

Sustainability record 2023

IGEPA CZ s.r.o.



GRI Index

IGEPA CZ s.r.o. has reported in accordance with the GRI Standards for the period 01.01.2023 - 31.12.2023.

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The organization and its reporting practices

2 GRI: General Disclosures (Standard 2021)

2-1 Organizational details

Legal Name

IGEPA CZ s.r.o.

Nature of ownership and legal form

Společnost s ručením omezeným

Location of headquarter

Ke Stadionu 400, 250 80 Odolena Voda, Czech Republic

Countries of operation

Czech Republic

2-2 Entities included in the organization's sustainability reporting

List all its entities included in its sustainability reporting

IGEPA CZ s.r.o.

If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting

Not applicable.

If the organization consists of multiple entities, explain the approach used for consolidating the information, including

i. whether the approach involves adjustments to information for minority interests

Not applicable.

ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities

Not applicable.

iii. whether and how the approach differs across the disclosures in this Standard and across material topics

There is no difference between the disclosures in this standard and between the material topics.

2-3 Reporting period, frequency and contact point

Reporting period for, and the frequency of, its sustainability reporting

IGEPA CZ s.r.o. prepares and publishes an annual financial report in accordance with the applicable legal requirements. The reporting period is the calendar year and therefore covers the period from January 1 to December 31 of each year.

Most of the key figures we publish in the Sustainability Report relate to the reporting date of December 31, 2023. Should we deviate from the above parameters in individual cases, we will disclose this accordingly.

IGEPA CZ s.r.o. will prepare a sustainability report for the first time for the 2023 reporting year and annually thereafter.

Reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for

The reporting period for financial reporting and sustainability reporting is the same.

Publication date of the report or reported information

The Sustainability Report is based on data for the year 2023 as of December 31, 2023.

A publication date for the sustainability report has not yet been set.

Contact point for questions about the report or reported information

IGEPA CZ s.r.o.
Milan Švihla
Ke Stadionu 400, 250 80 Odolena Voda
Czech Republic
+420602297223
msvihla@IGEPAgroup.com

2-4 Restatements of information

Report restatements of information made from previous reporting periods and explain

No changes, as IGEPA CZ s.r.o. is preparing a sustainability report for the first time for the 2023 reporting year.

i. reasons for restatements

No changes, as IGEPA CZ s.r.o. is preparing a sustainability report for the first time for the 2023 reporting year.

ii. effect of restatements

No changes, as IGEPA CZ s.r.o. this is the first time a sustainability report has been prepared for the 2023 reporting year.

2-5 External assurance

2-5-a. Description of the policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved

The sustainability report has not been externally verified.IGEPA CZ s.r.o. worked with an independent sustainability consultancy to prepare the content of the report in accordance with the GRI.

If the organization's sustainability reporting has been externally assured

i. provide a link or reference to the external assurance report(s) or assurance statement(s)

The sustainability report has not been externally verified.IGEPA CZ s.r.o. worked with an independent sustainability consultancy to prepare the content of the report in accordance with the GRI.

ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process

The sustainability report has not been externally verified.IGEPA CZ s.r.o. worked with an independent sustainability consultancy to prepare the content of the report in accordance with the GRI.

iii. describe the relationship between the organization and the assurance provider

The sustainability report has not been externally verified.IGEPA CZ s.r.o. worked with an independent sustainability consultancy to prepare the content of the report in accordance with the GRI.

2-6 Activities, value chain and other business relationships

Report the sector(s) in which it is active

IGEPA CZ s.r.o. is a mid-sized wholesale company operating across multiple locations (refer to section 2-2-a). We specialize in procuring, storing, selling, and distributing both consumer and capital goods. Additionally, we offer various services within our three main business sectors: Paper & Print, Office & Packaging, and Viscom.

Our company prides itself on being a problem solver, catering to a diverse customer base primarily focused on trade. We prioritize personalized solutions to meet the unique needs of our clients.

Today, IGEPA CZ s.r.o. has evolved beyond being solely a paper wholesaler. We now serve as a wholesaler, manufacturer, service provider, and strategic partner within our network.

Its value chain, including:

i. the organization's activities, products, services, and markets served

We have 5 establishments (as stated in point 2-2).

The Odolena Voda office functions as a headquarters and main warehouse with integrated administrative tasks (personnel, purchasing, sales and planning), the Rajhrad office as a distribution and transshipment warehouse, the Brno and Ostrava offices as sales department offices, and the Horní Počernice office as a showroom.

We have been operating since 1994 and are part of the IGEPA group, which is one of the leading specialized wholesale groups on the market. We serve almost 2,500 customers from industry, trade and trade.

We deliver approximately 8800 various items to customers of IGEPA CZ. The range includes products such as graphic paper and cardboard, packaging and media for advertising technology, including technical equipment and services.

The company IGEPA CZ with ~90 employees achieved a turnover of ~46 million euros in the monitored year 2023.

ii. the organization's supply chain

More than 97% of our purchases are made within the EU single market. These supply chains can be considered low-risk due to legal requirements.

Both we and our main suppliers have forestry certificates. This means that these supply chains are traceable throughout the process and are regularly audited by external entities.

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

Examples of supply chains for "Paper and Printing" and "Office Supplies and Packaging" are as follows:

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

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

The paper industry is usually only a secondary user, as only waste from sawmills and so-called sawn timber are used to produce paper. Paper made from fresh wood fibers is the most important raw material for recycled paper.

IGEPA member companies perform classic wholesale storage and distribution functions in this area. Deliveries are made to printers, specialized trade groups and industrial customers.

iii. the entities downstream from the organization and their activities

IGEPA supplies ~2,500 industrial, commercial and retail customers.

Customers include (non-exhaustive list) packaging manufacturers, advertising agencies, retailers, printers, public authorities, industrial enterprises and other SMEs.

Business relationships with our customers are both long-term and contractual (through call-offs under framework agreements), as well as short-term related to orders (events) and projects.

We deliver mainly in the Czech Republic, but we are also developing activities in Slovakia and Romania. Logistically we serve Austria (see also 2-1).

Report other relevant business relationships

Not applicable.

Description of significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.

IGEPA CZ s.r.o. is preparing a sustainability report for the first time for the 2023 reporting year.

2-7 Employees

Reporting Period (The data was provided by the HR department from the employees recorded in the system as at 31 December 2023)	Male	Female	Total* (FTE)
Employees	59	25	84
Permanent	57	24	81
Temporary	2	1	3
Full-time	59	23	82
Part-time	0	2	2
Non-guaranteed	0	0	0

* The input values are based on the number of employees who were employed by IGEPA CZ s.r.o. at the end of the year. The data for 2-7 was provided by the HR department based on the employees recorded in the system as of December 31, 2023. Employees who have already received an employment contract and will start in January 2024 are not included. The following methodology was used to determine the number of employees: 'head count' of employees as of December 31 of the year. Full-time employees are those employees with a contractual working week of 40 hours/week. Part-time employees are all employees who usually work <40 hours per week at their own request (e.g. for family reasons). No seasonal fluctuation compared to other industries.

2-8 Workers who are not employees

Report of the total number of workers who are not employees and whose work is controlled by the organization and description of

0 A

i. most common types of workers and their contractual relationships with the organization

IGEPA CZ did not employ any non-employee workers during the reporting period from January 1, 2023 to December 31, 2023.

ii. type of work they perform

Not applicable because IGEPA CZ did not employ any workers who are not employees during the reporting period from January 1, 2023 to December 31, 2023.

The methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported

i. in head count, full-time equivalent (FTE), or using another methodology

Not applicable because IGEPA CZ did not employ any workers who are not employees during the reporting period from January 1, 2023 to December 31, 2023.

ii. at the end of the reporting period, as an average across the reporting period, or using another methodology

Not applicable because IGEPA CZ did not employ any workers who are not employees during the reporting period from January 1, 2023 to December 31, 2023.

Description of significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods

Not applicable because IGEPA CZ did not employ any workers who are not employees during the reporting period from January 1, 2023 to December 31, 2023.

2-9 Governance structure and composition

Description of the governance structure, including committees of the highest governance body

The management structure of the company is as follows:

CEO/Executive: At the top of the hierarchy, responsible for the overall management and strategy of the company. He reports to the shareholders at the general meeting. The executive is part of both the narrow and extended management team.

Two attorneys: Legal representatives who are authorized to act on behalf of the company together.

Closer management team (marked in green in the organizational chart): Meets once a month and is composed of:

- Executives
- Director of BU Paper & Print
- Director of BU Viscom
- Director of BU Packaging
- Purchasing Director
- Financial director
- Director of logistics

Extended Management Team (marked in orange in the organizational chart): Meets quarterly and includes members of the core team plus other key managers:

- Executives
- Director of BU Paper & Print
- Director of BU Viscom
- Director of BU Packaging
- Purchasing Director
- Financial director
- Director of logistics
- Financial manager
- Print product manager
- Office product manager
- Viscom product manager
- Director of Operations
- HR manager
- Marketing-Manager

This structure ensures efficient management of the company, with regular meetings of a smaller core team for operational matters and a wider team for strategic decisions and coordination between departments.

List of committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people

The management makes decisions at the highest level and supervises the management team.

describe the composition of the highest governance body and its committees by:

i. executive and non-executive members

The highest governing body is our managing director.

ii. independence

There are no conflicts of interest (within the members of the Executive Board/Advisory Board).

iii. tenure of members on the governance body

Indefinite

iv. number of other significant positions and commitments held by each member, and the nature of the commitments

Prokurists are authorized representatives of the company who have the legal authority to act on behalf of the company in certain legal matters. They have more extensive powers than regular employees but are more limited than the CEO or statutory bodies. Their specific powers are set out in the commercial register and the company's articles of association. Their typical powers include signing contracts, representing the company to third parties and the like. Their role is essential for the normal functioning of the company, as they assume part of the responsibility for the company's legal obligations.

v. gender

The Management Board/Advisory Board as the highest supervisory body is 100% male.

Gender is not a selection criterion. If suitable, all applicants will be considered and not excluded.

vi. under represented social groups

Not applicable.

vii. competencies relevant to the impacts of the organization

The top governing body meets all the required competencies.

The CEO comes from the printing industry from international groups.

The business directors of each division have extensive experience and knowledge of the business, the product range of the respective division and the markets/customers.

The Head of Supply Chain/Logistics has extensive experience in wholesale and logistics environments.

All members of management strive to continuously improve their teams and themselves through internal and external training measures.

viii. stakeholder representation

Not applicable.

2-10 Nomination and selection of the highest governance body

Description of Nomination and selection processes for the highest governance body and its committees

Sole shareholder in the exercise of the powers of the Annual General Meeting and the Managing Director of the company.

The Managing Director of the company is elected or dismissed by the Annual General Meeting.

Description of the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:

i. views of stakeholders (including shareholders)

The Managing Director is the highest governance body of the company and is responsible for strategic direction in the economic, environmental and social areas. The managers reporting to the Managing Director were selected by the Managing Director on the basis of their professional and social skills.

ii. diversity

Gender is not a selection criterion. If suitable, all applicants will be considered and not excluded.

iii. independence

There are no conflicts of interest (within the members of the Management Board/Advisory Board).

iv. competencies relevant to the impacts of the organization

Relevant skills include industry knowledge, leadership skills and interpersonal skills.

2-11 Chair of the highest governance body

Report whether the chair of the highest governance body is also a senior executive in the organization

The Managing Director is responsible for the final review and approval of the sustainability report.

If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.

The managing director of IGEPA CZ is not at the same time a manager in a specialist area of the company. The areas of responsibility, including representation of the managing directors within the group of companies, are set out in the business distribution plan.

2-12 Role of the highest governance body in overseeing the management of impacts

Description of the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development

Decisions on economic, environmental and social issues are usually taken within the management of IGEPA CZ.

2-12-b. Description of the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:

i. whether and how the highest governance body engages with stakeholders to support these processes.

Die Management recognizes its responsibility to prevent potential negative economic, environmental, and social impacts.

An example of applying the precautionary principle is the company-wide supplier risk management system, which will identify external risks for IGEPA CZ early on, starting from January 1, 2024, to enable timely countermeasures.

Additional measures include:

- Framework agreements with suppliers
- Service level agreements
- Analysis and evaluation of industry-specific indicators (such as raw and auxiliary materials, market prices, transportation)
- Regular communication with suppliers
- Monitoring of budget quantities
- Allocation management
- Management of business uncertainties.

ii. How the highest governance body considers the outcomes of these processes

The process results in the areas of environment, social affairs, sales and procurement markets are monitored in regular management meetings, taking into account the entire supply chain with its key economic data, including changes in legal requirements, and all specialist areas (including HR, quality and sustainability management and compliance) are included.

Description of the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review

The results of the environmental, social, sales and purchasing markets process are monitored at regular monthly and quarterly management meetings, taking into account the entire supply chain with its key economic data, including changes in legal requirements, and all professional areas (including HR, quality management and sustainability and compliance).

2-13 Delegation of responsibility for managing impacts

Description of how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:

i. whether it has appointed any senior executives with responsibility for the management of impacts

The management of IGEPA CZ is responsible for the strategic direction in the areas of economy, environment and society. The managers reporting to the management are responsible for implementing the sustainability strategy and monitoring compliance with the goals and measures.

ii. whether it has delegated responsibility for the management of impacts to other employees

Sustainability topics are coordinated within the management as part of the monthly reporting.

Description of the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people

The structure of the language is as follows:

CEO/Executive: With the CEO, there is a non-executive hierarchy, but also some level of strategic planning. This executive is part of both the core Authorized representative: The company has two authorized representatives who, as legal representatives, are authorized to act jointly on behalf.

Senior Management Team

This team meets every month and comprises key management positions:

- Executive
- Head of BU Paper and Print
- Director of BU Viscom
- Head of Packaging business unit
- Purchasing Manager
- Chief Financial Officer
- Director of Logistics

Extended Management Team

This team meets quarterly and consists of members of the core team and other key executives:

- Executive
- Head of BU Paper and Print
- Director of BU Viscom
- Head of Business Unit
- Packaging Purchasing Manager
- Chief Financial Officer
- Director of Logistics
- Finance Director
- Product Manager Printing
- Product Management Office
- Viscom Product Management
- Operations Manager
- Human Resources Manager
- Marketing Manager

This structure enables effective management of the company through regular financial reports from a smaller core team for operational matters t every month, the CEO sends information to all employees about the development of the company, personnel changes, activities and further developments.

2-14 Role of the highest governance body in sustainability reporting

Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, description of the process for reviewing and approving the information

The Managing Director is responsible for the final review and approval of the sustainability report. The content of the report was determined based on a materiality analysis. See GRI 3-1 for more information. A list of material topics by priority can be found in GRI 3-2. The material topics are part of the sustainability strategy.

If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.

Not applicable.

2-15 Conflicts of interests

Description of the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated

IGEPA CZ is committed to conducting all its business activities in accordance with the highest legal and ethical standards. We expect all business activities and transactions to be conducted honestly, accurately and with integrity.

Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:

i. cross-board membership

Not applicable.

ii. cross-shareholding with suppliers and other stakeholders

Not applicable.

iii. existence of controlling shareholders

IGEPA group is majority shareholders with 100% ownership of IGEPA CZ s.r.o.

iv. related parties, their relationships, transactions and outstanding balances

No such conflicts were identified during the reporting period.

2-16 Communication of critical concerns

Description whether and how critical concerns are communicated to the highest governance body

Impacts of IGEPA CZ that could be critical for stakeholders, or impacts on IGEPA CZ that could be critical for business development are communicated to the highest governance body via meetings with department heads or exchange with stakeholders

Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.

Critical concerns communicated to the highest governance body encompass a range of pressing issues. These include the repercussions of the coronavirus crisis and the ongoing war in Ukraine.

The surge in energy costs is a significant concern, impacting operational expenses and overall economic stability. The persistent increase in inflation rates affects purchasing power, operational costs, and financial forecasting. Fluctuations in commodity prices pose risks to cost management and supply chain stability.

Significant shifts in the supply chain, including disruptions and realignments, require strategic responses to maintain operational continuity and efficiency. These issues are critical for informed decision-making and strategic planning at the highest levels of governance.

2-17 Collective knowledge of the highest governance body

Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.

The IGEPA CZ company works with an external sustainability consultancy in areas such as the creation and further development of a sustainability strategy, CO₂ accounting and sustainability reporting. Within the company, an exchange on the topic of sustainability takes place in numerous forms of dialogue with various committees, e.g. newsletters, podcasts, regular management meetings, employee meetings, employee training in person and online.

2-18 Evaluation of the performance of the highest governance body

2-18-a. Description of the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people

The entire management team is involved in the development and creation of the sustainability strategy. The advisory board and the general meeting evaluate the performance of the highest governing body in managing and monitoring the impacts on the economy, environment, and people.

report whether the evaluations are independent or not, and the frequency of the evaluations

Top management's performance in managing and monitoring impacts on the economy, environment and people is not assessed (see 2-18-a).

describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.

See 2-18-a.

2-19 Remuneration policies

Description of the remuneration policies for members of the highest governance body and senior executives, including:

i. fixed pay and variable pay

Members of the board receive a fixed base salary and a variable compensation based on the company's performance and the achievement of individual goals.

ii. sign-on bonuses or recruitment incentive payments

Recruitment bonuses are not granted.

iii. termination payments

Severance pay is not stipulated in the employment contract. Everything is subject to the Labor Code.

iv. clawbacks

Reclaims are regulated by contract.

v. retirement benefits

The management teams have made individual agreements on supplementary pension insurance. For other employees, there is an additional pension insurance of EUR 30.

Description of how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.

There is currently no link between remuneration and the achievement of sustainability targets.

2-20 Process to determine remuneration

Description of the process for designing its remuneration policies and for determining remuneration, including:

i. whether independent independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration

Employees are remunerated on the basis valid employment contracts.

ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration

Management Board consults with the Human Resources and Finance departments when determining employee remuneration.

iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives

No remuneration consultant was involved in determining the compensation.

report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.

Not applicable as we have not appointed a remuneration consultant.

2-21 Annual total compensation ratio

report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)

3,4

report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)

1,55

report contextual information necessary to understand the data and how the data has been compiled.

No contextual information necessary.

2-22 Statement on sustainable development strategy

Statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development

As a business with a tradition spanning a 30 years, we consider it our duty to promote the responsible use of all resources. Sustainability is a key pillar of our corporate strategy. In addition to social and economic aspects, environmental awareness is a central element of our actions.

Economic sustainability: We are committed to fair and cooperative dealings with suppliers, customers, and all business partners. For us, partnerships mean more than mere cooperation; they stand for trust, integrity, and mutual commitment.

Ecological sustainability: Paper is a natural product with a high proportion of recyclable material, which aligns with our principles. The paper and printing industry adheres to strict standards in all procurement, production, and disposal processes and places great importance on sustainability. Our aim is to continuously improve operational processes and utilize the latest technologies to reduce our environmental footprint.

2-23 Policy commitments

Description of policy commitments for responsible business conduct, including:

i. the authoritative intergovernmental instruments that the commitments reference

The Code of Conduct (CoC) developed by IGEPA CZ has been prepared taking into account the guidelines of the Global Compact and the International Labour Organization. The CoC contains the company's principles and practices of fair competition, anti-corruption, discrimination, occupational health and safety, environmental protection, and protection of company assets and business secrets. The CoC applies to all employees of IGEPA CZ. A compliance officer is available to all IGEPA CZ employees. A web form is available for employees to submit their complaints. IGEPA CZ organizes online training that every employee must complete. Upon completion of the test, employees have the option to download a certificate of successful participation. In addition, IGEPA CZ has a Supplier Code

of Conduct or Supplier Code of Conduct. This contains requirements for all suppliers on the topics of legal compliance and due diligence, corporate responsibility and integrity, workplace health and safety, human and labour rights, environmental protection, auditing and contract protection. The Supplier undertakes to comply with the principles and requirements of this SCoC and to encourage its suppliers and/or subcontractors to comply with the standards and regulations set out in this SCoC.

2-23-a-ii. whether the commitments stipulate conducting due diligence

As a global supply company, IGEPA CZ is exposed to various risks, especially in its supply chains. As a member of the IGEPA group, we use the central services of the IGEPA group Hamburg. From 1 January 2024, a supply risk management system will be in place for the early identification, assessment, control, monitoring and communication of external risks, among other things. The aim is to identify significant risks to IGEPA CZ in good time so that countermeasures can be taken and control mechanisms put in place. Risks represent possible future developments or events that could lead to a negative economic forecast or deviation from the objectives for IGEPA CZ. In addition, risks may have a negative impact on the group's ability to achieve its strategic, operational, compliance and accounting objectives, as well as its reputation. Significant risks are identified in the individual business divisions.

Risks are compared against control measures and control activities. GRI reporting fulfils IGEPA CZ's obligation to submit annual progress reports. In addition, the SCoC requires suppliers to demonstrate and embody their commitment to comply with the requirements of the SCoC or their own equivalent code of conduct and all other applicable laws and regulations through appropriate management systems, policies and guidelines, effective risk management, training and the provision of sufficient resources. Suppliers are also required to cooperate and support where corrective and/or preventive actions are to be implemented as defined by the Companies in Supply Chains Due Diligence Act.

iii. whether the commitments stipulate applying the precautionary principle

See 2-23-a.-ii.

iv. whether the commitments stipulate respecting human rights

See 2-23-a.-ii.

describe its specific policy commitment to respect human rights, including:

i. the internationally recognized human rights that the commitment covers

IGEPA CZ supports the UN Global Compact and adheres to its 10 principles.

IGEPA CZ supports the United Nations Sustainable Development Goals (SDGs) for sustainable development. We have prioritized those SDGs that we consider particularly important for our society.

IGEPA CZ is committed to the International Labour Organization (ILO) core labour standards (through the UNGC).

The SCoC is based on national laws and regulations, such as the Due Diligence of Companies in Supply Chains Act ("LkSG"), which we actively implement. It is also based on international conventions such as the UN Universal Declaration of Human Rights, the Guiding Principles on the Rights of the Child and Business Conduct, the UN Guiding Principles on Business and Human Rights, the International Labour Organization's International Labour Standards and the UN Global Compact.

ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment



Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this

https://www.IGEPa.cz/assets/download/75/Supplier-Code-of-Conduct_2023-10-25_ENG-8475.pdf

Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level

Managing director

Report the extent to which the policy commitments apply to the organization’s activities and to its business relationships

The CoC applies to all employees of IGEPa CZ.
The SCoC applies to all suppliers of IGEPa CZ.

Description of how the policy commitments are communicated to workers, business partners, and other relevant parties

Each employee receives a copy of the Code of Conduct (CoC).
The Supplier Code of Conduct (SCoC) is an integral part of all contracts between suppliers and IGEPa CZ.

2-24 Embedding policy commitments

Description of how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:

i. how it allocates responsibility to implement the commitments across different levels within the organization

The points described in 2-23 are firmly embedded in the organisation. The company has developed a Code of Conduct (CoC), has committed all employees to adhere to it and has implemented regular training on its content.

Every employee is responsible for observing and applying the IGEPA CZ CoC.

The company is implementing sustainability requirements in the company's supply chains, particularly in the areas of environmental responsibility and human rights, with further processes to be put in place. Suppliers and partners are required to apply the IGEPA CZ Supplier Code of Conduct (SCoC).

ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures

Describe how policy commitments are integrated into organisational strategies, operational policies and operating procedures. You may use the following example as a guide. Please edit the text:

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

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

iii. how it implements its commitments with and through its business relationships

The implementation of the Supplier Code of Conduct (SCoC) in business relationships is ensured by the management and the members of the management. Violations are countered with immediate remedial measures such as the assertion of claims for damages and, in serious cases, the termination of the business relationship. IGEPA CZ reserves the right to cancel outstanding orders, suspend future orders and/or terminate the business relationship with the supplier in the event of violations of the Supplier Code of Conduct (SCoC).

iv. training that the organization provides on implementing the commitments

Training is provided to all employees on all topics related to the content of the Code of Conduct.

2-25 Process to remediate negative impacts

2-25-a. Description of commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to

In the event of a violation of laws and regulations, contractual arrangements, including the provisions of the Supplier Code of Conduct (SCoC), interested parties may contact management and their known contacts at IGEPA CZ.

Employees have internal and external channels for reporting questions, suggestions and notifications of violations of laws, regulations and the Code of Conduct. In the event of suspected violations, employees may confidentially contact their immediate supervisor and/or the Compliance Officer. In addition, employees may use a web-based form.

IGEPA CZ contact person:

- For customers: customer service/sales, logistics including all management functions up to the Executive Board
- For credit institutions: face-to-face meetings with sales management/executive board
- For suppliers: customer service/sales, logistics including all management functions up to the Executive Board
- For associations: management
- For shareholders: shareholder meetings

Description of the approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in

See 2-25-a.

Description of other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to

See 2-25-a.

Description of how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms

Suggestions for improvements to the organization and review can be made to the Compliance Officer in person or in writing at any time.

Description of how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback

We take information from our stakeholders about negative impacts and their resolution very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a-d. We assess reports of negative impacts and handle them in accordance with the standard grievance procedures as described under 2-25-a-d. The aim is to identify material risks in good time so that countermeasures can be taken and controls implemented.

2-26 Mechanism for seeking advice and raising concerns

Description of the mechanisms for individuals to:

2-26-a-i. seek advice on implementing the organization's policies and practices for responsible business conduct

An IGEPA CZ compliance officer is available for questions, suggestions and advice.

ii. raise concerns about the organization's business conduct

The notification can be submitted anonymously and confidentially to the whistleblower office of IGEPA CZ using the following contact details:

Kateřina Pličková, kplickova@IGEPAGroup.com, +420737282863
<https://www.IGEPA.cz/esg/ochrana-oznamovatel/>
or externaly: <https://oznamovatel.justice.cz/chci-podat-oznameni/>

2-27 Compliance with laws and regulations

Report of the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:

i. instances for which fines were incurred

No fines were imposed on IGEPA CZ during the reporting period. We are committed to conducting our business activities in compliance with applicable laws and regulations.

ii. Instances for which non-monetary sanctions were incurred

No non-monetary sanctions were imposed on IGEPA CZ in the reporting period.

Report of the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:

i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period

No fines were imposed on IGEPA CZ during the reporting period.

ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods

No fines were imposed on IGEPA CZ during the reporting period.

Significant instances of non-compliance

There were no major irregularities during the reporting period.

Description of how the organisation has determined significant instances of non-compliance

There were no material non-compliances during the reporting period.

2-28 Membership associations

Report of industry associations, other membership associations, and national or international advocacy organizations in which the organization participates in a significant role

Membership Associations
Union of polygraphic entrepreneurs

2-29 Approach to stakeholder engagement

Description of the approach to engaging with stakeholders, including:

i. categories of stakeholders the organisation engages with, and how they are identified

IGEPA CZ takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers). A stakeholder management process was defined and implemented in advance of the planned sustainability reporting. The process consists of four sub-processes: stakeholder identification, stakeholder analysis, stakeholder engagement, and stakeholder monitoring. In the first step, potential stakeholders were identified and categorized with the help of an internal workshop. As a result, the stakeholders who are of major importance to IGEPA CZ were identified. The most important stakeholders were then analyzed with regard to their expectations and future interaction with each stakeholder group.

ii. purpose of the stakeholder engagement

IGEPA member companies regularly monitor and analyze the concerns of their stakeholders through a variety of measures as part of the implemented stakeholder management. This enables IGEPA member companies to monitor and analyze the concerns and demands of their stakeholders. To this end, informal feedback is constantly discussed internally through the continuous interaction of our employees with the various stakeholder groups. In order to determine the legitimate social expectations of IGEPA member companies in the area of sustainability, various published reports and frameworks on the topic of sustainability (e.g. UN SDGs, UN Global Compact) were analyzed and conclusions derived from them, which significantly influenced the selection of sustainability topics to be considered.

iii. how the organization seeks to ensure meaningful engagement with stakeholders

Six stakeholder groups were also initially prioritized in the context of sustainability reporting in order to better take their concerns into account. The IGEPA member companies have opted for the strategic dialog approach. In a first step, the stakeholder groups (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers) were surveyed online on sustainability issues in order to obtain direct input. The plan is to repeat this at irregular intervals and extend it to specific stakeholder groups.

2-30 Collective bargaining agreements

Report of the percentage of total employees covered by collective bargaining agreements

0 %

For employees not covered by collective bargaining agreements, report of whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations

We offer attractive remuneration in line with industry standards and various other benefits.

GRI 3: Material Topics (Standard 2021)

3-1 Process to determine material topics

Description of the process the organization has followed to determine its material topics, including:

i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships

The content of the report was determined with the help of a materiality analysis. To this end, a written dialog was conducted with over 100 stakeholders. This made it possible to prioritize the topics from the perspective of the individual stakeholders. In addition, the topics with the greatest impact (positive or negative) were prioritized. The highest prioritized topics are included in this report. The principles of stakeholder engagement, sustainability context and materiality were weighted more heavily than the principle of completeness when determining the content of the report. In this way, the stakeholders to whom the company feels responsible were identified. The material topics of the report are strongly oriented towards this sustainability survey. In addition, those topics were defined as material where the company sees its core competencies in how it can contribute to the development of sustainability. A list of the material topics by priority can be found under GRI 3-2.

ii. how it has prioritized the impacts for reporting based on their significance

For a list of material topics by priority, see GRI 3-2.

Specification of the stakeholders and experts whose views have informed the process of determining its material topics.

IGEPA CZ takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers).

3-2 List of material topics

List of material topics

- Emissions (CO₂, etc.)
- Resources and use of materials
- Energy (Energy consumption/renewable energies)
- Respect for human rights (e.g. avoidance of child, forced and compulsory labor, freedom of association)
- Honest marketing (no greenwashing)
- Product safety
- Transparency and traceability in the supply chain

Report of changes to the list of material topics compared to the previous reporting period

As this is our first sustainability report, there have been no changes.

3-3 Management of material topics

3-3-a. Description of the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights

Energy, emissions, and resources (GRI 3-3-a., b., d., e.)

IGEPA CZ supports the United Nations' goal to limit the global temperature increase to well below two degrees Celsius. To achieve this, we take responsibility by integrating, thinking about and implementing sustainability across our various organizational units.

We evaluate our greenhouse gas emissions according to the Green House Gas Protocol (GHG). These emissions are divided into three scopes: Scope 1 refers to direct emissions. We aim to make a positive contribution by increasing electrification in the truck and car sectors. Factors such as CO₂ emissions, economic viability and market availability guide our decisions on replacement or new purchases. Hybrid vehicles (plug-in versions) serve as a transitional solution in our transformation process.

Scope 2 covers indirect emissions from purchased energy. Scope 2 data is location-based and reported accordingly. In addition, Scope 3 indirect emissions will be identified, including commuting and business travel for the 2023 reporting year. Based on the results, IGEPA CZ s.r.o. will derive appropriate reduction targets and associated measures.

In addition, IGEPA CZ aims to contribute to resource conservation in line with external stakeholder concerns. This will include tracking material use at the relevant sites, leading to measures to reduce material consumption. Assessing ecological and social impacts along the upstream value chains is a pivotal element of our commitment to sustainable procurement. Products sourced sustainably are those certified, recyclable, and supported by a functional recycling structure. Increased transparency through collaboration with suppliers helps to identify and minimise negative impacts. Software that meets the requirements of the Supply Chain Act will be implemented in 2023.

Long-term plans involve expanding this management approach within IGEPA CZ, developing goals, measures, and indicators to better assess impacts, track progress, and evaluate the effectiveness of sustainability within the value chain. These insights will further optimize our management approach.

Human rights (GRI 3-3-a., b., d., e.)

The assessment of ecological and social impacts along the upstream value chains remains a crucial aspect of our commitment to sustainable procurement. Effective from January 1, 2024, IGEPA CZ falls under the Supply Chain Act. Incremental efforts will increase transparency in working with suppliers, helping to identify and minimise negative impacts.

In this regard, IGEPA CZ expects respect for human rights, exercising due diligence in human rights, health protection, and workplace safety. Child and forced labor are strictly

rejected. Explicit prohibitions and obligations are outlined in the Supplier Code of Conduct. Since 2023, the IGEPA group has been a member of the UN Global Compact, actively emphasizing responsible and sustainable corporate governance. This enables IGEPA CZ to address the growing information needs of its stakeholders. Long-term plans involve further expansion of this management approach, developing goals, measures, and indicators to assist IGEPA CZ in better estimating impacts, capturing progress, and assessing the effectiveness of sustainability within the value chain. These insights will be utilized to continuously optimize our management approach.

Safety and labeling (GRI 3-3-a.-e.)

Compliance with legal regulations and stringent safety standards is a given for IGEPA CZ. As a trading company, we acknowledge our responsibility to customers and commit to procuring and selling only legally compliant and appropriately labeled products. Product labeling and

safety adhere strictly to EU regulations concerning product labeling obligations and product safety laws. Material safety data sheets are easily accessible or provided upon customer request via the IGEPA CZ online shop. Hazardous products are appropriately labeled (UN number/hazard symbols), stored, and transported as per strict guidelines. Our personnel handling hazardous substances receive specialized training. When procuring products, IGEPA CZ ensures their safety for customers and the environment, free from health risks. This is stipulated in the Supplier Code of Conduct, mandating suppliers to comply with all applicable regulations and obligations concerning product safety, quality, and due diligence for all supplied goods. Furthermore, external certifications (including environmental certifications from FSC and PEFC) underscore our company's commitment to transparency, continuous improvement, and reliability towards customers. Long-term plans involve further expansion of this management approach, developing goals, measures, and indicators to better assess impacts, track progress regarding sustainability themes mentioned above, and evaluate the effectiveness of the management approach. These insights will be utilized to continuously optimize our management approach.

Report of whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships

No value

Description of policies or commitments regarding the material topic

Energy, Emissions and resources

IGEPA CZ supports the following initiatives and their concerns: IGEPA CZ supports the United Nations Global Compact. The UN Global Compact is the world's largest and most important initiative for sustainable and responsible corporate governance. IGEPA CZ is guided by the 10 principles of the UN Global Compact, which cover environmental, social and economic issues. IGEPA CZ also supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. IGEPA CZ has prioritized those SDGs that are considered particularly relevant for the IGEPA CZ. In order to promote sustainable development worldwide on an economic, ecological and social level, the United Nations has defined 17 goals - the Sustainable Development Goals (SDGs). Our strategic focus is on reducing CO₂ emissions along the entire value chain and establishing sustainable procurement. In this way, we contribute in particular to two sustainability goals: SDG 12 "Sustainable consumption and production" and SDG 13 "Climate protection measures". Furthermore, the IGEPA CZ will meet all requirements of the Supply Chain Due Diligence Act from January 1, 2024.

Human rights

The IGEPA CZ supports the following initiatives and their concerns: The IGEPA CZ supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. The IGEPA group has prioritized those SDGs that are considered particularly relevant for the IGEPA CZ. IGEPA CZ is committed to the core labor standards of the ILO (International Labor Organization) (via UNGC). The SCoC is based on national laws and regulations, for example on the German Act on Corporate Due Diligence Obligations in Supply Chain ("LkSG") as well as international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on Children's Rights and Entrepreneurship, the United Nations Guidelines on Business and Human Rights, the international labor standards of the International Labor Organization and the Global Compact of the United Nations.

Safety and labeling

See GRI 3-3a. „Compliance with legal regulations“.

Description of actions taken to manage the topic and related impacts, including:

i. actions to prevent or mitigate potential negative impacts

For the material topics energy, emissions and resources/ human rights/ safety and labeling, see GRI 3-3a.

ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation

For the material topics energy, emissions and resources/ human rights/ safety and labeling, see GRI 3-3a.

Report of tracking the effectiveness of the actions taken according the following information:

i. processes used to track the effectiveness of the actions

For the material topics energy, emissions and resources/ human rights/ safety and labeling, see GRI 3-3a.

ii. goals, targets, and indicators used to evaluate progress

For the material topics energy, emissions and resources/ human rights/ safety and labeling, see GRI 3-3a.

iii. the effectiveness of the actions, including progress toward the goals and targets

For the material topics energy, emissions and resources/ human rights/ safety and labeling, see GRI 3-3a.

iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures

For the material topics energy, emissions and resources/ human rights/ safety and labeling, see GRI 3-3a.

Description of how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)

For material topics energy, emissions and resources/ human rights/ safety and labeling
We take reports from our stakeholders on negative impacts and their remediation very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a-d. We assess reports of adverse impacts and address them through the standard grievance procedures described in 2-25-a-d. The aim is to identify significant risks for IGEPA CZ at an early stage so that countermeasures can be taken and controls implemented.

301 Materials

301-1 Materials used by weight or volume

Description of KPI	Product	Amount	Unit
non-renewable materials used	Plastics	560	kg
	Packaging film	35.000	kg
	Strapping bands	510	kg
	Metal	534	kg
	Total Amount	36.604	kg
renewable materials used	Paper	2.016	kg
	thereof certified paper	1.125	kg
	thereof recycled paper	13	kg
	thereof other paper	878	kg
	Paper for packaging	185.998	kg
	Wood for packaging	0	kg
	Wood	399.800	kg
	Total Amount	587.814	kg
Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period		624.418	kg

302 Energy

302-1 Energy consumption within the organization

Description of KPI	Measured variable	Amount	Unit
Total fuel consumption within the organization from non-renewable sources	in joules or multiples, and including fuel types used	7.863,12	GJ
Total fuel consumption within the organization from renewable sources	in joules or multiples, and including fuel types used	392,15	GJ
Fuel types used from renewable sources	bioethanol, biodiesel		
Total consumption of	In joules, watt-hours or multiples, the total electricity consumption	865,08	GJ
	In joules, watt-hours or multiples, the total heating consumption	0	GJ
Total sale of	In joules, watt-hours or multiples, the total electricity sold	0	GJ
	In joules, watt-hours or multiples, the total heating sold	0	GJ
Total energy consumption within the organization	in joules or multiples	9.120,35	GJ
Standards, methodologies, assumptions, and/or calculation tools used	Compliant with the GHG Protocol Corporate Standard.		
Source of the conversion factors used	ecoinvent, DEFRA		

302-3 Energy intensity

Energy intensity ratio for the organization

108.575.495.773,81 J/FTE

305 Emissions

305-1 Direct (Scope 1) GHG emissions

Description of KPI	Measured variable	Amount	Unit
Gross direct (Scope 1) GHG emissions		555,54	tCO ₂ e
Gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from coolants	X	
Biogenic CO ₂ emissions	Biogenic CO ₂ emissions	32,21	tCO ₂ e
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	The IGEPA CZ has sufficient information for this year to offer an initial meaningful database. The aim was also to set a base year in which the IGEPA group's product range is well represented.	
	Emissions in the base year	The gross volume of direct GHG emissions (Scope 1) from the base year 2023 Biogenic CO ₂ emissions Scope 1 from the base year 2023.	
	Context for any significant changes in emissions that triggered recalculations of base year emissions	There have been no significant changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

When compiling the information specified in Disclosure 305-1, the reporting organization shall:

exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions.

Each type of GHG trade was excluded from the calculation of the gross volume of direct GHG emissions (Scope 1)

report biogenic emissions of CO₂ from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and N O), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).

Yes.

305-2 Energy indirect (Scope 2) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross location-based energy indirect (Scope 2)		87,95	tCO ₂ e
Where applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2)		Not applicable.	tCO ₂ e
If available, the gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from coolants		
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	For this year (base year), the IGEPA CZ has sufficient information to offer an initial meaningful database. The aim was also to set a base year in which the IGEPA CZ product range is well represented.	
	Emissions in the base year	As the base year corresponds to the reporting year, the emissions are identical.	tCO ₂ e
	Context for any significant changes in emissions that triggered recalculations of base year emissions	As the base year corresponds to the reporting year, the emissions are identical. There were no changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

305-3 Other indirect (Scope 3) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross other indirect (Scope 3) GHG emissions		61,35	tCO ₂ e
If available, the gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from coolants		
Biogenic CO ₂ emissions	Biogenic CO ₂ -emissions	3,31	tCO ₂ e
Other indirect (Scope 3) GHG emissions categories and activities included in the calculation		In the reporting year, emissions for commuter traffic and business travel were taken into account in accordance with the GHG Corporate Value Chain Standard.	
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	For this year, the IGEPA group has sufficient information to offer an initial meaningful database.	
	Emissions in the base year	As the base year corresponds to the reporting year, the emissions are identical.	tCO ₂ e
	Context for any significant changes in emissions that triggered recalculations of base year emissions	As the reporting year corresponds to the base year, there have been no significant changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

When compiling the information specified in Disclosure 305-3, the reporting organization shall:

exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2

All types of GHG trading were excluded from the calculation of the gross volume of GHG emissions.

exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions

Indirect energy-related GHG emissions (Scope 2) are closed in this disclosure.

report biogenic emissions of CO₂ from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH₄ and N₂O), and biogenic emissions of CO₂ that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass)

Yes.

305-4 GHG emissions intensity

GHG emissions intensity ratio for the organization

7,66 kg CO₂-eq./FTE

308 Supplier Environmental Assessment

308-1 New suppliers that were screened using environmental criteria

Percentage of new suppliers that were screened using environmental criteria

95 %

308-2 Negative environmental impacts in the supply chain and actions taken

Number of suppliers assessed for environmental impacts

101

Number of suppliers identified as having significant actual and potential negative environmental impacts

0

Significant actual and potential negative environmental impacts identified in the supply chain

Not applicable.

Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment

0 %

Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why

0

408 Child Labor

There are no operating sites with child labour.

408-1 Operations and suppliers at significant risk for incidents of child labor

Operations and suppliers considered to have significant risk for incidents of:

i. child labor

There are no operating sites with child labour.

young workers exposed to hazardous work

There are no operating sites with child labour.

Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:

i. type of operation (such as manufacturing plant) and supplier

Not detected.

ii. countries or geographic areas with operations and suppliers considered at risk

China.

Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor

There was no need to apply.
Training on human rights is planned.

409 Forced or Compulsory Labor

409-1 Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:

i. type of operation (such as manufacturing plant) and supplier

Not detected.

ii. countries or geographic areas with operations and suppliers considered at risk

China

Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor

There was no need to apply.
Training on human rights is planned.

414 Supplier Social Assessment

414-1 New suppliers that were screened using social criteria

Percentage of new suppliers that were screened using social criteria.

95%

416 Customer Health and Safety

416-1 Assessment of the health and safety impacts of product and service categories

Percentage of significant product and service categories for which health and safety impacts are assessed for improvement

0%

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:

0

i. incidents of non-compliance with regulations resulting in a fine or penalty

0

ii. incidents of non-compliance with regulations resulting in a warning

0

iii. incidents of non-compliance with voluntary codes

0

If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient

Not detected.

If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient

Not detected.

417 Marketing und Labeling

417-1 Requirements for product and service information and labeling

Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:

i. sourcing of components of the product or service

See GRI 3-3-a Safety and Labeling.

ii. content, particularly with regard to substances that might produce an environmental or social impact

See GRI 3-3-a Safety and Labeling.

iii. safe use of the product or service

See GRI 3-3-a Safety and Labeling.

iv. disposal of the product and environmental or social impacts

See GRI 3-3-a Safety and Labeling.

v. other (for explanation)

See GRI 3-3-a Safety and Labeling.

Percentage of significant product or service categories covered by and assessed for compliance with such procedures

No value

417-2 Incidents of non-compliance concerning product and service information and labeling

Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:

0

i. incidents of non-compliance with regulations resulting in a fine or penalty

0

ii. incidents of non-compliance with regulations resulting in a warning

0

iii. incidents of non-compliance with voluntary codes

0

If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient

No violation was detected.

the reporting period

No violation was detected.

When compiling the information specified in Disclosure 417-2, the reporting organization shall:

exclude incidents of non-compliance in which the organization was determined not to be at fault

No violation was detected.

if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period

No violation was detected.

*IF YOU
WANT TO
CHANGE
THE WORLD,
YOU HAVE
TO ACT!*

**SUSTAINABILITY
RECORD
/ 2023**