Change and revision sheet

Version	Item	Section/ step	Description of changes / revision	Author
01	All	All	New document	Jasna Ťoková
02	All	All	Document revised, MS Cosmetics logo removed and document converted to the new format	Jasna Ťoková

1. Purpose

This report summarises the principal environmental, social and governance indicators of Marvinpac CZ, s.r.o. for the 2025 reporting period. Key findings include the dominant contribution of Scope 3 to the carbon footprint, the long-term reduction in electricity and water consumption, zero waste sent to landfill in 2025 and stable employment, predominantly under permanent contracts. Priorities for the next period are to improve the accuracy of Scope 3 data, integrate weight data into SAP, obtain EPDs and PCFs from suppliers, maintain environmental and occupational health and safety objectives, and complete the social indicators that have not yet been validated. Information identified as planned, ongoing or not yet approved must not be regarded as an achieved result.
This document serves as a voluntary sustainability report prepared in accordance with the VSME standard. Its purpose is to provide transparent information on the organisation's environmental, social and governance (ESG) matters.
Where information is sensitive or confidential, the organisation states the reason for restricting it and where the data may be verified.

2. Basic information about the organisation

Company name:	Marvinpac CZ, s.r.o.
Registered office:	Na Dlouhém 86, 251 01 Říčany - Jažlovice
Company ID:	24666807
VAT ID:	CZ24666807
Legal form:	limited liability company
Date of incorporation:	26.04.2010
Registered in the Commercial Register:	maintained by the Municipal Court in Prague, Section C, File 164616
NACE codes:	82920
Balance sheet total (EUR):	10,777 thousand
Turnover (EUR):	19,242 thousand
Number of employees as at the last day of the reporting period:	174 persons, equivalent to 166.49 FTE

Countries of principal operations:	Czech Republic; Switzerland
Location of operations:	Na Dlouhém 86, 251 01 Říčany – Jažlovice
Managing Director:	Ing. Jan Vrátil
Managing Director:	Antoine Audema

Founded in 1999, the company name Marvinpac is an abbreviation formed from the names of the children of its founder, Marika Crisinel, and the heart-shaped logo refers to the Japanese symbol Kohoro, meaning heart, mind, emotions and feelings.
Marvinpac is a global player in the packaging industry.

In January 2025, following more than ten years of work within the Marvinpac Group, the company was acquired by new partners: Jan Vrátil, Jean-Denis Christinat and Antoine Audema. Marvinpac comprises two plants, one in the Czech Republic and one in Switzerland. The Czech division is located in the Central Bohemian Region, near Prague, on premises operated by ProLogis Czech Republic XIII s.r.o., with a total area of 20,000 m2. The building is owned by Prologis Czech Republic LX, s.r.o., with which we have a lease agreement.

Marvinpac CZ – a global player in the packaging industry. Marvinpac provides:

- packaging design and production
- packaging and repackaging of primary-packaged products, or primary-packaged products together with consumer goods, including packing and palletising, marking and labelling
- logistics services and storage of products, or products packaged together with consumer goods, including receipt, handling, storage, order picking and dispatch
- filling and packaging of food products / filling and packaging of cosmetics
- storage and distribution of finished products, including receipt, handling, marking, storage, distribution and arranging transport to customers
- assembly of components and repackaging of packaged or unpackaged products
- film wrapping of individual products or multipacks
- inclusion of special documentation, forms, leaflets, user manuals, etc.
- batch coding, pricing, labelling, allocation of EAN codes, etc.

Principal customers include Nespresso, COTY, Air Up, Loreal, Laura Star and Peugeot kitchen accessories.
The management team reviews each change using PESTLE analysis. All PESTLE factors are assessed, with particular attention to their effects on sustainability, employees, society, technology, products, processes, customers and suppliers, as well as external issues, internal risks and stakeholders.
An action plan is established and followed up by the COO manager.

3. List of certifications

Marvinpac CZ, s. r. o. applies the requirements of ČSN EN ISO 9001:2016, ČSN EN ISO 14001:2016, ČSN ISO 45001:2018, ČSN EN ISO 50001:2018, FSSC 22000 v 6.1, BIO certification by BIOKONT CZ-BIO-003, ISO 22716:2007, ISO 14064-1:2018; FSC Chain of Custody Certification standard, Ref.: FSC-STD-40-004 V3-1 ref.BV-COC-125554; GMP.

Scope of certification
Packaging of food and non-food products, including packaging concept, design and production.
Packaging of accessories intended for contact with food, including structural design and production.
Warehousing and logistics services.
Filling and packaging of cosmetic products.
Production of food products – extracts, concentrates, syrups and beverages, including filling.

4. Policies

MV-GEN-pol-520-03 QHSE and Sustainability Policy of Marvinpac CZ s.r.o. is the overarching policy covering the environment, occupational health and safety, quality and product safety, human rights and working conditions, ethics, anti-corruption and sustainable procurement. The policy is available to employees in the Integrated Management System (IMS) database and to relevant interested parties at the designated publicly accessible location.
Internal rules and expectations are further defined in controlled documentation, including the Code of Conduct (MVMS-GEN-pol-710-00_M03_00), the Employee Handbook, the Whistleblower Protection Policy and the Work Rules. Their effectiveness and employees' understanding are monitored through internal surveys, including anonymous surveys conducted via the ARNOLD platform. Relevant findings are reviewed by HR and management and, where appropriate, converted into improvement actions.

Policy	Description	Responsible person	Publicly available	Location
Occupational health and safety policy	We ensure health and safety in the workplace	QHSE	Yes	Integrated Management System, web sites
Environmental policy	We are committed to protecting the environment	QHSE	Yes	
Human rights policy – Code of Ethics	We respect human dignity and equality	HR	Yes	
Anti-corruption and anti-bribery	Principles for preventing corruption, bribery, fraud and conflicts of interest	HR	Yes	

policy				

5. Practices and initiatives

Marvinpac CZ, s.r.o. manages sustainability as part of its integrated management system. Key practices and initiatives include regular monitoring and evaluation of electricity, gas and water consumption using EnPI energy performance indicators; measurement and verification of the carbon footprint in accordance with ISO 14064-1; procurement of electricity from renewable sources; offsetting Scope 1 emissions; pollution prevention; waste management; and support for recycling.

The organisation also improves working conditions, ensures equal treatment, protects human rights and provides regular employee training. For the next period, it is focusing in particular on improving the accuracy of Scope 3 data, moving from expenditure-based calculations to calculations based on the actual weight of materials, and integrating weight data into SAP.
We seek to obtain EPDs (Environmental Product Declarations) from key suppliers. An EPD is based on a life-cycle assessment (LCA) and reports several product impacts, such as carbon footprint, energy and water consumption, resource use and waste generation. It is generally prepared in accordance with ISO 14025 and the applicable product category rules and is usually independently verified. Alternatively, we seek PCFs (Product Carbon Footprints), which report only the greenhouse gas emissions associated with a specific product or material, generally in kg CO_2e per defined unit, for example per 1 kg of cardboard, 1,000 labels or one item of packaging.
This applies particularly to suppliers of cardboard, plastics, labels and other packaging materials. We intend progressively to obtain specific emissions data for purchased materials. These data will improve the accuracy of the Scope 3 calculation, replacing the use of generic emission factors or calculations based on purchase value.
In particular, we request the following from suppliers:

- a value in kg CO_2e per kg of material or per item;
- precise identification of the product or material;
- the calculation boundary, for example cradle-to-gate, meaning from raw-material extraction to the factory gate;
- the methodology and underlying data used;
- the year to which the data relate;
- confirmation of whether the data have been independently verified.

6. Environmental Metrics

6.1 Energy and Greenhouse Gas Emissions

Energy mix by energy source and emissions treatment

Energy type	Renewable	Non-renewable	Total
Electricity	100%	0%	100%
Fuels / gas	0%	100% offset	100%
Total	100% achieved		

Purchased electricity is contractually evidenced as originating from renewable sources. Natural gas remains a non-renewable fuel; emissions associated with its consumption are reported under Scope 1 and subsequently offset through carbon credits. Offsetting does not change the energy source or the level of gross emissions and is therefore reported separately.

Category	Emissions	Offsetting (%)
Scope 1	317, 81 tCO_2e	100
Scope 2	242, 25 tCO_2e	100
Scope 3	11 965 tCO_2e	0
Total	12525,06 tCO_2e	4,47

Greenhouse gas emissions are reported in accordance with ISO 14064-1.

Scope 1 primarily includes natural gas consumption, fuel used by company vehicles and any refrigerant leaks.

Scope 2 is based on purchased electricity. The value of 242,25 tCO_2e represents emissions calculated using the location-based method. The organisation purchases electricity from renewable sources and, after taking the relevant contractual instruments into account, reports a market-based Scope 2 value of zero. Both values are reported separately to avoid confusing gross emissions with their contractual treatment.

Scope 3 includes indirect value-chain emissions, of which purchased materials, particularly cardboard, are the most significant component. The accuracy of Scope 3 is currently affected by the availability of supplier data and the use of generic emission factors.

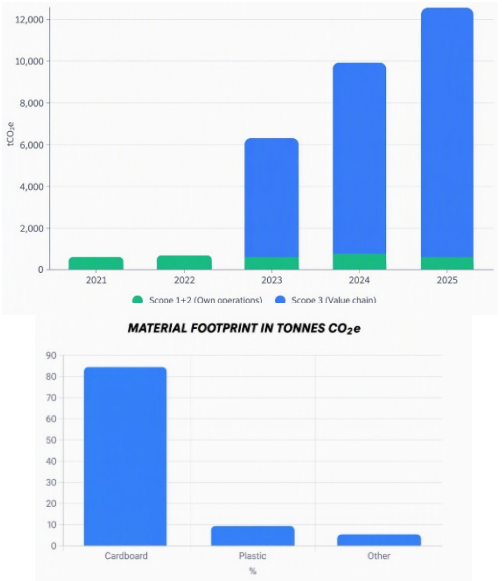
Assessment of Scope 3 for 2025: Scope 3 represents approximately 95.5% of the company's total reported carbon footprint. Its increase compared with previous years is not interpreted as a sudden deterioration in procurement processes, but primarily as a consequence of the progressive expansion of the reporting boundary since 2023 and the inclusion of a more complete material flow. Cardboard accounts for the most significant share of the material footprint, which is consistent with the nature of the company's business. The current calculation is predominantly based on the spend-based method, under which expenditure in CZK is multiplied by sector emission factors. The result may therefore be affected by inflation and changes in material prices even where the quantities actually consumed remain unchanged. The uncertainty of Scope 3 data is estimated in the management system review at approximately 30%. Priorities for the next period are

to move to a material-based calculation using the actual weight of purchased materials, integrate weight data in kg into SAP, and obtain supplier-specific PCFs or EPDs, particularly for cardboard, plastics and other significant packaging materials. Scope 3 categories are assessed according to relevance and data availability; the methodology used, category coverage and any year-on-year changes must always be expressly described.

Data management and verification: Input data for Scope 1 and Scope 2 are supported primarily by invoices and primary measurements; according to the review report, their accuracy is approximately 98%. Emissions calculations are prepared in accordance with ISO 14064-1 and verified through internal and external audits. Carbon-footprint verification audit MV-ISO14064-aud-091 took place on 3. 2. 2026. Results, methodological limitations and priorities are discussed by the EnMS/ESG team at least quarterly and by management as part of the management system review. Objective evidence comprises primary meter readings, invoices, SAP data, the emission factors used, the calculation file, the audit report and the management review minutes.

Year	Scope 1 (CO2eq)	Scope 2 (CO2eq)	Scope 3 (CO2eq)
2021	301.62	270.39	not reported
2022	291.53	320,7	not reported
2023	293.20	281,97	5700
2024	297.24	371,85	9202
2025	317.81	242,25	11965

Emissions balance trend, 2021–2025



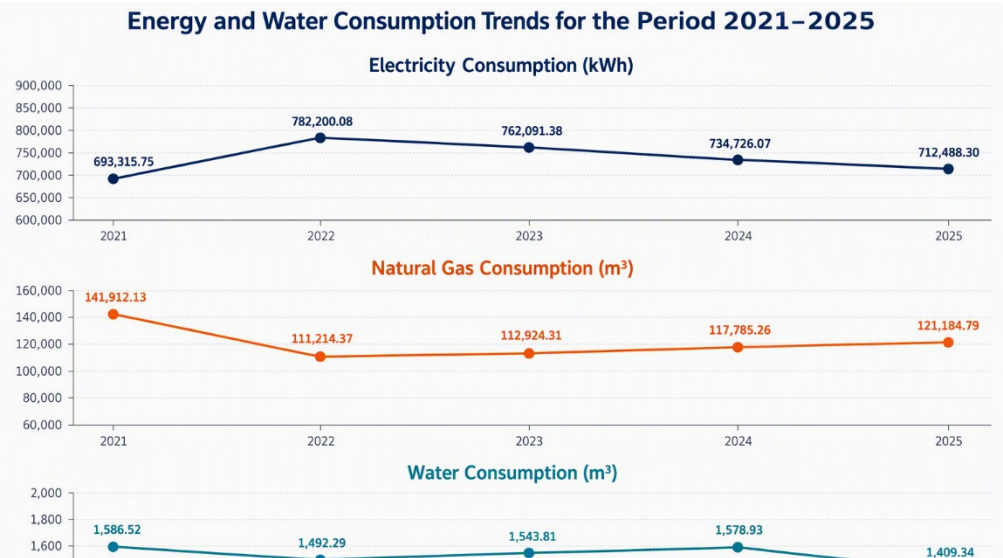
Detailed Scope 3 analysis

Assessment of energy and water consumption trends, 2021–2025: Electricity consumption peaked in 2022 at 782 200,08 kWh. From 2023, it declined steadily to 712 488,30 kWh in 2025. Consumption decreased by 3.0% between 2024 and 2025 and by 8.9% compared with 2022. This trend is assessed positively, particularly in view of variable production volumes and the commissioning of the new IMACO production line. Electricity consumption is, however, closely dependent on production volume and mix; accordingly, in addition to absolute consumption, it continues to be assessed through an EnPI linked to turnover.

Natural gas consumption was highest in 2021, at 141 912,13 m^3. It fell substantially in 2022 and then increased slightly during 2023–2025 to 121 184,79 m^3. The year-on-year increase in 2025 was 2.9%; however, consumption remained 14.6% below the 2021 level. As natural gas is used primarily for heating, consumption is significantly affected by outdoor temperature, the length of the heating season and the technical condition of the heating system. A year-on-year change therefore does not in itself indicate a deterioration in energy performance and must be assessed together with climatic conditions and the relevant EnPI.

Water consumption ranged from 1 492,29 to 1 586,52 m^3 between 2021 and 2024. In 2025, it fell to 1 409,34 m^3, representing a reduction of 10.7% compared with 2024 and 11.2% compared with 2021. This trend is assessed as favourable. Water consumption is influenced primarily by the frequency with which production equipment is washed, production batch sizes and the number of colour changes in cosmetic products. For long-term assessment, an EnPI linked to turnover is therefore monitored alongside absolute consumption.

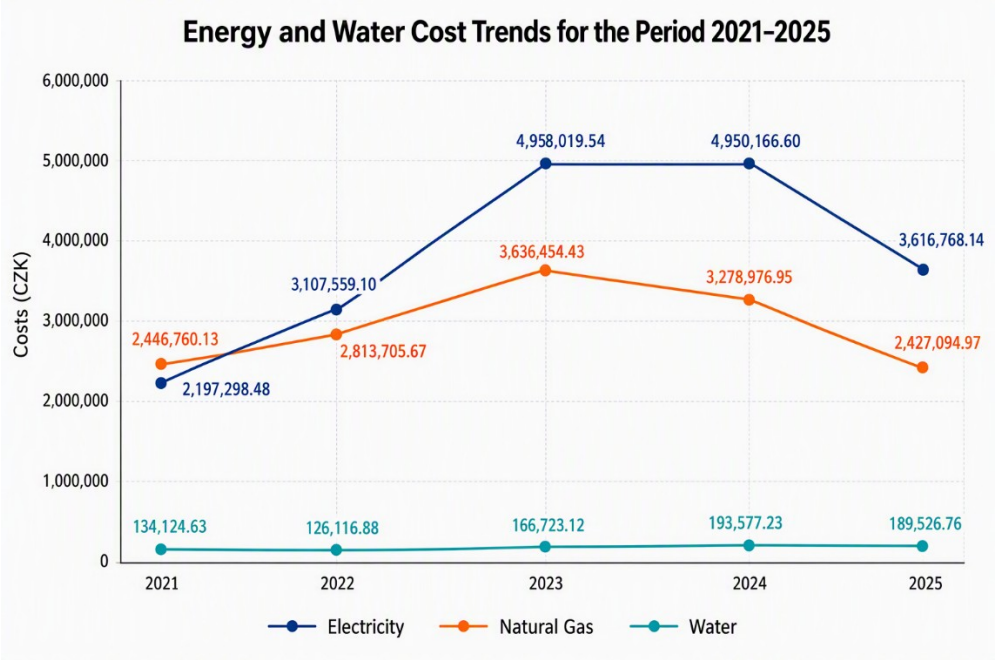
Overall assessment: Trends for 2021–2025 show a long-term reduction in electricity and water consumption and lower gas consumption compared with 2021. The established EnPI targets for electricity, gas and water were also met in 2025. The organisation therefore continues to monitor consumption monthly and assess trends at least quarterly. Where there is a significant deviation, the effects of production, weather, sanitation, technology changes and pricing conditions are assessed and actions are established as appropriate. Priorities are to maintain the energy-efficiency level achieved, limit unnecessary consumption during downtime, continue implementing energy-saving technical measures and regularly verify the appropriateness of the established EnPIs when production volumes change.



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6.26.2 Pollution of Air, Water and Soil

According to the available internal records, the organisation does not conduct any activity requiring separate reporting of significant pollutant emissions to a public register. Environmental aspects relating to air, water and soil are monitored through the integrated management system, the register of legal requirements, internal audits and regular management review.

Any data subject to statutory reporting are presented together with the type of substance, quantity, reporting period and a reference to the relevant public register.

The company maintains ongoing waste-generation records and fulfils its statutory reporting obligations through the Integrated System for Compliance with Reporting Obligations (ISPOP). Reported data may be inspected by the relevant environmental authorities, including the Ministry of the Environment. The company fulfils its packaging-related obligations through the EKO-KOM system, to which it regularly submits statements on the quantities of packaging placed on the market or into circulation, by material type and intended use, and pays the relevant fees on that basis. The accuracy of the reported data, related payments and accounting records is also verified annually as part of the company's financial audit. Objective evidence comprises ISPOP submissions, quarterly EKO-KOM statements, related accounting records of payments and financial audit outputs.

6.3 Biodiversity

Indicator	Value (m2)
Number of sites in sensitive areas	0
Organisation's area in m2	20 000 m2, comprising 1 000 m2 of offices and 9 000 m2 of production space
Warehouse	10 000 m2 for storage; 13 500 pallet spaces; loading bays
Nature-oriented area	0

The Czech site is located in the Central Bohemian Region at Prologis Park Prague D1 East. The total area of the premises used is 20 000 m², of which 10 576 m² comprises storage space. The production programme is carried out on the site. The lease is evidenced by the 'Lease Agreement for premises in building number DC 8 on the ProLogis Park D1 East' dated 14 May 2010 and Amendment No. 11 dated 12 March 2025.
The site is not located in a specially protected area within the meaning of the Nature and Landscape Protection Act (Act No. 114/1992 Coll.). This means that it is not within a national park, protected landscape area, national nature reserve, national natural monument or temporarily protected area. No registered significant landscape feature, or significant landscape feature listed in Act No. 114/1992 Coll. on nature and landscape protection, is located directly on the site concerned.
No historical environmental burden involving soil or groundwater contamination is known to exist. The site is not within a designated river floodplain or a water-source protection zone. The internal site area is asphalted to prevent soil contamination from hauliers, lorries and cars.
Companies in the immediate vicinity include Prologis Czech Republic LX, s.r.o., BasicPack, s.r.o., Cargologix, s.r.o., ESA logistika – X-Dock and L'Oréal Warehouse, which specialise in logistics and warehousing. The companies do not constrain or endanger one another, and no known environmental risks have been identified.

6.4 Water

2025 indicator	Value (m^3)
Total water withdrawal (m^3)	1405
Withdrawal in water-stressed areas	0
Water consumption (m^3)	1405

Within our organisation, water is used for employees' personal hygiene and for washing production equipment. Water consumption is not a significant component of our operating costs, and the scope for controlling it is limited. Nevertheless, consumption is systematically monitored and assessed. Monthly results are discussed with company management, and water-consumption indicators form part of the regular management review at least annually. The site is not located in a water-stressed area; nevertheless, water is managed with an emphasis on responsibility and the prevention of waste.

The organisation continuously identifies and implements measures to reduce water consumption.
Measures introduced include, in particular:

- installation of lever taps throughout the site;
- installation of touch-free taps in designated parts of the operation;
- use of low-energy washers to clean small machine parts after production;
- controlled toilet flushing according to actual need;
- continuous employee training on the importance of sustainability.

Although water is a negligible cost item for our organisation, a strategic target has been set to reduce total water consumption by 30% by the end of 2030. This target will be pursued primarily through the gradual replacement of all taps with touch-free or sensor-operated models and the selection of simple, environmentally friendly cleaning products.

Drinking fountains are available to employees in the production area and employee facilities. Water quality is regularly verified by an accredited laboratory in accordance with applicable legal requirements.

6.5 Resource Use, Circular Economy and Waste

Energy consumption is monitored monthly and annually. Reports clearly show that electricity is a significant and controllable area of consumption. On this basis, corrective and preventive measures are taken, for example:
new electrical equipment is selected on the basis of energy efficiency;
an annual action plan and energy-management measures are implemented, with implementation monitored by the organisation's management;

Since 2024, we have purchased electricity from renewable sources, thereby contributing to climate-change mitigation.
Weather and climatic conditions affect gas consumption; gas is used only for heating.
Our organisation seeks opportunities to prevent further climate change and mitigate its effects.
The organisation's management is involved in monitoring GHG emissions and places strong emphasis on sustainability and the culture and maturity of energy management. Emergency plans are in place for energy outages and are validated annually.
Machinery used by the organisation is subject to regular inspections and included in the maintenance plan to maximise its service life.
We aim to reduce energy consumption and waste by approximately 30% by 2040.
Internal procedure MVMS-GEN-pol-825-00 Waste/packaging management.
The principal objective is to reduce production waste by optimising the consumption of raw materials and cardboard and by improving production processes.
Good manufacturing practice and continuous-improvement processes are implemented to optimise waste flows and increase the value of waste so that it can serve as a suitable input material for specialist companies. Waste flows, management and sorting are described in internal procedure MVMS-GEN-pol-825-00 Waste/packaging management.
Waste is assessed monthly and annually, always with the participation of senior management.
By introducing electronic documentation, we halved office-paper consumption compared with 2024 and maintained that level in 2025. All values are available in SAP.
Marvinpac CZ, s.r.o. applies circular-economy principles by preventing waste, sorting individual waste streams, prioritising the transfer of recoverable waste for recycling or other recovery, limiting landfill disposal, digitising documentation and reducing paper consumption. For packaging, the company supports optimisation of the amount of material used, increased recyclability and the use of certified materials where relevant. Waste generation is monitored in tonnes by treatment method and the results are regularly assessed. In 2025, a total of 291,81 t of waste was generated, of which 186,39 t was sent for recycling or reuse and 38,942 t was hazardous waste. The recycling rate was 63,87%. Compared with 2024, total waste decreased from 520,20 t to 291,81 t and waste sent to landfill from 24,00 t to 0,00 t. The annual mass flow of purchased materials is not yet presented in full in this report; systematic recording in kg is planned as part of improvements to Scope 3 accuracy and data integration into SAP.

Year	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Energy recovery (EfW) + hazardous-waste incineration (t)	263,92	334,51	164,69	16,77	68,40	67,49	36,02
Recycling (t)	401,59	335,88	494,82	352,89	253,15	392,53	186,39
Neutralisation (t)	85,97	85,33	50	0,00	39,30	39,30	69,40
Landfill (t)	15,41	81,3	187,96	104,76	35,82	24,00	0,00
Biogas plant (t)	0	0,78	0	0	0,032	1,602	0
Total	**766,88**	**837,8**	**897,48**	**574,45**	**396,30**	**520,20**	**291,81**
Recycling rate	52,37%	40,09%	57,76%	63,09%	60,89%	72,33%	63,87%

Indicator	Value (t)
Total waste (t)	291,81
Hazardous waste (t)	38,942
Recycling / reuse (t)	186,39
Material flows (t)	n/a

Waste Reduction and Paper Recycling Targets

We ensure that at least 90% of paper packaging waste is collected separately to maximise recycling efficiency.

By 2030: We aim to reduce overall packaging waste by 5%, with a specific focus on minimising paper waste through optimised packaging design and increased use of recycled paper. All paper-based packaging will be recyclable in an economically viable manner, in line with the EU Packaging and Packaging Waste Regulation (EU) 2025/40.

By 2040: We commit to achieving a 15% reduction in packaging waste, including paper, compared with 2018 levels. This will be pursued through reuse systems, improved sorting and expanded recycling infrastructure. We will also ensure that 100% of paper packaging waste is collected separately.

By 2050: Our long-term ambition is to achieve full circularity and climate neutrality in packaging, including paper materials. This includes eliminating landfill disposal of recyclable paper waste and ensuring that all paper packaging is reused, recycled or composted, in accordance with the European Green Deal and the Circular Economy Action Plan.

6.5.1 KPI Calculation Methodology for 2027

2027 KPI and target	Calculation methodology	Data source and frequency
1. Waste sent to landfill: 0 t	Sum of the net weight of all waste transferred during the calendar year under the treatment code corresponding to landfill disposal. The result is reported in tonnes to three decimal places.	Ongoing waste records, records from Marius Pedersen and documentation from authorised parties; recording/checking monthly, annual summary; owner: QHSE.
2. Recycling or reuse rate: at least 60%	(Weight of waste sent for recycling or reuse ÷ total weight of waste generated) × 100. The numerator excludes energy recovery, incineration without material recovery, neutralisation and landfill disposal.	Ongoing waste records and confirmation of the final treatment method from Marius Pedersen; annual assessment; owner: QHSE.
3. Total waste	Total weight of waste generated in kg ÷	Waste records and financial report;

intensity per turnover: reduction of at least 5% compared with 2025	turnover for the same period in CZK million. The result is reported as kg of waste / CZK million of turnover. Change compared with 2025 = ((2027 intensity − 2025 intensity) ÷ 2025 intensity) × 100. Turnover is used excluding VAT and after deducting credit notes, and covers the same accounting and organisational scope as the reported waste.	monthly with an annual summary; owners: QHSE and Finance. Turnover is reported in the same currency and using the same accounting methodology across periods.
4. Hazardous waste intensity per turnover: reduction of at least 5% compared with 2025	Weight of hazardous waste in kg ÷ turnover for the same period in CZK million. The result is reported as kg of hazardous waste / CZK million of turnover. Change compared with 2025 = ((2027 intensity − 2025 intensity) ÷ 2025 intensity) × 100. Only waste recorded in category N is treated as hazardous waste; turnover is used excluding VAT and after deducting credit notes, and covers the same accounting and organisational scope.	Ongoing waste records, documentation from authorised parties and the financial report or SAP; monthly with an annual summary; owners: QHSE and Finance.
5. Share of purchasing volume covered by weight data in SAP: at least 70%	(Purchase value of principal packaging materials with an assigned verified weight ÷ total purchase value of principal packaging materials) × 100. Principal materials are cardboard, plastics, labels and other approved significant packaging categories. For internal management, the share of items and the share of purchased weight may also be monitored in parallel.	SAP master data, purchase orders, technical specifications and delivery documentation; monthly check, annual summary; owners: Procurement and Finance.
6. Share of purchasing volume covered by an EPD, PCF or other verifiable environmental data	(Purchase value of cardboard, plastics and labels for which a valid supplier EPD, PCF or equivalent verifiable data are available ÷ total purchase value of those categories) × 100. The document must clearly identify the material, unit, calculation boundary, reference period and methodology used.	Supplier documentation, EPD/PCF register and SAP purchasing data; annual check; owners: Procurement and QHSE.

Common calculation rules: All KPIs are reported for the calendar year and for the same organisational scope of the Marvinpac CZ, s.r.o. site. Post-close data corrections must be traceable, justified and approved by the KPI owner. If data are unavailable, they must not be replaced by an estimate without a description of the method and QHSE approval. Results are compared with the 2025 baseline year. KPIs normalised by turnover use annual turnover excluding VAT and after deducting credit notes, expressed in CZK million and assigned to the same accounting period and organisational scope as the environmental data. The turnover-reporting methodology and currency must not change between comparison periods without a documented recalculation of the baseline. Duplicate documents are excluded by document number, waste or material catalogue number, and period. Annual results are approved by management as part of the management system review.

6.5.2 Action Plan for 2027

Deadline	Action	Responsibility	Output / evidence
31. 1. 2027	Approve KPI definitions, organisational scope, the 2025 baseline year, the turnover basis for intensity indicators, the currency and turnover-conversion rule, and the list of principal packaging materials.	QHSE, COO, Procurement, Finance	Approved KPIs; management minutes
28. 2. 2027	Retrospectively calculate the 2025 baseline intensity of total and hazardous waste per CZK million of turnover and verify consistency with ongoing waste records and approved financial data.	QHSE, Finance	Baseline calculation with data sources, control total and approval.
31. 3. 2027	Implement monthly waste reporting by treatment method, including separate monitoring of landfill disposal, recycling, hazardous waste and variances.	QHSE Manager	Monthly dashboard, control report and, where appropriate, corrective and preventive measures – action plan.
31. 12. 2027	Complete mandatory weight fields in SAP master data and validation rules for cardboard, plastics, labels and other significant packaging materials.	Master Data – Engineering; Procurement, IT, Finance	Approved data specification, SAP export and test report.
30. 4. 2027	Segment suppliers by purchasing	Procurement	Approved list of priority

	volume and environmental significance; identify suppliers covering at least 80% of purchases in the monitored categories.		suppliers and risk-based screening.
31. 12. 2027	Send priority suppliers a standardised request for an EPD (Environmental Product Declaration), PCF (Product Carbon Footprint) or equivalent data and establish minimum requirements for document validity and completeness.	Procurement	Request template, contact records and register of documents received.
30. 6. 2028	Identify at least one circular-economy opportunity and approve a project for implementation.	Operations, Packaging/Engineering, Procurement, QHSE	Project records stating the objective, budget, responsibility and planned benefit.
30. 9. 2028	Conduct an internal data-quality review and test, on a sample basis, the linkage between SAP, approved financial turnover data, waste documentation and supplier environmental documents.	Internal Audit – QHSE, Finance	Audit report, list of findings and corrective actions.
31.01.2029	Close and evaluate the circular-economy project and verify the benefit achieved.	Project Managers, QHSE, Finance	Closed project sheets, savings calculation and approval of the result.
31.03.2027	Complete the annual close of the 2026 KPIs, assess target achievement and submit the results to management.	QHSE and KPI owners	Annual KPI report, management review, decision on targets for the next period, action plans, and CAPA for corrective and preventive action

7. Social metrics

Social indicators are reported for the 2025 calendar year and relate to employees of Marvinpac CZ, s.r.o. Headcount represents the physical number of employees on the last day of the reporting period, while FTE represents the full-time equivalent workforce. The data are based on the HR and payroll system, working-time records, training records and the occupational accident register. HR is responsible for consolidating and

checking personnel data; QHSE is responsible for occupational health and safety and fire-protection data. Results are evaluated at least annually and submitted to management as part of the management-system review.

The company has observed a positive trend in workplace culture, supported by regular communication with employees, ongoing training programmes, team-building activities and open dialogue between management and staff. Employee engagement is further supported through town hall meetings with senior management, departmental meetings and the company newsletter, which communicates key information, questions and responses. These activities foster a supportive environment for personal and professional development and internal career progression. The company has recorded several examples of employees progressing from production roles to supervisory or managerial positions.

We use social media to monitor the presence, growth and reputation of our company on platforms such as LinkedIn and Facebook. Through them, we inform employees and the public about our activities, intentions, we answer questions, and we communicate job opportunities. We started monitoring our LinkedIn and Facebook followers year 2025.

Metric	**2025**
LinkedIn Followers	3595
Facebook Followers	165

In the event of negative feedback, the HR manager informs the company management, the corrective and preventive measures are taken. The basic information are communicated via our website www.marvinpac.com

7.1 Workforce – General Characteristics

Contract type

Contract type 2025	**Number (FTE)**
Permanent	**165,67**
Temporary	**0,813**
Total	**166,49**

At the end of the reporting period, the total workforce was 166.49 FTE, comprising 165.67 FTE on permanent contracts and 0.813 FTE on fixed-term contracts. Permanent contracts therefore represented approximately 99.5% of total FTE. The data were obtained from the RON HR and payroll system and reviewed by the HR Manager.

The organisation also monitors the absence rate and the number of working days lost. The absence rate is calculated as the number of hours absent due to illness and occupational accidents divided by the scheduled working-time fund for the same period, multiplied by 100. Working days lost due to occupational accidents are reported separately. The data are based on working-time records in RON and the payroll system; the HR Manager is responsible for consolidation. Results are evaluated at least annually and compared year on year.

Gender

Gender	Number
Men	46
Women	128
Other	0
Not reported	0

At the end of the reporting period, the company recorded 174 employees: 46 men and 128 women. Women represented 73.6% and men 26.4% of total headcount. No employees were recorded in the 'Other' or 'Not reported' categories. This figure represents headcount rather than FTE and therefore differs from the workforce figure in the contract table. The data are based on the RON HR system and were reviewed by the HR Manager.

Country of employment

Year/Country	CZ	Other – location	Total (headcount)
2025	174	0	174

At the end of the reporting period, i.e. 31 December, all 174 employees included in the reported headcount worked in the Czech Republic, specifically at the Říčany–Jažlovice site. The indicator is based on the agreed place of work recorded in the RON HR system and represents headcount rather than FTE. It excludes agency workers, external contractors and employees of other group companies. The inclusion of Switzerland among the principal countries of operation in Section 2 describes the company's commercial and group links, not the place of work of Marvinpac CZ, s.r.o. employees. The data were reviewed by the HR Manager and are reported in aggregate form.

Remuneration

- Fair and competitive pay
- Living wage commitment, our company ensures all employees earn at least a living wage
- Pay transparency
- Benefits includes non-wage benefits (e.g. health insurance, pensions, bonuses, paid leave)

Our company is committed to providing fair and competitive remuneration to all employees. Wages are determined based on market benchmarks, internal equity, and role responsibilities. We ensure that all employees receive at least a living wage and offer a comprehensive benefits package, including health insurance, retirement plans, performance bonuses, and paid leave. Our pay structure is transparent, and employees are informed about the criteria used for salary decisions by the internal standard MVMS-GEN-pol-714-00 Employee remuneration; MVMS-GEN-pol-715-00 Employee benefits.

Collective Bargaining and Employee Representation

- Freedom of association
- Collective agreements
- Dialogue mechanisms
- Conflict resolution

We respect and uphold the right of employees to freely associate and join workers' councils. Our workforce is covered by bargaining agreements. We maintain open and constructive dialogue with employee representatives through regular meetings and feedback mechanisms SW Arnold. Disputes and grievances are addressed through established conflict resolution procedures, MVMS-GEN-pol-711-00 Human resources management.

Training and Development

- Skills development
- Lifelong learning
- Training hours
- Career progression

We invest in the continuous development of our workforce through structured training programs. These include onboarding sessions, technical skill development, leadership training, and digital literacy courses. Employees are encouraged to pursue lifelong learning, supported by tuition reimbursement and access to e-learning platforms. On average, each employee receives 10 hours of training annually. We also promote internal mobility and career progression through mentorship and development plans. Internal standard MVMS-GEN-pol-720-00 Ensuring professional competence.

Future Initiatives

- Plans to improve pay equity or close gender pay gaps
- Expansion of training programs for green skills or digital transformation
- Strengthening employee voice through new feedback tools or representation structures

We are also strengthening equal pay and ensuring that there is no gender pay gap. We plan to expand our training programs to include green skills and digital transformation competencies. We are also exploring new tools to strengthen employee voice and representation at all levels of the organization.

Employee turnover (%) 12.45%

Employee turnover during the reporting period was 12.45%.

The indicator is calculated as (number of employees whose employment ended during the reporting period ÷ average recorded headcount for the same period) × 100. Average recorded headcount is the average of monthly headcounts. Total turnover includes all terminations regardless of reason; voluntary departures, employer-initiated terminations, terminations during probation, expiry of fixed-term contracts and retirements are tracked separately for internal evaluation. Internal transfers between roles are excluded. Data are sourced from the RON HR and payroll system and termination records. The HR Manager prepares and reviews the calculation at least annually; results are compared year on year and submitted to management.

Year	%	Note
2025	12,45	n/a

7.2 Occupational Health and Safety and Fire Protection

2025 indicator	Number
Number of occupational accidents	5
Accident frequency rate	15.33 occupational accidents per 1,000,000 hours worked
Number of fatalities	0
Number of fires	0

Occupational health and safety and fire protection are managed as part of the integrated management system. Occupational accidents are recorded, investigated and analysed; where relevant, corrective and preventive actions are implemented through CAPA. The organisation provides induction and periodic OHS and fire-protection training, conducts internal and external inspections, and discusses the results during management review. Five occupational accidents, no fatalities and no fires were recorded during the reporting period.

Workplace improvement activities include 5S, improved workplace organisation, ergonomics and occupational safety reviews, and the provision of ergonomic office equipment and appropriate working tools. Employees receive information and training on health protection, safe working practices and stretching exercises. Where relevant, additional supportive measures are provided for production employees, such as wrist-support products. The effectiveness of these measures is monitored through workplace inspections, employee feedback and the applicable occupational health and safety processes.

Year	Reported accidents	Unreported accidents	Total accidents	Proportion reported

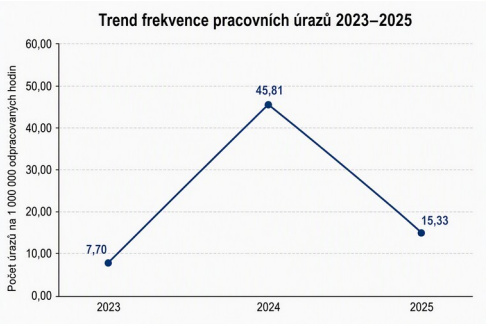
2023	0	7	7	0,0%
2024	3	10	13	23,1%
2025	1	9	10	10,0%
Total	**4**	**26**	**30**	**13,3%**

Year	Medically treated accidents	Estimated total hours	Frequency / 1 million hours	Working-time fund / 1 FTE
2023	1	129 943 h	7,70	2 000 h
2024	6	130 983 h	45,81	2 016 h
2025	2	130 463 h	15,33	2 008 h
Total	**9**	**391 389 h**	**23,00**	**6 024 h**

Trend assessment for 2023–2025: The frequency of medically treated accidents increased from 7.70 cases per 1,000,000 hours worked in 2023 to 45.81 in 2024, an increase of 495%. Accordingly, 2024 represented a significant deterioration. In 2025, the frequency fell to 15.33, a year-on-year improvement of 66.5% compared with 2024; however, it remained approximately 99% higher than in 2023. The number of medically treated accidents followed a similar pattern: one case in 2023, six in 2024 and two in 2025. Total recorded incidents rose from seven in 2023 to 13 in 2024 and then fell to 10 in 2025, a decrease of 23.1%; nevertheless, this remained 42.9% above the 2023 level. The proportion of reported incidents increased from 0% in 2023 to 23.1% in 2024, but fell to 10.0% in 2025.

The 2025 results therefore confirm an improvement compared with the exceptionally adverse year of 2024, but not a return to the 2023 level. Priorities for the next period are to analyse the causes of the 2024 incidents, verify the effectiveness of closed CAPAs and improve reporting consistency.

Given the nature of the operation, which focuses primarily on packaging, filling and product assembly, recorded occupational accidents mainly involved minor injuries without serious consequences. Typical causes included slipping or falling on the floor and inattention while moving or handling materials in the workplace. Nevertheless, the causes of each incident are assessed and preventive or corrective action is taken as required, particularly maintaining clean and unobstructed walkways, promptly removing contamination, highlighting risk areas and providing refresher training to employees.



Reporting methodology: The number of occupational accidents comprises all recorded occupational accidents involving company employees during the reporting period. The accident frequency rate is calculated as (number of recorded occupational accidents ÷ total hours actually worked) × 1,000,000 and is reported as occupational accidents per 1,000,000 hours worked. Working days lost are the sum of scheduled working days on which an employee was unable to work because of an occupational accident; the day of the accident is excluded. Serious and fatal occupational accidents, fires and incidents with the potential for serious consequences are reported separately. Data sources are the occupational accident register, incident-investigation records in ISM, working-time records in RON, the fire log and CAPA records. The QHSE Manager consolidates the data with HR and workplace managers; they are reviewed at least quarterly and submitted annually to management as part of the management-system review.

Incident management and prevention: Every occupational accident, fire, dangerous occurrence and relevant near miss is reported, recorded and investigated without undue delay. The investigation identifies immediate and root causes, responsibility, deadlines, and corrective or preventive action. Actions are managed in the CAPA system and closed only after implementation and effectiveness have been verified. Preventive management includes risk assessment, work categorisation, OHS and fire-protection training, workplace inspections, inspections of designated technical equipment, verification of personal protective equipment use, fire inspections and emergency-response drills, at least annually. Before entering the organisation or starting work, contractors and agency workers are informed of relevant risks and site rules; risks are exchanged mutually and understanding is confirmed.

KPI	Methodology	2027 target	Responsibility / evidence
Accident frequency rate	(Number of occupational accidents ÷ hours worked) × 1,000,000	Reduce by at least 5% compared with 2025	QHSE, management; accident registers in ISM and RON; evaluated quarterly and annually
Fatal occupational accidents	Number of fatal occupational accidents in the reporting period	Zero	QHSE, management; occupational accident register in ISM and investigation records
Fires	Number of incidents	Zero	QHSE, management and

	classified as fires, irrespective of the extent of damage		external professionally qualified fire-protection specialist; fire log and incident records
Timely completion of mandatory OHS and fire-protection training	(Number of employees trained before the specified deadline ÷ number of employees to whom the training applied) × 100	100% remaining employees trained before returning to work	HR Manager; RON, attendance sheets or electronic records; annually
Completion of planned OHS and fire-protection inspections	(Number of inspections completed ÷ number of inspections planned for the period) × 100	100 %.	QHSE Manager; inspection plan and reports; annually
Near misses and dangerous situations	Number of properly recorded reports for which a risk assessment was performed and, where appropriate, action was established	Increase the number of relevant reports by at least 5% year on year as an indicator of active prevention; assess 100% of reports	QHSE and workplace managers; near-miss register; annually
Working days lost due to occupational accidents	Total scheduled working days lost as a result of occupational accidents; the year-on-year trend is also monitored	Reduce compared with 2025; approve the target percentage after verification of the baseline value	HR Manager; RON and accident register; quarterly and annually

Evaluation: If a target is not met or a serious incident occurs, QHSE performs a root-cause analysis, establishes preventive and corrective actions, responsible persons and deadlines, and verifies their effectiveness. In addition to the current value, the annual report includes the baseline value, year-on-year trend, commentary on significant changes and a reference to objective evidence. Personal and health data are disclosed only in aggregated and anonymised form.

7.3 Remuneration, collective bargaining and training

Indicator	2025
Minimum wage met?	Yes
Gender pay gap (%)	0
Employees covered by collective bargaining (%)	0

Average training per employee (hours/year)	13,35

7.3.1 Gender Pay Gap Methodology and Equal Opportunities KPIs

The gender pay gap is not reported for the reporting period because validation of comparable job groups and the scope of remuneration components included has not yet been completed. The company plans formally to approve the methodology, calculate the 2026 baseline and evaluate the indicator annually from 2027. Until this process is complete, the value is reported as N/A, not as a zero pay gap.
Gender pay gap methodology: the unadjusted gap is calculated as ((average gross hourly remuneration of men − average gross hourly remuneration of women) ÷ average gross hourly remuneration of men) × 100. Gross hourly remuneration includes basic pay, regular and exceptional bonuses and other taxable cash remuneration for the reporting period; expense reimbursements and non-cash benefits are excluded. Hourly remuneration is the included gross remuneration divided by actual paid hours. A result above 0% means higher average remuneration for men; a result below 0% means higher average remuneration for women. In addition to the overall indicator, comparisons are made within homogeneous groups by level of responsibility, job classification and type of contract; a group is not disclosed if this could identify an individual. Employees with a valid employment relationship and reported remuneration in the reporting period are included; workers engaged under agreements, agency workers and long-term absentees are included only under a predetermined methodology applied consistently year on year. The source is anonymised data from the RON HR and payroll system. HR prepares the calculation, Finance reviews it and management approves it at least annually. Every year-on-year methodological change must be described and the baseline recalculated.

KPI	Calculation methodology	2027 target	Source / responsibility
Unadjusted gender pay gap	((Average gross hourly remuneration of men − average gross hourly remuneration of women) ÷ average gross hourly remuneration of men) × 100.	Calculate and disclose the 2026 baseline; in 2027, do not exceed 5%, or reduce any higher identified variance by at least 20% year on year.	RON and payroll data; HR, reviewed by Finance; annually.
Pay gap within comparable groups	The same formula applied separately to homogeneous job groups; only groups with enough people to preserve anonymity are evaluated.	No unexplained variance above 5%; 100% of variances above the threshold analysed and covered by an action plan.	RON, job catalogue and payroll data; HR and Finance; annually.
Women in management	(Number of women in management ÷ total number of	Maintain at least 50% women in management	Organisational structure and RON;

	people in management) × 100. Management comprises a pre-approved list of managerial positions used consistently in every period.	by the end of 2027. With 7 women out of 12 people currently, the baseline share is 58.3%.	HR, approved by management; half-yearly.
Gender-balanced shortlisting for management positions	(Number of recruitments to management positions in which candidates of both sexes were represented on the shortlist ÷ total number of recruitments to management positions) × 100. Exceptions must be justified in writing.	At least 80% of relevant recruitment processes.	Recruitment documentation; HR and recruiting manager; half-yearly.
Equal access to development	The participation ratio of women and men in development or management programmes is compared with their representation in the target employee group.	Participation of each sex to deviate from its representation in the target group by no more than 10 percentage points.	Training records and RON; HR; annually.
Return after parental leave	(Number of employees who returned after parental leave and remained for at least 12 months ÷ number of employees due to return in the period) × 100.	At least 90%, with separate anonymised monitoring by sex.	RON; HR; annually.
Handling concerns relating to discrimination and equal treatment	(Number of concerns closed within the specified deadline ÷ total number of relevant concerns) × 100; the number of substantiated cases is also reported in aggregate.	100% of concerns investigated and closed within the specified deadline; 100% of substantiated cases subject to corrective action and effectiveness verification.	HR and whistleblowing records; HR/Compliance; annually.

Management of deviations: KPI results will be submitted to management at least annually. If the gender pay gap or another indicator exceeds the specified threshold, HR performs a root-cause analysis considering job level, length of service, working hours, performance-related components and other objectively supportable factors. Unjustified differences will be addressed through a time-bound action plan, whose completion and effectiveness will subsequently be verified. All disclosed data will be aggregated and anonymised.

7.4 **Employee Benefits and Well-being**

Current benefits
Employer-funded meal vouchers.
Free coffee, tea and fruit.
Free internal and external training during working hours, including selected non-work-related activities such as face yoga.
Free English courses during working hours.
Employee transport from locations within approximately 25 km of the site, used mainly by production employees.
Home working for administrative employees one day per week.
Five weeks of paid annual leave, which is one week above the statutory minimum.
On-site Easter and Christmas events and Christmas gifts.
Free summer refreshments, such as ice cream and vitamins.
Team-building activities at least twice a year, including paddling and cycling.
Rewards for employee improvement ideas.
Long-service bonuses after 3, 5, 10, 15 and 20 years, with financial recognition based on length of service.
Employee referral bonuses.
MultiSport cards providing free or discounted access to partner sport and leisure facilities.
Company cars for managers, including private use where applicable.
Occupational medical services.
On-site sports and relaxation area with barbecue facilities, as well as indoor and outdoor rest areas.
Vending machines providing coffee, snacks and refreshments in production rest areas.
Flexible working hours for administrative employees.
Sale of decommissioned IT equipment to employees at residual value.
Free delivery of lunches ordered from nearby restaurants.
Personal protective equipment provided free of charge.
Employee representation to protect and communicate employees' interests.
A Code of Conduct Ambassador and a committee for investigating whistleblowing reports.
External coaching where needed.
Proposed benefits for 2026–2027 — under negotiation
Flexi Pass for all employees, with an employer contribution and permitted use for childcare or other eligible services selected by the employee.
Professional ergonomics training in production.
Additional vitamin provision.
A dedicated gym and relaxation area with fitness equipment.
Supplementary pension insurance.

8 Human Rights

8.1 Human Rights Code and Policy

Area / Covered	2021	2022	2023	2024	2025
Child labour	Yes	Yes	Yes	Yes	Yes
Forced labour	Yes	Yes	Yes	Yes	Yes
Human trafficking	Yes	Yes	Yes	Yes	Yes
Discrimination	Yes	Yes	Yes	Yes	Yes
Accident prevention	Yes	Yes	Yes	Yes	Yes
Whistleblower protection (Whistleblowing)	Yes	Yes	Yes	Yes	Yes
Other	N/A	N/A	N/A	N/A	N/A

The organisation is committed to respecting human dignity and equal treatment and to prohibiting discrimination, child and forced labour, human trafficking and all forms of harassment. These requirements form part of the internal policies and rules communicated to employees during induction and periodic training. A whistleblower-protection mechanism enables concerns to be reported confidentially without fear of retaliation. Compliance is verified through audits, internal and external inspections, and the handling of concerns or non-conformities.

At the beginning of 2025, the company appointed a Code of Conduct Ambassador as a trusted contact person available to all employees who wish to discuss ethical concerns, difficult circumstances or other workplace-related issues. A dedicated committee was also established to investigate potential misconduct and whistleblowing reports in a transparent, fair, confidential and impartial manner. These mechanisms complement the formal whistleblowing channel and support a safe environment in which concerns can be raised without fear of retaliation. Employee feedback indicates that the open and proactive approach to ethical issues is valued and helps reinforce confidence that reported concerns are taken seriously.

8.2 Human Rights Incidents

Incident type / Occurrence	2021	2022	2023	2024	2025	Action
Child labour	No	No	No	No	No	N/A
Forced labour	No	No	No	No	No	N/A
Discrimination	No	No	No	No	No	N/A
Whistleblower protection (Whistleblowing)	No	No	No	No	No	N/A

Other	N/A	N/A	N/A	N/A	N/A	N/A

According to the available evidence, no case of child labour, forced labour, discrimination or breach of whistleblower protection was substantiated during the reporting period. If an incident is identified, the organisation records and impartially investigates it, takes immediate protective and remedial action, establishes corrective and preventive actions including responsibility and a deadline, and subsequently verifies their effectiveness. This statement was verified using an anonymised HR summary and notifications recorded in the whistleblowing system.

9 Governance

9.1 Corruption and Bribery: Breaches of Anti-corruption and Anti-bribery Laws

Indicator / Number	2024	2025	Action
Number of convictions	0	0	N/A
Amount of fines	0	0	N/A

The company applies zero tolerance to corruption, bribery, fraud and conflicts of interest. Employees must act in accordance with legal requirements, internal rules and the company's ethical principles. Suspected breaches may be reported through the internal reporting mechanism. Based on the available evidence, no final conviction or fine for breaching anti-corruption or anti-bribery legislation was recorded during the reporting period. The information was verified by company management, the HR Manager and Finance.

Training materials, particularly those relating to the Code of Ethics and the Code of Conduct, are reviewed regularly to remain aligned with evolving customer expectations, internal needs, applicable legal requirements and changing workplace expectations, including those of younger generations entering the workforce. The company is committed to full compliance with the General Data Protection Regulation (GDPR) and to maintaining appropriate safeguards for data security, privacy and the protection of personal data across its operations. In response to the growing importance of artificial intelligence in the workplace, relevant employees have completed AI awareness training focused on the responsible, secure and effective use of AI tools.

9.2 High-risk Sectors

The company does not provide products or services relating to controversial weapons; tobacco cultivation or manufacture; the exploration, extraction, production, processing or distribution of fossil fuels; or the manufacture of pesticides and agrochemical products. Revenue from these sectors is therefore EUR 0 and 0% of total revenue. On the basis of its business model, the company is not excluded from EU Paris-aligned benchmarks on this account. The information was verified by Finance and company management.

10 Information Requirements

The report is intended for customers, banks, investors and business partners requiring transparent information on ESG management. On request, the organisation can provide evidence including valid certifications and policies, environmental and energy KPI results, carbon-footprint verification, occupational health and safety and training data, ethical-governance principles and supply-chain measures. Sensitive commercial or personal data are provided only to the extent necessary and in accordance with internal information-protection rules.

10.1 Strategy: Business Model and Sustainability

Marvinpac CZ, s.r.o. provides B2B contract packaging, filling and assembly services, together with related warehousing and logistics services, for food, cosmetic and non-food products. Its activities also include packaging and structural design, the packaging of accessories intended for contact with food, and the manufacture of selected food products such as extracts, concentrates, syrups and beverages.

Key business relationships include customers; suppliers of packaging and input materials, energy and technology; providers of transport, waste-management, laboratory and certification services; and the site landlord. Strategic cooperation includes, in particular, long-term customer projects, certification and verification bodies, and key suppliers with a significant influence on quality, safety, environmental impacts or continuity of supply. Specific names and shares are commercially sensitive and may be provided to an auditor under controlled conditions.

Sustainability is integrated into the business model through certified management systems, measurement of energy performance and the carbon footprint, management of environmental and employment risks, and product and packaging compliance requirements. Investment decisions take account of energy efficiency, safety, legislative requirements, pollution prevention and operational continuity. In developing packaging and services, opportunities to reduce material consumption, increase recyclability and limit empty space are assessed. Risks and opportunities are identified in the organisational context, PESTLE analysis, legal-requirements register and management review.

Existing policies and procedures include the QHSE and Sustainability Policy, occupational health and safety policy, environmental policy, human-rights policy, ethical and anti-corruption principles, whistleblower protection, management of legal requirements, internal audits and the CAPA system. Environmental initiatives include purchasing green electricity, offsetting Scope 1, monitoring EnPIs, gradually installing sensors and energy-efficient equipment, limiting printing and digitising records. For working conditions, the organisation provides training, performs risk assessments and OHS inspections, and takes corrective action. Planned initiatives include improving Scope 3 accuracy, integrating weight data into SAP, collecting EPDs/PCFs from key suppliers and strengthening ESG assessment of the supply chain.

10.3 Emissions Reduction Targets and Climate Transition

Environmental Principles and Climate Commitments

We are committed to maintaining net-zero emissions for Scope 1 and Scope 2 across our operations. For Scope 3 emissions, we aim to achieve a 30% reduction by 2030, in line with our broader sustainability strategy and stakeholder expectations.

In the longer term, we actively monitor climate developments and the evolution of the European climate policy framework, including the European Commission proposal COM(2025) 524 for a binding EU target of a 90% net reduction in greenhouse gas emissions by 2040 compared with 1990 levels. Our ultimate ambition is to achieve full carbon neutrality by 2050, in line with the EU climate roadmap and the European Green Deal.

Indicator	Value	Year	Note
Scope 1 target	Maintain transparent measurement and full Scope 1 offsetting; propose a reduction pathway	2026–2030	Scope 1 reduction projects – responsibility of the ESG team and QHSE Manager
Scope 2 target	Maintain the purchase of renewable electricity and a zero market-based Scope 2 value	2026–2030	Continuously retain contractual/accounting evidence of green electricity. At least annually – QHSE Manager, Finance
Scope 3 target	Improve calculation accuracy: move from spend-based to material-based data, record weights in kg and collect PCFs/EPDs from key suppliers	2027–2030	Based on data accuracy, establish a specific absolute reduction target and monitor its achievement for Scope 3. QHSE Manager
Baseline year	2024	2024	Baseline following internal approval of the methodology and consistent category scope. Values verified by an external ISO 14064 audit by Bureau Veritas – responsibility of the QHSE Manager.
Target year	2030	2030	Milestone stated in the management review; specific

			interim targets approved by management. Monitored by the QHSE Manager.
Principal measures	Integration of weight data into SAP; supplier EPDs/PCFs; fleet renewal; cooperation with the landlord on heating; maintaining green electricity	2027+	Evaluate at least annually during management review, verify data accuracy under ISO 14064 and retain objective evidence. Responsibility of the QHSE Manager.

The distinction between SBTi and carbon offsetting:

SBTi (Science Based Targets initiative) is a framework for setting and potentially externally validating targets for actual reductions in greenhouse-gas emissions in Scope 1, Scope 2 and relevant Scope 3 categories, in line with climate science and a pathway to net zero.

Carbon offsetting, by contrast, means financing projects outside the company's own operations or value chain through carbon credits intended to counterbalance a specified amount of reported emissions. Offsetting does not itself reduce the company's gross emissions and does not replace measures focused on energy efficiency, fuel switching, electrification, renewable energy or supply-chain emissions reductions.

For SBTi-aligned targets, direct emissions reductions in the company's own operations and value chain therefore take priority; carbon credits may be a supplementary measure, not a substitute for decarbonisation. The fact that Marvinpac CZ, s.r.o. offsets Scope 1 emissions is therefore not interpreted as achievement of a reduction target or validation of a target by SBTi. The company's reduction targets have not yet been submitted for SBTi validation and are reported separately from purchased offsets.

The climate targets are presented in the table above. The organisation uses 2024 as its baseline year. For Scope 1, the objective is to maintain complete measurement and offsetting. For Scope 2, the objective is to continue purchasing renewable electricity and keep the market-based value at zero. For Scope 3, the priority is first to improve accuracy using actual weight data and supplier EPDs/PCFs; an absolute reduction target will be set once the data foundation has stabilised. Principal measures include fleet renewal, cooperation with the landlord on heating energy efficiency, maintaining green electricity and engaging key suppliers.

10.5 Climate Risks

The organisation assesses climate risks as part of its organisational context, PESTLE analysis and risk-and-opportunity management process. The current PESTLE analysis uses three impact levels: low – little or no

impact on the organisation; medium – an impact is possible and management decides on the necessary action; high – the organisation must take action. Climate-relevant topics rated high include changes in environmental and related legislation, high energy prices or shortages, the effects of war on the price and availability of energy and raw materials, shortages of purchased materials, failure to meet environmental requirements with potential intervention by authorities, and green-energy requirements. Industrial fire and explosion risks and the environmental impacts of chemicals in the organisation are rated medium. Risks of water and soil pollution and chemical releases into the environment are rated low where existing controls are maintained. Climate-data quality risks are rated predominantly high for incorrect readings, data loss, measurement failures and incorrect emission factors, and medium for calculation, methodology, analytical-estimate and deadline errors. Extreme temperatures, extreme precipitation, flooding and other physical manifestations of climate change are not separately scored in the current PESTLE analysis; the site is not located in a designated floodplain. PESTLE is reviewed and updated at least annually or following an incident or significant change affecting the organisation.

PESTLE risk	Level	Rationale and principal measures
Changes in environmental, energy and related legislation	High	Failure to meet requirements may lead to fines or restrictions on operations. Measures: regular monitoring of legal requirements, external advice, internal audits and management review. External environmental adviser, QHSE Manager.
High energy prices or energy shortages	High	Risk of production restrictions or stoppage and increased operating costs. Measures: shutdown planning, monthly consumption monitoring, EnPIs, the energy action plan and identifying savings. COO, Engineering and QHSE Manager.
War and geopolitical impacts on energy and raw materials	High	Potential increase in prices or shortage of energy and materials. Measures: monitoring developments, effective shutdown planning, energy-consumption management and reducing rejects. COO, Engineering and QHSE Manager.
Shortage of purchased raw materials and materials	High	Risk of disruption to supplies and production. Measures: defining strategic suppliers, assessing financial capability, audits and validation of alternative suppliers. Procurement.
Failure to meet environmental and customer requirements	High	Potential formal action or suspension of operations by authorities and loss of customers. Measures: environmental programmes, digitisation of documentation, and monitoring waste and the recycling rate. COO, Engineering and QHSE Manager.
Green energy and customer decarbonisation	High	Failure to meet requirements may affect winning or retaining contracts. Measures: securing renewable electricity and cooperating with the site landlord. COO

requirements		Manager.
Industrial fire and explosion risk	Medium	Potential operational disruption, damage and penalties. Measures: chemical-storage rules, fire protection, training, inspections and a business-continuity plan. HR Manager (training); QHSE Manager, external adviser.
Environmental impact of chemicals	Medium	Potential harm to the environment. Measures: checking safety data sheets, maintaining chemical records, appropriate storage and external specialist inspection. QHSE Manager, external adviser.
Chemical release and water or soil pollution	Low	With current controls, the impact is rated low. Measures: containment equipment, handling rules, inspections, audits and emergency preparedness. QHSE Manager, external adviser.
Climate and emissions data errors	Medium to high	Incorrect readings, data loss, measurement failures or incorrect emission factors may lead to inaccurate reporting. Measures: dual data checks, reconciliation to invoices and SAP, backups, metrological checks and internal or external verification of calculations. QHSE Manager – readings; Finance – invoices.
Extreme temperatures, precipitation, flooding and other physical climate risks	Not yet assessed separately	These risks are not separately classified in the current PESTLE analysis. Future reviews may assess them by likelihood, impact, time horizon and effectiveness of adaptation measures.

11 ESG Governance and Management-body Diversity

Gender diversity in the management body

Gender / Number	2025
Men	5
Women	7
Other	N/A

At the end of the reporting period, the management body comprised 12 people: 7 women and 5 men. Women represented 58.3% and men 41.7%. For this indicator, the management body includes positions with formal responsibility for managing employees, budgets, processes or organisational units under the approved organisational structure. The list of included positions is used consistently across reporting periods; any change in scope must be documented and, where the impact is significant, the baseline recalculated. The data are based on the organisational structure and the RON HR system, reviewed by the

HR Manager and approved by company management at least annually. Results are reported in aggregate without personal data relating to individual employees.

11.1 ESG Responsibility and Oversight

Company management is responsible for approving policies, significant ESG targets, the necessary resources and the annual evaluation of results. The QHSE Manager coordinates environmental, energy, climate and occupational health and safety indicators; the HR Manager is responsible for social data, human rights, equal opportunities and training; Finance verifies financial inputs and turnover-related data; and Procurement manages sustainability requirements for suppliers. Results, significant risks, target status, audit findings and corrective actions are reviewed at least annually as part of the management-system review. Significant deviations or incidents are submitted to management without undue delay.
When appointing, promoting and developing managers, the company applies transparent criteria based on qualifications, experience, performance and the requirements of the role. The objective is to maintain equal access to management positions and at least 50% representation of women in management by the end of 2027; the baseline share of 58.3% meets this target. Gender representation is not used as the sole decision-making criterion.

11.2 Control and Objective Evidence

At least annually, the management body evaluates achievement of ESG targets, the quality and completeness of reported data, internal and external audit results, CAPA status, significant risks and opportunities, and any necessary changes to policies or resources. Where a target is not met, a responsible person, deadline and action are assigned; effectiveness is verified at the next review. Objective evidence comprises the approved organisational structure, management-review minutes, approved policies and targets, KPI reports, audit reports, the risk register, CAPA records and records of management decisions. Sensitive and personal data are provided only where necessary and in aggregated and anonymised form.

Governance metrics - Convictions and fines for corruption and briber

It is very important for our organization to monitor incidents of corruption and bribery, to be in compliance with the ESRS G1-4, GRI 205, UN Convention Against Corruption standards, Act No. 171 /2023 on the protection of whistleblowers according to Directive 2019/1937 of the European Parliament and of the Council of 23.10.2019 on the protection of persons reporting breaches of Union law.
Employees, external workers have the option of anonymous reporting via a confidence box.
Training on this topic and the option of reporting anonymously and personally are without any penalty provided to all employees upon starting work and at least once a year, 100% of employees are trained, knowledge verification is by a test.
The training is focused on the possibility of reporting, the method of verification, informing all employees about the reporting and resolving the incident publicly. The training is focused especially on risk functions,

managers. Risks in the areas of corruption and briber are assessed by PESTLE analysis, MVMS-GEN-pol-431-00_R01 Context Analysis Marvinpac
A summary of all incidents is part of the annual Management review. The reporting period is the calendar year in retrospect. If incidents of a given type are recorded, CAPA record (corrective and preventive action - MVMS-GEN-pol-100-00 Complaints and continuous improvement process) is opened. Incidents are divided into reports by internal employees and business partners, the number of convictions for corruption or bribery, the number of fines imposed, an overview of legal proceedings, impacts and corrective measures, internal disciplinary measures such as training, coaching, transfer to another workplace, in the worst case, dismissal. The method of punishment is decided by a commission convened by the HR manager and the ambassador of the code of conduct.
Based on the investigation of the incident, changes must be made in processes or control mechanisms. Subsequently, new training must be carried out, a review of the reassessment of risk areas - PESTLE analysis see MVMS-GEN-pol-431-00_R01 Context Analysis.
Risks in the areas of corruption and defamation are evaluated by the PESTLE analysis, in internal document MVMS-GEN-pol-431-00_R01 Context Analysis.

Convictions and fines for corruption and bribery

There has been no incident related to corruption or bribery in our organization so far, so we do not have an evaluation of the trend and comparison year-on-year. All data were checked in HR and Financal department. The HR department monitors the situation in the region and participates in benchmarking.
The topic of corruption and briber is also described in the internal documentation MVMS-GEN-pol-710-00_M03_00 Code of Conduct.

11.3 Alignment of Sustainability Performance with the UN Sustainable Development Goals (SDGs)

Marvinpac CZ, s.r.o. uses the United Nations Sustainable Development Goals (SDGs) as a reference framework to demonstrate how its environmental, social and governance activities and measurable indicators relate to internationally recognised sustainability priorities. The mapping below is based on the company's reported 2025 performance, established sustainability targets and management activities.

SDG 6 – Clean Water and Sanitation

Water consumption is monitored monthly and evaluated through the company's energy and environmental management processes. In 2025, water consumption amounted to 1,409.34 m^3, representing a reduction of 10.7% compared with 2024 and 11.2% compared with 2021. The company has established a strategic target to reduce total water consumption by 30% by the end of 2040. Measures include the gradual installation of touch-free or sensor-operated taps, controlled flushing, low-energy washing equipment and employee awareness activities.

SDG 7 – Affordable and Clean Energy

Purchased electricity is contractually evidenced as originating from renewable sources. Electricity consumption decreased to 712,488.30 kWh in 2025, representing a reduction of 3.0% compared with 2024 and 8.9% compared with 2022. Electricity, gas and water consumption are monitored monthly and evaluated using energy performance indicators. The established EnPI targets were met in 2025.

SDG 8 – Decent Work and Economic Growth

Occupational health and safety are managed as part of the Integrated Management System. In 2025, no fatal occupational accidents and no fires were recorded. The frequency of medically treated occupational accidents decreased from 45.81 cases per 1,000,000 hours worked in 2024 to 15.33 in 2025, representing a year-on-year improvement of 66.5%. The company's 2027 target is to reduce the accident frequency rate by at least 5% compared with 2025, maintain zero fatal accidents and achieve at least 98% timely completion of mandatory OHS and fire-protection training.
Employee development is supported through onboarding, professional competence training and other development activities. In 2025, the average training time was 13.35 hours per employee.

SDG 12 – Responsible Consumption and Production

In 2025, the company generated 291.81 tonnes of waste, compared with 520.20 tonnes in 2024. Of the 2025 total, 186.39 tonnes were sent for recycling or reuse, corresponding to a recycling and reuse rate of 63.87%. Waste sent to landfill decreased from 24.00 tonnes in 2024 to 0.00 tonnes in 2025.
The company applies circular-economy principles through waste prevention, separation of individual waste streams, recycling and reuse, digitisation of documentation and optimisation of packaging materials. The 2027 targets include maintaining zero waste to landfill, achieving a recycling or reuse rate of at least 60%, and reducing total and hazardous-waste intensity per turnover by at least 5% compared with the 2025 baseline.

SDG 13 – Climate Action

Greenhouse gas emissions are measured and reported in accordance with ISO 14064-1. In 2025, reported emissions amounted to 317.81 tCO_2e for Scope 1, 242.25 tCO_2e for location-based Scope 2 and 11,965 tCO_2e for Scope 3. Scope 3 represented approximately 95.5% of the company's total reported carbon footprint.
The company purchases electricity from renewable sources and reports a market-based Scope 2 value of zero. Priorities include improving the accuracy of Scope 3 calculations, moving from spend-based to material-based data, recording actual material weights in SAP and obtaining supplier-specific EPDs, PCFs or equivalent verifiable environmental data. Environmental and emissions results are reviewed through the EnMS/ESG team and the management-review process.

SDG 16 – Peace, Justice and Strong Institutions

The company maintains policies and controls covering ethical conduct, anti-corruption, anti-bribery, conflicts of interest and whistleblower protection. Employees can report concerns through established reporting mechanisms, and reported cases are investigated through defined internal processes.
No final convictions or fines for breaching anti-corruption or anti-bribery legislation were recorded for the 2025 reporting period. Governance performance, incidents, audit findings, risks, corrective actions and ESG targets are reviewed by management as part of the management-review process.

Scope and interpretation of the SDG mapping

This mapping does not imply that Marvinpac CZ, s.r.o. contributes to every target or indicator associated with the respective SDG. It identifies the SDGs most directly related to the company's existing activities, reported results, measurable KPIs and approved targets. Future reports will update the mapping based on verified annual performance and progress against the underlying indicators.

12 Final Declaration

I declare that the information in this report has been prepared with due care on the basis of available and verified evidence and, to the best of my knowledge, is accurate as at the report approval date. Any limitations, estimates, data not yet validated and planned measures are expressly identified in the relevant sections.
Date: 30.03.2026, Jasna Tokova QHSE manager