm's reputation. Decarbonization measures will require significant financial resources with an impact on profitability.

Physical Risks Arising from Climate Change:

Based on the nature of production, the materials used and the technological processes, the most significant physical risks for the Company currently include:

- reduced relative humidity,
- high temperatures and heat waves.

These risks have a direct impact on the stability of printing processes, the quality of the output and the correct functioning of production equipment. Maintaining machines within the recommended temperature ranges and at controlled humidity values is essential for:

- correct drying of inks
- stable behavior of paper, plastic and composite materials
- accurate registration of print motifs
- prevention of machine failures and elimination of unplanned shutdowns

High humidity can cause materials to curl or curl, unevenly dry inks and increase scrap rates. On the other hand, excessive dryness leads to electrostatic phenomena that complicate handling and printing accuracy. Heat waves then increase the thermal load on machines, affect the stability of ink viscosities and drying parameters and increase the demands on cooling halls.

These risks will be further evaluated in detail in the coming years as part of the planned analyses of the physical impacts of climate change and during the modernization of air conditioning and microclimate control in production halls.

Indicators and Targets

Description of Key Performance Indicators (KPIs):

Key performance indicators (KPIs) have been established to systematically monitor the development of emissions, energy intensity and environmental performance, which will allow the Company to regularly assess its progress towards decarbonisation. The KPIs are designed to cover the main areas of environmental management – emissions, energy, renewables and operational efficiency. The indicators t CO₂e per unit of production, number of employees and turnover allow the assessment of emission intensity even in the context of changes in production volume. Energy indicators (MWh/t) monitor production efficiency (see Table 1 of this statement), while the share of renewable sources allows for the measurement of the gradual transition to low-emission energy. The KPIs also include the specific production of VOCs, which reflects the environmental profile of technological processes and is indirectly related to energy consumption.

The KPIs will be assessed annually, with the aim of improving the accuracy, transparency and long-term sustainability of energy management. The values for 2024 form the reference base to which future targets and comparisons will apply.

The company has not set legally or internally binding decarbonization targets linked to financial planning for 2025; the climate targets set are indicative and will be further refined.

However, activities in this area are part of a long-term approach to increasing energy efficiency, reducing operating costs and optimizing energy consumption (Scope 1 and Scope 2). Based on the decarbonization policy and the results of monitoring emissions and energy intensity, the Company plans to set specific and quantified climate targets in the coming years.

The basic starting point is the internal document "OTK Energy Concept 2025+", which identifies projects leading to a reduction in the energy intensity of the production site, an increase in operational efficiency and a gradual reduction in CO₂ emissions. The implementation is focused mainly on the modernization of printing technologies, technical equipment of buildings and other investments in optimizing energy flows in the site.

For the purposes of the report, a carbon footprint was processed in the scope of Scope 1 and Scope 2 according to the GHG Protocol methodology, including emissions of CO₂, CH₄, N₂O and other greenhouse gases defined by the Kyoto Protocol.

The calculation includes the scope within Scope 1 (direct GHG emissions), Scope 2 (indirect emissions from electricity purchases). The starting year is 2024, when the company's carbon footprint was first calculated. At the same time, emission factors for 2024 were added and this calculation was subsequently corrected.

Table 11:
Company Carbon Footprint Scope 1 and Scope 2 – Comparison 2024 and 2025

Scope	t CO ₂ e 2024 (Baseline Year)	t CO ₂ e 2025 (Assessed Year)
Scope 1	997,15	1 016,29
Scope 2	3 067,48	2 450,53
Total	4 067,48	3 466,82

A more detailed breakdown of the carbon footprint is shown in the following table.

Table 12:
Detailed Breakdown of Carbon Footprint – Comparison 2024 and 2025

Emission Category	t CO ₂ e 2024 (Baseline Year)	t CO ₂ e 2025 (Assessed Year)
Scope 1	997,15	1 016,29
Stationary Combustion	892,72	850,55
Mobile Combustion	75,76	126,81
Fugitive Emissions	28,67	38,93
Scope 2	3 067,48	2 450,53
Purchased Electricity – Market-based	2 320,99	2 179,83
Purchased Heat, Steam, Cooling	746,49	270,71

To better understand the overall carbon footprint, performance ratios have also been defined, which will allow the Company to assess the development of emissions over time and compare it with production and economic results. These indicators complement the basic Scope 1 and Scope 2 emission inventory and will be used for regular inter-annual evaluation.

In addition to the indicators t CO₂e / number of employees (FTE) and t CO₂e / turnover (per 1 million EUR) set in 2024, other operationally important metrics have also been newly

defined that better reflect the nature of production:

- **t CO₂e / full-time equivalent (FTE)** – expresses emissions per employee when converted to full-time equivalent.
- **t CO₂e / t of finished product** – evaluates the carbon intensity of production in relation to the amount of final products.
- **t CO₂e / turnover in million EUR** – allows for a comparison of emission intensity with the company's economic performance.

These indicators provide a more comprehensive view of the Company's emissions profile and will continue to serve as a basis for strategic decision-making in the area of energy efficiency and carbon footprint management.

Table 13:
Intensity Indicators of Greenhouse Gas Emissions in Fiscal Year 2024

Indicator 2024	Input Value	OTK Carbon Footprint (t CO ₂ e)	t CO ₂ e/Value/Year
Number of Employees (FTE)	334		12,17
Finished Product (metric tons)	8 957	4 064,62	0,45
Turnover (1 million EUR)	44,8		90,73

Table 13a:
Intensity Indicators of Greenhouse Gas Emissions in Fiscal Year 2025

Indicator 2025	Input Value	OTK Carbon Footprint (t CO ₂ e)	t CO ₂ e/Value/Year
Number of Employees (FTE)	324		10,70
Finished Product (metric tons)	8 160	3 466,82	0,42
Turnover (1 million EUR)	44,16		78,50

The company's total carbon footprint decreased year-on-year from 4,064.62 t CO₂e to 3,466.82 t CO₂e

(–10%). The decrease is mainly due to:

- a significant reduction in Scope 2 emissions (lower electricity consumption + changes in the mix),
- more efficient thermal energy management thanks to investments in distribution systems
- correction of emission coefficients for 2024 with a projection to 2025 (dialogue with suppliers)

The slight increase in Scope 1 relates to mobile emissions (company transport and handling equipment).

Data Quality

Data was classified into categories A (Primary: measured/exact EF), B (Secondary: qualified estimate/range EF), and C (Unqualified estimate/sector EF).

Tabulka č. 14:
Metodika posouzení kvality primárních a sekundárních dat

Data quality	Data type	Description
A	Primary	Measured data or calculated data based on measurements
	Secondary	Emission factor exists and is known precisely
B	Primary	Qualified estimate
	Secondary	Emission factor includes a wider range of activities than primary data
C	Primary	Unqualified estimate
	Secondary	Emission factor not available, use of sectoral emissions

As part of the carbon footprint assessment (Scope 1 and Scope 2), the Company conducted an assessment of the quality of the input data used. Following the refinement of the reporting methodology, areas were identified that will need to be further adjusted to ensure greater accuracy and consistency in the future, especially for data collection for Scope 3.

Table 15:
Quality of Processed Data for Carbon Footprint Calculation

Data Quality for Calculation	Percentage Share (%)
A	90 %
B	10 %
C	0 %

In 2025, the Company still did not have targets for reducing greenhouse gas emissions, and therefore employee remuneration was not linked to climate indicators. However, energy management remains key

both from the perspective of environmental responsibility and from the perspective of reducing operating costs. Energy consumption and related emission data for 2025 are presented in the following tables.

Table 16:
Additional Required Indicators of ESRS E1 Standards

Number	Par.	Requirement Name	Unit	Value 2024	Value 2025
E1-5	37	Total energy consumption related to own operations	MWh	17 923,83	16 083,63
E1-5	37 a	Total energy consumption from fossil sources	MWh	11 120,71	9 380,61
E1-5	37 b	Total energy consumption from nuclear sources	MWh	3 274,31	3 075,17
E1-5	AR 34	Share of energy consumption from nuclear sources in total energy consumption	%	18,27%	17,61%
E1-5	37 c	Total energy consumption from renewable sources	MWh	3 528,81	5 002,76
	—	RES – energy mix (informative)	MWh	1 450,19	1 361,99
E1-5	37 ci	Total energy consumption from renewable sources – bundled/unbundled (e.g. guarantees of origin)	MWh	0	0
E1-5	37 c ii	Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources	MWh	3 528,81	5 002,76
E1-5	37 c iii	Consumption of renewable energy from own sources (excluding fuels)	MWh	0	0
E1-5	AR 34	Share of renewable sources in total energy consumption	%	19,69%	28,66%
E1-5	38 a	Consumption of fuels from coal and coal products	MWh	-	0
E1-5	38 b	Consumption of fuels from oil and oil products	MWh	280,29	511,30
E1-5	38 c	Consumption of fuels from natural gas	MWh	4 425,52	4 244,73

Number	Par.	Requirement Name	Unit	Value 2024	Value 2025
E1-5	38 d	Consumption of fuels from other fossil sources	MWh	0,00	0,00
E1-5	38 e	Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources	MWh	6 414,90	4 624,58
E1-5	AR 34	Share of fossil sources in total energy consumption	%	62,04%	53,73%
E1-5	39	Energy production from non-renewable sources	MWh	0	0

5.2 Pollution (E2)

The Company is aware of the impact of its production activities on the environment, especially in the areas of air pollution and chemical management. In 2025, the Company continued to actively and systematically manage this area. The principles of pollution prevention are still anchored in the document "Quality, Safety and Environmental Protection Policy", which declares the commitment to minimize environmental impacts, meet legislative requirements and regularly evaluate environmental aspects of operations.

The topic of air pollution is fully integrated into the Company's environmental management and strategic decision-making. OTK focuses on reducing emissions of organic solvents, nitrogen oxides and carbon dioxide arising from printing and packaging technologies. The approach is based on prevention, monitoring of emissions, modernization of production facilities and use of more suitable materials. Management of these areas is ensured by the Energy and Environment Manager in cooperation with the Quality, Health and Safety and Purchasing departments.

The main pollutants monitored within the operation are listed in the following table, which contains the results of authorized measurements and balance calculations for 2025.

Table 17:
Overview of Pollutants – Comparison of Years 2024 and 2025

Air Pollutants	Substances	Value 2024	Value 2025	Measurement Method	Source
Organic solvents – fugitive emissions	Ethyl acetate, Alcohol, Isopropyl alcohol	37,118 t	48,865 t	Authorized measurement	Protocol on authorized emission measurement
Carbon oxides during thermal combustion and indirect heating	Carbon dioxide	2,209 t	1,606 t	Authorized measurement	Protocol on authorized emission measurement
Nitrogen oxides during natural gas combustion	Nitrous and nitric oxide	2,722 t	1,255 t	Authorized measurement	Protocol on authorized emission measurement

Fugitive VOC emissions increased due to increased consumption of printing solvents during the implementation of orders with higher printing and drying time requirements. On the other hand, NO_x and CO emissions decreased significantly year-on-year due to optimization of combustion technology.

Detailed information on the management of pollution impacts, risks and opportunities is described in Chapter 4 (DMA and IRO). The identified impacts are listed in the following table.

Table 18:
Impacts, Risks, and Opportunities in the Area of Pollution

Pollution	
Negative / Positive Impact	Current production and technologies pollute the air (organic solvents, adhesives, varnishes).
Risk / Opportunity	Higher investments during replacement of current combustion equipment / Integration of additional sources into combustion equipment.

The Company faces several significant risks related to pollution, which may have short-term and long-term financial impacts. Tightening legislative requirements in the field of air protection, chemicals and prevention of leaks may lead to higher operating costs and mandatory investments in equipment modernization or emission monitoring.

In case of non-compliance, there is also a risk of sanctions or restrictions on operations, which represents a direct financial risk for the Company. Other risks arise from possible incidents, leaks and emergency situations, which may cause immediate costs for remediation, decontamination or disposal of contaminated materials. Such events may also lead to increased insurance premiums or reputational damage. In the case of more serious soil or water contamination, it may be necessary to create reserves for reclamation and remedial measures, which would impact future cash flow and asset value. Financial exposure is further increased by operational risks associated with chemicals, where inaccurate handling or insufficient ventilation may increase scrap rates, cause technical failures and cause downtime. Changes in the regulation of substances, their unavailability or

the necessary substitution with alternative chemicals may also affect the stability of the supply chain and trigger investments in technology modifications. These risks may increase capital expenditure requirements in the long term, for example in connection with the planned modernization of exhaust air cleaning units or preventive measures against leaks.

The company has an established chemical substances and mixtures management system that ensures safe and controlled handling in accordance with legislation (REACH, CLP), internal regulations and ISO14001 requirements. The process includes the approval of new substances, their registration, safe storage, regular updates of safety data sheets and systematic training of employees.

The company regularly reports the results of emission measurements and has been improving its environmental profile in the long term through the modernization of technologies and preventive measures. In recent years, it has made investments mainly in the areas of water management and waste management. The next planned step is the preparation of a new exhaust air cleaning unit.

Table 19:
Company Targets in the Area of Air Pollution for 2025

Indicators	Unit	Target	Actual
Production volume per 1 t VOC – Graphical labels operation	kg VOC/t prod.	0,8	0,633
Production volume per 1 t VOC – Self-adhesive labels operation	kg VOC/t prod.	6,0	21,25
Production volume per 1 t VOC – Flexible packaging operation	kg VOC/t prod.	6,0	3,04
Training of employees in chemical handling	%	100 %	100 %
Training of employees in air protection	%	100 %	100 %

Indicators	Unit	Target	Actual
Training of employees in soil and water protection – emergency readiness	%	100 %	100 %
Training of employees in waste management	%	100 %	100 %
Basic training on ISO 14001	%	100 %	100 %

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

The company did not work with substances of concern and substances of very high concern in 2025.

5.3 Circular Economy (E5)

In 2024–2025, the total amount and structure of waste remained stable. Waste generated increased from 2375.77 t to 2464.61 t, which corresponds to the increase in production activity. Approximately three quarters of all waste was diverted from disposal in both years (AR31), mainly through recycling, energy recovery and pre-treatment.

Waste destined for disposal (AR32) was at a similar level (632–643 t), consisting mainly of mixed municipal waste, composite packaging and hazardous technological waste. The share of non-recycled waste remained almost unchanged (27.32% in 2024 and 27.02% in 2025).

The slight increase in hazardous waste (from 90.03 t to 114.10 t) is related to technological processes. In 2025, a detailed dialogue with authorized persons took place, during which the management codes (R/D operations) for several waste streams were specified and confirmed. This increased the accuracy and transparency of reporting according to ESRS E5.

In both years, the organization did not produce any radioactive waste.

Table 20:
Waste Generation – Comparison of Years 2024 and 2025

E5-5: Resource Outflows	Paragraph	Indicator	Unit	2024	2025
E5-5_07	37 a	Total waste generated	ton	2 375,77	2 464,61
E5-5_08	37 b	Waste diverted from disposal (AR31)	ton	1 742,56	1 814,68
E5-5_09	37 c	Waste directed to disposal (AR32)	ton	633,20	649,93
E5-5_10	37 d	Non-recycled waste	ton	649,25	666,13
E5-5_11	37 d	Percentage of non-recycled waste	%	27,32	27,02
E5-5_15	39	Total amount of hazardous waste	ton	90,03	114,09
E5-5_16	39	Total amount of radioactive waste	ton	0,00	0

06 Social Area (S according to ESRS)

OTK recognizes the key role of employees in the long-term success of the company and focuses on creating a safe, fair and nurturing work environment.

It supports diversity, equal opportunities and professional growth within the corporate culture (see chapter 3.3 Company Policy).

6.1 Own Workforce – Basic Information

As of December 31, 2025, the Company had a total of 324 employees. More detailed information on employee diversification is provided in Tables 21 and 22.

Table 21:
Number of Employees by Gender and Contract Type – Comparison of 2024 and 2025

Indicator	Women 2024	Men 2024	Total 2024	Women 2025	Men 2025	Total 2025
Number of employees	143	191	334	126	198	324
Indefinite contracts	130	159	289	109	157	266
Fixed-term contracts	13	32	45	17	41	58
Full-time	139	188	327	120	195	315
Part-time	4	3	7	6	3	9

Table 22:
Diversity Indicator – Comparison of Years 2024 and 2025

Share of Employees by Age	2024	2025
Share < 30 years old	30	32
Share 30–50 years old	192	181
Share > 50 years old	112	111

Average age of employees as of Dec 31, 2025: **48 years**
Average length of employment as of Dec 31, 2025: **12 years**

Recruitment and turnover

In 2025, a total of 48 employees joined the Company, one employee returned after maternity leave

In 2025, 63 employees left OTK and the turnover rate reached 18.9%. OTK also includes departures for maternity and parental leave, or retirement. This methodology corresponds to the Company's internal HR reporting elements.

Remuneration

Remuneration is based on the Collective Agreement and internal guidelines. Wages are commensurate with the level of work, regularly reviewed and take into account performance, experience and career development. Employees are financially rewarded for work and life anniversaries.

Health and Safety Management System

OHS covers 100% of employees. OTK complies with all legal obligations, conducts regular risk assessments and implements preventive measures.

Table 23:
Work Accidents – Comparison of Years 2024 and 2025

Indicator	2024	2025
Number of fatal work accidents of own employees and occupational diseases	0	0
Number of fatal work accidents and occupational diseases of other workers on site (external suppliers)	0	1
Number of registered work accidents for own employees / suppliers (absentee accidents)	4	8
Rate of registered work accidents for own employees	1,2 %	2,2 %
Number of occupational diseases (own + suppliers)	0	1
Number of days lost due to work accidents, fatal accidents, and occupational diseases	40	148,5

Diversity and Human Rights:

OTK respects human rights in accordance with the UN and the International Labor Organization (ILO). The company does not tolerate discrimination and supports equal opportunities in all processes.

Table 24:
Incidents, Complaints, and Severe Impacts in Human Rights – Comparison of 2024 and 2025

Indicator	2024	2025
Number of cases of discrimination	0	0
Number of complaints filed through internal workforce communication channels	0	0
Financial fines, penalties, and damages due to social/human rights violations (CZK)	0	0
Number of severe issues/incidents regarding human rights related to own workers	0	0
Non-compliance cases with UN Guiding Principles / OECD Guidelines	0	0
Total fines/sanctions for human rights issues related to own employees (CZK)	0	0

6.2 Working Conditions – Well-being and Qualifications

OTK supports work-life balance, quality working conditions and professional development. These aspects significantly

contribute to employee productivity, loyalty and stability.

Benefits (2025)

The main benefits include subsidized meals, sick days, extra days off, transportation and insurance contributions, anniversary bonuses, family day and the possibility of adjusting working hours.

In 2025, the company introduced a new employee benefit - Benefit Plus, aimed at supporting the health and quality spending of employees' free time.

The benefit contributes to the prevention of health risks, mental well-being and overall balance between work and personal life.

At the same time, employees have access to the MultiSport card at preferential terms, which supports regular physical activity and a healthy lifestyle. This benefit is part of the company's long-term approach to supporting the health and well-being of employees.

In 2025, the company invested a total of 512,288 CZK in employee training. 40 training sessions were held, covering both legal and professional topics. Each of the 324 employees participated in training at least once, which represents a total of 1,940 individual

participations in the form of face-to-face or e-learning courses. On average, 48 employees completed one training session, which confirms the high level of employee involvement in the development of competencies.

Table 25:
Impacts, Risks, and Opportunities in Working Conditions, Well-being, and Qualifications

Negative / Positive Impact		
	Flexibility to change jobs within the company during organizational changes.	Inequalities in working conditions can cause employees to leave.
Risk / Opportunity	Building a positive image increases loyalty and potential recruitment attractiveness.	Inappropriate working conditions demotivate employees and lower productivity. Insufficient quality can lead to turnover to competitors.

As part of the Multiskills HR project, the company focused on developing the multiskill competencies of employees in production. The project supports the flexibility of work teams, increases the efficiency of processes, and at the same time contributes to the professional growth and stability of work teams. The Multiskills initiative is part of the company's commitment to responsible human capital management.

The company actively developed employee dialogue as a key element of stakeholder engagement. Regular consultations and open feedback channels allowed employees to share ideas and suggestions, which supported transparent communication and improved decision-making processes. This approach strengthened trust between management and employees and is part of responsible human capital management.

Table 26:
Company Targets in Working Conditions and Education

Indicators	2024
Employee turnover	Target turnover rate for 2025 – 18.9% - Target not met
Education and career advancement	Statutory training 100% - Target met Professional training 100% - Target met at 92%
Employee recruitment	Target 60% recruitment of open positions - Target met at 71%

All areas of mandatory health and safety and environmental training were completed at 100%. In the area of professional training, 92%

was achieved, which corresponds to a partial postponement of planned courses to 2026.

6.3 Customers and Consumers

The company has long placed emphasis on safety, quality and transparency towards customers and consumers. These principles are part of an integrated management system and are regularly verified through BRCCS certification – Standards focusing on food safety and quality, which sets requirements for packaging safety, quality management, traceability and incident preparedness.

OTK uses key internal documents and tools, such as the Integrated Management System Manual, the Food Safety Directive, the FSC Manual and the DPG Manual. The business policy is in line with national legislation and international standards of responsible business, including the UN Guiding Principles on Business and Human Rights, which is also supported by membership in SEDEX.

The company operates a formalized procedure for receiving and handling customer complaints.

Customers can submit complaints via email or through a sales representative. All complaints are recorded, analyzed and corrective and preventive measures are implemented as necessary through the Quality Department (ESRS S4-2).

Impacts and risk management

The main negative impact in this area would be the threat to the health of the end user in the event of a product safety failure. Such a situation could also have a major impact on the company's reputation. The risk management system includes regular audits, control of input materials and output products, a traceability process and recall tests according to internal guidelines. In the event of an incident, clear procedures are defined, including crisis management.

Table 27:
Impacts, Risks, and Opportunities in Customers and Consumers

Customers and Consumers	
Negative Impact	A breach of product safety carries the risk of endangering the end-user's health.
Risk / Opportunity	A health-unsafe or low-quality product can endanger the company's brand, impacting financial indicators.

Communication with customers

Due to the nature of production, communication is mainly in B2B mode. Thanks to certifications and traceability, customers have full control over the parameters of input packaging.

OTK uses PR outputs, customer audits, professional seminars, an annual Satisfaction Questionnaire and regular operational communication. The company applies transparent and responsible marketing and avoids "greenwashing".

Table 28:
Product Safety Indicators – Comparison of Years 2024 and 2025

Indicator	2024	2025
Number of incidents related to product safety	0	0
Product traceability tests	4	6
Product market recall tests	3	1
Actual product recalls from the market	0	0

The company maintained a high level of safety and quality — there were no incidents or product recalls. The increase in the number of traceability tests (+50%) confirms the strengthening of preventive measures and control mechanisms.

The decrease in downloadability tests (-66.67%) is consistent with risk-based planning, while the process remains fully functional. The results are in line with BRCGS certification requirements and demonstrate stable and effective risk management across the customer and consumer area.

07 Corporate Governance (G according to ESRS)

OTK bases its operations on the principles of fairness, compliance with legal regulations and responsible behavior. For transparent operation, it uses documented management systems in accordance with Czech and international standards.

In 2023, it adopted the document "Social Responsibility Compliance Management", which defines CSR processes within the framework of SEDEX membership and is binding for all employees.

7.1 Corporate culture

The company's culture is based on professionalism, responsibility, respect, a safe working environment and ethical behavior. Internal sustainability management is based on the identification of impacts, risks and opportunities according to DMA/IRO analysis.

Due to the nature of its activities, the Company does not deal with the area of animal welfare, which is not relevant to its business.

Table 29:
Impacts, Risks, and Opportunities in Corporate Culture

Corporate Culture	Negative / Positive Impact	Risk / Opportunity
Weak Corporate Culture	Negative Impact	Untransparent management, processes, rules, dissatisfaction, low employee engagement.
Strong Corporate Culture	Positive Impact	Increases employee loyalty, position in the labor market, higher labor productivity.

Corporate culture strategies and goals are managed by the Board of Directors. At this time, the Company has not set specific goals within the framework of ESG reporting, but it

strictly complies with internal regulations and legislation. OTK continuously monitors compliance with the rules and takes corrective measures in case of their violation.

Business Ethics and Code of Ethics

The basic documents in the field of ethics are the Code of Ethics, the Work Rules and related internal guidelines. The Code of Ethics emphasizes honesty, respect, equal opportunities, protection of property and personal data, and the prohibition of unfair practices.

In accordance with Act No. 173/2023 Coll. and EU Directive 2019/1937, the Company operates a whistleblower protection system that allows for reporting via multiple communication channels (e-mail, telephone, JOBka, physical mailbox). Compliance with the Code of Ethics is regularly verified as part of internal audits.

Corruption prevention

The company has identified risk roles (purchasing, finance, management) and provides regular annual training (e-learning/ supervisory training) for these functions.

Table 30:
Training in the Fight Against Corruption and Bribery

	Risk Functions	Managers / Leaders
Number of participants	42	32
Method and duration	e-learning, 1 hour	e-learning, 1 hour
Frequency	1× per year	1× per year
Topic	Corruption prevention, conflict of interest prevention	Corruption prevention, conflict of interest prevention

No cases of corrupt practices were recorded in 2025, see information below

Table 31:
Corruption and Bribery Indicators – Comparison of Years 2024 and 2025

Indicator	Value 2024	Value 2025
Number of convictions and fines for violations of anti-corruption/anti-bribery laws	0	0
Number of confirmed cases of corruption or bribery	0	0
Confirmed cases where own workers were dismissed or disciplined for corruption	0	0
Confirmed cases related to business partner contracts terminated due to corruption	0	0
Public legal proceedings regarding corruption brought against the undertaking	0	0

Political influence and lobbying

OTK does not engage in lobbying activities or cooperate with lobbying entities. It only participates in the activities of professional associations, transparently and ethically.

The political involvement of the Chairman of the Board of Directors, Ing. Pavel Sehnal, takes place completely outside the activities of OTK and has no influence on the management of the company.

Managing impacts, risks and opportunities

Impacts, risks and opportunities in the area of Corporate Culture are described in Chapter 4.1 (DMA and IRO). The Company continuously monitors compliance with internal policies, focuses on preventing violations of ethical rules and implements corrective measures.

Table 32:
Impacts, risks and opportunities in the area of Corporate Culture

Corporate Culture

Negative / Positive Impact

Weak corporate culture (non-transparent management, processes, rules) can lead to dissatisfaction and low employee engagement.

Risk / Opportunity

Corporate culture increases employee loyalty and the company's position in the labor market. Higher labor productivity.

The issues of strategies and goals in the area of corporate culture are addressed as a whole by the company's board of directors. The company has not set specific goals within the framework of ESG reporting, but 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 follows up on compliance with the rules, emphasizing the rapid resolution of any violations and the adoption of corrective measures.

7.2 Supplier Relations

The company emphasizes ethical, transparent and mutually beneficial relationships with its suppliers. Payments are made in accordance with contractual terms and conditions, and OTK continuously monitors its payment behavior to minimize negative impacts on partners.

Suppliers are assessed not only according to economic criteria, but also according to environmental and social standards (SEDEX, FSC).

Table 33:
Payment Behavior Indicators of OTK – Comparison of Years 2024 and 2025

Indicator	2024	2025
Average maturity period (days)	60	60
Overdue invoices (%)	31 %	25 %
Average delay (days)	16	15
Value of delayed payments (CZK)	314 373 034	225 122 290

Table 34:
Risks and Opportunities in Supplier Relations

Supplier Relations	 Positive Impact / Opportunity	 Negative Impact / Risk
	Long-term relations strengthen company stability.	Untransparent selection can lead to lower quality at higher prices.
	Suppliers can introduce innovations (eco-materials, more efficient processes).	EU environmental policies may limit supplier choice and increase costs.

Internal procedures for managing relationships with suppliers are based on the purchasing directive. Employees must review risks, comply with approval authority and act

in accordance with signature rules. For the year 2024/2025, no specific ESG targets have been set in this area.

08 Conclusion

This updated Sustainability Statement of OTK printing & packaging a.s. for 2025 presents a comprehensive overview of environmental, social and governance topics in the context of the requirements of the ESRS standards and the upcoming implementation of the CSRD directive.

The document builds on the previous voluntary reporting and reflects further refinement of the methodology, expansion of the scope of published information, and strengthening of the links between sustainability, risk management, and the company's strategic decision-making.

In the area of climate change, a significant shift in the systematic management of this topic took place in 2025. The company defined a decarbonization policy and prepared a decarbonization and climate change mitigation transition plan, which sets out the starting year, time horizons, main decarbonization measures and the method of evaluation through key performance indicators. At the same time, specific investments were made to increase energy efficiency and optimize energy flows, which was reflected in a year-on-year decrease in greenhouse gas emissions in the scope of Scope1 and Scope2.

In the environmental area of pollution and circular economy, the company continued its systematic monitoring, compliance with legislative obligations and implementation of measures based on an integrated management system. The report transparently describes the results of authorized measurements, waste management and identified trends, including their causes, and creates a basis for further improvement of environmental performance.

In the social and governance area, OTK continued to focus on responsible human resource management, safe working conditions, employee qualification development and transparent relations with customers and suppliers. The data presented in the report confirm the stability of key indicators and at the same time identify areas that will continue to be monitored and developed in connection with the dual significance analysis.

This Sustainability Statement represents not only a summary of the status for 2025, but also a starting point for the further development of sustainability management in the company. In the following period, OTK will focus in particular on further improving data quality, gradually expanding reporting on indirect emissions within Scope3, specifying the decarbonization trajectory and strengthening the link between sustainability, investment planning and the long-term competitiveness of the company.



09 Appendices

This chapter contains additional information that expands the content of the Sustainability Statement of OTK printing & packaging a.s. for the year 2025. The purpose of the annexes is to increase transparency, clarity and consistency with the requirements of the European Sustainability Reporting Standards (ESRS) and at the same time enable easier orientation for users of the document.

The chapter also includes an ESRS Index, which maps individual ESRS requirements to specific chapters and pages of this report. The index structure is based on the solution used in the 2024 Sustainability Statement and has been updated to include expanded content and data for 2025.

9.1 ESRS Index

The following index provides an overview of the disclosures according to the individual ESRS requirements (Commission Delegated Regulation (EU) 2023/2772). The table shows the mapping between the ESRS standards, the relevant requirements and the corresponding chapter and page of the OTK ESG report for 2025.

ESRS 2 General Disclosures

Request number	Request name	Chapter name	Document page
BP-1	General basis for preparing a sustainability statement	3 Sustainability Statement	8-9
BP-2	Disclosure in relation to specific circumstances	3 Sustainability Statement	8-9
GOV-1	Role of the administrative, management and supervisory bodies	3.1 Governance	10-13
GOV-2	Information provided to statutory bodies and sustainability topics	3.1 Governance	10-13
GOV-3	Performance incentives related to sustainability	3.1 Governance	10-13
GOV-4	Due diligence statement	3.1 Governance, 4 Dual Materiality Analysis	10-13 18-21
GOV-5	Risk management and internal controls	3.1 Governance	10-13
SBM-1	Strategy, business model, value chain	3.2 Value Chain	13
SBM-2	Stakeholder expectations	4.1 Stakeholders	22
SBM-3	Significant impacts, risks and opportunities	4 Dual Materiality Analysis (DMA) and IRO	18-21
MDR-P	Policies for significant sustainability topics	3.3 Company Policy, 5, 6, 7 by Area	14-16 23-49
MDR-A	Action on significant topics	5 Environmental Area, 6 Social Area, 7 Governance	23-49
MDR-M	Indicators for significant topics	5 Environmental Area, 6 Social Area, 7 Governance	23-49
MDR-T	Targets and monitoring of effectiveness	5 Environmental Area, 6 Social Area, 7 Governance	23-49

ESRS E1
Climate Change

Request number	Request name	Chapter name	Document page
E1-1	Climate Change Mitigation Transition Plan	5.1 Climate Change	25
E1-2	Climate Policies	5.1 Climate Change	24
E1-3	Measures and Resources to Improve Impacts	5.1 Climate Change	25-26
E1-4	Climate Targets	5.1 Climate Change	28
E1-5	Energy Consumption and Energy Mix	5.1 Climate Change	29-30
E1-6	Scope 1 and 2 Emissions	5.1 Climate Change	29
E1-7	GHG Removals and Carbon Credits	Not relevant	-
E1-8	Internal Carbon Price	Not relevant	-
E1-9	Financial Impacts of Climate Risks	5.1 Climate Change	24-25

ESRS E2
Pollution

Request number	Request name	Chapter name	Document page
E2-1	Pollution policies	5.2 Pollution	33
E2-2	Pollution activities and sources	5.2 Pollution	33-34
E2-3	Pollution targets	5.2 Pollution	35-36
E2-4	Pollution emissions	5.2 Pollution	34
E2-5	Substances of very high concern / SVHC	5.2 Pollution	34
E2-6	Financial impacts of risks	5.2 Pollution	34-35

ESRS E5
Circular Economy

Request number	Request name	Chapter name	Document page
E5-1	Circular Economy Policies	5.3 Circular Economy	36-37
E5-2	Measures and Resources	5.3 Circular Economy	36-37
E5-3	Circular Economy Objectives	5.3 Circular Economy	36-37
E5-4	Resource Inputs (Material Flows)	3.2 Value Chain	13-14
E5-5	Resource Outputs (Waste)	5.3 Circular Economy	36-37

ESRS S1
Own Workforce

Request number	Request name	Chapter name	Document page
S1-1	Policies regarding own workforce	3.3 Company Policy, 6.1 Own Workforce	14-15 38-39
S1-2	Procedures for cooperation with employees and their representatives	6.1 Own Workforce	38-39
S1-3	Procedures for redressing negative impacts and channels for reporting concerns	6.1 Own Workforce	38-39
S1-4	Measures regarding significant impacts, risks and opportunities	6.1 Own Workforce	38-41
S1-5	Objectives regarding the management of significant negative impacts, risks and opportunities	6.1 Own Workforce	38-41
S1-6	Characteristics of the company's employee	6.1 Own Workforce, table 21 & 22	38-39
S1-7	Characteristics of non-employees	Not relevant for OTK (not specified)	-
S1-8	Collective bargaining coverage /social dialogue	6.1 Own Workforce	38-39
S1-9	Diversity indicators	6.1 Own Workforce (table 22)	39
S1-10	Adequate wages	6.1 Own Workforce – Remuneration	-

ESRS S1
Own Workforce

Request number	Request name	Chapter name	Document page
S1-11	Social Protection	6.1 Own workforce	-
S1-12	Persons with Disabilities	6.1 Own workforce	-
S1-13	Training & Skills Development	6.2 Working conditions - training	41-42
S1-14	Health & Safety	OH&S - table 23	40
S1-15	Work-Life Balance	6.2 Well-being	-
S1-16	Labor Conditions in the Supply Chain	Not relevant (S1 only applies to own employees, the topic is addressed in S2)	-
S1-17	Incidents, Complaints, Human Rights Violations	Chapter 6.1 - Table 24	41

ESRS S4
Consumers and End-users

Request number	Request name	Chapter name	Document page
S4-1	Consumer Policies	6.3 Customers and Consumers	43-45
S4-2	Cooperation Procedures	6.3 Customers and Consumers	43-45
S4-3	Redress Process and Complaints Channels	6.3 Customers and Consumers	43-45
S4-4	Risk Measures and Management	6.3 Customers and Consumers	43-45
S4-5	Consumer Relations Objectives	6.3 Customers and Consumers	43-45

ESRS G1
Business Conduct

Request number	Request name	Chapter name	Document page
G1-1	Corporate Culture and Conduct	7.1 Corporate Culture	45
G1-2	Supplier Relationship Management	7.2 Supplier Relations	48-49
G1-3	Corruption Prevention	7.1 Corporate Culture	46-47
G1-4	Corruption Incidents	7.1 Corporate Culture	46-47
G1-5	Political Influence	7.1 Corporate Culture	47
G1-6	Payment Practices	7.2 Supplier Relations	48-49

9.2 Used Abbreviations

Abbreviation	Meaning
BOZP	Occupational Health and Safety
BRCGS	Compliance Global Standards (Food safety and packaging standard)
B2B	Business to Business
CO ² e	Carbon dioxide equivalent
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DMA	Double Materiality Assessment
DPG	Deutsche Pfandsystem GmbH (German packaging deposit verification)
ECMS	Environmental compliance management system
EIA	Environmental Impact Assessment
ESG	Environmental, Social, and Governance
EPD	Environmental Product Declaration

Abbreviation	Meaning
ESRS	European Sustainability Reporting Standards
EU	European Union
FVE	Photovoltaic Power Plant
FSC	Forest Stewardship Council
FTE	Full-time equivalent
GHG	Greenhouse Gas
IRO	Impacts, Risks, and Opportunities
ISPOP	Integrated System of Fulfilling Reporting Obligations (Czech state environment portal)
KPI	Key Performance Indicator
LCA	Life Cycle Assessment
LTO	Light Fuel Oils
MOP	International Labour Organization
MWh	Megawatt-hour
NGOs	Non-governmental organizations
NO	Nitrogen oxides
OZE	Renewable Energy Sources
Scope 1	Direct emissions controlled entirely by the company
Scope 2	Indirect emissions from purchased electricity, heat, or steam
Scope 3	Other indirect value chain emissions outside the company's direct ownership
SEDEX	Supply Chain Ethical Data Exchange certificate
TOC	Total Organic Carbon

