

Sustainability record 2023

IGEPA Polska Sp. z o.o.



GRI Index

IGEPA Polska Sp. z o.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 Polska Spółka z ograniczoną odpowiedzialnością

Nature of ownership and legal form

The sole shareholder of company IGEPA Polska Sp. z o.o. is company IGEPA group Beteiligungs- und Verwaltungsgesellschaft mbh. Company IGEPA group Beteiligungs- und Verwaltungsgesellschaft mbh operates under the legal form of a mbh.

Location of headquarters

IGEPA Polska Spółka z ograniczoną odpowiedzialnością

Aleja Pokoju 18B

31-564 Kraków

Polska

Countries of operation

IGEPA Polska Spółka z ograniczoną odpowiedzialnością operates in Poland

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

List all its entities included in its sustainability reporting

The following branches are included in our sustainability report:

IGEPA Polska Sp. z o.o.
Aleja Pokoju 18B
31-564 Kraków
Polska

IGEPA Polska Sp. z o.o.
Al. Ofiar Terroryzmu 11 Września 19
92-410 Łódź
Polska

IGEPA Polska Sp. z o.o.
ul. Św. Mikołaja 1
62-080 Swadzim
Polska

IGEPA Polska Sp. z o.o.
Moszna Parcela 29
05-840 Brwinów
Polska

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 across the disclosures in this Standard and across material topics.

2-3 Reporting period, frequency and contact point

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

IGEPA Polska 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 1 January to 31 December of each year.

Most of our published key figures in the sustainability report relate to the reporting date of 31 December 2023. If we deviate from the above parameters in individual cases, we will disclose this accordingly.

IGEPA Polska will prepare a sustainability report for the first time for the 2023 reporting year and annually thereafter.

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

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

Publication date of the report or reported information

The sustainability report is based on data for 2023 as at 31 December 2023

Contact point for questions about the report or reported information

IGEPA Polska Sp. z o.o.
Aleja Pokoju 18 B
31-564 Kraków
Iwona Kasiczak
+48126302400
krakow@IGEPA.pl

2-4 Restatements of information

Report restatements of information made from previous reporting periods and explain

No changes, as IGEPA Polska is preparing a sustainability report for the first time for the reporting year 2023

i. reasons for restatements

No changes, as IGEPA Polska is preparing a sustainability report for the first time for the reporting year 2023

ii. effect of restatements

No changes, as IGEPA Polska is preparing a sustainability report for the first time for the reporting year 2023.

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 Polska 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)

see 2-5-a

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

see 2-5-a.

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

see 2-5-a.

2-6 Activities, value chain and other business relationships

Report the sector(s) in which it is active

IGEPA Polska is a medium-sized wholesale company with several locations (see 2-2). It buys, stores, sells and supplies consumables and capital goods and flanks its trading activities with services in its four business divisions: Paper & Print, Office, Packaging, Viscom.

Its value chain, including:

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

We have 4 operating sites (as indicated under 2-2)

The IGEPA Polska headquarter and the main office is located in Krakow with integrated administrative tasks (accounts department, purchasing, HR, marketing and call centres for Viscom, Office, Packaging and the part of Paper&Print divisions). Additionally, we have an office in Warsaw for the other part of Paper&Print divisions.

We have four warehouses located in: Lodz, Kokotow near Krakow, Brwinow near Warsaw and Swadzim near Poznan. The warehouse in Lodz is strictly dedicated for Viscom assortment. The location of warehouses in key spots in Poland enables quick delivery to customers.

We operate since 1995 and we are the part of the IGEPA group, which is one of the leading specialised wholesale groups on the market.

Almost 3 600 customers from industry, trade and commerce are served.

The customers of IGEPA Polska are supplied with approx. 6,000 different articles. The range includes products such as graphic papers, cardboard, packaging and media for advertising technology, including technical equipment and services.

With its 149 employees, IGEPA Polska generated a turnover of ~€95 million in the reporting year 2023.

ii. the organization's supply chain

87% of our purchases are processed within the EU single market. These supply chains can be considered low- risk due to the legal requirements.

We, as well as our main suppliers, are forestry-certified. This means that these supply chains are traceable throughout the entire process and are subject to regular audits by external bodies.

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

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

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

Wood, in turn, is a renewable raw material.

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

The paper industry is usually only a secondary user, as only sawmill waste and so-called thinning wood is used in paper production.

Paper made from fresh wood fibre is the most important raw material for recycled paper.

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

iii. the entities downstream from the organization and their activities

IGEPA Polska has 3600 customers from industry, trade and commerce.

Customers include (non-exhaustive list) printing houses, producers of visual media, manufacturers of packaging, advertising agencies, retailers, industrial companies and other SMEs.

Business relationships with our customers are both long-term and contractually agreed (via delivery call-offs to framework agreements), short-term on the basis of orders (event-related) and project-related.

The core supply market for IGEPA Polska is Poland.

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.

No changes, as IGEPA Polska is preparing a sustainability report for the first time for the reporting year 2023.

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	90	59	149
Permanent	88	56	144
Temporary	2	3	5
Full-time	90	59	149
Part-time	0	0	0
Non-guaranteed	0	0	0

* Input values are based on the headcount of employees working at IGEPA Polska Sp. z o.o at the end of the year The data for 2-7 was provided by the HR department from the employees recorded in the system as at 31 December 2023. Employees who have already received an employment contract and will start in January 2024 are not included. Full-time employees are those with a weekly contractual working time of 40 hours/week Part-time employees are all those employees who generally work <40 hours per week at their own request (e.g. for family reasons). Employees with non-guaranteed working hours are all those employees who work in the company as part of marginal employment. No seasonal fluctuation compared to other sectors.

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

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

Not applicable, as IGEPA Polska Sp. z o.o. did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

ii. type of work they perform

Not applicable, as IGEPA Polska Sp. z o.o. did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 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, as IGEPA Polska Sp. z o.o. did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

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

Not applicable, as IGEPA Polska Sp. z o.o. did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023

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

Not applicable, as IGEPA Polska Sp. z o.o. did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

2-9 Governance structure and composition

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

Paweł Kacperski – Managing Director

Dorota Gajdzińska – Financial Director

Monika Sadowska – Sales Director, Print&Paper

Rafał Grochowina – Sales Director, Viscom

Przemysław Kaczmarczyk – Sales Director,

Office Robert Dąbrowski – Logistics Director

Agnieszka Karbowniczek – Marketing Manager

Agnieszka Woźniak – Purchase Manager.

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

Paweł Kacperski – Managing Director.

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

i. executive and non-executive members

Highest governance body is our Managing Director.

Executive Management Board consist of: Managing Director, Financial Director, Sales Directors, Logistics Director, Purchasing Manager, Marketing Manager

ii. independence

There are no conflicts of interest (within the members of the Executive Management 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

There are no such additional positions.

v. gender

The Executive Management Board/ advisory board as the highest supervisory body is 50% male and 50% female.

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 highest governance body fulfils all required competences.

The managing director comes from the paper industry and international groups. The purchase manager has a background in the paper industry or international groups. The sales managers of the divisions have extensive experience and knowledge of the trade, the product range of the respective division and the markets / customers. The Head of Logistics has extensive experience in the wholesale and logistics environment.

All members of management are committed to continuously improving their teams and themselves through internal and external training programmes.

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

IGEPA Polska is 100% owned by the IGEPA GROUP BETEILIGUNGS UND VERWALTUNGSGESELLSCHAFT MBH.

The Managing Director is determined and appointed by management board of IGEPA group. Managers are appointed by the Managing Director.

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 in the company and is responsible for the strategic direction in the areas of business, the environment and society.

The managers reporting to the Managing Director were selected by the Managing Director based on 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 Executive Management Board/ Advisory Board).

iv. competencies relevant to the impacts of the organization

The relevant competences include industry expertise, leadership and social 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 the highest management body of IGEPA Polska.

The Managing Director does not manage any other group division.

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 Polska is not at the same time a manager in a specialized area of the company.

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, ecological and social issues are generally made within the management board.

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.

The management is aware of its responsibility to prevent potentially negative economic, environmental and social impacts.

One example of the application of the precautionary approach is the company-wide supplier risk management, which will identify external risks at the IGEPA group at an early stage from 1 January 2024 so that countermeasures can be taken in good time.

Further measures include

- Framework agreements with suppliers;
- Service level agreement
- Analysing and assessing typical industry indicators (raw and auxiliary materials, market prices, transport)
- Regular communication with suppliers
- Budget quantity monitoring
- Allocation management
- Business contingency management

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

Process results in the areas of environment, social affairs, sales & procurement market are monitored in regular management circle meetings, taking into account the entire supply chain with its key economic data, including changes to legal requirements, and all specialist areas (including HR, quality & 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 implementation of agreed measures mentioned in 2-12-b is regularly ensured in recurring JourFixe meetings.

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 Polska is responsible for the strategic direction in the areas of economy, environment and society.

Managers reporting to the management are responsible for implementing the sustainability strategy and monitoring compliance with targets and measures.

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

Sustainability issues are coordinated in monthly reporting within the Executive Board.

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

In the advisory board meetings (3 to 4 times a year), the management reports about:

- economic performance
- market-related opportunities / risks and measures derived from these
- projects/results on the resource-conserving use of energy, raw materials and other topics focusing on sustainability.

Within IGEPA, the members of the BUT Sustainability of the IGEPA group report on all BUT sustainability topics in quarterly meetings (EXCOM).

Further JourFixe meetings on the topic of sustainability and quality are usually held monthly between the Managing Director and the members of the BUT Sustainability.

2-14 Rolle des höchsten Kontrollorgans bei der Nachhaltigkeitsberichterstattung

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 (if applicable) is responsible for the final review and approval of the Sustainability Report.

The content of the report has been determined using a materiality analysis. See GRI 3-1 for more information.

A list of material topics by priority is provided 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 Polska is committed to conducting all of 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

100% of IGEPA Polska is owned by IGEPA GROUP BETEILIGUNGS UND VERWALTUNGSGESELLSCHAFT MBH.

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

Possible conflicts of interest are agreed in the Management Board. No such conflicts were observed during the reporting period.

2-16 Communication of critical concerns

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

Impacts from IGEPA Polska that could be critical e.g. for stakeholders (inside-out) or impacts on IGEPA Polska that could be critical for business development (outside-in) are communicated to top management via:

Internally

- dialogue rounds
- Meetings with division heads
- Risk management

Externally

- Specialist committees
- Associations
- Exchange with stakeholders
- Sales events at partner companies and customers

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

Critical topics include the consequences of the coronavirus crisis and the war in Ukraine.

- Rising energy and material prices
- Precautions against supply bottlenecks

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.

IGEPA Polska via IGEPA group works with an external sustainability consultancy in areas such as the creation and further development of a sustainability strategy, carbon footprint accounting and sustainability reporting. Within the company, there is an exchange on the topic of sustainability in numerous forms of dialogue with various bodies, for example newsletters, webinars, social media, regular meetings in the management circle, staff meetings, employee training in person and online.

IGEPA Polska is also actively engaged in dialogue with other stakeholders on the topic of sustainability in associations and committees. A list of our memberships is provided under 2-28.

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

IGEPA Polska via IGEPA group works with an external sustainability consultancy in areas such as the creation and further development of a sustainability strategy, carbon footprint accounting and sustainability reporting. Within the company, there is an exchange on the topic of sustainability in numerous forms of dialogue with various bodies, for example newsletters, webinars, social media, regular meetings in the management circle, staff meetings, employee training in person and online.

IGEPA Polska is also actively engaged in dialogue with other stakeholders on the topic of sustainability in associations and committees. A list of our memberships is provided under 2-28.

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

Top management's performance in managing and overseeing the impacts on the economy, environment and people is not evaluated. (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

The members of the Executive Board receive a fixed basic salary and variable remuneration based on the company's results and the achievement of individual targets.

ii. sign-on bonuses or recruitment incentive payments

Sign-on bonuses or recruitment incentive payments bonuses are not granted

iii. termination payments

Termination payments are regulated by contract.

iv. clawbacks

Clawbacks are regulated not regulated by contract.

v. retirement benefits

Not applicable.

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. As the highest governing body of the company, the Management Board is responsible for the strategic direction in the areas of economy, environment and society. The entire management team is involved in developing and shaping the sustainability strategy and implementing the targets set.

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

The remuneration of employees is based on the applicable collective labour agreements, which the managing directors use as a guide. An independent remuneration committee is not appointed.

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

The Executive 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 consulted when determining the remuneration.

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

Not applicable because 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)

8

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

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

Dear readers,

As a company operating in Poland for almost 30 years, we consider it is our duty to promote responsible management of all resources. Sustainability stands as a crucial pillar within our business strategy. Alongside social and economic considerations, environmental consciousness is a central element guiding our actions.

Economic Sustainability: We advocate for fair and collaborative dealings with suppliers, customers, and all business partners. Partnerships to us signify more than mere cooperation; they embody trust, integrity, and a commitment to each other.

Environmental Sustainability: Paper, being a natural product with a high recyclable content, aligns with our principles. The paper and printing industry upholds rigorous standards throughout procurement, production, and disposal processes, emphasizing sustainability. Our goal is to continually improve operational processes and employ cutting-edge technologies to reduce our ecological footprint. Compliance with legal norms and international environmental standards is ingrained in our practices. Regarding materials for outdoor and indoor advertising we insist on offering increasingly eco-friendly, recycled products with low environmental impact.

Social Sustainability: We expect all business partners to adhere to fundamental human rights, fair labor conditions (including compliance with minimum wage requirements, occupational health, and safety regulations), and the application of general equality laws. We strongly support dual vocational training.

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 Polska was drawn up taking into account the guidelines of the Global Compact and the International Labor Organization (ILO). The CoC lists principles and practices of entrepreneurial activity on the topics of fair competition, anti-corruption, anti-discrimination, labor and environmental protection as well as the protection of company property and trade secrets. The CoC is valid for all employees of IGEPA Polska. A compliance officer is available to all employees of IGEPA Polska. Furthermore, an external hotline at a law firm is available to all employees, which confidentially receives matters, questions and suggestions. CoC training measures that are linked to a final test are carried out online, which every employee is obliged to take. After passing the exam, employees have the opportunity to download a certificate of successful participation. The IGEPA Polska Code of Conduct is available in Polish. Furthermore, IGEPA Polska has a Supplier Code of Conduct. This contains requirements for all suppliers on the topics of compliance with the law and corporate due diligence, corporate responsibility and business integrity, health and safety at work, human and labor rights, environmental protection as well as auditing and contractual protection. The supplier undertakes to comply with the principles and requirements of this SCoC and to encourage its suppliers and/or subcontractors to comply with the standards and regulations stated in this SCoC.

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

As a global purchasing company, IGEPA Polska is exposed to various risks, especially in the supply chains. As a member of the IGEPA group, IGEPA Polska uses central services from the IGEPA group Hamburg. Among other things, supplier risk management for the early detection, assessment, control, monitoring and communication of external risks will be available from January 1, 2024. The aim is to identify significant risks for IGEPA Polska in a timely manner in order to be able to take countermeasures and carry out controls. Risks are possible future developments or events that could lead to a negative economic forecast or target deviation for IGEPA Polska. In addition, risks can have a negative impact on the group's ability to achieve its strategic, operational, reporting and compliance-related goals, as well as its reputation. Significant risks are identified in the business areas. The risks are compared with control measures and control activities. Through GRI reporting, IGEPA Polska fulfills the obligation to provide annual progress reports. Furthermore, the SCoC requires Supplier to demonstrate its commitment to the requirements of the SCoC or its own equivalent code of conduct and all other applicable laws and regulations through appropriate management systems, policies and principles, effective risk management, training and the allocation of sufficient resources and contains this. Suppliers are also obliged to cooperate and support if remedial and/or preventative measures within the meaning of the German Act on Corporate Due Dilligence Obligations in Supply Chains are to be carried out.

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 Polska supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. We prioritised those SDGs that are considered particularly relevant for us.

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

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.pl/firma/kodeks-postepowania-dostawcow>

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

The 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 Polska.
The SCoC applies to all suppliers of IGEPA Polska.

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 Polska.

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 well established in the organisation. The company has drawn up a Code of Conduct (CoC) and has obliged all employees to comply with it and introduced regular training on its content.

Every employee is responsible for complying with and implementing the Code of Conduct of IGEPA Polska. The Managing Director monitors compliance as the Compliance Officer.

In accordance with the requirements of the German Act on Corporate Due Dilligence Obligations in Supply Chains (LksG), the position of Human Rights Officer will also be established within the IGEPA group.

The company implements the sustainability requirements in the company's supply chains, particularly in the area of responsibility for the environment and human rights, with further processes to be established. Suppliers and partners are obliged to apply the IGEPA Polska. Supplier Code of Conduct (SCoC).

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

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

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

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 Board. 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 Polska 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

The training has been carried out for all employees on all topics relating 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 violations of laws and regulations, contractual agreements including the provisions of the Supplier Code of Conduct (SCoC), stakeholders can contact the management and the contact persons at IGEPA Polska known to them.

Internal and external reporting channels are available to employees for questions, suggestions and the reporting of violations of laws, regulations and the Code of Conduct. In the event of suspected unlawful behaviour, employees can confidentially contact their line manager and/or the Compliance Officer. In addition, employees can contact an external law firm - confidentially and / or anonymously - by telephone, e-mail, post or in a personal meeting.

Contact person of IGEPA Polska:

- for customers: Customer service/sales, logistics incl. all management functions up to the executive board
- for credit institutions: personal discussions with the commercial management / management
- for suppliers: customer service/sales, logistics incl. 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 organisation and review can be communicated to the Managing Director 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 rectification very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a-d. We evaluate the indications of negative impacts and deal with them as part of the usual grievance procedures as described in 2-25-a-d. The aim is to identify significant 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

The Compliance Officer of IGEPA Polska is available as a contact person for questions, suggestions and advice.

ii. raise concerns about the organization's business conduct

A report can be made confidentially to Compliance Officer of IGEPA Polska using the following contact details: p.kacperski@IGEPA.pl.

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 Polska during the reporting period. We are committed to conducting our business activities in accordance with the applicable laws and regulations.

ii. Instances for which non-monetary sanctions were incurred

No non-monetary sanctions were imposed on IGEPA Polska during 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 Polska 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 Polska during the reporting period.

Significant instances of non-compliance

No significant instances of non-compliance occurred during the reporting period.

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

No significant instances of non-compliance occurred 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

Mitgliedschaft in Verbänden und Interessensgruppen
Deutsch-Polnischen Industrie- und Handelskammer (German-Polish Chamber of Industry and Commerce)
Polska Izba Druku (Polish Chamber of Printing)

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 Polska takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers). In the run-up to the planned sustainability reporting, a stakeholder management process was defined and implemented. The process consists of four sub-processes: stakeholder identification, stakeholder analysis, stakeholder engagement and stakeholder monitoring. In the first step, potential stakeholders were identified and categorised with the help of an internal workshop. As a result, the stakeholders that are highly relevant to the IGEPA Polska were identified. The most important stakeholders were then analysed with regard to their expectations and how to interact with each stakeholder group in fut.

ii. purpose of the stakeholder engagement

IGEPA member companies regularly monitor and analyse the concerns of their stakeholders through a variety of measures as part of the implemented stakeholder management. This enables IGEPA member companies to monitor and analyse the concerns and demands of their stakeholders. To this end, informal feedback is constantly discussed internally through the continuous interaction of our employees with the various stakeholder groups. In order to determine the legitimately established 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 analysed and conclusions derived that had a decisive influence on the selection of sustainability topics to be considered.

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

In the context of sustainability reporting, six stakeholder groups were also initially prioritised in order to better take their concerns into account. The IGEPA member companies opted for the strategic-dialogue approach. As a first step, the stakeholder groups (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers) were surveyed online on topics relating to sustainability in order to obtain direct input. It is planned to repeat this at irregular intervals and expand it to include 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

Our employment contracts are based on the Labour Code and Employee handbook.. We offer attractive remuneration in line with industry standards and various additional 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. This involved a written dialogue with over 100 stakeholders. This made it possible to prioritise the topics from the perspective of the individual stakeholders. In addition, the topics with the highest impact (positive or negative) were prioritised. The highest prioritised topics are included in this report. The principles of stakeholder involvement, 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 accountable were determined. The material topics of the report are strongly based on this sustainability survey. Furthermore, those topics were defined as material in which the organisation sees its core competencies in terms of how it can contribute to the development of sustainability. A list of the material topics by priority is provided under GRI 3-2.

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

A list of the material topics by priority is provided under GRI 3-2.

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

IGEPA Polska takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholder – owner, 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 (incl. avoidance of child, forced and compulsory labour, 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

There were no changes as this is our first sustainability report.

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)

The IGEPA Polska Sp. z o.o. supports the United Nations goal to limit the global, human-induced temperature increase to well below two degrees Celsius. To achieve this, we take responsibility by incorporating, thinking, and implementing sustainability across our various organizational units.

In 2022, the Business Unit Team (BUT) for Sustainability was established for the IGEPA group in Germany. To expand sustainability development internationally, the IGEPA group have established an International Business Unit Team for Sustainability (BUT international). By 2024, the IGEPA group aims to integrate 10 more companies from various countries into sustainability reporting, among them IGEPA Polska.

Scope 2 includes indirect emissions resulting from purchased energy, calculated and reported based on market data. By 2023, all our warehouses have already been using energy from renewable sources, which accounted for 83% of all energy used by IGEPA Polska in 2023. Furthermore, three of our four warehouses and the office building in Krakow are BREEAM-certified. In addition, this office building uses photovoltaics to supply electricity to common areas. Our goal in 2024 is to increase the share of renewable energy in our total energy consumption to 98%.

Initial indirect emissions for significant categories in Scope 3 were also determined. Commuting employees and business trips were included in 2023 to assess their significance. The results will guide IGEPA Polska in establishing reduction goals and associated measures.

Additionally, the IGEPA group aims to contribute to resource conservation, aligning with external stakeholders' concerns, by tracking material usage at each location and implementing measures to reduce it. Evaluating impacts on ecology and society along upstream value chains is a crucial element of our commitment to sustainable procurement. Sustainable products are those certified in origin, recyclable, and supported by a functioning recycling infrastructure.

In 2023, IGEPA group GmbH & Co. KG successfully implemented software complying with the Supply Chain Due Diligence Act. To meet due diligence obligations in the supply chain, IGEPA group GmbH & Co. KG began already in 2023 assessing the own business area, inclusive IGEPA Polska Sp. z o.o. .

The Code of Conduct (CoC) at IGEPA Polska outlines principles and practices for responsible business conduct, including environmental protection. Employees are encouraged to protect natural resources through workflows that minimize environmental impact. The CoC applies to all employees of the IGEPA Polska. By the end of the first quarter of 2024 the training will be provided for all IGEPA Polska employees regarding this code of conduct.

IGEPA Polska will further develop this management approach, especially in the context of the upcoming EU- CSRD, by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach in the long run.

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

As a trading company, the IGEPA Polska takes responsibility for the supply chain. In December of 2023 we prepared "The Supplier Code of Conduct" of IGEPA Polska based on the similar document of the IGEPA group. Assessing impacts on ecology and society along upstream value chains is a key element of our commitment to sustainable procurement.

Starting from January 1, 2024, IGEPA Polska as a part of the IGEPA group, falls under the Supply Chain Due Diligence Act. In 2023, we successfully implemented a software solution to support risk analysis. We have begun assessing our own business area for risks, initiating necessary corrective actions to be implemented by the end of the first quarter of 2024.

Transparency is gradually enhanced in collaboration with suppliers to identify and minimize negative impacts. In this regard, IGEPA Polska expects suppliers and employees to respect human rights and exercise due diligence in human rights, health protection, and occupational safety. Child and forced labor are strictly rejected by IGEPA Polska, and explicit prohibitions and obligations are included in the Supplier Code of Conduct, publicly accessible and downloadable on our website. The membership of IGEPA group GmbH & Co. KG in the Global Compact underscores IGEPA group's commitment to actively assume responsibility for sustainable and responsible corporate governance, meeting the increasing information needs of stakeholders.

In the long term, the IGEPA Polska will further expand this management approach by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach.

Safety and Labeling (GRI 3-3a-e)

Compliance with legal regulations and stringent safety standards is inherent for IGEPA Polska. As a trading company, IGEPA Polska is aware of its responsibility to customers and commits to not buying or selling products that are not compliant or properly labeled. Product labeling and safety are strictly regulated within the EU and Poland (inter alia, the Product Safety Act of 12 December 2003) through product labeling requirements and product safety laws. Product or safety data sheets are easily accessible or downloadable on the IGEPA Polska website or provided to customers upon request.

The storage and transport of potentially hazardous products is carried out by IGEPA Polska in accordance with the requirements established by the Agreement of September 30, 1957 concluded in Geneva concerning the international carriage of dangerous goods by road (ADR) and the internal guidelines "Transport of dangerous goods of IGEPA Polska Sp. z o.o." prepared on its basis. Deliveries are made in accordance with the regulations on dangerous goods in road, rail and inland waterway transport, in particular the Polish Act of 19 August 2011 on the Transport of Dangerous Goods and the implementing acts issued on its basis.

When procuring products, IGEPA Polska ensures they are safe for customers and the environment, posing no health risks. This is stipulated in the Supplier Code of Conduct, requiring suppliers to follow all applicable regulations and requirements regarding product safety, as well as quality and due diligence obligations for all delivered goods.

External certifications (including environmental certifications from FSC® and PEFC) highlight our company's emphasis on transparency, continuous improvement, and reliability towards customers. In the long term, the IGEPA Polska will further expand this management approach by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing 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

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a

Description of policies or commitments regarding the material topic

Energie, Emissionen und Ressourcen

IGEPA Polska supports the following initiatives and their concerns: IGEPA Polska 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 Polska is guided by the 10 principles of the UN Global Compact, which cover environmental, social and economic issues. IGEPA Polska also supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. IGEPA Polska has prioritized those SDGs that are considered particularly relevant for the IGEPA Polska. 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 Polska will meet all requirements of the Supply Chain Due Diligence Act from January 1, 2024.

Human Rights

The IGEPA Polska supports the following initiatives and their concerns: The IGEPA Polska 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 Polska. IGEPA Polska 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 material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

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

For material topics Energy, emissions and resources/ human rights/ safety and labelling 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 material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

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

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

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

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

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

For material topics Energy, emissions and resources/ human rights/ safety and labelling 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 labelling
 We take information from our stakeholders about negative impacts and their rectification very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a-d. We evaluate the indications of negative impacts and deal with them as part of the standard grievance procedures as described in 2-25-a-d. The aim is to identify material risks for IGEPA Polska early 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	0	kg
	Packaging film	7.900	kg
	Strapping bands	0	kg
	Metal	790	kg
	Total Amount	8.690	kg
renewable materials used	Paper	6.129	kg
	thereof certified paper	3.559	kg
	thereof recycled paper	0	kg
	thereof other paper	2.570	kg
	Paper for packaging	1.710	kg
	Wood for packaging	0	kg
	Wood	18.000	kg
Total Amount	25.839	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		34.529	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	8.381,3	GJ
Total fuel consumption within the organization from renewable sources	in joules or multiples, and including fuel types used	291,48	GJ
Fuel types used from renewable sources	0		
Total consumption of	In joules, watt-hours or multiples, the total electricity consumption	1.917,65	GJ
	In joules, watt-hours or multiples, the total heating consumption	91	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	10.681,43	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

71.687.457.079,87 J/FTE

305 Emissions

305-1 Direct (Scope 1) GHG emissions

Description of KPII	Measured variable	Amount	Unit
Gross direct (Scope 1) GHG emissions		560,09	tCO ₂ e
Gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from refrigerants	X	
Biogenic CO ₂ emissions	Biogenic CO ₂ emissions	24,13	tCO ₂ e
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	IGEPA Polska 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	As the base year corresponds to the reporting year, the emissions are identical	
	Context for any significant changes in emissions that triggered recalculations of base year emissions	We are preparing a sustainability report for the first time, so 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)		201,1	tCO ₂ e
Where applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2)		59,26	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	IGEPA Polska 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	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 Value Chain Standard	

305-3 Other indirect (Scope 3) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross other indirect (Scope 3) GHG emissions		130,8	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		5,6	tCO ₂ e
Other indirect (Scope 3) GHG emissions categories and activities included in the calculation		In the reporting year, emissions from commuter traffic and business trips 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	The IGEPA group has sufficient information for this year 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 Value Chain 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

Each type of GHG trade was excluded from the calculation of the gross volume of direct 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 not part of this disclosure.

report biogenic emissions of CO 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 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.

305-4 GHG emissions intensity

GHG emissions intensity ratio for the organization

4,16 kg CO₂-eq./VZÄ

308 Supplier Environmental Assessment

308-1 New suppliers that were screened using environmental criteria

Percentage of new suppliers that were screened using environmental criteria

100 %

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

Number of suppliers assessed for environmental impacts

30 %

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

We have no identified any significant actual and potential negative environmental impacts in our supply chain

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 operations and suppliers considered to have significant risk for incidents of child labor.

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 operations and suppliers considered to have significant risk for incidents of child labor

young workers exposed to hazardous work

There are no operations and suppliers considered to have significant risk for incidents of young workers exposed to hazardous work.

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

There are no operations and suppliers considered to have significant risk for incidents of child labor.

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

There are no operations and suppliers considered to have significant risk for incidents of child labor.

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

- The Supplier Code of Conduct
- Visits in the factories

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

There are no operations and suppliers considered to have significant risk for incidents of compulsory labor.

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

There are no operations and suppliers considered to have significant risk for incidents of compulsory labor

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

- The Supplier Code of Conduct
- Visits in the factories

414 Supplier Social Assessment

414-1 New suppliers that were screened using social criteria

Prozentsatz der neuen Lieferanten, die anhand von sozialen Kriterien bewertet wurden.

100 %

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

30 %

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

IGEPA Poland did not identify any incidents of non-compliance with regulations concerning the health and safety impacts of products and services within the reporting period

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

Environmental certification for papers ensures that they have been produced from raw materials from properly managed forests and other controlled sources, and that their production process and subsequent 'product life' stages have been carried out in accordance with strict Control of Origin standards.

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

The information of product composition is required for inks.

iii. safe use of the product or service

The information of safe use is required for printers and inks for printers.

iv. disposal of the product and environmental or social impacts

National regulations and European Union guidelines apply to disposal.

v. other (for explanation)

There is no other information required by the organization's procedures for product and service information and labelling.

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

80 %

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

IGEPA Poland in 2023 did not identify any incidents of non-compliance with regulations concerning product and service information and labelling.

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

There were no incidents of non-compliance in the reporting period.

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

There were no incidents of non-compliance in the reporting period.

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

**SUSTAINABILITY
RECORD
/ 2023**